

**San Jacinto County, Texas**  
**Report on Audit of Financial Statements**  
**September 30, 2010**

## **INTRODUCTORY SECTION**

**SAN JACINTO COUNTY, TEXAS  
TABLE OF CONTENTS  
SEPTEMBER 30, 2010**

PAGE NO.

**INTRODUCTORY SECTION**

Table of Contents.....	1-2
Principal Public Officials.....	3

**FINANCIAL SECTION**

Independent Auditors' Report.....	7-8
Management's Discussion and Analysis.....	9-15

**Basic Financial Statements**

Government-wide Financial Statements

Statement of Net Assets.....	21
Statement of Activities.....	22-23

Fund Financial Statements

Balance Sheet – Governmental Funds.....	26-27
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Assets.....	29
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds.....	30-31
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds to the Statement of Activities.....	33
Statement of Fiduciary Net Assets – Fiduciary Funds.....	35

Notes to Financial Statements.....	39-46
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**Required Supplementary Information**

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	49
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road and Bridge Pct #1.....	51
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road and Bridge Pct #2.....	53
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road and Bridge Pct #3.....	55
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road and Bridge Pct #4.....	57
Schedule of Funding Progress of Pension Plan.....	59

**SAN JACINTO COUNTY, TEXAS  
TABLE OF CONTENTS  
SEPTEMBER 30, 2010**

PAGE NO.

**SUPPLEMENTARY INFORMATION SECTION**

**Combining Fund Statements and Other Information**

Combining Balance Sheet – Nonmajor Governmental Funds.....	63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	65
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	66-71
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	72-77
Combining Statement of Fiduciary Assets and Liabilities .....	78-80
Organizational Chart .....	81
Direct and Overlapping Property Tax Rates .....	82-83
Principal Property Tax Payers .....	85
Legal Debt Margin Information .....	86-87
Full-time Equivalents by Function/Program .....	89
Operating Indicators by Function/Program .....	91
Net Assets by Component .....	92-93
Fund Balances of Governmental Funds .....	94-95

**SAN JACINTO COUNTY, TEXAS  
PRINCIPAL PUBLIC OFFICIALS  
SEPTEMBER 30, 2010**

**COMMISSIONERS' COURT**

Fritz Faulkner..... County Judge  
Laddie McAnally ..... Commissioner Precinct #1  
Royce Wells..... Commissioner Precinct #2  
James "Butch" Moody ..... Commissioner Precinct #3  
Mark Nettuno..... Commissioner Precinct #4

**COUNTY ELECTED OFFICIALS**

Jonathan Petix ..... Acting District Attorney  
Rebecca Capers ..... District Clerk  
Angelia Steele ..... County Clerk  
Beth Sewell..... Justice of the Peace, Precinct #1  
Harris "Red" Blanchette..... Justice of the Peace, Precinct #2  
Randy Ellisor ..... Justice of the Peace, Precinct #3  
Greg Magee..... Justice of the Peace, Precinct #4  
James Walters ..... Sheriff  
Verlon Powdrill..... Constable Precinct #1  
Tom Yates..... Constable Precinct #2  
Ken Hammond ..... Constable Precinct #3  
Alvin Wyatt..... Constable Precinct #4  
Charlene Everitt ..... County Treasurer  
Betty Davis ..... Tax Assessor/Collector

**APPOINTED OFFICIALS**

Carole Martin..... County Auditor

**FINANCIAL SECTION**

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# Todd, Hamaker & Johnson, LLP

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CERTIFIED PUBLIC ACCOUNTANTS

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Melvin R. Todd, CPA  
Daren Hamaker, CPA  
Kim Johnson, CPA  
Rachel Kennerly, CPA

## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge  
and Commissioners' Court  
San Jacinto County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Jacinto County, Texas, as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the San Jacinto County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of San Jacinto County, Texas as of September 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2011, 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, contract, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

## INDEPENDENT AUDITORS' REPORT - CONTINUED

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedule of funding progress of pension plan on pages 9 through 15 and pages 49 through 59, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management regarding 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise San Jacinto County, Texas' financial statements as a whole. The other supplementary information contained on pages 63 through 95 are presented for purposes of additional analysis and are not a required part of the financial statements. These schedules have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Todd, Hamaker & Johnson, LLP*

Todd, Hamaker & Johnson, LLP  
June 20, 2011



**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

As management of San Jacinto County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2010. We encourage readers to consider information presented here as well as the County's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The County's overall assets exceeded its total liabilities by \$14,948,550 (net assets) at September 30, 2010. Of this amount, \$4,853,238 may be used to meet the County's ongoing obligations to citizens and creditors.
- Overall revenues exceeded expenses (or an increase in net assets) by \$97,904.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$4,905,864, an increase of \$52,743 in comparison with the prior year.
- At September 30, 2010, unreserved fund balance for the General Fund was \$2,779,095, or 37% of total General Fund expenditures.
- The County's total long-term debt decreased by \$716,481 during the current fiscal year. No new debt was incurred during the year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other required supplementary information that further explains and supports the information in the financial statements.

**Government-wide Financial Statements.** The *government-wide financial statements*, which begin on page 21 of this report, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

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

The *statement of activities* presents information showing how the County's net assets changed during the fiscal year. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows.

**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. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**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*

**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

*resources* available at the end of the fiscal year. Revenues are recognized when they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, which are reported as expenditures in the year due.

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 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 funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental fund financial statements can be found on pages 26 to 33 of this report.

***Fiduciary Funds*** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to support the County's own programs.

The fiduciary fund financial statements can be found on page 35 and pages 78 to 80 of 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. The notes to the financial statements can be found on pages 39 to 46 of this report.

**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**THE COUNTY'S NET ASSETS**

As noted earlier, net assets may serve over time as a useful indicator of government's financial position. The County's assets exceeded its liabilities by \$14,948,550 as of September 30, 2010.

The County has a large investment in capital assets (e.g., land, buildings, equipment, and construction in progress) and related debt used to acquire those assets that remains outstanding. The County uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (\$1,197,748) represents resources that are subject to restriction on how they may be used. The remaining balance is \$4,853,238 and unrestricted in nature.

**The County's Net Assets**

	2010	2009
Current and other assets	\$ 7,138,077	\$ 7,420,320
Capital assets	<u>13,961,181</u>	<u>14,663,069</u>
Total assets	<u>21,099,258</u>	<u>22,083,389</u>
Long-term liabilities	5,331,389	6,114,895
Other liabilities	<u>819,319</u>	<u>1,294,148</u>
Total liabilities	<u>6,150,708</u>	<u>7,409,043</u>
Net assets:		
Invested in capital assets, net of related debt	8,897,564	9,327,831
Restricted	1,197,748	1,310,296
Unrestricted	<u>4,853,238</u>	<u>4,036,219</u>
Total net assets	<u>\$ 14,948,550</u>	<u>\$ 14,674,346</u>

**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

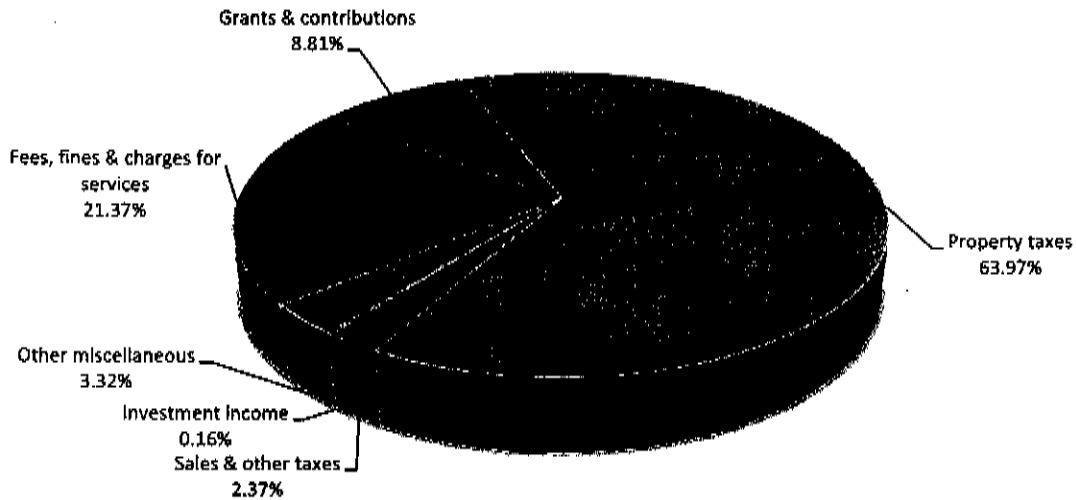
During the year, revenues exceeded expenses (or an increase in net assets) by \$97,904. A prior period adjustment (increase in net assets) of \$176,300 was recorded. Overall, total net assets increased by \$274,204.

**Change in Net Assets**

	<u>2010</u>	<u>2009</u>
<b>Revenues</b>		
Fees, fines and charges for services	\$ 2,668,740	\$ 2,716,744
Grants and contributions	1,099,870	5,210,671
General revenues:		
Property taxes	7,988,965	7,792,402
Sales taxes	288,576	364,451
Other taxes	7,991	8,465
Interest income	19,618	44,349
Gain on sale of assets	21,488	-
Other miscellaneous	393,299	491,855
Total revenues	<u>12,488,547</u>	<u>16,628,937</u>
<b>Expenses</b>		
General government	1,765,080	5,488,870
Records preservation	70,834	59,823
Financial administration	639,248	561,502
Roads and bridges	3,605,247	3,240,545
Health and welfare	858,357	1,324,061
Judicial	1,219,806	1,176,993
Public safety	3,887,257	3,309,693
Administration of justice	98,170	65,239
Interest on long-term debt	246,644	310,916
Total expenses	<u>12,390,643</u>	<u>15,537,642</u>
Increase (decrease in net assets)	97,904	1,091,295
Prior period adjustment	176,300	528,542
Net assets at beginning of year	<u>14,674,346</u>	<u>13,054,509</u>
Net assets at end of year	<u>\$ 14,948,550</u>	<u>\$ 14,674,346</u>

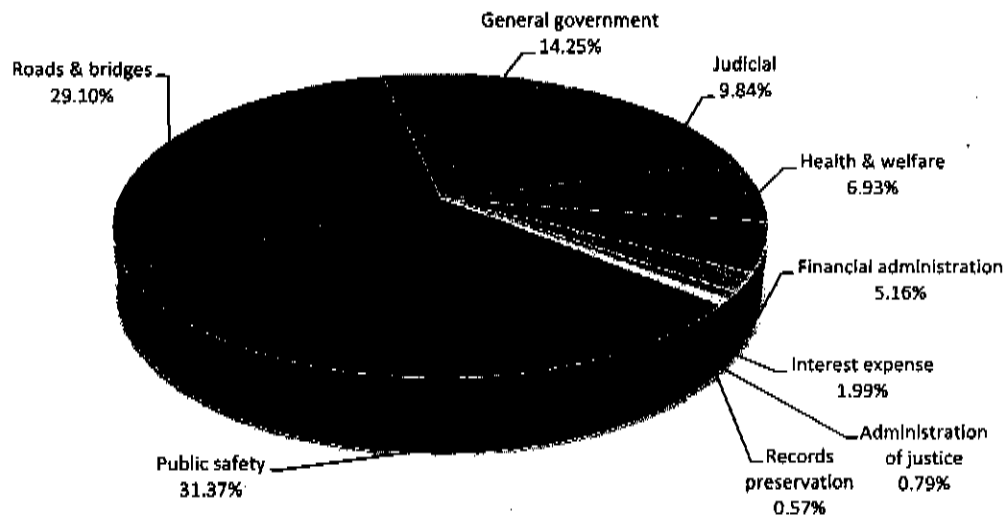
**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**Revenues by Source  
2010**



The County's total revenues were \$12,488,547. A significant portion, \$7,988,965 or 63.97%, of the County's revenues come from property taxes.

**Expenses by Function  
2010**



The total cost of all governmental programs and services was \$12,390,643. The general government, public safety, and road and bridge functions accounted for \$9,257,584, or 74.71%.

**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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

As of September 30, 2010, the County's governmental funds reported a total fund balance of \$4,905,864. This fund balance is comprised of \$25,484 that is reserved for payment of debt service and is not available for new spending. The remaining balance, \$4,880,380, is unreserved and undesignated. During the year, the fund balance in the County's governmental funds increased by \$52,743.

**Budgetary comparisons.** A comparison of the general fund budget and actual results, as well as a comparison of the road and bridge funds budget and actual results, are presented as required supplementary information on pages 49 through 57.

*General fund.* Actual revenues were lower than budgeted amounts by \$465,315. This variance is largely the result of lower than expected revenues for housing of inmates. Actual expenses were lower than budgeted amounts by \$392,868. Actual other financing sources (uses) were unfavorable to budgeted amounts by \$11,401. The General fund balance decreased by \$251,453 during the fiscal year; a \$167,605 decrease in fund balance was budgeted.

*Road and bridge funds.* Actual revenues were lower than budgeted amounts by \$209,180. Actual expenses were lower than budgeted amounts by \$227,756. Actual other financing sources (uses) were unfavorable to budgeted amounts by \$12,364. The Road and bridge fund balances decreased by \$117,298 during the fiscal year; a \$72,816 decrease in fund balance was budgeted.

**CAPITAL ASSETS**

The County's investment in capital assets as of September 30, 2010 totaled \$13,961,181 (net of accumulated depreciation). This investment includes land, land improvements, buildings, machinery and equipment, and infrastructure assets.

**Capital Assets (Net of Depreciation)**

	2010	2009
Land	\$ 1,960,950	\$ 1,960,950
Land improvements	269,068	269,068
Buildings	6,773,622	6,773,622
Machinery and equipment	8,267,992	8,521,501
Infrastructure	193,756,731	193,756,731
Less: accumulated depreciation	<u>(197,067,182)</u>	<u>(196,618,803)</u>
Total	<u>\$ 13,961,181</u>	<u>\$ 14,663,069</u>

**SAN JACINTO COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**DEBT ADMINISTRATION**

At the end of the current fiscal year, the County had total bond debt and capital lease obligations of \$5,063,617.

**Debt Outstanding**

	Beginning Balance	Additions	Reductions	Ending Balance
Certificates of obligation	\$ 4,995,000	\$ -	\$ 340,000	\$ 4,655,000
Capital leases	<u>785,098</u>	<u>-</u>	<u>376,481</u>	<u>408,617</u>
<b>Total</b>	<b><u>\$ 5,780,098</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 716,481</u></b>	<b><u>\$ 5,063,617</u></b>

**ECONOMIC FACTORS AND FUTURE FUNDING**

The County has been awarded a disaster recovery grant for \$9,196,913 for road improvements and repairs, emergency generators at 13 water and sewer utility plants within the County, and building of a community center. These projects will be on-going for several years.

The County has also been awarded a grant for \$250,000 for the design and construction of a County park and various other grants totaling approximately \$62,000 for law enforcement and other assistance.

The County's general fund balance is not expected to change appreciably by the close of 2011.

**REQUESTS FOR INFORMATION**

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need any additional information, contact Carole Martin, San Jacinto County Auditor, One State Hwy 150, Coldspring, Texas 77331.

## **BASIC FINANCIAL STATEMENTS**



**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**SAN JACINTO COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2010**

	<u>Primary Government</u>	
	<u>Governmental</u>	
	<u>Activities</u>	<u>Total</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,468,332	\$ 1,468,332
Investments	4,003,783	4,003,783
Receivables		
Property taxes	1,391,846	1,391,846
Sales taxes	55,912	55,912
Other	167,883	167,883
Allowance for uncollectible	(37,512)	(37,512)
Deferred charges	87,833	87,833
Capital assets		
Nondepreciable capital assets		
Land	1,960,950	1,960,950
Depreciable capital assets, net		
Land improvements	36,313	36,313
Buildings	5,426,034	5,426,034
Machinery and equipment	2,873,190	2,873,190
Infrastructure	<u>3,664,694</u>	<u>3,664,694</u>
<b>TOTAL ASSETS</b>	<u>21,099,258</u>	<u>21,099,258</u>
<b>LIABILITIES</b>		
Accounts payable	568,314	568,314
Accrued interest payable	29,273	29,273
Due to other units	221,732	221,732
Noncurrent liabilities		
Due within one year	556,132	556,132
Due in more than one year	<u>4,775,257</u>	<u>4,775,257</u>
<b>TOTAL LIABILITIES</b>	<u>6,150,708</u>	<u>6,150,708</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	8,897,564	8,897,564
Restricted for		
Roads and bridges	1,142,991	1,142,991
Debt service	54,757	54,757
Unrestricted	<u>4,853,238</u>	<u>4,853,238</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 14,948,550</u>	<u>\$ 14,948,550</u>

See accompanying notes to financial statements.

**SAN JACINTO COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities	
General government	\$ 1,765,080
Records preservation	70,834
Financial administration	639,248
Roads and bridges	3,605,247
Health and welfare	858,357
Judicial	1,219,806
Public safety	3,887,257
Administration of justice	98,170
Interest on long-term debt	246,644
Total governmental activities	<u>12,390,643</u>

Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
Fees, Fines, Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
\$ 301,967	\$ 109,041	\$ -	\$ (1,354,072)
284,768	-	-	213,934
212	-	-	(639,036)
686,232	558,512	-	(2,360,503)
257,269	220,613	-	(380,475)
472,744	37,043	-	(710,019)
615,641	148,261	-	(3,123,355)
49,907	26,400	-	(21,863)
-	-	-	(246,644)
<u>2,668,740</u>	<u>1,099,870</u>	<u>-</u>	<u>(8,622,033)</u>

General revenues

Property taxes	7,988,965
Sales taxes	288,576
Other taxes	7,991
Investment income	19,618
Payment in lieu of taxes	20,008
Gain on sale of assets	21,488
Other revenues	373,291
Total general revenues	<u>8,719,937</u>
Change in net assets	97,904
Net assets - beginning	14,674,346
Prior period adjustment	176,300
Net assets - ending	<u>\$ 14,948,550</u>

See accompanying notes to financial statements.

**FUND FINANCIAL STATEMENTS**

**SAN JACINTO COUNTY TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2010**

	<u>General Fund</u>	<u>Road and Bridge Pct. No. 1</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 934,667	\$ 47,959
Investments	2,291,700	101,953
Receivables, net	1,194,671	65,876
Due from other funds	<u>28,997</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,450,035</u></b>	<b><u>\$ 215,788</u></b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 396,620	\$ 22,146
Due to other units	206,478	-
Due to other funds	13,101	-
Deferred revenues	<u>1,054,741</u>	<u>65,876</u>
<b>Total liabilities</b>	<b><u>1,670,940</u></b>	<b><u>88,022</u></b>
<b>FUND BALANCES</b>		
Reserved:		
For debt service	-	-
Unreserved, reported in:		
General fund	2,779,095	-
Capital project funds	-	-
Special revenue funds	<u>-</u>	<u>127,766</u>
<b>Total fund balances</b>	<b><u>2,779,095</u></b>	<b><u>127,766</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 4,450,035</u></b>	<b><u>\$ 215,788</u></b>

Road and Bridge Pct. No. 2	Road and Bridge Pct. No. 3	Road and Bridge Pct. No. 4	Nonmajor Governmental Funds	Total Governmental Funds
\$ 24,462	\$ 51,733	\$ 4,914	\$ 404,597	\$ 1,468,332
270,229	282,108	150,246	907,547	4,003,783
65,876	106,051	99,302	83,865	1,615,641
-	-	-	13,101	42,098
<u>\$ 360,567</u>	<u>\$ 439,892</u>	<u>\$ 254,462</u>	<u>\$ 1,409,110</u>	<u>\$ 7,129,854</u>
\$ 20,490	\$ 58,856	\$ 26,226	\$ 43,976	\$ 568,314
-	-	-	15,254	221,732
-	-	-	28,997	42,098
65,876	106,051	99,302	-	1,391,846
<u>86,366</u>	<u>164,907</u>	<u>125,528</u>	<u>88,227</u>	<u>2,223,990</u>
-	-	-	25,484	25,484
-	-	-	-	2,779,095
-	-	-	447,096	447,096
274,201	274,985	128,934	848,303	1,654,189
<u>274,201</u>	<u>274,985</u>	<u>128,934</u>	<u>1,320,883</u>	<u>4,905,864</u>
<u>\$ 360,567</u>	<u>\$ 439,892</u>	<u>\$ 254,462</u>	<u>\$ 1,409,110</u>	<u>\$ 7,129,854</u>

See accompanying notes to financial statements.

**SAN JACINTO COUNTY, TEXAS  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL  
FUNDS TO THE STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Total fund balances - governmental funds balance sheet	\$ 4,905,864
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.	13,961,181
Certain deferred charges are amortized over the life of the bonds and therefore, do not consume available financial resources.	87,833
Certain deferred revenues are not available to pay current period expenditures and therefore, are deferred in the governmental funds.	1,354,334
Payables for long-term liabilities, including certificates of obligations and capital leases, are not due in the current period and therefore, are not reported in the governmental funds.	(5,063,617)
Payables for accrued compensated absences are not due in the current period and therefore, are not reported in the governmental funds.	(267,772)
Payable for accrued interest on long-term liabilities is not due in the current period and therefore, are not reported in the governmental funds.	<u>(29,273)</u>
Net assets of governmental activities	<u>\$ 14,948,550</u>

See accompanying notes to financial statements.



**SAN JACINTO COUNTY TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	General Fund	Road and Bridge Pct. No. 1
<b>REVENUES</b>		
Property taxes	\$ 5,892,340	\$ 451,146
General sales and use taxes	288,576	-
Other taxes	-	-
Fines, fees and forfeitures	974,646	5,512
Intergovernmental revenue and grants	225,078	105,552
Licenses and permits	65,182	131,472
Charges for services	353,058	-
Investment earnings	13,434	790
Rent	17,763	-
Payment in lieu of taxes	20,008	-
Other revenue	265,904	32,079
Total revenues	8,115,989	726,551
<b>EXPENDITURES</b>		
General government	1,737,478	-
Records preservation	-	-
Financial administration	626,937	-
Roads and bridges	-	654,399
Health and welfare	287,819	-
Judicial	1,222,213	-
Public safety	3,559,458	-
Administration of justice	-	-
Capital outlay	97,035	81,593
Debt service		
Principal	-	-
Interest	-	-
Total expenditures	7,530,940	735,992
<b>EXCESS (DEFICIENCY) OF REVENUES</b>		
OVER EXPENDITURES	585,049	(9,441)
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from sale of real and personal property	721	-
Proceeds from capital leases	-	-
Payments on capital leases	-	-
Transfers in	22,645	50,736
Transfers out	(859,868)	(46,445)
Net other financing sources (uses)	(836,502)	4,291
<b>NET CHANGE IN FUND BALANCES</b>	(251,453)	(5,150)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	3,030,548	132,916
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-
<b>FUND BALANCES - END OF YEAR</b>	\$ 2,779,095	\$ 127,766

Road and Bridge Pct. No. 2	Road and Bridge Pct. No. 3	Road and Bridge Pct. No. 4	Nonmajor Governmental Funds	Total Governmental Funds
\$ 451,146	\$ 509,991	\$ 549,221	\$ -	\$ 7,853,844
-	-	-	-	288,576
-	-	-	7,991	7,991
5,112	5,147	7,245	377,390	1,375,052
98,840	70,763	87,151	512,486	1,099,870
131,472	148,621	160,053	-	636,800
91,596	-	-	212,234	656,888
1,139	1,440	949	1,866	19,618
-	-	-	-	17,763
-	-	-	-	20,008
7,491	7,519	17,540	24,995	355,528
<u>786,796</u>	<u>743,481</u>	<u>822,159</u>	<u>1,136,962</u>	<u>12,331,938</u>
-	-	-	-	1,737,478
-	-	-	69,918	69,918
-	-	-	-	626,937
685,262	742,804	812,426	74,892	2,969,783
-	-	-	557,732	845,551
-	-	-	-	1,222,213
-	-	-	108,023	3,667,481
-	-	-	94,119	94,119
3,500	9,280	2,500	43,284	237,192
-	-	-	340,000	340,000
-	-	-	251,367	251,367
<u>688,762</u>	<u>752,084</u>	<u>814,926</u>	<u>1,539,335</u>	<u>12,062,039</u>
98,034	(8,603)	7,233	(402,373)	269,899
-	102,242	11,468	-	114,431
-	-	-	-	-
-	-	-	(376,482)	(376,482)
-	-	-	1,192,905	1,266,286
<u>(102,179)</u>	<u>(173,238)</u>	<u>(47,105)</u>	<u>(37,451)</u>	<u>(1,266,286)</u>
(102,179)	(70,996)	(35,637)	778,972	(262,051)
(4,145)	(79,599)	(28,404)	376,599	7,848
278,346	354,584	157,338	899,389	4,853,121
-	-	-	44,895	44,895
<u>\$ 274,201</u>	<u>\$ 274,985</u>	<u>\$ 128,934</u>	<u>\$ 1,320,883</u>	<u>\$ 4,905,864</u>

See accompanying notes to financial statements.

**SAN JACINTO COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Net change in fund balance - governmental funds	\$ 7,848
Amounts reported for governmental activities in the statement of activities are difference because:	
Capital outlays are not reported as expenses in the statement of activities.	237,192
The depreciation of capital assets used in governmental activities is not reported in the governmental funds.	(977,544)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net assets.	(92,943)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	135,121
Certain deferred charges are amortized over the life of the bonds and are not available to pay for current period expenditures and therefore, are not reported in the governmental funds.	(7,319)
Repayment of long-term debt is an expenditure in the governmental funds, but is not an expense in the statement of activities.	716,482
Amount represents the change in accrued compensated absences from the beginning of the period to the end of the period.	67,025
Amount represents the change in accrued interest from the beginning of the period to the end of the period.	<u>12,042</u>
Change in net assets of governmental activities	<u>\$ 97,904</u>

See accompanying notes to financial statements.

**SAN JACINTO COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2010**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,078,528
<b>TOTAL ASSETS</b>	<u>\$ 2,078,528</u>
<b>LIABILITIES</b>	
Due to other units	\$ 2,078,528
<b>TOTAL LIABILITIES</b>	<u>\$ 2,078,528</u>

See accompanying notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Introduction**

San Jacinto County, Texas (the "County") is an independent governmental entity created in 1870 under the laws of the State of Texas. The County is governed by an elected Commissioners' Court, comprised of the County Judge and four Commissioners.

The financial statements of the County include all funds and agencies over which the County is considered financially accountable.

The accounting and reporting framework and the more significant accounting principles and practices of the County are discussed in subsequent sections of this Note. The Notes that follow are organized to provide explanations, including required disclosures, of the County's financial activities for the fiscal year ended September 30, 2010.

**Government-wide and fund financial statements**

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report information on all of the activities of the County as a whole. *Governmental activities* include programs normally supported by taxes, grants and other intergovernmental revenues.

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

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

**Measurement focus, basis of accounting, and financial statement presentation**

The financial statements of the County are prepared in accordance with generally accepted accounting principles (GAAP). The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The County's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

The government-wide statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied. Grants and similar items are recognized as revenue when grantor eligibility requirements are met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of

**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

the fiscal year. Expenditures are recorded when the related liability is incurred, as under accrual accounting. Debt service expenditures, both principal and interest, are recorded only when payment is due.

Major revenue sources susceptible to accrual include: sales and use taxes, property taxes, and investment income. In general, all other revenue items are considered to be measurable and available only when cash is received. Expenditure drive grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The County has the following governmental funds:

The *general fund* is the County'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 principal sources of revenues include local property taxes, sales taxes, fines, fees and forfeitures, as well as licenses and permits. Expenditures include general government, financial administration, health and welfare, judicial and public safety.

*Special revenue funds* are used to account for resources restricted to, or designated for, specific purposes by the County or a grantor in a special revenue fund. The County has elected to present the Road and Bridge Funds for Precincts 1, 2, 3 and 4 as major funds due to their significance within the County.

The *capital projects fund* is used to account for the expenditures of resources accumulated from certificates of obligation and related interest earnings for capital improvement projects.

The *debt service fund* is used to account for the accumulation of restricted monies for the payment of general obligation debt.

*Fiduciary funds* account for assets held by the government in a trustee capacity or as an agency on behalf of others. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Deposits and investments**

The County maintains a pooled cash and cash equivalents account. Each fund whose monies are deposited in the pooled cash and cash equivalents account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month's end. Amounts on deposit in interest bearing accounts and other investment are displayed on the financial statements as "cash and cash equivalents". The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit and short-term, highly liquid investments that are readily convertible to known amounts of cash and so near maturity that they present insignificant risk of changes in value because of changes in interest rates. Cash equivalents include investments with original maturities of three months or less. Cash equivalents are stated at fair value.

Investments consist of certificates of deposit with maturities greater than three months and investment positions in external investment pools, such as TexPool, that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Certificates of deposit are recorded at cost, which approximates market value at September 30, 2010. TexPool investments are reported using the pool's share price.

**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Governmental Code. In summary, the County is authorized to invest in the following:

Direct obligations of the U.S. Government  
Fully collateralized certificates of deposit and money market accounts  
Statewide investment pools and commercial paper

**Property tax receivables**

Property taxes are levied on October 1 and are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On February 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed. The County provides an allowance for all delinquent property taxes.

The County bills and collects for its own taxes and those for certain governmental entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor's Ad Valorem Fund. Tax collections deposited for the County are distributed on a periodic basis to the General and Road and Bridge Funds of the County. The distribution is based upon the tax rate established for each fund by order of the Commissioner's Court for the tax year for which the collections are made.

The tax rate, per \$100 valuation, adopted for the fiscal year ended September 30, 2010 was as follows:

General fund	\$ .4066
Lateral road	.1069
Special road and bridge	.0448
Debt service	<u>.0681</u>
 Total	 <u>\$ .6264</u>

The appraisal of property within the County is the responsibility of the county-wide appraisal district which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The value of the property within the County must be reviewed every three years by the appraisal district unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

**Capital assets and depreciation**

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and reported in the applicable governmental type activities column in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$2,500 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.

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.



**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

The estimated useful lives are as follows:

Land improvements	5 to 20 years
Buildings	5 to 45 years
Machinery and equipment	3 to 15 years
Infrastructure	10 to 40 years

**Compensated absences**

It is the County's policy to permit employees to accumulate earned but unused vacation, personal time (hours worked on holidays), compensated time and sick pay benefits. Upon termination, the employee may be paid up to 176 hours of vacation time plus any personal or compensated time. An employee is not entitled to be paid for any accumulated sick time.

Amounts vested for accumulated vacation, personal, and compensated time that are not expected to be liquidated with expendable available financial resources are accrued in the government-wide financial statements.

**Long-term obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. The long-term debt consists primarily of bonds payable, capital leases payable, and accrued compensated absences.

The governmental fund financial statements recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The debt proceeds and any premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financial sources and as capital outlay in the acquiring fund. Lease payments representing both principal and interest are recorded as expenditures in the applicable fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

**Fund equity**

The governmental fund financial statements report reserved fund balance for amounts not available for appropriation or legally restricted for specific purposes. Designations of fund balances represent tentative management plans that are subject to change.

**Net assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back unspent

**SAN JACINTO COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2010**

proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Prior Period Adjustment**

A prior period adjustment of \$176,300 (increase to net assets) was recorded to reflect adjustments needed to certain capital assets, related depreciation, as well as certain accruals remaining on the books though they had been paid in prior periods.

**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgets and budgetary process**

The original budget is adopted by the Commissioner's Court prior to the beginning of the fiscal year. As defined by State statutes, the legal level of control is the department level. Management may not amend the budget without the approval of the Commissioner's Court.

Budgets are adopted for all funds except the fiduciary funds. Several supplemental budget appropriations were made for the period ended September 30, 2010.

**DETAILED NOTES ON ALL FUNDS**

**ASSETS**

**Deposits and investments**

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

Certificates of deposit	\$ 2,216,763
State pool (TexPool)	<u>1,787,020</u>
Total fair value	<u>\$ 4,003,783</u>

*Interest rate risk.* In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the maturity of any single investment to twelve months or less.

*Credit risk.* State law and the County's investment policy limit investments to obligations of states, agencies, counties, cities and other political subdivisions of any state rates as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent. As of September 30, 2010, the County's investment in TexPool was rated AAA by Standard and Poors. All other investments are guaranteed (either express or implied) by the full faith and credit of the United States government or the issuer U.S. Agency.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at depository banks to be collateralized. As of September 30, 2010, bank balances did not exceed market values of pledges securities and FDIC insurance.

**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

**Receivables**

Receivables at year end, including the related allowances for uncollectible accounts, are as follows:

	<u>Property taxes</u>	<u>Sales taxes</u>	<u>Other</u>	<u>Total</u>
General	\$ 1,054,741	\$ 55,912	\$ 84,019	\$ 1,194,672
Road & Bridge Pct #1	65,876	-	-	65,876
Road & Bridge Pct #2	65,876	-	-	65,876
Road & Bridge Pct #3	106,051	-	-	106,051
Road & Bridge Pct #4	99,302	-	-	99,302
Nonmajor	-	-	36,891	36,891
	<u>\$ 1,391,846</u>	<u>\$ 55,912</u>	<u>\$ 120,910</u>	<u>\$ 1,568,668</u>
Allowance	<u>(37,512)</u>	<u>-</u>	<u>-</u>	<u>(37,512)</u>
Net	<u>\$ 1,354,334</u>	<u>\$ 55,912</u>	<u>\$ 120,910</u>	<u>\$ 1,531,156</u>

**Capital assets**

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

	<u>Balance</u> <u>09/30/2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09/30/2010</u>
Land	\$ 1,960,950	\$ -	\$ -	\$ 1,960,950
Land improvements	269,068	-	-	269,068
Buildings	6,773,622	-	-	6,773,622
Machinery & equipment	8,521,501	254,103	(507,612)	8,267,992
Infrastructure	193,756,731	-	-	193,756,731
	<u>\$ 211,281,872</u>	<u>\$ 254,103</u>	<u>\$ (507,612)</u>	<u>\$ 211,028,363</u>
Less accumulated depreciation	<u>(196,618,803)</u>	<u>(977,544)</u>	<u>529,165</u>	<u>(197,067,182)</u>
Net	<u>\$ 14,663,069</u>	<u>\$ (723,441)</u>	<u>\$ 21,553</u>	<u>\$ 13,961,181</u>

Depreciation expense was charged to governmental funds as follows:

General government	\$ 40,154
Records preservation	1,651
Financial administration	13,215
Roads and bridges	635,464
Health and welfare	15,175
Judicial	3,901
Public safety	262,259
Administration of justice	<u>5,725</u>
Total	<u>\$ 977,544</u>

**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

**LIABILITIES**

**Interfund Transfers**

Interfund transfers during the fiscal year consisted of the following:

<u>Transfers Out:</u>		<u>Transfers In:</u>	
General	\$ 859,868	General	\$ 22,645
Road & Bridge Pct #1	46,445	Road & Bridge Pct #1	50,736
Road & Bridge Pct #2	102,179	Debt Service	967,905
Road & Bridge Pct #3	173,238	Sanitation	225,000
Road & Bridge Pct #4	47,105	Total	<u>\$ 1,266,286</u>
Capital improvements	14,806		
Grants	<u>22,645</u>		
Total	<u>\$ 1,266,286</u>		

**Long-term debt**

Long-term liability activity for the year ended September 30, 2010 was as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Series 1998 Certificates of Obligation	\$ 685,000	\$ -	\$ 160,000	\$ 525,000	\$ 165,000
Series 2007 Certificates of Obligation	4,310,000	-	180,000	4,130,000	190,000
Capital leases	<u>785,098</u>	<u>-</u>	<u>376,481</u>	<u>408,617</u>	<u>201,132</u>
Long-term liabilities	<u>\$ 5,780,098</u>	<u>\$ -</u>	<u>\$ 716,481</u>	<u>\$ 5,063,617</u>	<u>\$ 556,132</u>

The annual debt service requirements to maturity for all long-term debt are as follows:

<u>Year Ending September 30,</u>	<u>Series 1998 &amp; 2007 Certificates of Obligation</u>		<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 355,000	\$ 202,127	\$ 201,132	\$ 16,315
2012	375,000	184,030	156,919	8,984
2013	395,000	164,942	50,566	2,091
2014	325,000	147,025	-	-
2015	340,000	130,400	-	-
2016-2020	1,960,000	391,400	-	-
2021-2022	<u>905,000</u>	<u>36,500</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 4,655,000</u>	<u>\$ 1,256,422</u>	<u>\$ 408,617</u>	<u>\$ 27,390</u>

Also included in noncurrent liabilities, due in more than one year, in the government-wide statement of net assets is \$267,772 accrued for compensated absences.

**OTHER INFORMATION**

**Pension plan**

The County provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, defined benefit plan through its affiliation with Texas County and District Retirement System

**SAN JACINTO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2010**

(TCDRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the County are within the options available in the governing statutes of TCDRS.

TCDRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TCDRS. The report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TCDRS, P.O. Box 2034, Austin, Texas 78768-2034 or by calling 800-823-7782. The report is also available on TCDRS' website at [www.tcdrs.org](http://www.tcdrs.org).

Plan members are required to contribute 7% of their annual covered salary. The County is required to contribute at an actuarially determined rate, as explained below. The contribution rate was 7.44% for the months in calendar year 2009 and 9.19% for the months in calendar year 2010. The County's contributions for the fiscal year ended September 30, 2010 totaled \$430,329.

The required contribution was determined as part of the December 31, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 included (a) 8.0% percent investment rate of return (net of investment expenses), and (b) projected salary increases of 5.4%. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2009 was 20 years.

As of December 31, 2009, the most recent actuarial valuation date, the plan was 85.30% funded. The actuarial accrued liability for benefits was \$8,070,649, and the actuarial value of assets was \$6,883,955, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,186,694. The covered payroll (annual payroll of active employees covered by the plan) was \$3,422,378, and the ratio of the UAAL to the covered payroll was 26.92%. See schedule of funding progress included as required supplementary information.

**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. The County provides insurance coverage for each of these risks. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims did not exceed this coverage during the current year.

**Contingent liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. 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 County expects such amounts, if any, to be immaterial.

**Subsequent events**

Management has evaluated subsequent events through June 20, 2011, the date when the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**SAN JACINTO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Property taxes	\$ 5,813,883	\$ 5,813,883	\$ 5,892,340	\$ 78,457
General sales and use taxes	325,010	325,010	288,576	(36,434)
Fines, fees and forfeitures	996,550	996,710	974,646	(22,064)
Intergovernmental revenue and grants	169,422	169,422	225,078	55,656
Licenses and permits	59,475	59,475	65,182	5,707
Charges for services	990,000	990,000	353,058	(636,942)
Investment earnings	30,300	30,300	13,434	(16,866)
Rent	16,396	16,396	17,763	1,367
Payment in lieu of taxes	12,000	12,000	20,008	8,008
Other revenue	155,735	168,108	265,904	97,796
Total revenues	<u>8,568,771</u>	<u>8,581,304</u>	<u>8,115,989</u>	<u>(465,315)</u>
<b>EXPENDITURES</b>				
General government	1,850,155	1,884,588	1,737,478	147,110
Financial administration	641,549	646,464	626,937	19,527
Health and welfare	384,437	332,659	287,819	44,840
Judicial	1,310,453	1,324,541	1,222,213	102,328
Public safety	3,419,445	3,693,400	3,559,458	133,942
Capital outlay	37,805	42,156	97,035	(54,879)
Total expenditures	<u>7,643,844</u>	<u>7,923,808</u>	<u>7,530,940</u>	<u>392,868</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>924,927</u>	<u>657,496</u>	<u>585,049</u>	<u>(72,447)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of real and personal property	-	-	721	721
Payments on capital leases	-	-	-	-
Transfers in	-	-	22,645	22,645
Transfers out	(845,415)	(825,101)	(859,868)	(34,767)
Net other financing sources	<u>(845,415)</u>	<u>(825,101)</u>	<u>(836,502)</u>	<u>(11,401)</u>
<b>NET CHANGE IN FUND BALANCE</b>	79,512	(167,605)	(251,453)	(83,848)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,030,548</u>	<u>3,030,548</u>	<u>3,030,548</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 3,110,060</u>	<u>\$ 2,862,943</u>	<u>\$ 2,779,095</u>	<u>\$ (83,848)</u>

**SAN JACINTO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ROAD AND BRIDGE PCT. #1**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Property taxes	\$ 522,058	\$ 522,058	\$ 451,146	\$ (70,912)
Fines, fees and forfeitures	4,700	4,700	5,512	812
Intergovernmental revenue and grants	43,500	73,598	105,552	31,954
Licenses and permits	131,000	131,000	131,472	472
Charges for services	-	-	-	-
Investment earnings	2,425	2,425	790	(1,635)
Other revenue	<u>22,334</u>	<u>2,020</u>	<u>32,079</u>	<u>30,059</u>
Total revenues	<u>726,017</u>	<u>735,801</u>	<u>726,551</u>	<u>(9,250)</u>
<b>EXPENDITURES</b>				
Roads and bridges	664,438	692,118	654,399	37,719
Capital outlay	<u>40,000</u>	<u>81,839</u>	<u>81,593</u>	<u>246</u>
Total expenditures	<u>704,438</u>	<u>773,957</u>	<u>735,992</u>	<u>37,965</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>21,579</u>	<u>(38,156)</u>	<u>(9,441)</u>	<u>28,715</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of real and personal property	-	-	-	-
Payments on capital leases	-	-	-	-
Transfers in	-	50,736	50,736	-
Transfers out	<u>(46,384)</u>	<u>(46,445)</u>	<u>(46,445)</u>	<u>-</u>
Net other financing sources	<u>(46,384)</u>	<u>4,291</u>	<u>4,291</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(24,805)	(33,865)	(5,150)	28,715
<b>PROJECTED BUDGET CARRYOVER</b>	24,805	24,805	-	(24,805)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>132,916</u>	<u>132,916</u>	<u>132,916</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 132,916</u>	<u>\$ 123,856</u>	<u>\$ 127,766</u>	<u>\$ 3,910</u>



**SAN JACINTO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ROAD AND BRIDGE PCT. #2**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Property taxes	\$ 520,058	\$ 520,058	\$ 451,146	\$ (68,912)
Fines, fees and forfeitures	5,500	5,500	5,112	(388)
Intergovernmental revenue and grants	68,500	97,098	98,840	1,742
Licenses and permits	130,000	130,000	131,472	1,472
Charges for services	50,000	68,771	91,596	22,825
Investment earnings	3,575	3,575	1,139	(2,436)
Other revenue	12,520	12,520	7,491	(5,029)
Total revenues	<u>790,153</u>	<u>837,522</u>	<u>786,796</u>	<u>(50,726)</u>
<b>EXPENDITURES</b>				
Roads and bridges	684,907	772,454	685,262	87,192
Capital outlay	8,000	-	3,500	(3,500)
Total expenditures	<u>692,907</u>	<u>772,454</u>	<u>688,762</u>	<u>83,692</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>97,246</u>	<u>65,068</u>	<u>98,034</u>	<u>32,966</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of real and personal property	5,000	5,000	-	(5,000)
Payments on capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(102,177)	(103,371)	(102,179)	1,192
Net other financing sources	<u>(97,177)</u>	<u>(98,371)</u>	<u>(102,179)</u>	<u>(3,808)</u>
<b>NET CHANGE IN FUND BALANCE</b>				
	69	(33,303)	(4,145)	29,158
<b>PROJECTED BUDGET CARRYOVER</b>				
	-	-	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>				
	<u>278,346</u>	<u>278,346</u>	<u>278,346</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>				
	<u>\$ 278,415</u>	<u>\$ 245,043</u>	<u>\$ 274,201</u>	<u>\$ 29,158</u>

**SAN JACINTO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ROAD AND BRIDGE PCT. #3**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Property taxes	\$ 587,231	\$ 587,231	\$ 509,991	\$ (77,240)
Fines, fees and forfeitures	5,075	5,075	5,147	72
Intergovernmental revenue and grants	38,000	70,763	70,763	-
Licenses and permits	149,000	149,000	148,621	(379)
Charges for services	-	-	-	-
Investment earnings	6,010	6,010	1,440	(4,570)
Other revenue	5,020	5,020	7,519	2,499
Total revenues	<u>790,336</u>	<u>823,099</u>	<u>743,481</u>	<u>(79,618)</u>
<b>EXPENDITURES</b>				
Roads and bridges	750,584	795,662	742,804	52,858
Capital outlay	<u>29,864</u>	<u>6,042</u>	<u>9,280</u>	<u>(3,238)</u>
Total expenditures	<u>780,448</u>	<u>801,704</u>	<u>752,084</u>	<u>49,620</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>9,888</u>	<u>21,395</u>	<u>(8,603)</u>	<u>(29,998)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of real and personal property	-	102,242	102,242	-
Payments on capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	<u>(59,568)</u>	<u>(177,942)</u>	<u>(173,238)</u>	<u>4,704</u>
Net other financing sources	<u>(59,568)</u>	<u>(75,700)</u>	<u>(70,996)</u>	<u>4,704</u>
<b>NET CHANGE IN FUND BALANCE</b>	(49,680)	(54,305)	(79,599)	(25,294)
<b>PROJECTED BUDGET CARRYOVER</b>	50,617	50,617	-	(50,617)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>354,584</u>	<u>354,584</u>	<u>354,584</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 355,521</u>	<u>\$ 350,896</u>	<u>\$ 274,985</u>	<u>\$ (75,911)</u>

**SAN JACINTO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ROAD AND BRIDGE PCT. #4**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Property taxes	\$ 633,778	\$ 633,778	\$ 549,221	\$ (84,557)
Fines, fees and forfeitures	6,600	6,600	7,245	645
Intergovernmental revenue and grants	48,100	82,307	87,151	4,844
Licenses and permits	160,000	160,000	160,053	53
Charges for services	-	-	-	-
Investment earnings	3,450	3,450	949	(2,501)
Other revenue	-	5,610	17,540	11,930
Total revenues	<u>851,928</u>	<u>891,745</u>	<u>822,159</u>	<u>(69,586)</u>
<b>EXPENDITURES</b>				
Roads and bridges	782,088	866,396	812,426	53,970
Capital outlay	35,000	5,009	2,500	2,509
Total expenditures	<u>817,088</u>	<u>871,405</u>	<u>814,926</u>	<u>56,479</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>34,840</u>	<u>20,340</u>	<u>7,233</u>	<u>(13,107)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of real and personal property	-	-	11,468	11,468
Payments on capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(34,605)	(47,105)	(47,105)	-
Net other financing sources	<u>(34,605)</u>	<u>(47,105)</u>	<u>(35,637)</u>	<u>11,468</u>
<b>NET CHANGE IN FUND BALANCE</b>	235	(26,765)	(28,404)	(1,639)
<b>PROJECTED BUDGET CARRYOVER</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>157,338</u>	<u>157,338</u>	<u>157,338</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 157,573</u>	<u>\$ 130,573</u>	<u>\$ 128,934</u>	<u>\$ (1,639)</u>

**SAN JACINTO COUNTY, TEXAS  
 SCHEDULE OF FUNDING PROGRESS OF PENSION PLAN  
 FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Percentage Funded	Unfunded AAL (UAAL)	Annual Covered Payrol	UAAL as a Percentage of Covered Payroll
12/31/2006	\$ 6,277,244	\$ 6,984,460	89.87%	\$ 707,216	\$ 3,775,662	18.73%
12/31/2007	6,286,329	6,862,129	91.61%	575,800	3,915,436	14.71%
12/31/2008	6,266,903	7,492,749	83.64%	1,225,846	4,014,462	30.54%
12/31/2009	6,883,955	8,070,649	85.30%	1,186,694	4,407,760	26.92%

**SUPPLEMENTARY INFORMATION**

**SAN JACINTO COUNTY TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2010**

	Special Revenue Funds	Debt Service Fund	Capital Improvements Fund	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 378,044	\$ 25,484	\$ 1,069	\$ 404,597
Investments	461,520	-	446,027	907,547
Receivables, net	83,865	-	-	83,865
Due from other funds	13,101	-	-	13,101
<b>TOTAL ASSETS</b>	<u>\$ 936,530</u>	<u>\$ 25,484</u>	<u>\$ 447,096</u>	<u>\$ 1,409,110</u>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 43,976	\$ -	\$ -	\$ 43,976
Due to other units	15,254	-	-	15,254
Due to other funds	28,997	-	-	28,997
<b>Total liabilities</b>	<u>88,227</u>	<u>-</u>	<u>-</u>	<u>88,227</u>
<b>FUND BALANCES</b>				
<b>Reserved:</b>				
For debt service	-	25,484	-	25,484
<b>Unreserved:</b>				
Designated for capital improvements	-	-	447,096	447,096
Undesignated	848,303	-	-	848,303
<b>Total fund balances</b>	<u>848,303</u>	<u>25,484</u>	<u>447,096</u>	<u>1,320,883</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 936,530</u>	<u>\$ 25,484</u>	<u>\$ 447,096</u>	<u>\$ 1,409,110</u>

**SAN JACINTO COUNTY TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Special Revenue Funds	Debt Service Fund	Capital Improvements Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Other taxes	\$ 7,991	\$ -	\$ -	\$ 7,991
Fines and fees	377,390	-	-	377,390
Intergovernmental revenue and grants	512,486	-	-	512,486
Charges for services	212,234	-	-	212,234
Investment earnings	732	-	1,134	1,866
Other revenue	24,995	-	-	24,995
Total revenues	<u>1,135,828</u>	<u>-</u>	<u>1,134</u>	<u>1,136,962</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	-	-	-	-
Records preservation	69,918	-	-	69,918
Financial administration	-	-	-	-
Roads and bridges	74,892	-	-	74,892
Health and welfare	557,732	-	-	557,732
Judicial	-	-	-	-
Public safety	108,023	-	-	108,023
Administration of justice	94,119	-	-	94,119
Capital outlay	43,284	-	-	43,284
Debt service				
Principal	-	340,000	-	340,000
Interest	-	251,367	-	251,367
Total expenditures	<u>947,968</u>	<u>591,367</u>	<u>-</u>	<u>1,539,335</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>187,860</u>	<u>(591,367)</u>	<u>1,134</u>	<u>(402,373)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of real and personal property	-	-	-	-
Payments on capital leases	-	(376,482)	-	(376,482)
Transfers in	225,000	967,905	-	1,192,905
Transfers out (use)	(22,645)	-	(14,806)	(37,451)
Net other financing sources (uses)	202,355	591,423	(14,806)	778,972
<b>NET CHANGE IN FUND BALANCES</b>	390,215	56	(13,672)	376,599
<b>FUND BALANCES - BEGINNING OF YEAR</b>	446,148	14,538	438,703	899,389
<b>PRIOR PERIOD ADJUSTMENT</b>	11,940	10,890	22,065	44,895
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 848,303</u>	<u>\$ 25,484</u>	<u>\$ 447,096</u>	<u>\$ 1,320,883</u>

**SAN JACINTO COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2010**

	<u>LEOSE</u> <u>Education</u>	<u>JP</u> <u>Technology</u>	<u>Forest</u> <u>Service</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 14,498	\$ 9,581	\$ 67
Investments	-	60,000	-
Receivables, net	-	801	-
Due from other funds	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 14,498</u>	<u>\$ 70,382</u>	<u>\$ 67</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ -	\$ 38	\$ -
Due to other units	-	-	-
Due to other funds	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>38</u>	<u>-</u>
<b>FUND BALANCES</b>			
Unreserved, undesignated reported in:			
Special revenue funds	<u>14,498</u>	<u>70,344</u>	<u>67</u>
<b>Total fund balances</b>	<u>14,498</u>	<u>70,344</u>	<u>67</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 14,498</u>	<u>\$ 70,382</u>	<u>\$ 67</u>



<u>Seizures</u>	<u>Justice Court Building Fund</u>	<u>County Clerk Records Archive</u>	<u>District Clerk Records Archive</u>	<u>District Clerk (Criminal) Records Archive</u>	<u>Hot Check</u>
\$ 4,043	\$ 25,691	\$ -	\$ 15,350	\$ 590	\$ 35,198
108,000	-	175,000	-	-	-
46,973	200	790	315	10	-
7,000	-	-	-	-	-
<u>\$ 166,016</u>	<u>\$ 25,891</u>	<u>\$ 175,790</u>	<u>\$ 15,665</u>	<u>\$ 600</u>	<u>\$ 35,198</u>
\$ 4,181	\$ 36	\$ 277	\$ -	\$ -	\$ -
13,876	-	-	-	-	1,378
-	-	6,888	-	-	-
<u>18,057</u>	<u>36</u>	<u>7,165</u>	<u>-</u>	<u>-</u>	<u>1,378</u>
<u>147,959</u>	<u>25,855</u>	<u>168,625</u>	<u>15,665</u>	<u>600</u>	<u>33,820</u>
<u>147,959</u>	<u>25,855</u>	<u>168,625</u>	<u>15,665</u>	<u>600</u>	<u>33,820</u>
<u>\$ 166,016</u>	<u>\$ 25,891</u>	<u>\$ 175,790</u>	<u>\$ 15,665</u>	<u>\$ 600</u>	<u>\$ 35,198</u>

**SAN JACINTO COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2010**

	<u>Law Library Fund</u>	<u>Records Preservation</u>	<u>County Clerk Records Preservation</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 63	\$ 25,734
Investments	24,500	41,000	-
Receivables, net	961	839	227
Due from other funds	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 25,461</u></b>	<b><u>\$ 41,902</u></b>	<b><u>\$ 25,961</u></b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ -	\$ 2,361	\$ 184
Due to other units	-	-	-
Due to other funds	1,128	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total liabilities</b>	<b><u>1,128</u></b>	<b><u>2,361</u></b>	<b><u>184</u></b>
<b>FUND BALANCES</b>			
Unreserved, undesignated reported in:			
Special revenue funds	24,333	39,541	25,777
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total fund balances</b>	<b><u>24,333</u></b>	<b><u>39,541</u></b>	<b><u>25,777</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 25,461</u></b>	<b><u>\$ 41,902</u></b>	<b><u>\$ 25,961</u></b>

<u>District Clerk Records Preservation</u>	<u>Courthouse Security</u>	<u>Economic Development</u>	<u>Sanitation</u>	<u>Hotel Occupancy Tax</u>	<u>County Child Abuse Prevention</u>
\$ 25,886	\$ 19,272	\$ 15,585	\$ 45,770	\$ 12,313	\$ 8,473
-	10	-	-	-	-
413	1,173	-	-	-	120
-	-	-	-	-	-
<u>\$ 26,299</u>	<u>\$ 20,455</u>	<u>\$ 15,585</u>	<u>\$ 45,770</u>	<u>\$ 12,313</u>	<u>\$ 8,593</u>
\$ -	\$ -	\$ -	\$ 28,343	\$ 3,450	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	28,343	3,450	-
26,299	20,455	15,585	17,427	8,863	8,593
<u>26,299</u>	<u>20,455</u>	<u>15,585</u>	<u>17,427</u>	<u>8,863</u>	<u>8,593</u>
<u>\$ 26,299</u>	<u>\$ 20,455</u>	<u>\$ 15,585</u>	<u>\$ 45,770</u>	<u>\$ 12,313</u>	<u>\$ 8,593</u>

**SAN JACINTO COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2010**

	<u>Grants</u>	<u>Sheriff's Cash Bond</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 107,391	\$ 8,116
Investments	10	53,000
Receivables, net	31,043	-
Due from other funds	<u>6,101</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 144,545</u></b>	<b><u>\$ 61,116</u></b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 5,106	\$ -
Due to other units	-	-
Due to other funds	<u>20,981</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>26,087</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>		
Unreserved, undesignated reported in:		
Special revenue funds	<u>118,458</u>	<u>61,116</u>
<b>Total fund balances</b>	<b><u>118,458</u></b>	<b><u>61,116</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 144,545</u></b>	<b><u>\$ 61,116</u></b>

<u>District Attorney Discretionary</u>	<u>Total Nomajor Special Revenue Funds</u>
\$ 4,423	\$ 378,044
-	461,520
-	83,865
-	13,101
<u>\$ 4,423</u>	<u>\$ 936,530</u>
\$ -	\$ 43,976
-	15,254
-	28,997
<u>-</u>	<u>88,227</u>
4,423	848,303
<u>4,423</u>	<u>848,303</u>
<u>\$ 4,423</u>	<u>\$ 936,530</u>

**SAN JACINTO COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	<u>LEOSE</u> <u>Education</u>	<u>JP</u> <u>Technology</u>	<u>Forest</u> <u>Service</u>
<b>REVENUES</b>			
Other taxes	\$ -	\$ -	\$ -
Fines, fees and forfeitures	-	18,897	-
Intergovernmental revenue and grants	3,076	-	39,713
Charges for services	-	-	-
Investment earnings	-	121	-
Other revenue	-	-	-
Total revenues	<u>3,076</u>	<u>19,018</u>	<u>39,713</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
General government	-	-	-
Records preservation	-	-	-
Financial administration	-	-	-
Roads and bridges	-	-	-
Health and welfare	-	-	-
Judicial	-	-	-
Public safety	2,331	-	42,000
Administration of justice	-	12,200	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>2,331</u>	<u>12,200</u>	<u>42,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	<u>745</u>	<u>6,818</u>	<u>(2,287)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of property	-	-	-
Payments on capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Net other financing sources (uses)	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	745	6,818	(2,287)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	13,753	63,526	2,354
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 14,498</u>	<u>\$ 70,344</u>	<u>\$ 67</u>

<u>Seizures</u>	<u>Justice Court Building Fund</u>	<u>County Clerk Records Archive</u>	<u>District Clerk Records Archive</u>	<u>District Clerk (Criminal) Records Archive</u>	<u>Hot Check</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172,316	4,601	37,050	2,510	190	34,242
-	-	-	-	-	-
-	-	-	-	-	-
67	-	291	-	-	-
-	-	-	-	-	-
<u>172,383</u>	<u>4,601</u>	<u>37,341</u>	<u>2,510</u>	<u>190</u>	<u>34,242</u>
-	-	-	-	-	-
-	-	11,592	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,056	460	-	-	-	-
-	-	-	-	-	29,282
25,450	-	9,934	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>36,506</u>	<u>460</u>	<u>21,526</u>	<u>-</u>	<u>-</u>	<u>29,282</u>
<u>135,877</u>	<u>4,141</u>	<u>15,815</u>	<u>2,510</u>	<u>190</u>	<u>4,960</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
135,877	4,141	15,815	2,510	190	4,960
142	21,714	152,810	13,155	410	28,860
11,940	-	-	-	-	-
<u>\$ 147,959</u>	<u>\$ 25,855</u>	<u>\$ 168,625</u>	<u>\$ 15,665</u>	<u>\$ 600</u>	<u>\$ 33,820</u>

**SAN JACINTO COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Law Library Fund	Records Preservation	County Clerk Records Preservation
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>			
Other taxes	\$ -	\$ -	\$ -
Fines, fees and forfeitures	15,665	38,438	3,486
Intergovernmental revenue and grants	-	-	-
Charges for services	-	-	-
Investment earnings	52	98	-
Other revenue	-	-	-
<b>Total revenues</b>	<u>15,717</u>	<u>38,536</u>	<u>3,486</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
General government	-	-	-
Records preservation	-	53,252	984
Financial administration	-	-	-
Roads and bridges	-	-	-
Health and welfare	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Administration of justice	17,422	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
<b>Total expenditures</b>	<u>17,422</u>	<u>53,252</u>	<u>984</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,705)</u>	<u>(14,716)</u>	<u>2,502</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of property	-	-	-
Payments on capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Net other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,705)	(14,716)	2,502
<b>FUND BALANCES - BEGINNING OF YEAR</b>	26,038	54,257	23,275
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 24,333</u>	<u>\$ 39,541</u>	<u>\$ 25,777</u>



<u>District Clerk Records Preservation</u>	<u>Courthouse Security</u>	<u>Economic Development</u>	<u>Sanitation</u>	<u>Hotel Occupancy Tax</u>	<u>County Child Abuse Prevention</u>
\$ -	\$ -	\$ -	\$ -	\$ 7,991	\$ -
4,691	25,670	-	-	-	2,265
-	-	-	-	-	11,783
-	-	-	212,234	-	-
-	(3)	-	-	-	-
-	-	-	-	-	587
<u>4,691</u>	<u>25,667</u>	<u>-</u>	<u>212,234</u>	<u>7,991</u>	<u>14,635</u>
-	-	-	-	-	-
4,090	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,900	413,129	7,950	-
-	-	-	-	-	-
-	8,699	-	-	-	14,479
-	-	-	-	-	-
-	-	-	7,900	-	-
-	-	-	-	-	-
<u>4,090</u>	<u>8,699</u>	<u>1,900</u>	<u>421,029</u>	<u>7,950</u>	<u>14,479</u>
<u>601</u>	<u>16,968</u>	<u>(1,900)</u>	<u>(208,795)</u>	<u>41</u>	<u>156</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	225,000	-	-
-	-	-	-	-	-
-	-	-	225,000	-	-
601	16,968	(1,900)	16,205	41	156
25,698	3,487	17,485	1,222	8,822	8,437
-	-	-	-	-	-
<u>\$ 26,299</u>	<u>\$ 20,455</u>	<u>\$ 15,585</u>	<u>\$ 17,427</u>	<u>\$ 8,863</u>	<u>\$ 8,593</u>

**SAN JACINTO COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	<u>Grants</u>	<u>Sheriff's Cash Bond</u>
<b>REVENUES</b>		
Other taxes	\$ -	\$ -
Fines, fees and forfeitures	-	17,369
Intergovernmental revenue and grants	431,514	-
Charges for services	-	-
Investment earnings	-	106
Other revenue	24,408	-
Total revenues	<u>455,922</u>	<u>17,475</u>
<b>EXPENDITURES</b>		
<b>Current</b>		
General government	-	-
Records preservation	-	-
Financial administration	-	-
Roads and bridges	74,892	-
Health and welfare	134,753	-
Judicial	-	-
Public safety	14,498	14,500
Administration of justice	-	-
Capital outlay	-	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>224,143</u>	<u>14,500</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>231,779</u>	<u>2,975</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from sale of property	-	-
Payments on capital leases	-	-
Transfers in	-	-
Transfers out	(22,645)	-
Net other financing sources (uses)	(22,645)	-
<b>NET CHANGE IN FUND BALANCES</b>	209,134	2,975
<b>FUND BALANCES - BEGINNING OF YEAR</b>	(90,676)	58,141
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 118,458</u>	<u>\$ 61,116</u>

<u>District Attorney Discretionary</u>	<u>Total Nomajor Special Revenue Funds</u>
\$ -	\$ 7,991
-	377,390
26,400	512,486
-	212,234
-	732
-	24,995
<u>26,400</u>	<u>1,135,828</u>
-	-
-	69,918
-	-
-	74,892
-	557,732
-	-
-	108,023
35,215	94,119
-	43,284
-	-
-	-
<u>35,215</u>	<u>947,968</u>
<u>(8,815)</u>	<u>187,860</u>
-	-
-	-
-	225,000
-	(22,645)
-	202,355
(8,815)	390,215
13,238	446,148
-	11,940
<u>\$ 4,423</u>	<u>\$ 848,303</u>

**SAN JACINTO COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2010**

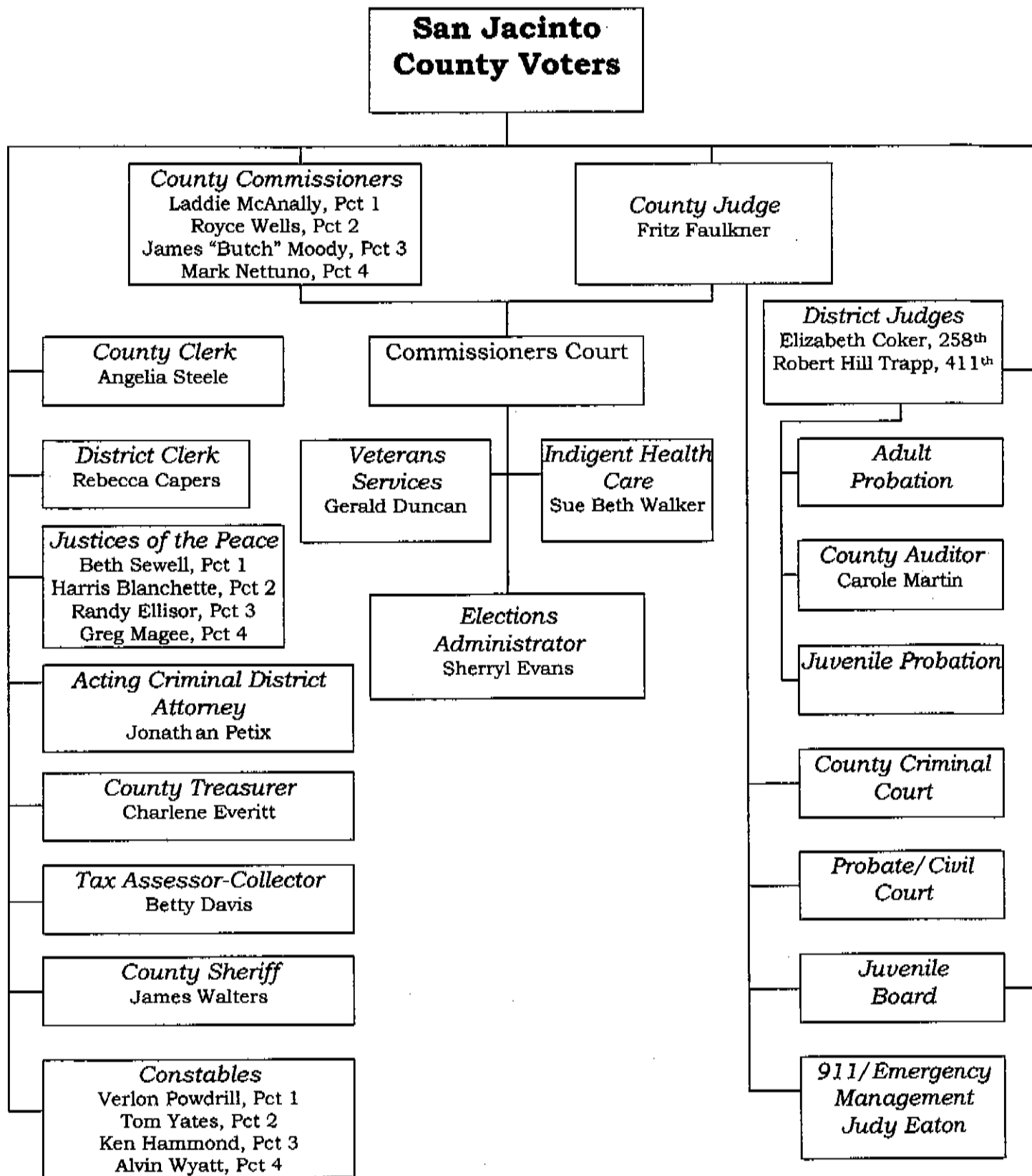
	<u>Memorial Wall Fund</u>	<u>Inmate Commissary Fund</u>	<u>Sheriff's Commissary Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 661	\$ 298	\$ 1,237
TOTAL ASSETS	<u>\$ 661</u>	<u>\$ 298</u>	<u>\$ 1,237</u>
<b>LIABILITIES</b>			
Due to other units	\$ 661	\$ 298	\$ 1,237
TOTAL LIABILITIES	<u>\$ 661</u>	<u>\$ 298</u>	<u>\$ 1,237</u>

<u>County Clerk's Probate Trust Fund</u>	<u>District Clerk's Trust Fund</u>	<u>District Clerk's Reg Fund</u>	<u>District Clerk's Escrow Fund</u>	<u>Tax Assessor's Ad Valorem</u>	<u>Tax Assessor's Motor Vehicle</u>
<u>\$ 581,933</u>	<u>\$ 855,848</u>	<u>\$ 480,390</u>	<u>\$ 109,700</u>	<u>\$ 23,213</u>	<u>\$ 22,165</u>
<u>\$ 581,933</u>	<u>\$ 855,848</u>	<u>\$ 480,390</u>	<u>\$ 109,700</u>	<u>\$ 23,213</u>	<u>\$ 22,165</u>
<u>\$ 581,933</u>	<u>\$ 855,848</u>	<u>\$ 480,390</u>	<u>\$ 109,700</u>	<u>\$ 23,213</u>	<u>\$ 22,165</u>
<u>\$ 581,933</u>	<u>\$ 855,848</u>	<u>\$ 480,390</u>	<u>\$ 109,700</u>	<u>\$ 23,213</u>	<u>\$ 22,165</u>

**SAN JACINTO COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2010**

	<u>Tax Assessor's VIT</u>	<u>Tax Assessor's Credit Card</u>	<u>Total Fiduciary Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 242	\$ 2,841	\$ 2,078,528
<b>TOTAL ASSETS</b>	<b><u>\$ 242</u></b>	<b><u>\$ 2,841</u></b>	<b><u>\$ 2,078,528</u></b>
<b>LIABILITIES</b>			
Due to other units	\$ 242	\$ 2,841	\$ 2,078,528
<b>TOTAL LIABILITIES</b>	<b><u>\$ 242</u></b>	<b><u>\$ 2,841</u></b>	<b><u>\$ 2,078,528</u></b>

**SAN JACINTO COUNTY, TEXAS  
ORGANIZATIONAL CHART  
SEPTEMBER 30, 2010**



**SAN JACINTO COUNTY  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST ELEVEN FISCAL YEARS**

Year	San Jacinto County by Fund					
	General	Road and Bridge	Debt Service	Total Direct Rate	City of Shepherd	Coldspring School District
2000	0.3893	0.1894	0.0281	0.6068	0.2591	1.3532
2001	0.4064	0.1970	0.0276	0.6310	0.2591	1.5118
2002	0.4288	0.2068	0.0263	0.6619	0.2591	1.5400
2003	0.4255	0.2052	0.0256	0.6563	0.2591	1.6050
2004	0.4195	0.2020	0.0248	0.6463	0.2550	1.5391
2005	0.4150	0.1986	0.0223	0.6359	0.2564	1.5350
2006	0.4122	0.1910	0.0231	0.6263	0.2720	1.5558
2007	0.4000	0.1778	0.0206	0.5984	0.2720	1.4545
2008	0.4771	0.1069	0.0447	0.6287	0.2646	1.1150
2009	0.4747	0.1069	0.0448	0.6264	0.2546	1.1050
2010	0.4400	0.1536	0.0300	0.6236	0.2646	1.0950

Tax rates per \$100 of assessed valuation.

Source: San Jacinto County Tax Assessor-Collector.



Overlapping Rates

<u>Shepherd School District</u>	<u>Cape Royale Utility District</u>	<u>Waterwood MUD</u>	<u>Waterwood I &amp; S</u>	<u>San Jacinto County ESD</u>	<u>Total Direct &amp; Overlapping Rates</u>
1.4375	-	1.2400	-	0.0300	4.9266
1.4889	-	1.2100	-	0.0300	5.1308
1.5000	-	1.2600	-	0.1000	5.3210
1.4700	-	1.2600	-	0.0991	5.3495
1.5000	-	1.1800	-	0.0991	5.2195
1.5000	-	1.1800	-	0.1000	5.2073
1.5000	-	1.1600	-	0.1000	5.2141
1.3790	-	0.9200	-	0.0912	4.7151
1.3600	-	0.9400	-	0.1000	4.4083
1.4700	-	0.9400	-	0.1000	4.4960
1.3600	0.6141	0.0940	0.4400	0.1000	4.5913

**SAN JACINTO COUNTY, TEXAS  
PRINCIPAL PROPERTY TAX PAYERS**

Taxpayer	2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Famcor Oil, Inc.	\$ 27,783,387	1	2.33%
FAMCOR OIL, INC.	13,555,451	2	1.14%
Foster Timber, Inc.	5,549,430	3	0.47%
Weyerhaeuser Company	3,124,392	4	0.26%
Russell George H & Suzanne	2,174,949	5	0.18%
Lone Star Timber II LP	2,062,142	6	0.17%
Red Town Timberlands LP	1,593,538	7	0.13%
East Texas Electric Cooperative, Inc.	130,090	8	0.01%
Sam Houston National Forest	-	9	0.00%
Trinity River Authority of Texas	-	10	0.00%
<b>Total</b>	<b>\$ 55,973,379</b>		<b>4.70%</b>

Source: San Jacinto County Appraisal District

**SAN JACINTO COUNTY, TEXAS  
LEGAL DEBT MARGIN INFORMATION**

	2004	2005
Debt Limit	\$ 205,856,561	\$ 204,759,299
Total Net Debt Applicable to Limit	1,370,000	1,245,000
Legal Debt Margin	\$ 204,486,561	\$ 203,514,299
Legal Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.67%	0.61%

Bonds issued under Article II, Section 52 of the Texas Constitution

The County is authorized under Article II, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision; however the amount of bonds that may be issued is limited to 25% of the assessed value of real property in the County.

Bonds Issued under Article VIII, Section 9

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of limited as valorem tax provided for in Article VII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$ .80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provision of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds that may be issued under the provisions of such Chapter is limited in aggregate to 5% of the assessed valuation.

(1) The requirement for statistical data is ten years; only seven years are available at this time.

Fiscal Year				
2006	2007	2008	2009	2010
\$ 228,112,971	\$ 252,311,736	\$ 267,076,306	\$ 281,865,174	\$ 296,088,983
1,115,000	5,545,000	5,315,000	4,995,000	4,655,000
<u>\$ 226,997,971</u>	<u>\$ 246,766,736</u>	<u>\$ 261,761,306</u>	<u>\$ 276,870,174</u>	<u>\$ 291,433,983</u>
0.49%	2.20%	1.99%	1.77%	1.57%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 1,184,355,933
Debt Limit (25% of Assessed Value)	296,088,983
Debt Applicable to Limit:	
Certificates of Obligation	4,655,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>-</u>
Total Net Debt Applicable to Limit	<u>4,655,000</u>
Legal Debt Margin	<u>\$ 291,433,983</u>

**SAN JACINTO COUNTY, TEXAS  
FULL-TIME EQUIVALENT COUNTY GOVERNMENT  
EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN YEARS**

	Full-Time Equivalent Employees as of Year End									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b><u>General Government:</u></b>										
Building	4	4	4	4	4	4	5	5	5	5
County Judge	2	3	2	3	3	3	3	3	3	3
County Clerk	5	6	7	8	10	9	9	7	6	5
Elections	-	-	-	-	1	4	4	3	2	2
Veterans Services	1	1	1	1	1	1	1	1	1	1
<b><u>Financial Administration:</u></b>										
County Auditor	3	3	3	4	4	4	4	4	4	4
County Treasurer	2	2	2	2	3	3	3	2	2	2
Tax Assessor-Collector	6	6	6	6	6	6	7	7	8	8
<b><u>Health and Welfare:</u></b>										
Extension Service	2	3	2	2	4	3	3	3	1	1
Indigent Health Care	2	2	1	1	1	2	2	2	1	1
Sanitation	10	10	8	8	8	8	8	10	5	5
Senior Citizens	-	-	-	-	2	2	2	2	1	1
<b><u>Judicial:</u></b>										
258th Judicial District	2	1	1	1	1	1	1	3	3	3
411th Judicial District	4	2	2	3	3	3	2	3	3	3
District Clerk	6	4	5	5	5	6	6	5	5	5
District Attorney	5	7	7	7	6	7	7	6	6	6
Justice of the Peace, Pct 1	2	2	2	2	2	2	2	2	2	2
Justice of the Peace, Pct 2	3	3	3	4	3	4	6	5	3	3
Justice of the Peace, Pct 3	2	2	2	2	3	3	3	3	3	1
Justice of the Peace, Pct 4	2	2	3	3	3	2	3	2	2	2
<b><u>Public Safety:</u></b>										
Sheriff's Office	21	20	20	22	21	23	25	30	38	40
Constables	4	4	4	4	4	4	4	4	4	4
Department of Public Safety	1	1	1	2	2	2	2	2	2	2
Animal Control	1	1	1	-	1	1	1	1	1	1
Public Safety Programs	1	2	3	6	6	6	8	7	-	-
Detention Center	12	12	14	13	13	13	15	14	19	19
Emergency Management	2	1	-	1	3	3	1	1	1	1
911/Permits	-	-	-	-	-	-	2	2	2	1
<b><u>Road and Bridge:</u></b>										
Commissioners	4	4	4	4	4	4	4	4	4	4
Road and Bridge Workers	32	31	31	39	35	36	33	31	27	28
<b><u>Total County Positions:</u></b>	<b>141</b>	<b>139</b>	<b>139</b>	<b>157</b>	<b>162</b>	<b>169</b>	<b>176</b>	<b>174</b>	<b>164</b>	<b>163</b>

Notes: Employee count includes all employees that may have worked seasonally and/or temporarily

**SAN JACINTO COUNTY, TEXAS  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST ELEVEN FISCAL YEARS**

	Fiscal Year										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b><u>Public Safety</u></b>											
Department of Public Safety											
Tickets	1,681	2,521	2,874	2,951	6,344	6,409	6,677	7,014	5,789	3,311	7,030
Warnings	1,328	2,140	2,395	2,101	6,363	4,965	5,162	n/a	n/a	n/a	n/a
Accidents	-	-	366	330	381	426	452	393	469	335	368
<b><u>County Court</u></b>											
Civil Cases:											
Pending beginning of year	233	272	326	382	429	448	438	483	476	495	498
Docket adjust	6	6	1	-	-	-	6	-	4	2	-
Added	34	51	55	47	19	93	100	44	28	31	39
Disposed	1	-	-	-	-	103	61	51	13	25	19
Pending end of year	272	329	382	429	448	438	483	476	495	503	518
Criminal Cases:											
Pending beginning of year	1,237	1,265	1,318	1,410	1,497	1,611	1,697	1,758	1,651	1,678	1,287
Docket adjust	(2)	-	(1)	-	-	(4)	3	1	3	(160)	(2)
Added	432	559	543	483	553	622	849	517	410	320	321
Disposed	402	505	450	396	441	532	797	625	386	581	427
Pending end of year	1,265	1,319	1,410	1,497	1,611	1,697	1,752	1,651	1,678	1,257	1,179
<b><u>District Court</u></b>											
Civil Cases:											
Pending beginning of year	1,156	1,296	1,109	1,126	1,155	1,187	1,107	1,196	1,378	1,253	1,213
Docket adjust	-	(2)	-	-	-	-	-	-	-	-	-
Added	1,019	732	872	817	829	841	855	936	664	733	718
Disposed	881	917	855	788	797	921	795	754	789	784	692
Pending end of year	1,294	1,109	1,126	1,155	1,187	1,107	1,167	1,678	1,253	1,202	1,239
Criminal Cases:											
Pending beginning of year	178	183	204	258	243	288	303	333	325	322	360
Docket adjust	-	-	-	7	-	-	-	-	-	-	-
Added	214	245	279	217	272	261	319	305	320	355	340
Disposed	209	224	225	239	227	246	298	313	323	318	355
Pending end of year	183	204	258	243	288	303	324	325	322	359	345
Juvenile Cases:											
Pending beginning of year	12	11	19	12	12	18	23	25	23	15	16
Docket adjust	2	-	-	-	-	-	-	-	-	-	-
Added	21	23	24	26	27	23	19	16	9	9	7
Disposed	24	15	31	26	21	18	12	18	17	8	6
Pending end of year	11	19	12	12	18	23	30	23	15	16	17
<b><u>Justice of the Peace Courts:</u></b>											
Cases Filed:											
Traffic	3,325	5,184	5,948	5,030	6,984	10,069	10,101	14,454	7,589	6,384	6,404
Non-traffic	860	928	827	699	721	749	805	1,025	875	727	700
Small claims suits	47	36	57	48	64	161	39	75	39	82	70
Forcible entry & detainee	56	38	59	72	75	82	85	85	84	88	84
Other civil suits	13	184	9	17	4	14	26	24	121	86	41
Cases Disposed:											
Traffic	2,322	3,100	3,917	3,700	6,984	7,135	6,636	10,039	7,033	4,457	4,007
Non-traffic	474	588	535	503	721	384	304	411	368	235	246
Small claims suits	22	17	22	32	64	38	32	11	18	17	23
Forcible entry & detainee	45	15	16	33	75	29	42	48	51	48	54
Other civil suits	8	2	1	3	4	7	12	11	30	30	44
Cases Appealed:											
Traffic	1	2	-	-	5	28	39	39	2	2	4
Non-traffic	-	-	-	-	-	-	-	-	-	-	-
Small claims suits	-	-	-	-	-	1	1	1	1	-	-
Forcible entry & detainee	-	-	-	-	-	1	1	-	1	-	-
Other civil suits	1	-	-	-	-	-	-	-	-	-	-
Miscellaneous:											
Examining trials	-	1	4	3	6	16	-	5	1	-	3
Inquests	66	62	73	74	97	68	82	76	61	50	72

**SAN JACINTO COUNTY, TEXAS  
NET ASSETS BY COMPONENT  
LAST SEVEN FISCAL YEARS**

	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Governmental Activities</b>			
Invested in capital assets net of related assets,	\$ 10,482,762	\$ 6,228,318	\$ 6,701,755
Restricted	1,087,201	1,110,961	1,209,882
Unrestricted	<u>1,862,141</u>	<u>2,334,825</u>	<u>2,738,641</u>
<b>Total Governmental Activities Net Assets</b>	<u>\$ 13,432,104</u>	<u>\$ 9,674,104</u>	<u>\$ 10,650,278</u>

(1) The requirement for stastical data is ten years; only seven years are available at this time.

Fiscal Year			
2007	2008	2009	2010
\$ 7,684,647	\$ 7,830,954	\$ 9,327,831	\$ 8,897,564
1,520,845	1,308,356	1,310,296	1,197,748
<u>2,865,231</u>	<u>3,915,199</u>	<u>4,036,219</u>	<u>4,853,238</u>
<u>\$ 12,070,723</u>	<u>\$ 13,054,509</u>	<u>\$ 14,674,346</u>	<u>\$ 14,948,550</u>



**SAN JACINTO COUNTY, TEXAS  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST SEVEN FISCAL YEARS**

	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b><u>General Fund</u></b>			
Reserved	\$ -	\$ -	\$ -
Unreserved	<u>1,160,677</u>	<u>1,561,616</u>	<u>1,931,489</u>
<b>Total General Fund</b>	<b><u>\$ 1,160,677</u></b>	<b><u>\$ 1,561,616</u></b>	<b><u>\$ 1,931,489</u></b>
<b><u>All Other Governmental Funds</u></b>			
Reserved	\$ 59,046	\$ 20,256	\$ -
Unreserved, Reported In:			
Special Revenue Funds	1,098,501	1,136,277	1,249,823
Capital Projects Funds	-	-	-
Debt Service Funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total All Governmental Funds</b>	<b><u>\$ 1,157,547</u></b>	<b><u>\$ 1,156,533</u></b>	<b><u>\$ 1,249,823</u></b>

(1) The requirement for statistical data is ten years; only seven years are available at this time.

Fiscal Year			
2007	2008	2009	2010
\$ 45,936	\$ -	\$ -	\$ -
<u>2,689,470</u>	<u>2,695,856</u>	<u>3,030,548</u>	<u>2,779,095</u>
<u>\$ 2,735,406</u>	<u>\$ 2,695,856</u>	<u>\$ 3,030,548</u>	<u>\$ 2,779,095</u>
\$ 15,468	\$ -	\$ -	\$ -
1,538,386	1,540,635	1,369,332	848,303
-	461,167	438,703	447,096
-	<u>16,326</u>	<u>14,538</u>	<u>25,484</u>
<u>\$ 1,553,854</u>	<u>\$ 2,018,128</u>	<u>\$ 1,822,573</u>	<u>\$ 1,320,883</u>