

**JACKSON COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**



**JACKSON COUNTY, TEXAS**

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

Honorable County Judge  
and Commissioners' Court  
Jackson County, Texas

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Texas (the "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2024, 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.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently known information that may raise substantial doubt shortly thereafter.

#### OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jackson County, Texas' basic financial statements. The combining and individual fund statements and schedules and the schedule of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *Texas Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 fund statements and schedules and schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
June 10, 2025

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## JACKSON COUNTY, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2024

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, 2024.

#### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of Jackson County, Texas exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$28,202,734 (net position). Of this amount, \$10,383,513 (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 \$6,676,850. This increase is attributable to an increase in property taxes and investment income during the current year.
- As of the close of the current fiscal year, Jackson County, Texas' governmental funds reported combined ending fund balances of \$16,923,329, an increase of \$4,463,513 in comparison with the prior year. Approximately 65% of this total amount, \$10,996,096 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 \$11,047,537, or 89% percent of total general 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).

**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.

The County maintained 32 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 Fund, all of which are major funds. Data from the other twenty-eight (28) 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 and road and bridge funds, and this report includes a budgetary comparison schedule for each.

Jackson County, Texas also has custodial funds presented in this report.

**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.

**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 and post-retirement benefits to its employees.

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.

## **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 and deferred outflows exceeded liabilities and deferred inflows by \$28,202,734 at the close of the most recent fiscal year.

A large portion of Jackson County, Texas' net position (41%) reflects its net 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.

**TABLE 1**  
**JACKSON COUNTY, TEXAS**  
**NET POSITION**

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 21,633,614	\$ 17,515,478	\$ 73,450	\$ 169,524	\$ 21,707,064	\$ 17,685,002
Capital assets, net	10,237,123	8,766,950	1,311,341	1,317,892	11,548,464	10,084,842
Total assets	<u>31,870,737</u>	<u>26,282,428</u>	<u>1,384,791</u>	<u>1,487,416</u>	<u>33,255,528</u>	<u>27,769,844</u>
Deferred outflows - pensions	728,411	896,487	-	-	728,411	896,487
Deferred outflows - OPEB	114,430	24,830	-	-	114,430	24,830
Total deferred outflows of resources	<u>842,841</u>	<u>921,317</u>	<u>-</u>	<u>-</u>	<u>842,841</u>	<u>921,317</u>
Current liabilities	2,894,819	3,614,659	3,590	3,559	2,898,409	3,618,218
Long-term liabilities	1,975,755	2,373,572	-	-	1,975,755	2,373,572
Total liabilities	<u>4,870,574</u>	<u>5,988,231</u>	<u>3,590</u>	<u>3,559</u>	<u>4,874,164</u>	<u>5,991,790</u>
Deferred inflows - pensions	258,837	504,050	-	-	258,837	504,050
Deferred inflows - OPEB	762,634	669,437	-	-	762,634	669,437
Total deferred inflows of resources	<u>1,021,471</u>	<u>1,173,487</u>	<u>-</u>	<u>-</u>	<u>1,021,471</u>	<u>1,173,487</u>
Net position:						
Net investment in capital assets	10,162,347	8,695,051	1,311,341	1,317,892	11,473,688	10,012,943
Restricted	6,345,533	4,649,409	-	-	6,345,533	4,649,409
Unrestricted	<u>10,313,653</u>	<u>6,697,567</u>	<u>69,860</u>	<u>165,965</u>	<u>10,383,513</u>	<u>6,863,532</u>
Total net position	<u>\$ 26,821,533</u>	<u>\$ 20,042,027</u>	<u>\$ 1,381,201</u>	<u>\$ 1,483,857</u>	<u>\$ 28,202,734</u>	<u>\$ 21,525,884</u>

An additional portion of Jackson County, Texas' net position (22%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position 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.

**TABLE 2  
JACKSON COUNTY, TEXAS  
CHANGES IN NET POSITION**

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 1,543,504	\$ 1,609,237	\$ 31,766	\$ 63,399	\$ 1,575,270	\$ 1,672,636
Operating grants and contributions	3,950,321	2,957,054	-	-	3,950,321	2,957,054
Capital grants and contributions	31,872	26,668	-	-	31,872	26,668
General revenues:						
Property taxes	15,212,731	11,916,872	-	-	15,212,731	11,916,872
Sales taxes	1,714,247	1,493,672	-	-	1,714,247	1,493,672
Other taxes	16,396	13,180	-	-	16,396	13,180
Investment income	1,045,830	771,483	5,779	6,331	1,051,609	777,814
Gain on sale of capital assets	28,174	-	-	-	28,174	-
Other	166,786	113,256	-	-	166,786	113,256
Total revenues	<u>23,709,861</u>	<u>18,901,422</u>	<u>37,545</u>	<u>69,730</u>	<u>23,747,406</u>	<u>18,971,152</u>
Expenses:						
General administration	1,818,965	1,779,727	-	-	1,818,965	1,779,727
Judicial	1,893,459	1,947,632	-	-	1,893,459	1,947,632
Legal	10,856	10,788	-	-	10,856	10,788
Financial administration	1,084,243	1,107,285	-	-	1,084,243	1,107,285
Public facilities	752,189	859,524	-	-	752,189	859,524
Public safety	4,942,925	4,960,880	-	-	4,942,925	4,960,880
Public transportation	3,527,990	2,981,590	-	-	3,527,990	2,981,590
Environmental protection	2,350,500	1,931,779	-	-	2,350,500	1,931,779
Culture and recreation	310,537	473,122	-	-	310,537	473,122
Health and welfare	85,139	82,795	-	-	85,139	82,795
Conservation - agriculture	107,827	111,833	-	-	107,827	111,833
Interest and fiscal charges	1,725	909	-	-	1,725	909
Airport	-	-	151,481	184,908	151,481	184,908
Jail commissary	-	-	32,720	12,970	32,720	12,970
Total expenses	<u>16,886,355</u>	<u>16,247,864</u>	<u>184,201</u>	<u>197,878</u>	<u>17,070,556</u>	<u>16,445,742</u>
Transfers	(44,000)	-	44,000	-	-	-
Change in net position	6,823,506	2,653,558	(146,656)	(128,148)	6,676,850	2,525,410
Net position, beginning	<u>20,042,027</u>	<u>17,388,469</u>	<u>1,483,857</u>	<u>1,612,005</u>	<u>21,525,884</u>	<u>19,000,474</u>
Net position, ending	<u>\$ 26,821,533</u>	<u>\$ 20,042,027</u>	<u>\$ 1,381,201</u>	<u>\$ 1,483,857</u>	<u>\$ 28,202,734</u>	<u>\$ 21,525,884</u>

The government's total net position increased by \$6,676,850. This increase is attributable an increase in ad valorem taxes, increased investment income due to rising interest rates, and careful budget management.

## 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 \$16,923,329, an increase of \$4,463,513 in comparison with the prior year. Approximately 65% of this total amount \$10,996,096 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 \$11,047,537, while total fund balance reached \$12,298,618. 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 89% of total general fund expenditures, while total fund balance represents 100% of that same amount. The fund balance of Jackson County, Texas' general fund increased by \$3,548,344 during the current fiscal year. Key factors in this increase included an increase in ad valorem taxes and careful budget management.



The road and bridge fund had a total fund balance of \$1,778,702, an increase of \$279,989 from the prior year. A key factor in this increase was a reduction in expenditures during the current year.

## General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase in revenue of \$469,794, primarily from intergovernmental revenue related to grants. The major increase in expenditures is in the Sheriff department which increased by \$392,888. This included such items as overtime, fuel, repairs, and capital expenditures.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

Jackson County, Texas' investment in capital assets for its governmental activities and business-type activities as of September 30, 2024, amounts to \$11,548,464 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, and infrastructure items such as roads and bridges.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 646,040	\$ 412,509	\$ 70,254	\$ 70,254	\$ 716,294	\$ 482,763
Construction in progress	245,608	930,975	119,850	-	365,458	930,975
Infrastructure	3,544,552	3,844,415	1,043,773	1,161,665	4,588,325	5,006,080
Buildings and improvements	2,627,291	1,305,859	46,806	50,989	2,674,097	1,356,848
Right-to-use equipment	75,644	67,456	-	-	75,644	67,456
Machinery and equipment	<u>3,097,988</u>	<u>2,205,736</u>	<u>30,658</u>	<u>34,984</u>	<u>3,128,646</u>	<u>2,240,720</u>
Total	<u>\$ 10,237,123</u>	<u>\$ 8,766,950</u>	<u>\$ 1,311,341</u>	<u>\$ 1,317,892</u>	<u>\$ 11,548,464</u>	<u>\$ 10,084,842</u>

Additional information regarding the County's capital assets can be found in the notes to the financial statements.

### 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.

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## **BASIC FINANCIAL STATEMENTS**

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**JACKSON COUNTY, TEXAS**

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 19,085,489	\$ 61,315	\$ 19,146,804
Receivables, net	1,943,175	6,170	1,949,345
Due from other governments	31,660	-	31,660
Prepaid items	310,833	5,965	316,798
Net pension asset	262,457	-	262,457
Capital assets:			
Nondepreciable	891,648	190,104	1,081,752
Net depreciable	9,345,475	1,121,237	10,466,712
Total assets	<u>31,870,737</u>	<u>1,384,791</u>	<u>33,255,528</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - pensions	728,411	-	728,411
Deferred outflows - OPEB	114,430	-	114,430
Total deferred outflows of resources	<u>842,841</u>	<u>-</u>	<u>842,841</u>
<b>LIABILITIES</b>			
Accounts payable	783,917	1,137	785,054
Accrued salaries payable	283,330	-	283,330
Due to others	388,160	-	388,160
Unearned revenues	1,439,412	2,453	1,441,865
Noncurrent liabilities:			
Due within one year:			
Leases	19,323	-	19,323
Compensated absences	39,732	-	39,732
Due in more than one year:			
Leases	55,453	-	55,453
Compensated absences	158,927	-	158,927
Total OPEB liability	1,702,320	-	1,702,320
Total liabilities	<u>4,870,574</u>	<u>3,590</u>	<u>4,874,164</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - pensions	258,837	-	258,837
Deferred inflows - OPEB	762,634	-	762,634
Total deferred inflows of resources	<u>1,021,471</u>	<u>-</u>	<u>1,021,471</u>
<b>NET POSITION</b>			
Net investment in capital assets	10,162,347	1,311,341	11,473,688
Restricted for:			
Grants	757,416	-	757,416
Net pension asset	732,031	-	732,031
Special projects	2,083,759	-	2,083,759
Permanent improvement	993,625	-	993,625
Public transportation	1,778,702	-	1,778,702
Unrestricted	10,313,653	69,860	10,383,513
Total net position	<u>\$ 26,821,533</u>	<u>\$ 1,381,201</u>	<u>\$ 28,202,734</u>

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

**JACKSON COUNTY, TEXAS**

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government</b>				
Governmental activities:				
General administration	\$ 1,818,965	\$ 530,515	\$ 93,416	\$ -
Judicial	1,893,459	466,385	349,266	-
Legal	10,856	9,325	-	-
Financial administration	1,084,243	20,581	-	-
Public facilities	752,189	49,421	1,770	31,872
Public safety	4,942,925	62,832	1,581,202	-
Public transportation	3,527,990	393,724	425,446	-
Environmental protection	2,350,500	-	-	-
Culture and recreation	310,537	10,633	6,743	-
Health and welfare	85,139	88	1,492,478	-
Conservation - agriculture	107,827	-	-	-
Interest on long-term debt	1,725	-	-	-
Total governmental activities	<u>16,886,355</u>	<u>1,543,504</u>	<u>3,950,321</u>	<u>31,872</u>
Business-type activities:				
Airport	151,481	19,872	-	-
Jail commissary	<u>32,720</u>	<u>11,894</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>184,201</u>	<u>31,766</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 17,070,556</u>	<u>\$ 1,575,270</u>	<u>\$ 3,950,321</u>	<u>\$ 31,872</u>
<b>General revenues:</b>				
Property taxes				
Sales taxes				
Other taxes				
Investment income				
Gain on sale of capital assets				
Other				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

Net (Expense) Revenue and Changes in Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (1,195,034)	\$ -	\$ (1,195,034)
(1,077,808)	-	(1,077,808)
(1,531)	-	(1,531)
(1,063,662)	-	(1,063,662)
(669,126)	-	(669,126)
(3,298,891)	-	(3,298,891)
(2,708,820)	-	(2,708,820)
(2,350,500)	-	(2,350,500)
(293,161)	-	(293,161)
1,407,427	-	1,407,427
(107,827)	-	(107,827)
(1,725)	-	(1,725)
<u>(11,360,658)</u>	<u>-</u>	<u>(11,360,658)</u>
-	(131,609)	(131,609)
<u>-</u>	<u>(20,826)</u>	<u>(20,826)</u>
<u>-</u>	<u>(152,435)</u>	<u>(152,435)</u>
(11,360,658)	(152,435)	(11,513,093)
15,212,731	-	15,212,731
1,714,247	-	1,714,247
16,396	-	16,396
1,045,830	5,779	1,051,609
28,174	-	28,174
166,786	-	166,786
(44,000)	44,000	-
<u>18,140,164</u>	<u>49,779</u>	<u>18,189,943</u>
6,779,506	(102,656)	6,676,850
<u>20,042,027</u>	<u>1,483,857</u>	<u>21,525,884</u>
<u>\$ 26,821,533</u>	<u>\$ 1,381,201</u>	<u>\$ 28,202,734</u>

**JACKSON COUNTY, TEXAS****BALANCE SHEET****GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2024

	General Fund	Road and Bridge	Coastal Impact Assistance
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,705,548	\$ 1,860,938	\$ 1,606,211
Receivables, net	985,870	49,849	57,929
Prepays	257,456	38,229	-
Due from other funds	20,091	-	-
Due from others	28,937	-	-
Total assets	<u>13,997,902</u>	<u>1,949,016</u>	<u>1,664,140</u>
<b>LIABILITIES</b>			
Accounts payable	536,682	111,633	32,626
Accrued wages payable	223,270	44,053	-
Due to other funds	-	14,628	-
Due to others	9,779	-	-
Unearned revenue	208,591	-	-
Total liabilities	<u>978,322</u>	<u>170,314</u>	<u>32,626</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	720,962	-	-
Total deferred inflows of resources	<u>720,962</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepays	257,456	-	-
Restricted:			
Grants	-	-	-
Special projects	-	-	1,631,514
Permanent improvement	993,625	-	-
Public transportation	-	1,778,702	-
Unassigned	11,047,537	-	-
Total fund balances	<u>12,298,618</u>	<u>1,778,702</u>	<u>1,631,514</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 13,997,902</u>	<u>\$ 1,949,016</u>	<u>\$ 1,664,140</u>

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



American Rescue Plan (ARP)	Nonmajor Governmental	Total Governmental
\$ 1,327,188	\$ 1,585,604	\$ 19,085,489
-	132,229	1,225,877
-	15,148	310,833
-	-	20,091
-	2,723	31,660
<u>1,327,188</u>	<u>1,735,704</u>	<u>20,673,950</u>
38,411	64,565	783,917
1,735	14,272	283,330
-	5,463	20,091
-	378,381	388,160
<u>1,004,530</u>	<u>226,291</u>	<u>1,439,412</u>
<u>1,044,676</u>	<u>688,972</u>	<u>2,914,910</u>
-	114,749	835,711
<u>-</u>	<u>114,749</u>	<u>835,711</u>
-	56,275	313,731
282,512	474,904	757,416
-	452,245	2,083,759
-	-	993,625
-	-	1,778,702
-	(51,441)	10,996,096
<u>282,512</u>	<u>931,983</u>	<u>16,923,329</u>
<u>\$ 1,327,188</u>	<u>\$ 1,735,704</u>	<u>\$ 20,673,950</u>

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**JACKSON COUNTY, TEXAS**

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds balance sheet	\$ 16,923,329
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	
Court fines receivable, net	717,298
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
Nondepreciable capital assets	891,648
Depreciable capital assets	26,909,092
Accumulated depreciation	(17,563,617)
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Delinquent property taxes	835,711
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.	
Deferred outflows - pension related	728,411
Deferred outflows - OPEB related	114,430
Deferred inflows - pension related	(258,837)
Deferred inflows - OPEB related	(762,634)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Leases payable	(74,776)
Compensated absences payable	(198,659)
Net pension asset	262,457
Total OPEB liability	<u>(1,702,320)</u>
Net position of governmental activities	<u>\$ 26,821,533</u>

**JACKSON COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Road and Bridge	Coastal Impact Assistance
<b>REVENUES</b>			
Taxes:			
Property	\$ 13,433,620	\$ -	\$ -
Sales	1,714,247	-	-
Other	16,396	-	-
Intergovernmental	857,745	69,929	555,278
Charges for services	756,946	142,431	-
Licenses and permits	25,515	427,271	-
Fines and forfeitures	426,816	-	-
Investment income	643,187	149,621	75,016
Miscellaneous	158,905	6,791	-
Total revenues	<u>18,033,377</u>	<u>796,043</u>	<u>630,294</u>
<b>EXPENDITURES</b>			
Current:			
General administration	1,814,455	-	-
Judicial	1,892,859	-	-
Legal	-	-	-
Financial administration	1,129,041	-	-
Public facilities	1,387,420	-	-
Public safety	5,216,685	-	-
Public transportation	-	2,651,449	-
Environmental protection	476,973	-	137,829
Culture and recreation	211,124	-	5,150
Health and welfare	84,139	-	-
Conservation - agriculture	109,887	-	-
Capital outlay	19,655	-	-
Debt service:			
Principal	15,228	-	-
Interest	1,725	-	-
Total expenditures	<u>12,359,191</u>	<u>2,651,449</u>	<u>142,979</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>5,674,186</u>	<u>(1,855,406)</u>	<u>487,315</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of leases	19,655	-	-
Sale of capital assets	13,600	25,000	-
Transfers in	-	2,579,495	-
Transfers out	<u>(2,159,097)</u>	<u>(469,100)</u>	<u>-</u>
Total other financing sources and uses	<u>(2,125,842)</u>	<u>2,135,395</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,548,344	279,989	487,315
<b>FUND BALANCES, BEGINNING</b>	<u>8,750,274</u>	<u>1,498,713</u>	<u>1,144,199</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 12,298,618</u>	<u>\$ 1,778,702</u>	<u>\$ 1,631,514</u>

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

American Rescue Plan (ARP)	Nonmajor Governmental	Total Governmental
\$ -	\$ 1,695,550	\$ 15,129,170
-	-	1,714,247
-	-	16,396
1,486,023	517,600	3,486,575
-	86,887	986,264
-	-	452,786
-	144,811	571,627
127,450	50,556	1,045,830
-	1,090	166,786
<u>1,613,473</u>	<u>2,496,494</u>	<u>23,569,681</u>
59,022	61,860	1,935,337
-	207,086	2,099,945
-	10,856	10,856
31,320	-	1,160,361
90,522	31,872	1,509,814
26,209	400,663	5,643,557
1,282,835	-	3,934,284
-	1,746,991	2,361,793
-	16,568	232,842
-	1,000	85,139
-	-	109,887
-	-	19,655
-	-	15,228
-	-	1,725
<u>1,489,908</u>	<u>2,476,896</u>	<u>19,120,423</u>
<u>123,565</u>	<u>19,598</u>	<u>4,449,258</u>
-	-	19,655
-	-	38,600
-	4,702	2,584,197
-	-	(2,628,197)
<u>-</u>	<u>4,702</u>	<u>14,255</u>
123,565	24,300	4,463,513
<u>158,947</u>	<u>907,683</u>	<u>12,459,816</u>
<u>\$ 282,512</u>	<u>\$ 931,983</u>	<u>\$ 16,923,329</u>

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**JACKSON COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$ 4,463,513
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.	
Capital outlay	2,646,897
Depreciation expense	(1,185,953)
Net effect of capital disposals	(10,426)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.	
Unavailable revenue - delinquent property taxes	83,561
Unavailable revenue - court fines	28,445
Net pension and other postemployment benefit (OPEB) liability and deferred outflows and deferred inflows related to pensions and OPEB liability are not reported in the governmental funds.	
Net pension asset	654,268
Total OPEB liability	12,678
Deferred outflows - pensions	(168,076)
Deferred outflows - OPEB	89,600
Deferred inflows - pensions	245,213
Deferred inflows - OPEB	(93,197)
Bonds and leases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	
Principal payments	16,778
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences, net change	<u>(3,795)</u>
Change in net position of governmental activities	<u>\$ 6,779,506</u>

**JACKSON COUNTY, TEXAS****STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

SEPTEMBER 30, 2024

	Enterprise Funds		Total Enterprise Funds
	Airport	Jail Commissary	
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 57,019	\$ 4,296	\$ 61,315
Receivables, net	6,170	-	6,170
Prepaid expenses	5,965	-	5,965
Total current assets	<u>69,154</u>	<u>4,296</u>	<u>73,450</u>
Noncurrent assets:			
Capital assets:			
Land	70,254	-	70,254
Construction in progress	119,850	-	119,850
Buildings and improvements, net	46,806	-	46,806
Machinery and equipment, net	30,658	-	30,658
Infrastructure, net	<u>1,043,773</u>	<u>-</u>	<u>1,043,773</u>
Total noncurrent assets	<u>1,311,341</u>	<u>-</u>	<u>1,311,341</u>
Total assets	<u>1,380,495</u>	<u>4,296</u>	<u>1,384,791</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	1,137	-	1,137
Unearned revenue	<u>2,453</u>	<u>-</u>	<u>2,453</u>
Total current liabilities	<u>3,590</u>	<u>-</u>	<u>3,590</u>
Total liabilities	<u>3,590</u>	<u>-</u>	<u>3,590</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,311,341	-	1,311,341
Unrestricted	<u>65,564</u>	<u>4,296</u>	<u>69,860</u>
Total net position	<u>\$ 1,376,905</u>	<u>\$ 4,296</u>	<u>\$ 1,381,201</u>



**JACKSON COUNTY, TEXAS****STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN FUND NET POSITION****PROPRIETARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Enterprise Funds		Total Enterprise Funds
	Airport	Jail Commissary	
<b>OPERATING REVENUES</b>			
Charges for services	\$ 5,765	\$ 11,894	\$ 17,659
Intergovernmental	14,107	-	14,107
Total operating revenues	<u>19,872</u>	<u>11,894</u>	<u>31,766</u>
<b>OPERATING EXPENSES</b>			
Supplies	15,563	32,720	48,283
Other services and charges	9,517	-	9,517
Depreciation	126,401	-	126,401
Total operating expenses	<u>151,481</u>	<u>32,720</u>	<u>184,201</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(131,609)</u>	<u>(20,826)</u>	<u>(152,435)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	5,119	660	5,779
Total nonoperating revenues (expenses)	<u>5,119</u>	<u>660</u>	<u>5,779</u>
<b>INCOME BEFORE TRANSFERS</b>	<u>(126,490)</u>	<u>(20,166)</u>	<u>(146,656)</u>
<b>TRANSFERS IN (OUT)</b>			
Transfers in	<u>44,000</u>	<u>-</u>	<u>44,000</u>
<b>CHANGE IN NET POSITION</b>	<u>(82,490)</u>	<u>(20,166)</u>	<u>(102,656)</u>
<b>TOTAL NET POSITION, BEGINNING</b>	<u>1,459,395</u>	<u>24,462</u>	<u>1,483,857</u>
<b>TOTAL NET POSITION, ENDING</b>	<u>\$ 1,376,905</u>	<u>\$ 4,296</u>	<u>\$ 1,381,201</u>

**JACKSON COUNTY, TEXAS**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Enterprise Funds		Total Enterprise Funds
	Airport	Jail Commissary	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 51,558	\$ 11,894	\$ 63,452
Payments to suppliers	(24,854)	(32,736)	(57,590)
Net cash provided (used) by operating activities	<u>26,704</u>	<u>(20,842)</u>	<u>5,862</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Transfers from other funds	44,000	-	44,000
Acquisition and construction of capital assets	(119,850)	-	(119,850)
Net cash provided (used) by financing activities	<u>(75,850)</u>	<u>-</u>	<u>(75,850)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	<u>5,119</u>	<u>660</u>	<u>5,779</u>
Net cash provided by investing activities	<u>5,119</u>	<u>660</u>	<u>5,779</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(44,027)	(20,182)	(64,209)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>101,046</u>	<u>24,478</u>	<u>125,524</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 57,019</u>	<u>\$ 4,296</u>	<u>\$ 61,315</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (131,609)	\$ (20,826)	\$ (152,435)
Adjustments to reconcile operating income to net cash used by operating activities:			
Depreciation	126,401	-	126,401
Assets and liabilities:			
Decrease (increase) in prepaids	(911)	-	(911)
Decrease (increase) in receivables, net	32,776	-	32,776
Increase (decrease) in accounts payable	1,137	(16)	1,121
Increase (decrease) in unearned revenue	<u>(1,090)</u>	<u>-</u>	<u>(1,090)</u>
Net cash provided (used) by operating activities	<u>\$ 26,704</u>	<u>\$ (20,842)</u>	<u>\$ 5,862</u>

**JACKSON COUNTY, TEXAS****STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS**

SEPTEMBER 30, 2024

	Custodial Funds			Total Custodial Funds
	Trust Investment	State Fees	County Officer Accounts	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 31,320	\$ 74,899	\$ 953,213	\$ 1,059,432
Total assets	<u>31,320</u>	<u>74,899</u>	<u>953,213</u>	<u>1,059,432</u>
<b>LIABILITIES</b>				
Due to others	-	-	131,307	131,307
Total liabilities	<u>-</u>	<u>-</u>	<u>131,307</u>	<u>131,307</u>
<b>NET POSITION</b>				
Restricted for:				
Individuals and organizations	<u>31,320</u>	<u>74,899</u>	<u>821,906</u>	<u>928,125</u>
Total net position	<u>\$ 31,320</u>	<u>\$ 74,899</u>	<u>\$ 821,906</u>	<u>\$ 928,125</u>

# JACKSON COUNTY, TEXAS

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds			Total Custodial Funds
	Trust Investment	State Fees	County Officer Accounts	
<b>ADDITIONS</b>				
Contributions from judgements		\$ -	\$ 82,408	\$ 82,408
Bonds received	-	-	77,050	77,050
Fees collected	-	5,554	85,267	90,821
Taxes collected on behalf of taxing entities	-	-	56,159,809	56,159,809
Total increases	-	5,554	56,404,534	56,410,088
<b>DEDUCTIONS</b>				
Bonds refunded	-	-	125,720	125,720
Collections distributed	-	-	86,769	86,769
Cases disposed	33,274	-	32,148	65,422
Taxes disbursed to taxing entities	-	-	56,151,739	56,151,739
Total decreases	33,274	-	56,396,376	56,429,650
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	(33,274)	5,554	8,158	(19,562)
<b>NET POSITION - BEGINNING</b>	64,594	69,345	813,748	947,687
<b>NET POSITION - ENDING</b>	\$ 31,320	\$ 74,899	\$ 821,906	\$ 928,125

# JACKSON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

### 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.

#### *Government-wide Financial Statements*

The **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.

## **B. 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.

**C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance**

**1. Deposits and Investments**

The County'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.

**2. Receivables and Payables**

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. All property tax receivables are shown net of an allowance for uncollectible. The property tax receivable allowance is equal to a total of 2 percent of the current outstanding property taxes at September 30, 2024 and 10 percent of the delinquent outstanding property taxes at September 30, 2024. Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

**3. Inventories and Prepaid Items**

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for on 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, 2024. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**4. 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 \$3,000 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	\$ 15,000
Improvements other than buildings	15,000
Infrastructure	250,000
Machinery, equipment and other assets	3,000
Leasehold improvements	15,000

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.

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

Assets	Years
Buildings	30-40
Improvements	20-40
System infrastructure	15-45
Vehicles	5-10
Office equipment	5-10
Right-to-use equipment	5-10
Computer equipment	5

#### 5. 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.

#### 6. 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 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 expensed in the year of issuance.

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.

#### 7. Leases

The County has entered into various lease agreements as a lessee. Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate, if available. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.
- The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability or lease asset.



*Lessee*. The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability in the government-wide financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

#### 8. Fund Balances – Governmental Funds

As of September 30, 2024, 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.

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

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

#### 9. Comparative data/reclassifications

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

#### 10. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows/inflows of resources*, represents a consumption of net assets 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.

#### 11. Net Position Flow Assumptions

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. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Deficit fund equity

The Flood Control Fund reported a deficit fund balance of \$51,441 as of September 30, 2024. This was the result of timing differences between the recognition of tax revenue and expenditures, and is expected to reverse within the next year.

## III. DETAILED NOTES ON ALL FUNDS

### 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:

*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, 2024, the government's bank balance 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 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, 2024, the County had the following investments:

<u>Investment Type</u>	<u>Net Asset Value</u>	<u>Weighted Average Maturity (Days)</u>
TexPool	\$ 1,951,382	26
Texas CLASS	<u>15,407,051</u>	83
Total value	<u>\$ 17,358,433</u>	

*Interest Rate Risk.* In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the average dollar-weighted maturity of its portfolio to a maximum of 365 days.

*Concentration of credit risk:* The County places no limit on the amount the County may invest in any one issuer.

*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." As of September 30, 2024, the local investment pool - TexPool (11% of portfolio) was rated AAAM by Standard and Poor's and Texas Class (89% of portfolio) was rated AAAM by Standard and Poor's.

## **Receivables**

Receivables as of year-end for the government's individual major funds and nonmajor funds, and nonmajor funds in the aggregate, including the applicable allowances for uncollectable accounts, are as follows:

	<u>General</u>	<u>Road &amp; Bridge</u>	<u>Coastal Impact Assistance</u>	<u>Airport</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:						
Ad valorem taxes	\$ 782,764	\$ -	\$ -	\$ -	\$ 128,444	\$ 911,208
Sales tax	113,109	-	-	-	-	113,109
Intergovernmental	<u>151,799</u>	<u>49,849</u>	<u>57,929</u>	<u>6,170</u>	<u>14,237</u>	<u>279,984</u>
Gross receivables	<u>1,047,672</u>	<u>49,849</u>	<u>57,929</u>	<u>6,170</u>	<u>142,681</u>	<u>1,304,301</u>
Less: allowance for uncollectibles	<u>(61,802)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,452)</u>	<u>(72,254)</u>
Net total receivables	<u>\$ 985,870</u>	<u>\$ 49,849</u>	<u>\$ 57,929</u>	<u>\$ 6,170</u>	<u>\$ 132,229</u>	<u>\$ 1,232,047</u>

## Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 412,509	\$ 233,531	\$ -	\$ 646,040
Construction in progress	930,975	793,175	(1,478,542)	245,608
Total capital assets, not being depreciated	1,343,484	1,026,706	(1,478,542)	891,648
Capital assets, being depreciated:				
Buildings and improvements	6,438,242	1,492,658	-	7,930,900
Machinery and equipment	10,325,872	1,562,047	(224,114)	11,663,805
Right-to-use equipment	80,611	19,655	-	100,266
Infrastructure	7,170,093	44,028	-	7,214,121
Total capital assets being depreciated	24,014,818	3,118,388	(224,114)	26,909,092
Less accumulated depreciation:				
Buildings and improvements	(5,132,382)	(171,227)	-	(5,303,609)
Machinery and equipment	(8,120,137)	(659,368)	213,688	(8,565,817)
Right-to-use equipment	(9,071)	(15,551)	-	(24,622)
Infrastructure	(3,329,762)	(339,807)	-	(3,669,569)
Total accumulated depreciation	(16,591,352)	(1,185,953)	213,688	(17,563,617)
Total capital assets, being depreciated, net	7,423,466	1,932,435	(10,426)	9,345,475
Governmental activities capital assets, net	\$ 8,766,950	\$ 2,959,141	\$ (1,488,968)	\$ 10,237,123
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 70,254	\$ -	\$ -	\$ 70,254
Construction in progress	-	119,850	-	119,850
Total capital assets, not being depreciated	70,254	-	-	190,104
Capital assets, being depreciated:				
Buildings and improvements	362,446	-	-	362,446
Machinery and equipment	85,432	-	-	85,432
Infrastructure	2,365,351	-	-	2,365,351
Total capital assets being depreciated	2,813,229	-	-	2,813,229
Less accumulated depreciation:				
Buildings and improvements	(311,457)	(4,183)	-	(315,640)
Machinery and equipment	(50,448)	(4,326)	-	(54,774)
Infrastructure	(1,203,686)	(117,892)	-	(1,321,578)
Total accumulated depreciation	(1,565,591)	(126,401)	-	(1,691,992)
Total capital assets, being depreciated, net	1,247,638	(126,401)	-	1,121,237
Business-type activities capital assets, net	\$ 1,317,892	\$ (126,401)	\$ -	\$ 1,311,341

Capital asset depreciation by function for the governmental activities for the year ended September 30, 2024, was as follows:

Governmental activities:	
General administration	\$ 33,569
Judicial	11,423
Financial administration	9,107
Public facilities	168,360
Public safety	388,681
Public transportation	436,234
Environmental protection	42,045
Culture and recreation	92,573
Conservation agriculture	3,961
Total depreciation expense - governmental activities	\$ 1,185,953

### **Interfund Receivables, Payables and Transfers**

The composition of interfund balances of as September 30, 2024, is as follows:

#### **Due to/from other funds:**

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Funds	\$ 5,463
General Fund	Road and Bridge Funds	<u>14,628</u>
		<u>\$ 20,091</u>

The interfund payables and receivables were related to short-term cash loans.

#### **Transfers In/out:**

	Transfer In			Total
	Road and Bridge Funds	Airport	Nonmajor Governmental	
Transfer out:				
General	\$ 2,110,395	\$ 44,000	\$ 4,702	\$ 2,159,097
Road & Bridge funds	<u>469,100</u>	<u>-</u>	<u>-</u>	<u>469,100</u>
Total transfers	<u>\$ 2,579,495</u>	<u>\$ 44,000</u>	<u>\$ 4,702</u>	<u>\$ 2,628,197</u>

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

### **Long-Term Liabilities**

The activity for the year ended September 30, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Leases	\$ 71,899	\$ 19,655	\$ 16,778	\$ 74,776	\$ 19,323
Compensated absences	<u>194,864</u>	<u>292,714</u>	<u>288,919</u>	<u>198,659</u>	<u>39,732</u>
Total	<u>\$ 266,763</u>	<u>\$ 312,369</u>	<u>\$ 305,697</u>	<u>\$ 273,435</u>	<u>\$ 59,055</u>

The general fund and the road and bridge fund are used to liquidate the compensated absences; the leases are liquidated by the general fund.

The County entered into multiple leases as lessee for the right to use Xerox copier equipment. The County is required to make fixed monthly payments between \$101 and \$157. The leases bear interest of 2.8%.

Debt service requirements to maturity for the leases are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2025	\$ 19,323	\$ 1,720	\$ 21,043
2026	19,839	1,205	21,044
2027	20,369	676	21,045
2028	10,985	197	11,182
2029	3,383	50	3,433
2030	<u>877</u>	<u>3</u>	<u>880</u>
Total	<u>\$ 74,776</u>	<u>\$ 3,851</u>	<u>\$ 78,627</u>

#### **IV. 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).

##### **A. 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).

#### **V. RELATED PARTY TRANSACTION**

There were no related party transactions for the year ended September 30, 2024.

#### **VI. 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.

**VII. DEFINED BENEFIT PENSION PLAN**

**Plan Description**

Jackson County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available comprehensive annual financial report that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

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.

**Benefits Provided**

TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at ages 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**Plan Membership**

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	107
Active employees	<u>118</u>
	<u>330</u>

**Contributions**

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 9.17% and 8.49% in calendar years 2023 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2024, were \$600,805 and exceeded the required contributions by \$60,245.

### **Net Pension Asset of the County**

The County's Net Pension Asset (NPA) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Asset was determined by an actuarial valuation as of that date.

### **Actuarial Assumptions**

The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year
Investment rate of return	7.50%, net of administrative and investment expense, including inflation

The County has no automatic cost-of-living adjustments (COLA), nor one that is considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County may elect an ad-hoc COLA for retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2023, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, except where required to be different by GASB 68. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The long-term expected rate of return on pension plan investments is 7.6%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.



The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2024 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon; the most recent analysis was performed in 2022. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation <sup>(1)</sup></b>	<b>Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup></b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(3)</sup>	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(4)</sup>	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(5)</sup>	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

<sup>(1)</sup> Target asset allocation adopted at the March 2023 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

### **Discount Rate**

The discount rates used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that the employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

### **Changes in the Net Pension Liability/(Asset)**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance at 12/31/2022	\$ 31,565,762	\$ 31,173,951	\$ 391,811
Changes for the year:			
Service cost	676,775	-	676,775
Interest on total pension liability <sup>(1)</sup>	2,386,790	-	2,386,790
Effect of plan changes <sup>(2)</sup>	325,934	-	325,934
Effect of economic/demographic gains or losses	267,943	-	267,943
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(32,712)	(32,712)	-
Benefit payments	(1,673,332)	(1,673,332)	-
Administrative expenses	-	(17,639)	17,639
Member contributions	-	405,590	(405,590)
Net investment income	-	3,418,440	(3,418,440)
Employer contributions	-	531,319	(531,319)
Other <sup>(3)</sup>	-	(26,000)	26,000
Balance at 12/31/2023	<u>\$ 33,517,160</u>	<u>\$ 33,779,617</u>	<u>\$ (262,457)</u>

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> No plan changes valued.

<sup>(3)</sup> Relates to allocation of system-wide items.

The required schedule of changes in the County's net pension liability/(asset) and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

### **Sensitivity Analysis**

The following presents the net pension liability/(asset) of the County, calculated using the discount rate of 7.6%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate.

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 37,516,610	\$ 33,517,160	\$ 30,128,058
Fiduciary net position	<u>33,779,617</u>	<u>33,779,617</u>	<u>33,779,617</u>
Net pension liability/(asset)	<u>\$ 3,736,993</u>	<u>\$ (262,457)</u>	<u>\$ (3,651,559)</u>

### **Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org)

### **Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2024, the County recognized pension income of \$130,602.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 200,955	\$ 258,837
Net difference between projected and actual investment earnings	82,592	-
Contributions made subsequent to the measurement date	<u>444,864</u>	<u>-</u>
Total	<u>\$ 728,411</u>	<u>\$ 258,837</u>

County contributions subsequent to the measurement date of \$444,864 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30,	
2025	\$ (313,349)
2026	(192,145)
2027	746,114
2028	(215,910)

#### **VIII. Other Post-Employment Benefit Plan – Retiree Health Care Plan**

**Plan Description.** The County offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under County policy. This plan is administered by the County and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75

Eligible plan participants are retirees retiring within 8 years of service with Jackson at the date of retirement and receiving benefits from the TCDRS are eligible for medical, dental, and life insurance benefits until they reach the Medicare age. TCDRS retirement is available to employees meeting one of three criteria: (a) age 60 with 8 years of service (b) age plus year of service equal to 75 or (c) 30 years of service.

At the September 30, 2024 measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Active members	<u>100</u>
Total	<u><u>103</u></u>

The County's contributions to the Retiree Health plan for the year ended September 30, 2024 were \$68,760.

#### **Actuarial Methods and Assumptions**

Significant methods and assumptions were as follows:

Actuarial cost method	Individual Entry Age
Inflation rate	2.50%
Salary increases	3.50%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2021 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RPH-2014 Total Table with Projection MP-2021
Health care cost trend rates	Level 4.5% for medical and level 3% for dental
Participation rates	It was assumed that 100% of retirees who are eligible for the County subsidy and 50% of those who are not eligible for the County subsidy would choose to receive health care benefits through the County.
Discount rate	4.06% as of September 30, 2024

The discount rate was selected by reviewing the recently published S&P Municipal Bond 20 Year High Grade Rate Index. This is one of the indices acceptable under GASB 75. This index is published weekly and is trending up in recent months.

### Changes in Total OPEB Liability

The County's total OPEB liability of \$1,702,320 was measured as of September 30, 2024 and was determined by an actuarial valuation as of September 30, 2024.

	Total OPEB Liability
Balance at 10/1/2023	\$ 1,714,998
Changes for the year:	
Service Cost	102,221
Interest on the total liability	85,041
Difference between expected & actual experience	(239,756)
Change in assumptions	108,576
Benefit payments	<u>(68,760)</u>
Net changes	<u>(12,678)</u>
Balance at 9/30/2024	<u>\$ 1,702,320</u>

### Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.06%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (5.06%)	Discount Rate (4.06%)	1% Increase in Discount Rate (3.06%)
Total OPEB liability	<u>\$ 1,551,844</u>	<u>\$ 1,702,320</u>	<u>\$ 1,870,731</u>

### Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	<u>\$ 1,511,390</u>	<u>\$ 1,702,320</u>	<u>\$ 1,928,266</u>

### OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$59,679. At September 30, 2024, the County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 504,893
Changes in actuarial assumptions	<u>114,430</u>	<u>257,741</u>
Total	<u>\$ 114,430</u>	<u>\$ 762,634</u>

Amounts reported as deferred outflows related to OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	
2025	\$ (127,585)
2026	(127,585)
2027	(127,585)
2028	(114,276)
2029	(107,721)
Thereafter	(43,452)

#### **Net Pension Liability and Total Other Post Employment Benefit (OPEB) Liability**

When these liabilities are liquidated for governmental activities, the General Fund will be primarily responsible.

### **IX. NEW ACCOUNTING GUIDANCE**

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County includes the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* - The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* - The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* - The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

**JACKSON COUNTY, TEXAS****GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes:				
Property	\$ 13,575,576	\$ 13,575,576	\$ 13,433,620	\$ (141,956)
Sales	1,300,000	1,300,000	1,714,247	414,247
Other	11,900	11,900	16,396	4,496
Intergovernmental	421,444	871,791	857,745	(14,046)
Charges for services	720,364	720,364	756,946	36,582
Licenses and permits	22,800	22,800	25,515	2,715
Fines and forfeitures	381,500	381,500	426,816	45,316
Investment income	268,100	268,100	643,187	375,087
Miscellaneous	23,400	42,182	158,905	116,723
Total revenues	<u>16,725,084</u>	<u>17,194,213</u>	<u>18,033,377</u>	<u>839,164</u>
<b>EXPENDITURES</b>				
General administration:				
Commissioners' court	429,178	430,039	419,759	10,280
County clerk	502,559	504,298	486,691	17,607
County judge	226,264	226,264	224,376	1,888
Veteran's service officer	6,087	6,087	4,123	1,964
Non-departmental	758,309	819,896	679,506	140,390
Total general administration	<u>1,922,397</u>	<u>1,986,584</u>	<u>1,814,455</u>	<u>172,129</u>
Judicial:				
Court expense	483,352	483,352	334,866	148,486
Criminal district attorney	665,775	737,723	674,580	63,143
District clerk	347,818	350,211	340,530	9,681
District court	105,228	105,228	85,778	19,450
Jury	43,390	43,390	31,725	11,665
Justice of the peace, no. 1	234,751	234,751	226,585	8,166
Justice of the peace, no. 2	215,400	215,400	198,795	16,605
Total judicial	<u>2,095,714</u>	<u>2,170,055</u>	<u>1,892,859</u>	<u>277,196</u>
Financial administration:				
County auditor	434,277	435,970	403,741	32,229
County treasurer	202,225	202,417	195,859	6,558
Tax assessor-collector	551,649	554,978	529,441	25,537
Total financial administration	<u>1,188,151</u>	<u>1,193,365</u>	<u>1,129,041</u>	<u>64,324</u>
Public facilities:				
County facilities	1,303,300	1,303,300	905,417	397,883
Public facilities	529,106	543,997	482,003	61,994
Total public facilities	<u>1,832,406</u>	<u>1,847,297</u>	<u>1,387,420</u>	<u>459,877</u>
Public safety:				
Adult probation	3,476	3,476	3,384	92
Emergency management	965,414	873,266	365,323	507,943
Constable, no. 1	110,157	110,157	110,504	(347)
Constable, no. 2	110,673	110,673	107,458	3,215
Corrections	2,196,810	2,205,288	1,891,204	314,084
D.P.S./license and weight	4,375	4,375	3,134	1,241
D.P.S./troopers	29,569	29,569	16,561	13,008
Fire	14,250	14,250	5,600	8,650
Permitting and inspections	79,440	79,440	78,908	532
Law enforcement agreement	175,593	175,593	168,175	7,418
Sheriff	2,176,660	2,558,611	2,375,613	182,998
T.J.P.C	110,000	110,000	87,142	22,858
Other	3,680	3,680	3,679	1
Total public safety	<u>5,980,097</u>	<u>6,278,378</u>	<u>5,216,685</u>	<u>1,061,693</u>



**JACKSON COUNTY, TEXAS**

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Environmental protection:				
Sanitation	\$ 506,589	\$ 516,715	\$ 476,973	\$ 39,742
Total environmental protection	506,589	516,715	476,973	39,742
Culture and recreation:				
County library	210,727	211,727	205,416	6,311
Parks	6,805	6,805	5,708	1,097
Total culture and recreation	217,532	218,532	211,124	7,408
Health and welfare:				
Environmental and advocacy	54,300	54,300	54,139	161
Senior citizens center	30,000	30,000	30,000	-
Total health and welfare	84,300	84,300	84,139	161
Conservation - agriculture:				
Agriculture extension service	117,362	118,362	106,887	11,475
U.S. soil conservation	3,000	3,000	3,000	-
Total conservation - agriculture	120,362	121,362	109,887	11,475
Capital outlay:				
Right-to-use equipment	-	-	19,655	(19,655)
Total capital outlay	-	-	19,655	(19,655)
Debt service:				
Principal	-	-	15,228	(15,228)
Interest	-	-	1,725	(1,725)
Total debt service	-	-	16,953	(16,953)
Total expenditures	13,947,548	14,416,588	12,359,191	2,057,397
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	2,777,536	2,777,625	5,674,186	2,896,561
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of leases	-	-	19,655	19,655
Sale of capital assets	-	13,575	13,600	25
Transfers out	(2,159,097)	(2,159,097)	(2,159,097)	-
Total other financing sources (uses)	(2,159,097)	(2,159,097)	(2,125,842)	19,680
<b>NET CHANGE IN FUND BALANCES</b>	618,439	618,528	3,548,344	2,929,816
<b>FUND BALANCES, BEGINNING</b>	7,130,172	7,044,633	8,750,274	1,705,641
<b>FUND BALANCES, ENDING</b>	\$ 7,748,611	\$ 7,663,161	\$ 12,298,618	\$ 4,635,457

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**JACKSON COUNTY, TEXAS****ROAD AND BRIDGE FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 137,162	\$ 136,094	\$ 69,929	\$ (66,165)
Charges for services	143,000	143,000	142,431	(569)
Licenses and permits	425,450	425,450	427,271	1,821
Investment earnings	77,146	77,146	149,621	72,475
Miscellaneous	-	115,000	6,791	(108,209)
Total revenues	<u>782,758</u>	<u>896,690</u>	<u>796,043</u>	<u>(100,647)</u>
<b>EXPENDITURES</b>				
Current:				
Public transportation	<u>4,315,670</u>	<u>4,349,414</u>	<u>2,651,449</u>	<u>1,697,965</u>
Total expenditures	<u>4,315,670</u>	<u>4,349,414</u>	<u>2,651,449</u>	<u>1,697,965</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(3,532,912)</u>	<u>(3,452,724)</u>	<u>(1,855,406)</u>	<u>1,597,318</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	25,000	25,000
Transfers in	2,578,395	2,579,495	2,579,495	-
Transfers out	<u>(468,000)</u>	<u>(469,100)</u>	<u>(469,100)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,110,395</u>	<u>2,110,395</u>	<u>2,135,395</u>	<u>25,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,422,517)	(1,342,329)	279,989	1,622,318
<b>FUND BALANCE, BEGINNING</b>	<u>(1,320,347)</u>	<u>(1,217,878)</u>	<u>1,498,713</u>	<u>2,716,591</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (2,742,864)</u>	<u>\$ (2,560,207)</u>	<u>\$ 1,778,702</u>	<u>\$ 4,338,909</u>

**JACKSON COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Measurement Date December 31,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Total Pension Liability</b>			
Service Cost	\$ 498,637	\$ 497,656	\$ 544,446
Interest total pension liability	1,613,900	1,674,524	1,767,233
Changes in benefit terms	-	(65,301)	-
Effect of economic/demographic gains or losses	(429,134)	(3,334)	65,947
Effect of assumption changes or inputs	-	244,526	-
Benefit payments/refunds of contributions	<u>(928,820)</u>	<u>(1,119,594)</u>	<u>(1,158,335)</u>
Net change in total pension liability	754,583	1,228,477	1,219,291
Total pension liability - beginning	<u>20,135,600</u>	<u>20,890,183</u>	<u>22,118,660</u>
Total pension liability - ending (a)	<u>\$ 20,890,183</u>	<u>\$ 22,118,660</u>	<u>\$ 23,337,951</u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 418,687	\$ 428,368	\$ 454,473
Member contributions	291,045	301,975	320,056
Investment income net of investment expenses	1,408,935	196,576	1,518,446
Benefit payments, including refunds of contributions	(928,820)	(1,119,594)	(1,158,335)
Administrative expenses	(15,556)	(14,775)	(16,477)
Other	<u>(380,061)</u>	<u>122,276</u>	<u>88,704</u>
Net change in plan fiduciary net position	794,230	(85,174)	1,206,867
Plan fiduciary net position - beginning	<u>19,819,740</u>	<u>20,613,970</u>	<u>20,528,796</u>
Plan fiduciary net position - ending (b)	<u>\$ 20,613,970</u>	<u>\$ 20,528,796</u>	<u>\$ 21,735,663</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 276,213</u>	<u>\$ 1,589,864</u>	<u>\$ 1,602,288</u>
Fiduciary net position as a percentage of total pension liability	98.68%	92.81%	93.13%
Pensionable covered payroll	\$ 4,157,786	\$ 4,313,925	\$ 4,572,224
Net pension liability as a percentage of covered payroll	6.64%	36.85%	35.04%

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 528,957	\$ 552,734	\$ 554,527	\$ 592,832	\$ 641,941	\$ 632,534	\$ 676,775
1,879,839	1,984,125	2,065,670	2,167,767	2,261,614	2,329,567	2,386,790
-	-	-	-	-	-	325,934
124,003	(83,605)	7,317	89,131	(144,778)	(517,674)	
137,609	-	-	1,561,490	(202,605)	-	267,943
<u>(1,344,204)</u>	<u>(1,471,688)</u>	<u>(1,424,015)</u>	<u>(1,385,980)</u>	<u>(1,544,946)</u>	<u>(1,764,351)</u>	<u>(1,706,044)</u>
1,326,204	981,566	1,203,499	3,025,240	1,011,226	680,076	1,951,398
<u>23,337,951</u>	<u>24,664,155</u>	<u>25,645,721</u>	<u>26,849,220</u>	<u>29,874,460</u>	<u>30,885,686</u>	<u>31,565,762</u>
<u>\$ 24,664,155</u>	<u>\$ 25,645,721</u>	<u>\$ 26,849,220</u>	<u>\$ 29,874,460</u>	<u>\$ 30,885,686</u>	<u>\$ 31,565,762</u>	<u>\$ 33,517,160</u>
\$ 439,558	\$ 459,393	\$ 477,238	\$ 531,220	\$ 498,725	\$ 584,210	\$ 531,319
330,139	339,931	356,564	377,898	368,645	391,337	405,590
3,163,407	(460,224)	3,799,301	2,716,435	6,184,699	(1,925,212)	3,418,440
(1,344,204)	(1,471,688)	(1,424,015)	(1,385,980)	(1,544,946)	(1,764,351)	(1,706,044)
(16,161)	(18,580)	(20,045)	(20,862)	(18,388)	(18,269)	(17,639)
<u>(7,852)</u>	<u>(17,591)</u>	<u>(16,543)</u>	<u>(11,465)</u>	<u>(11,383)</u>	<u>(82,653)</u>	<u>(26,000)</u>
2,564,887	(1,168,759)	3,172,500	2,207,246	5,477,352	(2,814,938)	2,605,666
<u>21,735,663</u>	<u>24,300,550</u>	<u>23,131,791</u>	<u>26,304,291</u>	<u>28,511,537</u>	<u>33,988,889</u>	<u>31,173,951</u>
<u>\$ 24,300,550</u>	<u>\$ 23,131,791</u>	<u>\$ 26,304,291</u>	<u>\$ 28,511,537</u>	<u>\$ 33,988,889</u>	<u>\$ 31,173,951</u>	<u>\$ 33,779,617</u>
<u>\$ 363,605</u>	<u>\$ 2,513,930</u>	<u>\$ 544,929</u>	<u>\$ 1,362,923</u>	<u>\$ (3,103,203)</u>	<u>\$ 391,811</u>	<u>\$ (262,457)</u>
98.53%	90.20%	97.97%	95.44%	110.05%	98.76%	100.78%
\$ 4,716,270	\$ 4,856,160	\$ 5,082,399	\$ 5,398,534	\$ 5,266,363	\$ 5,590,527	\$ 5,794,105
7.71%	51.77%	10.72%	25.25%	-58.92%	7.01%	-4.53%

**JACKSON COUNTY, TEXAS****SCHEDULE OF EMPLOYER CONTRIBUTIONS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

<b>Fiscal Year Ended September 30</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll (1)</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2015	\$ 428,369	\$ 428,369	\$ -	\$ 4,313,925	9.93%
2016	454,474	454,474	-	4,572,224	9.94%
2017	439,556	439,556	-	4,715,270	9.32%
2018	459,392	459,392	-	4,716,270	9.74%
2019	477,238	477,238	-	5,082,399	9.39%
2020	531,220	531,220	-	5,398,543	9.84%
2021	498,725	498,725	-	5,266,363	9.47%
2022	559,072	559,072	-	5,493,813	10.18%
2023	545,770	545,770	-	5,724,089	9.53%
2024	540,560	600,805	(60,245)	6,230,821	9.64%

(1) Payroll is calculated based on contributions as reported to TCDRS.

## JACKSON COUNTY, TEXAS

### NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

**Methods and assumptions used to determine contributions rates:**

<b>Actuarial Cost Method</b>	Entry age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	16.7 years (based on contribution rate calculated in 12/31/2023 valuation)
<b>Asset Valuation Method</b>	5-year smoothed market
<b>Inflation</b>	2.50%
<b>Salary Increases</b>	Varies by age and service. 4.7% average over career including inflation.
<b>Investment Rate of Return</b>	7.50%, net of investment expenses, including inflation.
<b>Retirement Age</b>	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.
<b>Mortality</b>	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions</b>	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions</b>	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 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. 2021: No changes in plan provisions were reflected in the schedule. 2022: No changes in plan provisions were reflected in the schedule. 2023: No changes in plan provisions were reflected in the schedule.

**JACKSON COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Measurement Date September 30,</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Total OPEB Liability</b>			
Service cost	\$ 114,644	\$ 119,299	\$ 119,299
Interest on total OPEB liability	90,215	84,932	91,855
Difference between expected and actual experience	-	-	(214,238)
Changes of assumptions	-	-	47,769
Benefit payments	<u>(220,330)</u>	<u>(220,330)</u>	<u>(85,705)</u>
Net change in total OPEB liability	(15,471)	(16,099)	(41,020)
Total OPEB liability - beginning	<u>2,217,562</u>	<u>2,202,091</u>	<u>2,185,992</u>
Total OPEB liability - ending	<u>\$ 2,202,091</u>	<u>\$ 2,185,992</u>	<u>\$ 2,144,972</u>
Covered-employee payroll	\$ 4,510,172	\$ 4,150,172	\$ 4,830,933
Total OPEB liability (asset) as a percentage of covered-employee payroll	48.82%	52.67%	44.40%

Note: This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

**Notes to Required Supplementary Information:**

Changes in Benefits

There were no changes in benefit terms that affected measurement of the total OPEB liability during the measurement period.



<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$ 153,193	\$ 153,193	\$ 102,221	\$ 102,221
50,745	53,271	80,302	85,041
-	(332,394)	-	(239,756)
-	(409,646)	-	108,576
<u>(85,705)</u>	<u>(97,577)</u>	<u>(97,577)</u>	<u>(68,760)</u>
118,233	(633,153)	84,946	(12,678)
<u>2,144,972</u>	<u>2,263,205</u>	<u>1,630,052</u>	<u>1,714,998</u>
<u>\$ 2,263,205</u>	<u>\$ 1,630,052</u>	<u>\$ 1,714,998</u>	<u>\$ 1,702,320</u>
\$ 4,830,933	\$ 5,170,075	\$ 5,170,075	\$ 5,597,434
46.85%	31.53%	33.17%	30.41%

## JACKSON COUNTY, TEXAS

### NOTES TO OTHER POST EMPLOYMENT BENEFITS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

<b>Valuation date</b>	September 30, 2024
<b>Measurement date</b>	September 30, 2024
<b>Methods and assumptions:</b>	
<b>Actuarial Method</b>	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
<b>Service Cost</b>	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
<b>Total OPEB Liability</b>	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
<b>Discount Rate</b>	4.06% (1.56% real rate of return plus 2.5% inflation)
<b>Health Care Cost Trend</b>	Level 4.5% for medical and level 3% for dental.
<b>Mortality</b>	RPH-2014 Total Table with Projection MP-2021
<b>Turnover</b>	Rates varying based on gender, age and select and ultimate at 15 years. Rates based on the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
<b>Disability</b>	None assumed
<b>Retiree Contributions</b>	Retirees pays the remaining contribution rate above the monthly stipend of \$300 paid by the County to the retiree. The retiree also pays the full cost of dental coverage.
<b>Salary Scale</b>	3.50%
<b>Data Assumptions</b>	100% of all retirees who currently have healthcare coverage will continue with the same coverage.
<b>Coverage</b>	35% of all actives who currently have healthcare coverage will continue with coverage upon retirement. For those with family coverage 25% will elect to continue with family coverage and the remainder will elect individual coverage.

## **JACKSON COUNTY, TEXAS**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

SEPTEMBER 30, 2024

#### **Budgetary Information**

The Commissioners' Court adopted an "appropriated budget" for the General Fund and Road and Bridge Fund, which is included in the Special Revenue Funds. The County is required to present the adopted and final amended budgeted revenue and expenditures for each of these funds. The County compares the final amended budget to actual revenue and expenditures. An appropriated budget is not adopted for the American Rescue Plan or Coastal Impact Assistance Funds.

The following procedures are followed in establishing the budget:

1. Prior to September 1, the County prepares a budget for the next succeeding fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared on the GAAP basis of accounting.
2. Public meetings are conducted to obtain taxpayer comments.
3. The budget is then legally enacted through adoption by the Commissioners' Court. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Court. Amendments are presented to the Court at its regular meetings. Each amendment must have Court approval. As required by law, such amendments made before the fact, are reflected in the official minutes of the Court, and are not made after fiscal year-end. Because the County has a policy of careful budgetary control, several amendments were necessary during the year. However, none of these were significant.
4. Each budget is controlled at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Court. All budget appropriations lapse at year-end.
5. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget. The County had no outstanding end-of-year encumbrances.

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**COMBINING AND INDIVIDUAL FUND STATEMENTS AND  
SCHEDULES**

**JACKSON COUNTY, TEXAS****COMBINING BALANCE SHEET****ROAD AND BRIDGE FUNDS****SEPTEMBER 30, 2024**

	Special Revenue				
	Bridge Replacement	Highway	Road and Bridge No. 1	Road and Bridge No. 2	Road and Bridge No. 3
<b>ASSETS</b>					
Cash and cash equivalents	\$ 418,898	\$ -	\$ 171,248	\$ 164,301	\$ 321,684
Receivables, net	-	49,849	-	-	-
Prepaid items	-	10,424	7,861	7,271	5,751
Total assets	<u>418,898</u>	<u>60,273</u>	<u>179,109</u>	<u>171,572</u>	<u>327,435</u>
<b>LIABILITIES</b>					
Accounts payable	-	6,568	4,388	21,830	9,337
Accrued wages payable	-	-	10,297	10,258	10,139
Due to other funds	-	14,628	-	-	-
Total liabilities	<u>-</u>	<u>21,196</u>	<u>14,685</u>	<u>32,088</u>	<u>19,476</u>
<b>FUND BALANCE</b>					
Restricted for:					
Public transportation	<u>418,898</u>	<u>39,077</u>	<u>164,424</u>	<u>139,484</u>	<u>307,959</u>
Total fund balances	<u>418,898</u>	<u>39,077</u>	<u>164,424</u>	<u>139,484</u>	<u>307,959</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 418,898</u>	<u>\$ 60,273</u>	<u>\$ 179,109</u>	<u>\$ 171,572</u>	<u>\$ 327,435</u>

Special Revenue						
Road and Bridge No. 4	Lateral Road	Equipment Replacement No. 1	Equipment Replacement No. 2	Equipment Replacement No. 3	Equipment Replacement No. 4	Total Road and Bridge
\$ 621,043	\$ 1,425	\$ 211	\$ 30,390	\$ 71,639	\$ 60,099	\$ 1,860,938
-	-	-	-	-	-	49,849
6,922	-	-	-	-	-	38,229
<u>627,965</u>	<u>1,425</u>	<u>211</u>	<u>30,390</u>	<u>71,639</u>	<u>60,099</u>	<u>1,949,016</u>
478	1,425	-	-	67,607	-	111,633
13,359	-	-	-	-	-	44,053
-	-	-	-	-	-	14,628
<u>13,837</u>	<u>1,425</u>	<u>-</u>	<u>-</u>	<u>67,607</u>	<u>-</u>	<u>170,314</u>
614,128	-	211	30,390	4,032	60,099	1,778,702
<u>614,128</u>	<u>-</u>	<u>211</u>	<u>30,390</u>	<u>4,032</u>	<u>60,099</u>	<u>1,778,702</u>
\$ <u>627,965</u>	\$ <u>1,425</u>	\$ <u>211</u>	\$ <u>30,390</u>	\$ <u>71,639</u>	\$ <u>60,099</u>	\$ <u>1,949,016</u>

**JACKSON COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**ROAD AND BRIDGE FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Special Revenue				
	Bridge Replacement	Highway	Road and Bridge No. 1	Road and Bridge No. 2	Road and Bridge No. 3
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 50,241	\$ -	\$ -	\$ -
Charges for services	-	142,431	-	-	-
Licenses and permits	-	427,271	-	-	-
Investment earnings	22,543	-	21,214	21,856	26,642
Miscellaneous	-	208	3,500	1,500	1,000
Total revenues	<u>22,543</u>	<u>620,151</u>	<u>24,714</u>	<u>23,356</u>	<u>27,642</u>
<b>EXPENDITURES</b>					
Current:					
Public transportation	<u>12,257</u>	<u>150,978</u>	<u>502,399</u>	<u>567,803</u>	<u>469,540</u>
Total expenditures	<u>12,257</u>	<u>150,978</u>	<u>502,399</u>	<u>567,803</u>	<u>469,540</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>10,286</u>	<u>469,173</u>	<u>(477,685)</u>	<u>(544,447)</u>	<u>(441,898)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	-
Transfers in	50,000	-	581,638	604,246	479,175
Transfers out	-	(468,000)	(1,100)	-	-
Total other financing sources (uses)	<u>50,000</u>	<u>(468,000)</u>	<u>580,538</u>	<u>604,246</u>	<u>479,175</u>
<b>NET CHANGE IN FUND BALANCE</b>	60,286	1,173	102,853	59,799	37,277
<b>FUND BALANCE, BEGINNING</b>	<u>358,612</u>	<u>37,904</u>	<u>61,571</u>	<u>79,685</u>	<u>270,682</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 418,898</u>	<u>\$ 39,077</u>	<u>\$ 164,424</u>	<u>\$ 139,484</u>	<u>\$ 307,959</u>



Special Revenue						
Road and Bridge No. 4	Lateral Road	Equipment Replacement No. 1	Equipment Replacement No. 2	Equipment Replacement No. 3	Equipment Replacement No. 4	Total Road and Bridge
\$ -	\$ 19,688	\$ -	\$ -	\$ -	\$ -	\$ 69,929
-	-	-	-	-	-	142,431
-	-	-	-	-	-	427,271
46,693	-	408	2,804	3,723	3,738	149,621
583	-	-	-	-	-	6,791
<u>47,276</u>	<u>19,688</u>	<u>408</u>	<u>27,804</u>	<u>3,723</u>	<u>3,738</u>	<u>796,043</u>
 631,894	 19,688	 21,982	 169,500	 67,608	 37,800	 2,651,449
<u>631,894</u>	<u>19,688</u>	<u>21,982</u>	<u>169,500</u>	<u>67,608</u>	<u>37,800</u>	<u>2,651,449</u>
 (584,618)	 -	 (21,574)	 (141,696)	 (63,885)	 (34,062)	 (1,855,406)
-	-	-	25,000	-	-	25,000
783,336	-	21,100	20,000	20,000	20,000	2,579,495
-	-	-	-	-	-	(469,100)
<u>783,336</u>	<u>-</u>	<u>21,100</u>	<u>45,000</u>	<u>20,000</u>	<u>20,000</u>	<u>2,135,395</u>
198,718	-	(474)	(121,696)	(43,885)	(14,062)	279,989
<u>415,410</u>	<u>-</u>	<u>685</u>	<u>152,086</u>	<u>47,917</u>	<u>74,161</u>	<u>1,498,713</u>
<u>\$ 614,128</u>	<u>\$ -</u>	<u>\$ 211</u>	<u>\$ 30,390</u>	<u>\$ 4,032</u>	<u>\$ 60,099</u>	<u>\$ 1,778,702</u>

**JACKSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2024**

	Special Revenue			
	Abandoned Motor Vehicles	Child Abuse Prevention	Child Welfare	Commissary Telephone
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,933	\$ 894	\$ 6,322	\$ 38,630
Receivables, net	-	-	-	8,697
Prepaid items	-	-	-	-
Due from others	-	-	-	-
Total assets	<u>12,933</u>	<u>894</u>	<u>6,322</u>	<u>47,327</u>
<b>LIABILITIES</b>				
Accounts payable	676	-	-	34
Accrued wages payable	-	-	-	135
Due to other funds	3	-	-	-
Due to others	-	-	-	14
Unearned revenue	-	-	-	-
Total liabilities	<u>679</u>	<u>-</u>	<u>-</u>	<u>183</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
Grants	-	-	-	-
Special projects	12,254	894	6,322	47,144
Unassigned	-	-	-	-
Total fund balances	<u>12,254</u>	<u>894</u>	<u>6,322</u>	<u>47,144</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,933</u>	<u>\$ 894</u>	<u>\$ 6,322</u>	<u>\$ 47,327</u>

Special Revenue

Construction Grants	County Clerk Records Management	County Records Management	County Specialty Court	Courthouse Security	Courthouse Security JP's
\$ -	\$ 272,163	\$ 9	\$ 16,126	\$ 41,842	\$ 3,699
5,540	-	-	-	-	-
-	-	-	-	1,441	663
-	-	-	-	-	-
<u>5,540</u>	<u>272,163</u>	<u>9</u>	<u>16,126</u>	<u>43,283</u>	<u>4,362</u>
-	5,781	9	-	14	20
-	717	-	-	-	-
5,460	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,460</u>	<u>6,498</u>	<u>9</u>	<u>-</u>	<u>14</u>	<u>20</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,441	663
80	265,665	-	-	41,828	-
-	-	-	16,126	-	3,679
-	-	-	-	-	-
<u>80</u>	<u>265,665</u>	<u>-</u>	<u>16,126</u>	<u>43,269</u>	<u>4,342</u>
<u>\$ 5,540</u>	<u>\$ 272,163</u>	<u>\$ 9</u>	<u>\$ 16,126</u>	<u>\$ 43,283</u>	<u>\$ 4,362</u>

**JACKSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2024**

	Special Revenue			
	District Attorney Forfeiture	District Attorney Hot Check	District Clerk Records Management	District Clerk Reserve
<b>ASSETS</b>				
Cash and cash equivalents	\$ 302,060	\$ 6,312	\$ 11,813	\$ 367,355
Receivables, net	-	-	-	-
Prepaid items	-	-	-	-
Due from others	-	-	-	-
Total assets	<u>302,060</u>	<u>6,312</u>	<u>11,813</u>	<u>367,355</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	-
Accrued wages payable	455	-	-	-
Due to other funds	-	-	-	-
Due to others	-	3,783	-	367,355
Unearned revenue	-	-	-	-
Total liabilities	<u>455</u>	<u>3,783</u>	<u>-</u>	<u>367,355</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
Grants	-	-	-	-
Special projects	301,605	2,529	11,813	-
Unassigned	-	-	-	-
Total fund balances	<u>301,605</u>	<u>2,529</u>	<u>11,813</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 302,060</u>	<u>\$ 6,312</u>	<u>\$ 11,813</u>	<u>\$ 367,355</u>

Special Revenue

Elections Administration	Federal & State Relief	Flood Control	Historical Commission	Justice Court Tech	Juvenile Probation Discretion
\$ 11,489	\$ 4,323	\$ -	\$ 28,632	\$ 5,698	\$ 3,496
-	-	117,992	-	-	-
-	-	-	4,171	-	-
-	-	-	-	-	-
<u>11,489</u>	<u>4,323</u>	<u>117,992</u>	<u>32,803</u>	<u>5,698</u>	<u>3,496</u>
-	263	54,684	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>263</u>	<u>54,684</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	114,749	-	-	-
<u>-</u>	<u>-</u>	<u>114,749</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4,171	-	-
-	-	-	-	-	3,496
11,489	4,060	-	28,632	5,698	-
-	-	(51,441)	-	-	-
<u>11,489</u>	<u>4,060</u>	<u>(51,441)</u>	<u>32,803</u>	<u>5,698</u>	<u>3,496</u>
<u>\$ 11,489</u>	<u>\$ 4,323</u>	<u>\$ 117,992</u>	<u>\$ 32,803</u>	<u>\$ 5,698</u>	<u>\$ 3,496</u>

**JACKSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2024**

	Special Revenue			
	Juvenile Probation Grant	Law Enforcement Officers	Law Library	Mediation Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,117	\$ 5,142	\$ 4,730	\$ 4,126
Receivables, net	-	-	-	-
Prepaid items	-	-	-	-
Due from others	-	-	-	-
Total assets	<u>10,117</u>	<u>5,142</u>	<u>4,730</u>	<u>4,126</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	561	-
Accrued wages payable	-	-	-	-
Due to other funds	-	-	-	-
Due to others	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>561</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
Grants	10,117	5,142	4,169	4,126
Special projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>10,117</u>	<u>5,142</u>	<u>4,169</u>	<u>4,126</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,117</u>	<u>\$ 5,142</u>	<u>\$ 4,730</u>	<u>\$ 4,126</u>

Special Revenue			Permanent	Total Nonmajor Governmental Funds
Sheriff Forfeiture	Truancy Prev & Diversion	Senate Bill 22	Memorial Library	
\$ 96,143	\$ 27,334	\$ 240,135	\$ 64,081	\$ 1,585,604
-	-	-	-	132,229
-	-	8,873	-	15,148
2,723	-	-	-	2,723
<u>98,866</u>	<u>27,334</u>	<u>249,008</u>	<u>64,081</u>	<u>1,735,704</u>
-	-	2,523	-	64,565
-	-	12,965	-	14,272
-	-	-	-	5,463
-	-	7,229	-	378,381
-	-	226,291	-	226,291
-	-	249,008	-	688,972
-	-	-	-	114,749
-	-	-	-	114,749
-	-	-	50,000	56,275
98,866	27,334	-	14,081	474,904
-	-	-	-	452,245
-	-	-	-	(51,441)
<u>98,866</u>	<u>27,334</u>	<u>-</u>	<u>64,081</u>	<u>931,983</u>
<u>\$ 98,866</u>	<u>\$ 27,334</u>	<u>\$ 249,008</u>	<u>\$ 64,081</u>	<u>\$ 1,735,704</u>

**JACKSON COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Special Revenue			
	Abandoned Motor Vehicles	Child Abuse Prevention	Child Welfare	Commissary Telephone
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	60,897
Fines and forfeitures	1,558	465	-	-
Investment earnings	-	-	346	-
Miscellaneous	1,090	-	-	-
Total revenues	<u>2,648</u>	<u>465</u>	<u>346</u>	<u>60,897</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public facilities	-	-	-	-
Public safety	12,333	-	-	61,014
Environmental protection	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	1,000	-
Total expenditures	<u>12,333</u>	<u>-</u>	<u>1,000</u>	<u>61,014</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(9,685)</u>	<u>465</u>	<u>(654)</u>	<u>(117)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(9,685)</u>	<u>465</u>	<u>(654)</u>	<u>(117)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>21,939</u>	<u>429</u>	<u>6,976</u>	<u>47,261</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 12,254</u>	<u>\$ 894</u>	<u>\$ 6,322</u>	<u>\$ 47,144</u>



Special Revenue

Construction Grants	County Clerk Records Management	County Records Management	County Specialty Court	Courthouse Security	Courthouse Security JP's
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31,872	-	-	-	-	-
-	-	-	-	-	-
-	68,682	-	4,316	14,747	1,726
-	13,071	-	-	-	-
-	-	-	-	-	-
<u>31,872</u>	<u>81,753</u>	<u>-</u>	<u>4,316</u>	<u>14,747</u>	<u>1,726</u>
-	47,209	309	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,872	-	-	-	-	-
-	-	-	-	12,491	736
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,872</u>	<u>47,209</u>	<u>309</u>	<u>-</u>	<u>12,491</u>	<u>736</u>
-	34,544	(309)	4,316	2,256	990
-	-	-	-	-	-
-	-	-	-	-	-
-	34,544	(309)	4,316	2,256	990
<u>80</u>	<u>231,121</u>	<u>309</u>	<u>11,810</u>	<u>41,013</u>	<u>3,352</u>
<u>\$ 80</u>	<u>\$ 265,665</u>	<u>\$ -</u>	<u>\$ 16,126</u>	<u>\$ 43,269</u>	<u>\$ 4,342</u>

**JACKSON COUNTY, TEXAS****COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES****NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue			
	District Attorney Forfeiture	District Attorney Hot Check	District Clerk Records Management	District Clerk Reserve
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	490	-
Fines and forfeitures	19,050	125	9,340	-
Investment earnings	15,760	-	1	-
Miscellaneous	-	-	-	-
Total revenues	<u>34,810</u>	<u>125</u>	<u>9,831</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Judicial	9,097	-	9,271	-
Legal	-	-	-	-
Public facilities	-	-	-	-
Public safety	-	-	-	-
Environmental protection	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Total expenditures	<u>9,097</u>	<u>-</u>	<u>9,271</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>25,713</u>	<u>125</u>	<u>560</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	25,713	125	560	-
<b>FUND BALANCE, BEGINNING</b>	<u>275,892</u>	<u>2,404</u>	<u>11,253</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 301,605</u>	<u>\$ 2,529</u>	<u>\$ 11,813</u>	<u>\$ -</u>

Special Revenue

Elections Administration	Federal & State Relief	Flood Control	Historical Commission	Justice Court Tech	Juvenile Probation Discretion
\$ -	\$ -	\$ 1,695,550	\$ -	\$ -	\$ -
-	2,320	-	-	-	-
18,336	-	-	-	-	-
-	-	-	-	7,795	-
1,229	160	-	1,754	-	-
-	-	-	-	-	-
<u>19,565</u>	<u>2,480</u>	<u>1,695,550</u>	<u>1,754</u>	<u>7,795</u>	<u>-</u>
14,342	-	-	-	-	-
-	-	-	-	7,105	-
-	-	-	-	-	-
-	-	-	-	-	-
-	263	-	-	-	-
-	-	1,746,991	-	-	-
-	-	-	7,978	-	-
-	-	-	-	-	-
<u>14,342</u>	<u>263</u>	<u>1,746,991</u>	<u>7,978</u>	<u>7,105</u>	<u>-</u>
<u>5,223</u>	<u>2,217</u>	<u>(51,441)</u>	<u>(6,224)</u>	<u>690</u>	<u>-</u>
-	-	-	4,702	-	-
-	-	-	4,702	-	-
5,223	2,217	(51,441)	(1,522)	690	-
6,266	1,843	-	34,325	5,008	3,496
<u>\$ 11,489</u>	<u>\$ 4,060</u>	<u>\$ (51,441)</u>	<u>\$ 32,803</u>	<u>\$ 5,698</u>	<u>\$ 3,496</u>

**JACKSON COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Special Revenue</u>			
	Juvenile Probation Grant	Law Enforcement Officers	Law Library	Mediation Fund
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	8,074	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	9,325	-
Investment earnings	554	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>554</u>	<u>8,074</u>	<u>9,325</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	10,856	-
Public facilities	-	-	-	-
Public safety	435	6,597	-	-
Environmental protection	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Total expenditures	<u>435</u>	<u>6,597</u>	<u>10,856</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>119</u>	<u>1,477</u>	<u>(1,531)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	119	1,477	(1,531)	-
<b>FUND BALANCE, BEGINNING</b>	<u>9,998</u>	<u>3,665</u>	<u>5,700</u>	<u>4,126</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 10,117</u>	<u>\$ 5,142</u>	<u>\$ 4,169</u>	<u>\$ 4,126</u>

Special Revenue			Permanent	Total Nonmajor Governmental Funds
Sheriff Forfeiture	Truancy Prev & Diversion	Senate Bill 22	Memorial Library	
\$ -	\$ -	\$ -	\$ -	\$ 1,695,550
-	-	471,216	4,118	517,600
-	-	-	7,164	86,887
611	7,071	-	-	144,811
5,594	-	8,537	3,550	50,556
-	-	-	-	1,090
<u>6,205</u>	<u>7,071</u>	<u>479,753</u>	<u>14,832</u>	<u>2,496,494</u>
-	-	-	-	61,860
-	-	181,613	-	207,086
-	-	-	-	10,856
-	-	-	-	31,872
8,654	-	298,140	-	400,663
-	-	-	-	1,746,991
-	-	-	8,590	16,568
-	-	-	-	1,000
<u>8,654</u>	<u>-</u>	<u>479,753</u>	<u>8,590</u>	<u>2,476,896</u>
<u>(2,449)</u>	<u>7,071</u>	<u>-</u>	<u>6,242</u>	<u>19,598</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,702</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,702</u>
(2,449)	7,071	-	6,242	24,300
<u>101,315</u>	<u>20,263</u>	<u>-</u>	<u>57,839</u>	<u>907,683</u>
<u>\$ 98,866</u>	<u>\$ 27,334</u>	<u>\$ -</u>	<u>\$ 64,081</u>	<u>\$ 931,983</u>

**JACKSON COUNTY, TEXAS****ABANDONED MOTOR VEHICLE FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 500	\$ 500	\$ 1,558	\$ 1,058
Miscellaneous	5,000	5,000	1,090	(3,910)
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>2,648</u>	<u>(2,852)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>22,000</u>	<u>22,000</u>	<u>12,333</u>	<u>9,667</u>
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>12,333</u>	<u>9,667</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(16,500)</u>	<u>(16,500)</u>	<u>(9,685)</u>	<u>6,815</u>
<b>FUND BALANCE, BEGINNING</b>	<u>(4,446)</u>	<u>(2,492)</u>	<u>21,939</u>	<u>(24,431)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (20,946)</u>	<u>\$ (18,992)</u>	<u>\$ 12,254</u>	<u>\$ 31,246</u>

**JACKSON COUNTY, TEXAS****CHILD WELFARE FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Investment earnings	\$ 150	\$ 150	\$ 346	\$ 196
Total revenues	<u>150</u>	<u>150</u>	<u>346</u>	<u>196</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>2,500</u>	<u>2,500</u>	<u>1,000</u>	<u>1,500</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>1,000</u>	<u>1,500</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,350)</u>	<u>(2,350)</u>	<u>(654)</u>	<u>1,696</u>
<b>FUND BALANCE, BEGINNING</b>	<u>4,889</u>	<u>4,889</u>	<u>6,976</u>	<u>(2,087)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 2,539</u>	<u>\$ 2,539</u>	<u>\$ 6,322</u>	<u>\$ 3,783</u>

**JACKSON COUNTY, TEXAS**

**CHILD ABUSE PREVENTION FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 200	\$ 200	\$ 465	\$ 265
Total revenues	<u>200</u>	<u>200</u>	<u>465</u>	<u>265</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(300)</u>	<u>(300)</u>	<u>465</u>	<u>765</u>
<b>FUND BALANCE, BEGINNING</b>	<u>139</u>	<u>139</u>	<u>429</u>	<u>(290)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (161)</u>	<u>\$ (161)</u>	<u>\$ 894</u>	<u>\$ 1,055</u>



**JACKSON COUNTY, TEXAS**

**COMMISSARY TELEPHONE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 60,897</u>	<u>\$ 15,897</u>
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>60,897</u>	<u>15,897</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>65,642</u>	<u>65,642</u>	<u>61,014</u>	<u>4,628</u>
Total expenditures	<u>65,642</u>	<u>65,642</u>	<u>61,014</u>	<u>4,628</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(20,642)</u>	<u>(20,642)</u>	<u>(117)</u>	<u>20,525</u>
<b>FUND BALANCE, BEGINNING</b>	<u>50,415</u>	<u>51,041</u>	<u>47,261</u>	<u>3,780</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 29,773</u>	<u>\$ 30,399</u>	<u>\$ 47,144</u>	<u>\$ 16,745</u>

**JACKSON COUNTY, TEXAS**

**CONSTRUCTION GRANTS FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 325,375	\$ 31,872	\$ (293,503)
Total revenues	<u>-</u>	<u>325,375</u>	<u>31,872</u>	<u>(293,503)</u>
<b>EXPENDITURES</b>				
Current:				
Public facilities	<u>-</u>	<u>325,375</u>	<u>31,872</u>	<u>293,503</u>
Total expenditures	<u>-</u>	<u>325,375</u>	<u>31,872</u>	<u>293,503</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>80</u>	<u>(80)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 80</u>

**JACKSON COUNTY, TEXAS****COUNTY CLERK RECORDS MANAGEMENT FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 67,000	\$ 67,000	\$ 68,682	\$ 1,682
Investment earnings	8,000	8,000	13,071	5,071
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>81,753</u>	<u>6,753</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>107,471</u>	<u>107,471</u>	<u>47,209</u>	<u>60,262</u>
Total expenditures	<u>107,471</u>	<u>107,471</u>	<u>47,209</u>	<u>60,262</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(32,471)</u>	<u>(32,471)</u>	<u>34,544</u>	<u>67,015</u>
<b>FUND BALANCE, BEGINNING</b>	<u>193,921</u>	<u>193,921</u>	<u>231,121</u>	<u>(37,200)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 161,450</u>	<u>\$ 161,450</u>	<u>\$ 265,665</u>	<u>\$ 104,215</u>

**JACKSON COUNTY, TEXAS**

**COUNTY RECORDS MANAGEMENT FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 200	\$ 200	\$ -	\$ (200)
Total revenues	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>542</u>	<u>542</u>	<u>309</u>	<u>233</u>
Total expenditures	<u>542</u>	<u>542</u>	<u>309</u>	<u>233</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(342)</u>	<u>(342)</u>	<u>(309)</u>	<u>33</u>
<b>FUND BALANCE, BEGINNING</b>	<u>156</u>	<u>156</u>	<u>309</u>	<u>(153)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (186)</u>	<u>\$ (186)</u>	<u>\$ -</u>	<u>\$ 186</u>

**JACKSON COUNTY, TEXAS****COUNTY SPECIALTY COURT FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	<u>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 4,316</u>	<u>\$ 1,116</u>
Total revenues	<u>3,200</u>	<u>3,200</u>	<u>4,316</u>	<u>1,116</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(10,800)</u>	<u>(10,800)</u>	<u>4,316</u>	<u>15,116</u>
<b>FUND BALANCE, BEGINNING</b>	<u>258</u>	<u>258</u>	<u>11,810</u>	<u>(11,552)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (10,542)</u>	<u>\$ (10,542)</u>	<u>\$ 16,126</u>	<u>\$ 26,668</u>

**JACKSON COUNTY, TEXAS****COURTHOUSE SECURITY FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 14,430	\$ 14,430	\$ 14,747	\$ 317
Total revenues	<u>14,430</u>	<u>14,430</u>	<u>14,747</u>	<u>317</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>31,434</u>	<u>31,434</u>	<u>12,491</u>	<u>18,943</u>
Total expenditures	<u>31,434</u>	<u>31,434</u>	<u>12,491</u>	<u>18,943</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(17,004)</u>	<u>(17,004)</u>	<u>2,256</u>	<u>19,260</u>
<b>FUND BALANCE, BEGINNING</b>	<u>8,238</u>	<u>8,238</u>	<u>41,013</u>	<u>(32,775)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (8,766)</u>	<u>\$ (8,766)</u>	<u>\$ 43,269</u>	<u>\$ 52,035</u>

**JACKSON COUNTY, TEXAS**

**COURTHOUSE SECURITY - JP'S FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 1,250	\$ 1,250	\$ 1,726	\$ 476
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>1,726</u>	<u>476</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,830</u>	<u>2,830</u>	<u>736</u>	<u>2,094</u>
Total expenditures	<u>2,830</u>	<u>2,830</u>	<u>736</u>	<u>2,094</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,580)</u>	<u>(1,580)</u>	<u>990</u>	<u>2,570</u>
<b>FUND BALANCE, BEGINNING</b>	<u>910</u>	<u>910</u>	<u>3,352</u>	<u>(2,442)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (670)</u>	<u>\$ (670)</u>	<u>\$ 4,342</u>	<u>\$ 5,012</u>

**JACKSON COUNTY, TEXAS****DISTRICT ATTORNEY HOT CHECK FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ -	\$ 125	\$ 125
Total revenues	<u>-</u>	<u>-</u>	<u>125</u>	<u>125</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>2,298</u>	<u>2,298</u>	<u>-</u>	<u>2,298</u>
Total expenditures	<u>2,298</u>	<u>2,298</u>	<u>-</u>	<u>2,298</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,298)</u>	<u>(2,298)</u>	<u>125</u>	<u>2,423</u>
<b>FUND BALANCE, BEGINNING</b>	<u>141</u>	<u>141</u>	<u>2,404</u>	<u>(2,263)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (2,157)</u>	<u>\$ (2,157)</u>	<u>\$ 2,529</u>	<u>\$ 4,686</u>



**JACKSON COUNTY, TEXAS****DISTRICT CLERK RECORDS MANAGEMENT FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 6,500	\$ 6,500	\$ 9,340	\$ 2,840
Charges for services	400	400	490	90
Investment earnings	-	-	1	1
Total revenues	<u>6,900</u>	<u>6,900</u>	<u>9,831</u>	<u>2,931</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>14,400</u>	<u>14,736</u>	<u>9,271</u>	<u>5,465</u>
Total expenditures	<u>14,400</u>	<u>14,736</u>	<u>9,271</u>	<u>5,465</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(7,500)</u>	<u>(7,836)</u>	<u>560</u>	<u>8,396</u>
<b>FUND BALANCE, BEGINNING</b>	<u>7,614</u>	<u>7,614</u>	<u>11,253</u>	<u>(3,639)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 114</u>	<u>\$ (222)</u>	<u>\$ 11,813</u>	<u>\$ 12,035</u>

**JACKSON COUNTY, TEXAS****ELECTIONS ADMINISTRATION FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	\$ 1,000	\$ 12,255	\$ 18,336	\$ 6,081
Investment earnings	<u>200</u>	<u>200</u>	<u>1,229</u>	<u>1,029</u>
Total revenues	<u>1,200</u>	<u>12,455</u>	<u>19,565</u>	<u>7,110</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>6,700</u>	<u>17,954</u>	<u>14,342</u>	<u>3,612</u>
Total expenditures	<u>6,700</u>	<u>17,954</u>	<u>14,342</u>	<u>3,612</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(5,500)</u>	<u>(5,499)</u>	<u>5,223</u>	<u>10,722</u>
<b>FUND BALANCE, BEGINNING</b>	<u>(2,425)</u>	<u>34,830</u>	<u>6,266</u>	<u>28,564</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (7,925)</u>	<u>\$ 29,331</u>	<u>\$ 11,489</u>	<u>\$ (17,842)</u>

**JACKSON COUNTY, TEXAS****FEDERAL & STATE RELIEF FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 2,320	\$ 2,320
Investment earnings	40	40	160	120
Total revenues	<u>40</u>	<u>40</u>	<u>2,480</u>	<u>2,440</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>1,882</u>	<u>1,882</u>	<u>263</u>	<u>1,619</u>
Total expenditures	<u>1,882</u>	<u>1,882</u>	<u>263</u>	<u>1,619</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,842)</u>	<u>(1,842)</u>	<u>2,217</u>	<u>4,059</u>
<b>FUND BALANCE, BEGINNING</b>	<u>(12,123)</u>	<u>50,669</u>	<u>1,843</u>	<u>48,826</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (13,965)</u>	<u>\$ 48,827</u>	<u>\$ 4,060</u>	<u>\$ (44,767)</u>

**JACKSON COUNTY, TEXAS****FLOOD CONTROL FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes	<u>\$ 1,715,719</u>	<u>\$ 1,715,719</u>	<u>\$ 1,695,550</u>	<u>\$ (20,169)</u>
Total revenues	<u>1,715,719</u>	<u>1,715,719</u>	<u>1,695,550</u>	<u>(20,169)</u>
<b>EXPENDITURES</b>				
Current:				
Environmental protection	<u>1,715,719</u>	<u>1,715,719</u>	<u>1,746,991</u>	<u>(31,272)</u>
Total expenditures	<u>1,715,719</u>	<u>1,715,719</u>	<u>1,746,991</u>	<u>(31,272)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>(51,441)</u>	<u>(51,441)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (51,441)</u>	<u>\$ (51,441)</u>

**JACKSON COUNTY, TEXAS****HISTORICAL COMMISSION FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Investment earnings	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,754</u>	<u>\$ 754</u>
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,754</u>	<u>754</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	<u>36,000</u>	<u>36,000</u>	<u>7,978</u>	<u>28,022</u>
Total expenditures	<u>36,000</u>	<u>36,000</u>	<u>7,978</u>	<u>28,022</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(35,000)</u>	<u>(35,000)</u>	<u>(6,224)</u>	<u>28,776</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>4,702</u>	<u>4,702</u>	<u>4,702</u>	<u>-</u>
Total other financing sources (uses)	<u>4,702</u>	<u>4,702</u>	<u>4,702</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(35,000)</u>	<u>(35,000)</u>	<u>(1,522)</u>	<u>33,478</u>
<b>FUND BALANCE, BEGINNING</b>	<u>(506)</u>	<u>(506)</u>	<u>34,325</u>	<u>(34,831)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (35,506)</u>	<u>\$ (35,506)</u>	<u>\$ 32,803</u>	<u>\$ 68,309</u>

**JACKSON COUNTY, TEXAS****DISTRICT ATTORNEY FORFEITURE FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 2,000	\$ 2,000	\$ 19,050	\$ 17,050
Investment earnings	5,000	5,000	15,760	10,760
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>34,810</u>	<u>27,810</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>70,281</u>	<u>70,281</u>	<u>9,097</u>	<u>61,184</u>
Total expenditures	<u>70,281</u>	<u>70,281</u>	<u>9,097</u>	<u>61,184</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(63,281)</u>	<u>(63,281)</u>	<u>25,713</u>	<u>88,994</u>
<b>FUND BALANCE, BEGINNING</b>	<u>137,430</u>	<u>137,430</u>	<u>275,892</u>	<u>(138,462)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 74,149</u>	<u>\$ 74,149</u>	<u>\$ 301,605</u>	<u>\$ 227,456</u>

**JACKSON COUNTY, TEXAS****JUSTICE COURT TECHNOLOGY FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 5,500	\$ 5,500	\$ 7,795	\$ 2,295
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>7,795</u>	<u>2,295</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>9,806</u>	<u>9,806</u>	<u>7,105</u>	<u>2,701</u>
Total expenditures	<u>9,806</u>	<u>9,806</u>	<u>7,105</u>	<u>2,701</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(4,306)</u>	<u>(4,306)</u>	<u>690</u>	<u>4,996</u>
<b>FUND BALANCE, BEGINNING</b>	<u>261</u>	<u>261</u>	<u>5,008</u>	<u>(4,747)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (4,045)</u>	<u>\$ (4,045)</u>	<u>\$ 5,698</u>	<u>\$ 9,743</u>

**JACKSON COUNTY, TEXAS****JUVENILE PROBATION DISCRETION FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Total expenditures	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>3,400</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(3,400)</u>	<u>(3,400)</u>	<u>-</u>	<u>3,400</u>
<b>FUND BALANCE, BEGINNING</b>	<u>1,631</u>	<u>1,631</u>	<u>3,496</u>	<u>(1,865)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (1,769)</u>	<u>\$ (1,769)</u>	<u>\$ 3,496</u>	<u>\$ 5,265</u>



**JACKSON COUNTY, TEXAS****JUVENILE PROBATION GRANT FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Investment earnings	\$ 200	\$ 200	\$ 554	\$ 354
Total revenues	<u>200</u>	<u>200</u>	<u>554</u>	<u>354</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,944</u>	<u>2,944</u>	<u>435</u>	<u>2,509</u>
Total expenditures	<u>2,944</u>	<u>2,944</u>	<u>435</u>	<u>2,509</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,744)</u>	<u>(2,744)</u>	<u>119</u>	<u>2,863</u>
<b>FUND BALANCE, BEGINNING</b>	<u>9,338</u>	<u>9,703</u>	<u>9,998</u>	<u>(295)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 6,594</u>	<u>\$ 6,959</u>	<u>\$ 10,117</u>	<u>\$ 3,158</u>

**JACKSON COUNTY, TEXAS****LAW ENFORCEMENT OFFICERS EDUCATION FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 3,170	\$ 8,074	\$ 8,074	\$ -
Total revenues	<u>3,170</u>	<u>8,074</u>	<u>8,074</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>6,834</u>	<u>11,739</u>	<u>6,597</u>	<u>5,142</u>
Total expenditures	<u>6,834</u>	<u>11,739</u>	<u>6,597</u>	<u>5,142</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(3,664)</u>	<u>(3,665)</u>	<u>1,477</u>	<u>5,142</u>
<b>FUND BALANCE, BEGINNING</b>	<u>2</u>	<u>91</u>	<u>3,665</u>	<u>(3,574)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (3,662)</u>	<u>\$ (3,574)</u>	<u>\$ 5,142</u>	<u>\$ 8,716</u>

**JACKSON COUNTY, TEXAS**

**LAW LIBRARY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 7,100	\$ 7,100	\$ 9,325	\$ 2,225
Total revenues	<u>7,100</u>	<u>7,100</u>	<u>9,325</u>	<u>2,225</u>
<b>EXPENDITURES</b>				
Current:				
Legal	<u>12,000</u>	<u>12,000</u>	<u>10,856</u>	<u>1,144</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>10,856</u>	<u>1,144</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(4,900)</u>	<u>(4,900)</u>	<u>(1,531)</u>	<u>3,369</u>
<b>FUND BALANCE, BEGINNING</b>	<u>1,678</u>	<u>1,678</u>	<u>5,700</u>	<u>(4,022)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (3,222)</u>	<u>\$ (3,222)</u>	<u>\$ 4,169</u>	<u>\$ 7,391</u>

**JACKSON COUNTY, TEXAS****MEMORIAL LIBRARY FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 750	\$ 750	\$ 4,118	\$ 3,368
Charges for services	4,500	6,500	7,164	664
Investment earnings	2,250	2,250	3,550	1,300
Total revenues	<u>7,500</u>	<u>9,500</u>	<u>14,832</u>	<u>5,332</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	<u>10,050</u>	<u>12,050</u>	<u>8,590</u>	<u>3,460</u>
Total expenditures	<u>10,050</u>	<u>12,050</u>	<u>8,590</u>	<u>3,460</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,550)</u>	<u>(2,550)</u>	<u>6,242</u>	<u>8,792</u>
<b>FUND BALANCE, BEGINNING</b>	<u>54,094</u>	<u>54,094</u>	<u>57,839</u>	<u>(3,745)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 51,544</u>	<u>\$ 51,544</u>	<u>\$ 64,081</u>	<u>\$ 12,537</u>

**JACKSON COUNTY, TEXAS****SHERIFF FORFEITURE FUND****SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ -	\$ 611	\$ 611
Investment earnings	<u>1,500</u>	<u>1,500</u>	<u>5,594</u>	<u>4,094</u>
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>6,205</u>	<u>4,705</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>10,105</u>	<u>14,105</u>	<u>8,654</u>	<u>5,451</u>
Total expenditures	<u>10,105</u>	<u>14,105</u>	<u>8,654</u>	<u>5,451</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(8,605)</u>	<u>(12,605)</u>	<u>(2,449)</u>	<u>10,156</u>
<b>FUND BALANCE, BEGINNING</b>	<u>42,028</u>	<u>51,117</u>	<u>101,315</u>	<u>(50,198)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 33,423</u>	<u>\$ 38,512</u>	<u>\$ 98,866</u>	<u>\$ 60,354</u>

**JACKSON COUNTY, TEXAS**

**TRUANCY PREVENTION & DIVERSION FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 5,500	\$ 5,500	\$ 7,071	\$ 1,571
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>7,071</u>	<u>1,571</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(19,500)</u>	<u>(19,500)</u>	<u>7,071</u>	<u>26,571</u>
<b>FUND BALANCE, BEGINNING</b>	<u>317</u>	<u>317</u>	<u>20,263</u>	<u>(19,946)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (19,183)</u>	<u>\$ (19,183)</u>	<u>\$ 27,334</u>	<u>\$ 46,517</u>

## **COMPLIANCE SECTION**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable County Judge  
and Commissioners' Court  
Jackson County, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Texas (the "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 10, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
**NEW MEXICO** | Albuquerque

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
June 10, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE  
AND TEXAS GRANT MANAGEMENT STANDARDS**

Honorable County Judge  
and Commissioners' Court  
Jackson County, Texas

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited Jackson County, Texas' (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and *Texas Grant Management Standards* (TxGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended August 31, 2024. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended August 31, 2024.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TXGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

**OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
**NEW MEXICO** | Albuquerque

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TXGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TXGMS. Accordingly, this report is not suitable for any other purpose.

*Patillo, Brown & Hill, L.L.P.*

Waco, Texas  
June 10, 2025

**JACKSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<b>Federal Grantor/ Pass-Through Grantor/ Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Expenditures</b>	<b>Pass-Through Expenditures</b>
<b><u>Federal Awards</u></b>				
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed through Texas Department of Agriculture: Community Development Block Grant	14.228	CDV21-0297	\$ 31,484	\$ -
Total Texas Department of Agriculture			31,484	-
Total U.S. Department of Housing and Urban Development			31,484	-
<b><u>U.S. Department of Justice</u></b>				
Direct Programs:				
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	13,376	-
Bulletproof Vest Partnership Program	16.607	N/A	2,322	-
Total Direct Programs			15,698	-
Passed through Texas Office of the Governor:				
Victims of Crime Formula Grant	16.575	4286601	23,292	-
Total Texas Office of the Governor			23,292	-
Passed through Institute for Intergovernmental Research:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-SWB-0065	26,187	-
Total Institute for Intergovernmental Research			26,187	-
Total U.S. Department of Justice			65,177	-
<b><u>U.S. Department of Treasury</u></b>				
Passed through the Texas Division of Emergency Management: COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	SLT-4959	1,486,023	-
Total Texas Division of Emergency Management			1,486,023	-
Total U.S. Department of Treasury			1,486,023	-
<b><u>National Endowment for the Humanities</u></b>				
Passed through Texas State Library and Archives Commission: Interlibrary Loan Program	45.310	903943	296	-
Total Texas State Library and Archives Commission			296	-
Total National Endowment for the Humanities			296	-
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Texas Department of Family and Protective Services:				
Title IV-E Foster Care Maintenance	93.472	N/A	6,455	-
Total Texas Department of Family and Protective Services			6,455	-
Total U.S. Department of Health and Human Services			6,455	-
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through the Texas Water Development Board:				
Flood Mitigation Assistance	97.029	2200012788	57,929	-
Total Texas Water Development Board			57,929	-
Passed through the Texas Division of Emergency Management:				
Disaster Grants-Public Assistance	97.036	DR-4332-TX	1,727	-
Total Texas Division of Emergency Management			1,727	-
Passed through Texas Office of the Governor:				
Homeland Security Grant Program - Operation Stonegarden	97.067	3186407	61,894	-
Homeland Security Grant Program - Operation Stonegarden	97.067	3186408	70,794	-
Total assistance listing number 97.067			132,688	-
Total Texas Office of the Governor			132,688	-
Total U.S. Department of Homeland Security			134,415	-
Total Expenditures of Federal Awards			\$ 1,781,779	\$ -

The accompanying notes are an integral part of this schedule.

**JACKSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

<b>State Grantor/Program Title</b>	<b>State Grantors Number</b>	<b>Total State Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b><u>Office of the Attorney General</u></b>			
Direct programs:			
Statewide Automated Vicitms Notification Service	C-00313	\$ 5,762	\$ -
Victim Coordinator and Liason Grant	C-00053	45,224	-
Total Office of the Attorney General		<u>50,986</u>	<u>-</u>
<b><u>Texas Department of Motor Vehicles</u></b>			
Passed through Travis County:			
Texas Automobile Theft Prevention Authority	N/A	<u>32,313</u>	<u>-</u>
Total Texas Department of Motor Vehicles		<u>32,313</u>	<u>-</u>
<b><u>Office of the Governor - Criminal Justice Division</u></b>			
Direct programs:			
Operation Lone Star	4388302	329,530	-
Body Worn Camera Enhancement Project	4380701	2,322	-
State Senate Bill 22 - Sheriff	IA-0000000370	298,709	-
State Senate Bill 22 - Prosecutor	IA-0000000441	<u>172,507</u>	<u>-</u>
Total Office of the Governor - Criminal Justice Division		<u>803,068</u>	<u>-</u>
<b><u>Texas Department of Transportation</u></b>			
Direct programs:			
County Transportation Infrastructure Fund	02 121	50,241	-
Routine Airport Maintenance Program	M2313EDDN	<u>14,107</u>	<u>-</u>
Total Texas Department of Transportation		<u>64,348</u>	<u>-</u>
Total Expenditures of State Awards		\$ <u>950,715</u>	\$ <u>-</u>

## **JACKSON COUNTY, TEXAS**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

#### **1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards includes the federal and state award activity of the County, under programs of the federal and state governments for the year ended September 30, 2024, in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Texas Grant Management Standards*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### **2. BASIS OF ACCOUNTING**

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable; except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally unused balances are returned to the grantor at the close of specified project periods.

#### **3. INDIRECT COSTS**

The County has elected to use the de minimis indirect cost rate as allowed in the Uniform Guidance.

**JACKSON COUNTY, TEXAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**Summary of Auditor's Results**

**Financial Statements:**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

**Federal and State Awards:**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported

Type of auditor's report issued on compliance for major programs	Unmodified
---	------------

Any audit findings disclosed that are required to be reported  
in accordance with the Uniform Guidance or  
*Texas Grant Management Standards* ?

None

**Identification of major programs:**

Assistance Listing Number:	Name of Program or Cluster:
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Fund
State	State Senate Bill 22

Dollar threshold used to distinguish between type A and type B federal programs	\$750,000
--	-----------

Dollar threshold used to distinguish between type A and type B state programs	\$750,000
--	-----------

Auditee qualified as low-risk auditee?	Yes
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**JACKSON COUNTY, TEXAS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

None

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