

**JONES COUNTY**  
**12<sup>th</sup> and Commercial**  
**Anson, Texas**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**JONES COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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**JONES COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
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**INTRODUCTORY SECTION**

**JONES COUNTY, TEXAS**

**LIST OF ELECTED AND APPOINTED COUNTY OFFICIALS**

**December 31, 2021**

**Commissioners Court**

**Dale Spurgin**

**Roy Spalding**

**Lonnie Vivian**

**Todd McWilliams**

**Joel Spraberry**

**County Judge**

**Precinct 1 Commissioner**

**Precinct 2 Commissioner**

**Precinct 3 Commissioner**

**Precinct 4 Commissioner**

**Judicial**

**Brooks Hagler**

**259th District Judge**

**Law Enforcement**

**Danny Jimenez**

**Joe Edd Boaz**

**Chad Cowan**

**Jay Pace**

**Cheryl Guernsey**

**County Sheriff**

**District Attorney**

**County Attorney**

**Constable**

**Justice of the Peace**

**Financial Administration**

**Gwen Bailey**

**Allison Pinkston**

**Sandy Taber**

**Gloria Little**

**County Auditor**

**Assistant County Auditor**

**County Treasurer**

**Tax Assessor-Collector**

**Recording Officials**

**Lacey Hansen**

**LeeAnn Jennings**

**District Clerk**

**County Clerk**

**FINANCIAL SECTION**

# James E. Rodgers and Company, P.C.

## Certified Public Accountants

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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 13, 2022

### Report on Financial Statements Accompanied by Required Supplementary Information, Supplementary Information, and Other Information

#### Independent Auditor's Report

Honorable County Judge and Commissioners Comprising  
The Commissioners Court of Jones County  
Anson, Texas 79501

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Jones County, Texas's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jones County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

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

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

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

# James E. Rodgers and Company, P.C.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Jones County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Jones County, Texas's ability to continue as a going concern for a reasonable period of time.

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

## Required Supplementary Information

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

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jones County, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Respectfully submitted,



James E. Rodgers and Company, P.C.

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# JONES COUNTY, TEXAS



**Founded 1881 – Area 937 Sq. Miles – County Seat Anson**

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## **Management's Discussion and Analysis**

In this section of the Annual Financial and Compliance Report, we, the administration of Jones County, Texas discuss and analyze the County's financial performance for the fiscal year ended December 31, 2021. Please read it in conjunction with the independent auditors' report which precedes this analysis and the County's Basic Financial Statements which begin following this analysis.

### **FINANCIAL HIGHLIGHTS**

- The County's net position increased by \$8,933,553 as a result of this year's operations.
- As of December 31, 2021, the county's net position was \$19,950,133.
- During the year, the County had expenses that were \$37,911,417, this being \$8,933,553 less than the \$46,844,970 generated in charges for services, operating grants, other general revenues for all services.
- As of December 31, 2021, the county was obligated in the amount of \$35,977,642 for long-term liabilities. Those long-term liabilities from the blended component units consisted of certificates of obligation and revenue bonds issued for the acquisition of a jail facility constructed by the Jones County Public Facilities Corporation (PFC), a detention center, warehouse, and administration building constructed by the Texas Midwest Public Facility Corporation (PFC), and the net pension liability of the county.
- The General Fund ended the year with a fund balance of \$4,138,955, decreasing by \$709,699.
- The resources available for appropriation were \$257,361 less than budgeted for in the General Fund.

### **USING THIS ANNUAL REPORT**

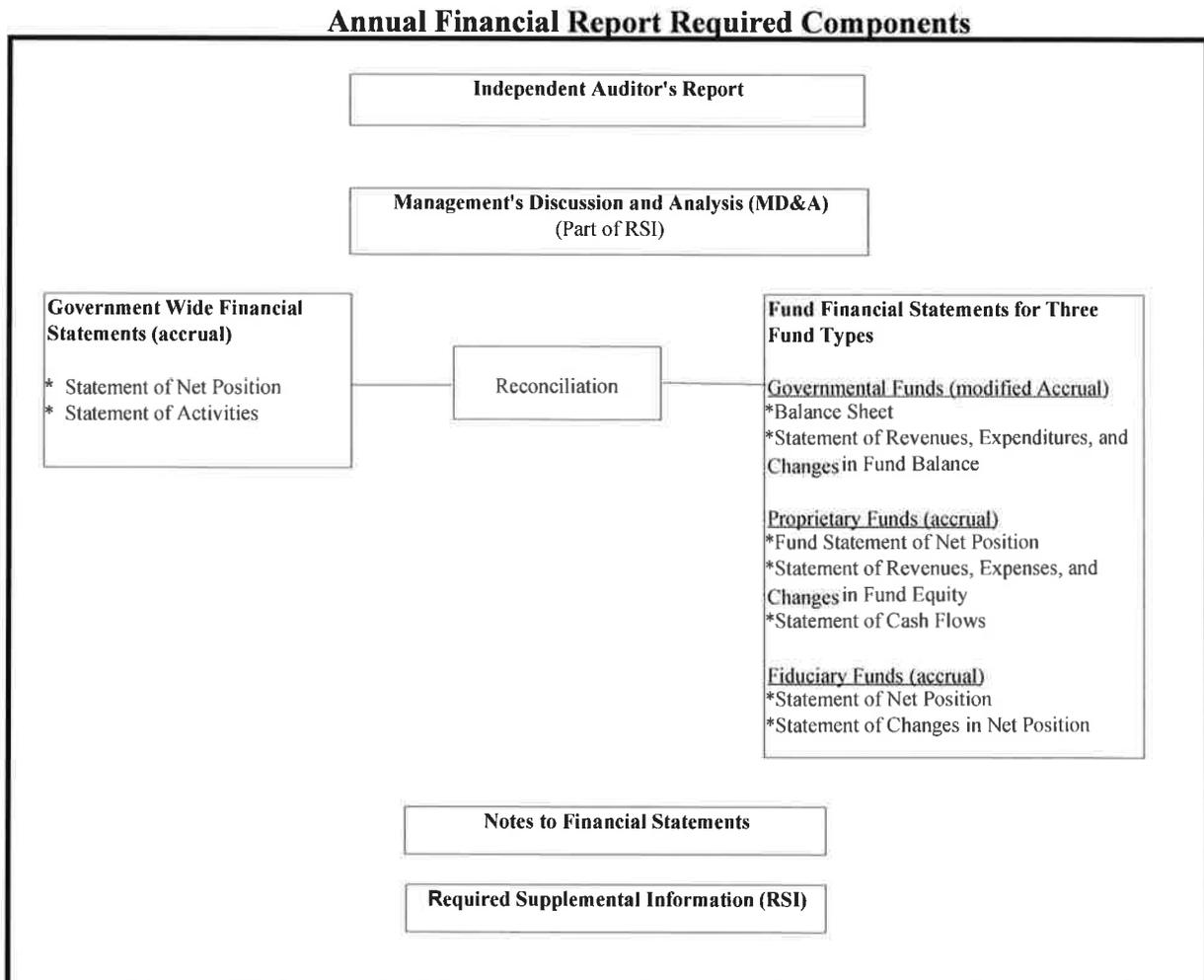
This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (Exhibits A-1 and B-1 in the Basic Financial Statements section). These provide information about the activities of the County as a whole and present a longer-term view of the County's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business

Fund financial statements (Series C, D and E Exhibits in the Basic Financial Statements section) report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for intergovernmental revenue assessments and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the County were sold to external customers and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the County acts solely as a trustee or agent.

The notes to the financial statements (the last document in the Basic Financial Statements section) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for non-major funds contain even more information about the County's individual funds.

The following chart illustrates the required components of an annual financial report prepared in compliance with current governmental accounting and reporting standards.



## **Reporting the County as a Whole**

### ***The Statement of Net Position and the Statement of Activities***

The analysis of the County's overall financial condition and operations begins in the first part of the Basic Financial Statements section. Its primary purpose is to show whether the County is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the County's assets and liabilities at the end of the year, while the Statement of Activities includes all the revenues and expenses generated by the County's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The County's revenues are divided into those provided by outside parties who share the costs of some programs, such as revenues provided by user fees, licenses, permits, or revenues from other governments (intergovernmental revenues), grants provided by the State of Texas (operating grants and contributions), or property taxes and other miscellaneous revenues (general revenues). All the County's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the County's net position and changes in them. The County's net position (the difference between assets and liabilities) provides one measure of the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the County, however, you should consider non-financial factors as well, such as changes in the County's population, its property tax base, and the condition of the County's facilities and infrastructure.

In the Statement of Net Position and the Statement of Activities, we divide the County into two kinds of activities:

- **Governmental activities**—All of the County's basic services are reported here, including general administration, public safety, judicial, health and social services, and infrastructure (roads and bridges). Property taxes, intergovernmental revenues, user fees, and state and federal grants finance most of these activities.
- **Business-type activities**—The County does not presently maintain business-type activities.

## **Reporting the County's Most Significant Funds**

### ***Fund Financial Statements***

The fund financial statements (which begin after the government wide statements) provide detailed information about the most significant funds—not the County as a whole. Laws and contracts require the County to establish some funds, such as potential grants received. The County's administration establishes other funds to help it control and manage money for particular purposes (like juvenile probation activities). The County utilizes two kinds of funds—governmental and proprietary. The proprietary type funds, such as internal service funds, use a different accounting approach.

- Governmental funds—All of the County's basic services are reported in governmental funds. These funds use the modified accrual basis of accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- Proprietary funds—The County presently utilizes a pension trust proprietary type fund. In this type of fund, the same accounting methods employed in the Statement of Net Position and the Statement of Activities is used.

## **The County as Trustee**

### ***Reporting the County's Fiduciary Responsibilities***

The County is the trustee, or fiduciary, for various funds collected for other government entities such as the State of Texas and various funds held for minors as required by court order. The County performs collection activities and disburses such funds on a routine basis. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position (Exhibits E-1 and E-2). We exclude these resources from the County's other financial statements because the County cannot use these assets to finance its operations. The County is only responsible for ensuring that the assets reported in these funds are collected and distributed properly, and that such collection activities comply with the intergovernmental contract for collection with those entities and individuals.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County has presented net position measurements and changes in net position for previous and current years. Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the County's governmental and business-type activities for the previous and current years.

Net position of the County's governmental activities increased during the current year. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$9,332,563 at the current year end. The change in total net position can be broken down into the following components: (1) total governmental revenues exceeded expenditures; (2) the County had capital outlay expenditures and debt service principal payments on long-term debt; (3) current depreciation expense; (4) proceeds from additional long term debt financing (None), (5) miscellaneous adjustments and (6) reduction in expense with the current year GASB 68 reporting of the net pension liability.

	Governmental Activities		Business-Type Activities		Totals	
	2020	2021	2020	2021	2020	2021
Current and other assets	\$11,835,509	\$18,654,938	\$0	\$0	\$11,835,509	\$18,654,938
Capital assets	8,638,519	39,481,934	0	0	8,638,519	39,481,934
Deferred outflows - Pension Plan	530,154	1,557,595	0	0	530,154	1,557,595
<b>Total assets and deferred outflows</b>	<b>\$21,004,182</b>	<b>\$59,694,467</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,004,182</b>	<b>\$59,694,467</b>
Long-term liabilities	\$5,925,152	\$35,707,642	\$0	\$0	\$5,925,152	\$35,707,642
Other liabilities	585,100	2,561,830	0	0	585,100	2,561,830
Net Pension Liability	1,011,736	1,474,862	0	0	1,011,736	1,474,862
Deferred inflows - Pension Plan	124,302	0	0	0	124,302	0
<b>Total liabilities and deferred inflows</b>	<b>\$7,646,290</b>	<b>\$39,744,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,646,290</b>	<b>\$39,744,334</b>
Net Position:						
Net Investment in capital assets	\$2,453,367	\$3,616,934	\$0	\$0	\$2,453,367	\$3,616,934
Restricted	1,528,759	7,169,553	0	0	1,528,759	7,169,553
Unrestricted	9,375,766	9,163,646	0	0	9,375,766	9,163,646
<b>Total Net Position</b>	<b>\$13,357,892</b>	<b>\$19,950,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,357,892</b>	<b>\$19,950,133</b>

**Table II**  
**JONES COUNTY, TEXAS**  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2021	2020	2021	2020	2021
<b>Program Revenues:</b>						
Charges for Services	\$907,655	\$1,227,388	\$0	\$0	\$907,655	\$1,227,388
Operating & capital grants and contributions	980,638	35,875,003	0	0	980,638	35,875,003
<b>General Revenues:</b>						
Maintenance and operations taxes	4,875,852	5,023,394	0	0	4,875,852	5,023,394
Debt service taxes	634,842	543,848	0	0	634,842	543,848
Investment Earnings	21,834	35,937	0	0	21,834	35,937
Miscellaneous (Fines, etc.)	1,510,285	4,139,400	0	0	1,510,285	4,139,400
<b>Total Revenues</b>	<b>\$8,931,106</b>	<b>\$46,844,970</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,931,106</b>	<b>\$46,844,970</b>
<b>Expenses</b>						
General Government - Administration	\$790,755	\$1,570,866	\$0	\$0	\$790,755	\$1,570,866
General Government - Financial	59,509	155,646	0	0	59,509	155,646
General Government - Facilities Management	591,211	558,211	0	0	591,211	558,211
Public Safety and Corrections	1,106,821	30,693,831	0	0	1,106,821	30,693,831
Judicial and Legal	964,499	1,270,112	0	0	964,499	1,270,112
Health and Human Services	205,365	254,714	0	0	205,365	254,714
Infrastructure and Environmental Services	1,435,082	2,761,642	0	0	1,435,082	2,761,642
Community and Economic Development	0	0	0	0	0	0
Interest on Long-Term Debt	298,320	646,395	0	0	298,320	646,395
<b>Total Expenses</b>	<b>\$5,451,562</b>	<b>\$37,911,417</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,451,562</b>	<b>\$37,911,417</b>
<b>Increase in net position before transfers and special items</b>	<b>\$3,479,544</b>	<b>\$8,933,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,479,544</b>	<b>\$8,933,553</b>
Transfers	0	0	0	0	0	0
Extraordinary And Special Items	0	0	0	0	0	0
Prior Period Adjustment-TxMidwest PFC	0	(2,341,312)	0	0	0	(2,341,312)
Net Position at January 1	9,878,348	13,357,892	0	0	9,878,348	13,357,892
<b>Total Net Position</b>	<b>\$13,357,892</b>	<b>\$19,950,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,357,892</b>	<b>\$19,950,133</b>

The County's total revenues increased during the current year. The total cost of all programs and services also increased during the current year.

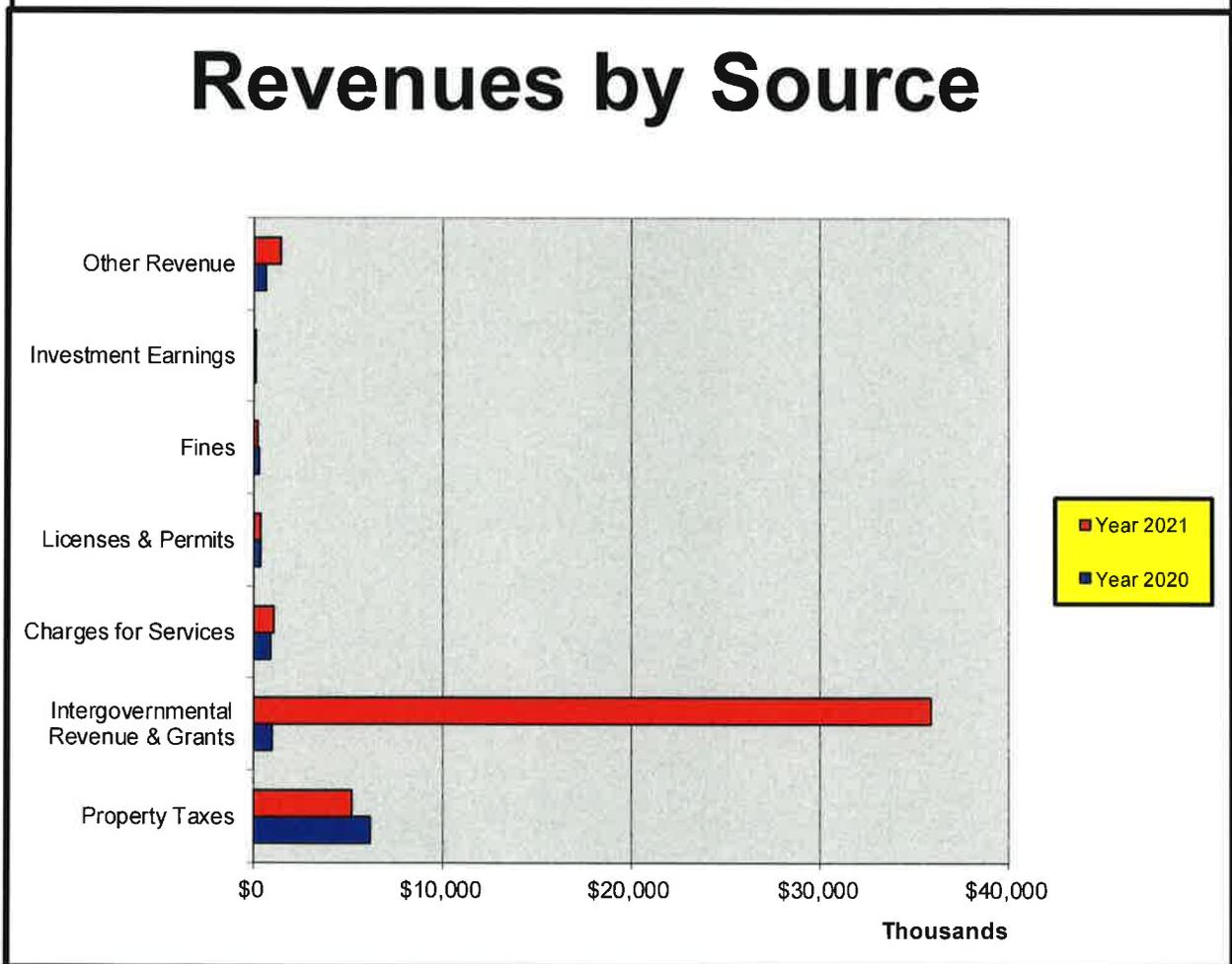
The County took action this year to control cost increases and to keep its fund balance at an acceptable level including a slight reduction in property tax rates.

- The County maintained salary and wage costs for staff at a slight increase from prior years, providing for only minimal cost of living raises.
- Other budget categories were maintained at prior year levels.

**THE COUNTY'S FUNDS**

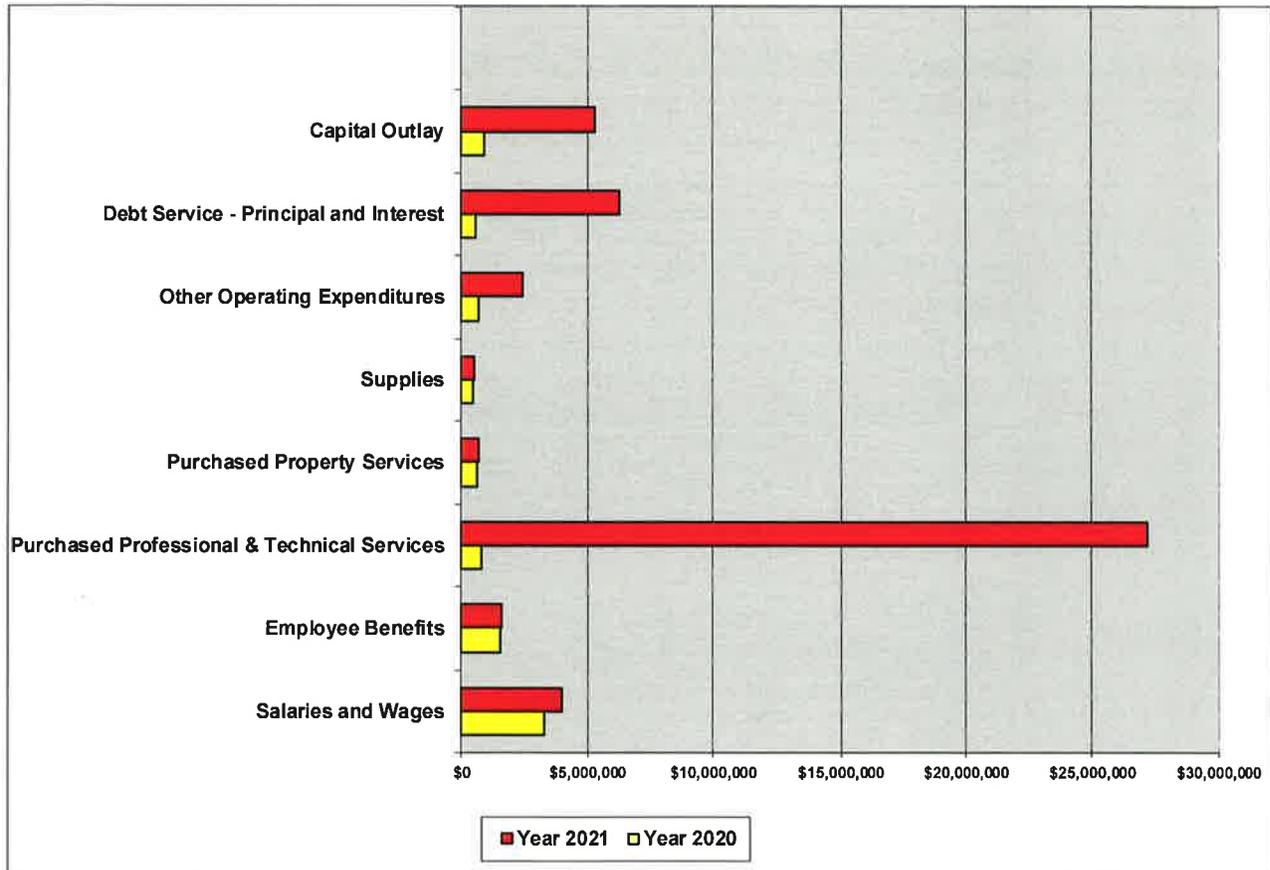
The County presents governmental funds (as presented on the balance sheet in Exhibit C-1 and statement of revenues, expenditures, and changes in fund balance in Exhibit C-3). The following chart illustrates the County's revenue by source for the last two fiscal years.

<b>JONES COUNTY, TEXAS</b>			
<b>REVENUES BY SOURCE</b>			
	<b>Year 2020</b>	<b>Year 2021</b>	
<b>Property Taxes</b>	<b>\$6,155,320</b>	<b>\$5,124,252</b>	
<b>Intergovernmental Revenue &amp; Grants</b>	<b>980,637</b>	<b>35,875,003</b>	
<b>Charges for Services</b>	<b>907,653</b>	<b>1,017,693</b>	
<b>Licenses &amp; Permits</b>	<b>360,350</b>	<b>347,928</b>	
<b>Fines</b>	<b>231,451</b>	<b>209,698</b>	
<b>Investment Earnings</b>	<b>21,834</b>	<b>35,937</b>	
<b>Other Revenue</b>	<b>664,053</b>	<b>1,425,128</b>	
<b>TOTALS</b>	<b>\$9,321,298</b>	<b>\$44,035,639</b>	



The County’s operating expenditures largely consist of personal services (both salaries and benefits) cost for personnel and purchased and contracted services. The following chart illustrates the significance of the County’s expenditures by object.

<b>JONES COUNTY, TEXAS</b>		
<b>EXPENDITURES BY OBJECT</b>		
	<b>Year 2020</b>	<b>Year 2021</b>
<b>Salaries and Wages</b>	<b>\$3,245,350</b>	<b>\$3,982,305</b>
<b>Employee Benefits</b>	<b>1,540,227</b>	<b>1,603,381</b>
<b>Purchased Professional &amp; Technical Services</b>	<b>801,886</b>	<b>27,164,947</b>
<b>Purchased Property Services</b>	<b>608,176</b>	<b>669,276</b>
<b>Supplies</b>	<b>458,750</b>	<b>500,741</b>
<b>Other Operating Expenditures</b>	<b>651,739</b>	<b>2,413,217</b>
<b>Debt Service - Principal and Interest</b>	<b>558,964</b>	<b>6,275,001</b>
<b>Capital Outlay</b>	<b>884,270</b>	<b>5,288,647</b>
<b>Total</b>	<b>\$8,749,362</b>	<b>\$47,897,515</b>



**Budget Amendments**

Over the course of the year, the Commissioner’s Court revised the County's budget several times, although none of those amendments were significant.

**Capital Assets**

At the end of the current fiscal year, the County had \$60,707,893 invested in capital assets, including land, buildings and improvements, machinery and equipment, and roads and bridges infrastructure. The current year additions and deletions are as follows:

This year's major additions included:

Lycox Walk'N'Roller	\$ 28,500
1997 Mack Truck, 2002 International Truck, 2001 Freightliner	31,950
1996 Lowboy Trailer	29,000
2015 & 2016 JD Motor Grader	359,173
20' Xcaliber Container and Camera Security System	59,186
4 Chevy Tahoe	158,981
Texas Midwest PFC Buildings, Furniture, & Equipment	4,649,218
<b>TOTAL ADDITIONS</b>	<b>\$ 5,316,008</b>
Deletions	273,502
<b>NET ADDITIONS</b>	<b>\$ 5,042,506</b>

Additional information about the County's capital assets is presented in Note IV.F to the financial statements.

**Debt**

The County's long-term debt (excluding the net pension liability) as of December 31, 2021:

<b>Date Issued</b>	<b>Debt Payable To</b>	<b>Asset Purchased</b>	<b>Debt Balance</b>	<b>2022 Payments</b>
10/1/2009	2009 Revenue Bonds PFC	New Jail Facility	\$ 30,060,000	\$ -
2/22/2012	Certificate of Obligation Bonds	New Jail Facility	5,105,000	480,450
2/22/2012	2012 Revenue Bonds	New Jail Facility	700,000	73,675
	Unamortized Discount/Premium on Bonds	New Jail Facility	112,642	N/A
	Accrued Interest On Long-Term Debt as of 12/31/2021		135,547	N/A
	<b>TOTALS</b>		<b>\$ 36,113,189</b>	<b>\$ 554,125</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The County's officials considered many factors when setting the year 2022 budget and tax rates. Some of those factors were the economy, population data, property tax base valuation, and other factors. These indicators were taken into account when adopting the General Fund budget for 2022. The County's General Fund budgeted expenditures for 2022 totaled \$5,831,839. This represents a decrease from the final amended year 2021 budget. The County will use its revenues to finance programs and services it currently offers. The County has added no major new programs or services to the 2022 budget.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, elected officials, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Judge's office at Jones County Judge, PO Box 148, Anson, Texas 79501; (325) 823-3741.

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT WIDE STATEMENTS**

JONES COUNTY, TEXAS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021

EXHIBIT A-1

Data Control Codes	Primary Government  Governmental Activities
<b>ASSETS</b>	
1010 Cash and Cash Equivalents	\$ 14,457,242
1050 Taxes Receivable, Net	3,237,383
1260 Due from Other Governments	939,253
1390 Due from Others	21,060
Capital Assets:	
1710 Land Purchase and Improvements	58,564
1720 Infrastructure, Net	584,330
1730 Buildings, Net	34,660,091
1750 Furniture and Equipment, Net	4,178,949
1000 Total Assets	58,136,872
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
1997 Deferred Outflow Related to Pension Plan	1,557,595
1500 Total Deferred Outflows of Resources	1,557,595
<b>LIABILITIES</b>	
2010 Accounts Payable	207,490
2140 Accrued Interest Payable	135,547
2230 Unearned Revenues	1,948,793
Noncurrent Liabilities:	
2501 Due Within One Year	270,000
Due in More Than One Year:	
2502 Bonds Payable - Noncurrent	35,707,642
2580 Net Pension Liability	1,474,862
2000 Total Liabilities	39,744,334
<b>NET POSITION</b>	
3200 Net Investment in Capital Assets	3,616,934
Restricted:	
3810 Restricted for Federal or State Grants	508,837
3820 Restricted for State Funding	5,936,877
3860 Restricted for Debt Service	723,839
3900 Unrestricted	9,163,646
3000 Total Net Position	\$ 19,950,133

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

JONES COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B-1

Data Control Codes	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities	
<b>Primary Government:</b>					
<b>GOVERNMENTAL ACTIVITIES:</b>					
100	General Government	\$ 1,036,994	\$ 91,592	\$ 599,443	\$ (345,959)
120	Judicial	1,270,112	376,545	23,508	(870,059)
130	Executive	110,216	-	-	(110,216)
140	Elections	49,881	-	-	(49,881)
150	Financial Administration	155,646	376,545	141,045	361,944
190	Other General Government Functions	373,775	-	-	(373,775)
200	Public Safety	1,618,364	60,813	411,383	(1,146,168)
230	Corrections	28,857,416	-	-	(28,857,416)
290	Other Public Safety	218,051	-	-	(218,051)
310	Highways and Streets	2,761,642	321,893	-	(2,439,749)
400	Health and Welfare	254,714	-	-	(254,714)
490	Other - Jail Facility	558,211	-	-	(558,211)
720	Interest on Debt	645,379	-	-	(645,379)
790	Other Debt Service	1,016	-	-	(1,016)
<b>TOTAL PRIMARY GOVERNMENT</b>		<b>\$ 37,911,417</b>	<b>\$ 1,227,388</b>	<b>\$ 1,175,379</b>	<b>(35,508,650)</b>

General Revenues:

Taxes:		
Property Taxes, Levied for General Purposes		5,023,394
Property Taxes, Levied for Debt Service		543,848
Other Taxes		8,595
Grants and Contributions		34,699,624
Miscellaneous Revenue		1,764,464
Investment Earnings		35,937
Special Item - Discount on Bond Retirement		2,344,459
Gain on Sale of Equipment		21,882
<b>Total General Revenues, Special Items, and Transfers</b>		<b>44,442,203</b>
Change in Net Position		8,933,553
Net Position - Beginning		13,357,892
Prior Period Adjustment		(2,341,312)
<b>Net Position - Ending</b>		<b>\$ 19,950,133</b>

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

**GOVERNMENTAL FUNDS FINANCIAL STATEMENTS**

JONES COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021

Data Control Codes	General Fund	CESF 4173801 Grant Jail	Tx Midwest PFC Fund
<b>ASSETS</b>			
1010 Cash and Cash Equivalents	\$ 3,041,625	\$ 1,948,793	\$ 4,910,414
1050 Taxes Receivable	2,514,393	-	-
1051 Allowance for Uncollectible Taxes (credit)	(132,826)	-	-
1260 Due from Other Governments	553,183	-	-
1300 Due from Other Funds	1,062,208	-	-
1390 Due from Others	11,194	-	-
1000 Total Assets	<u>\$ 7,049,777</u>	<u>\$ 1,948,793</u>	<u>\$ 4,910,414</u>
<b>LIABILITIES</b>			
2010 Accounts Payable	\$ 51,990	\$ -	\$ -
2080 Due to Other Funds	12,945	-	-
2230 Unearned Revenues	-	1,948,793	-
2300 Advance from Other Funds	464,319	-	-
2000 Total Liabilities	<u>529,254</u>	<u>1,948,793</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
2601 Unavailable Revenue - Property Taxes	2,381,568	-	-
2600 Total Deferred Inflows of Resources	<u>2,381,568</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
3450 Federal or State Funds Grant Restriction	-	-	-
3480 Retirement of Long-Term Debt	-	-	-
3490 Other Restricted Fund Balance	-	-	4,910,414
3530 Capital Expenditures for Equipment	-	-	-
3545 Other Committed Fund Balance	1,468,876	-	-
3600 Unassigned Fund Balance	2,670,079	-	-
3000 Total Fund Balances	<u>4,138,955</u>	<u>-</u>	<u>4,910,414</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 7,049,777</u>	<u>\$ 1,948,793</u>	<u>\$ 4,910,414</u>

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

Tx Midwest PFC Debt Service Fund	Other Funds	Total Governmental Funds
\$ -	\$ 4,556,410	\$ 14,457,242
-	902,740	3,417,133
-	(46,924)	(179,750)
-	386,070	939,253
-	490,623	1,552,831
-	9,866	21,060
<u>\$ -</u>	<u>\$ 6,298,785</u>	<u>\$ 20,207,769</u>
\$ -	\$ 155,499	\$ 207,489
-	13,359	26,304
-	-	1,948,793
-	1,062,208	1,526,527
-	1,231,066	3,709,113
-	855,815	3,237,383
-	855,815	3,237,383
-	508,837	508,837
-	803,111	803,111
-	1,026,463	5,936,877
-	580,989	580,989
-	1,292,504	2,761,380
-	-	2,670,079
-	4,211,904	13,261,273
<u>\$ -</u>	<u>\$ 6,298,785</u>	<u>\$ 20,207,769</u>

JONES COUNTY, TEXAS  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
 STATEMENT OF NET POSITION  
 FOR THE YEAR ENDED DECEMBER 31, 2021

<b>Total Fund Balances - Governmental Funds</b>	\$	13,261,273
<p>The County does use an internal service fund to charge the costs of certain activities, such as self-insurance to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds would be included in governmental activities in the statement of net assets. The net effect of this consolidation is to increase (decrease) net position.</p>		
		-0-
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.</p>		
		1,359,086
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase (decrease) net position.</p>		
		10,986,008
<p>In prior years the County has implemented GASB 68 for the TCDRS Pension plan. The County has reported their net pension liability in the Government Wide Statement of Net Position. The items reported as a result of this implementation included a net pension liability of \$1,474,862, a deferred resource inflow of \$0 and a deferred resource outflow of \$1,557,595. The net effect of these was to increase the ending net position.</p>		
		267,194
<p>The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.</p>		
		(1,778,569)
<p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.</p>		
		(4,144,859)
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>19,950,133</b>

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

JONES COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Data Control Codes	General Fund	CESF 4173801 Grant Jail	Tx Midwest PFC Fund
<b>REVENUES:</b>			
Taxes:			
5110 Property Taxes	\$ 3,683,707	\$ -	\$ -
5180 Other Taxes	8,595	-	-
5190 Penalty and Interest on Taxes	93,461	-	-
5200 Licenses and Permits	-	-	-
5300 Intergovernmental Revenue and Grants	80,131	1,651	34,655,975
5400 Charges for Services	724,350	-	-
5510 Fines	59,854	-	-
5610 Investment Earnings	23,987	-	408
5700 Other Revenue	183,473	-	-
5020 Total Revenues	<u>4,857,558</u>	<u>1,651</u>	<u>34,656,383</u>
<b>EXPENDITURES:</b>			
Current:			
0100 General Government	948,028	1,651	-
0120 Judicial	866,040	-	-
0130 Executive	127,749	-	-
0140 Elections	50,252	-	-
0150 Financial Administration	178,238	-	-
0190 Other General Government Functions	417,077	-	-
0200 Public Safety	1,911,326	-	-
0230 Corrections	9,921	-	27,511,920
0290 Other Public Safety	220,205	-	-
0310 Highways and Streets	-	-	-
0400 Health and Welfare	270,302	-	-
0490 Other - Jail Facility	-	-	-
Debt Service:			
0710 Principal on Debt	-	-	-
0720 Interest on Debt	-	-	-
Capital Outlay:			
0800 Capital Outlay	-	-	4,649,218
6030 Total Expenditures	<u>4,999,138</u>	<u>1,651</u>	<u>32,161,138</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(141,580)</u>	<u>-</u>	<u>2,495,245</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
7912 Sale of Real and Personal Property	-	-	-
7915 Transfers In	138,109	-	-
7916 Premium or Discount on Issuance of Bonds	-	-	-
8911 Transfers Out	(706,228)	-	(3,368,573)
7080 Total Other Financing Sources (Uses)	<u>(568,119)</u>	<u>-</u>	<u>(3,368,573)</u>
1200 Net Change in Fund Balances	(709,699)	-	(873,328)
0100 Fund Balance - January 1 (Beginning)	4,848,654	-	-
1300 Prior Period Adjustment	-	-	5,783,742
3000 Fund Balance - December 31 (Ending)	<u>\$ 4,138,955</u>	<u>\$ -</u>	<u>\$ 4,910,414</u>

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

Tx Midwest PFC Debt Service Fund	Other Funds	Total Governmental Funds
\$ -	\$ 1,346,677	\$ 5,030,384
-	-	8,595
-	407	93,868
-	347,928	347,928
-	1,137,246	35,875,003
-	293,343	1,017,693
-	149,844	209,698
-	11,542	35,937
-	1,233,060	1,416,533
-	4,520,047	44,035,639
-	218,439	1,168,118
-	512,182	1,378,222
-	-	127,749
-	373	50,625
-	-	178,238
-	-	417,077
-	150	1,911,476
-	88,302	27,610,143
-	30,098	250,303
-	2,968,829	2,968,829
-	-	270,302
-	646,312	646,312
5,410,000	510,666	5,920,666
304,712	45,525	350,237
-	-	4,649,218
5,714,712	5,020,876	47,897,515
(5,714,712)	(500,829)	(3,861,876)
-	86,533	86,533
3,368,573	793,303	4,299,985
2,344,459	-	2,344,459
-	(225,184)	(4,299,985)
5,713,032	654,652	2,430,992
(1,680)	153,823	(1,430,884)
-	4,058,081	8,906,735
1,680	-	5,785,422
\$ -	\$ 4,211,904	\$ 13,261,273

JONES COUNTY, TEXAS  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2021

<b>Total Net Change in Fund Balances - Governmental Funds</b>	\$	(1,430,884)
<p>The county does use an internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of this internal service fund would be reported with governmental activities. The net effect of this consolidation is to increase (decrease) the change in net position.</p>		
		-0-
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase (decrease) the change in net position.</p>		
		10,986,008
<p>The implementation of the requirements of GASB 68 was effective for previous years. The entries required by GASB 68 did require that some expenses on Exhibit B-1 be adjusted. Total increase to expenses was \$873,078. The net effect on the change in net position on Exhibit B-1 is a increase of \$873,078.</p>		
		873,078
<p>Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.</p>		
		(1,778,569)
<p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) the change in net position.</p>		
		283,920
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>8,933,553</b>

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

**PROPRIETARY FUND FINANCIAL STATEMENTS**

JONES COUNTY, TEXAS  
 STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2021

	Governmental Activities	
		Internal Service Fund
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$	-
Total Assets		-
<b>NET POSITION</b>		
Restricted for Other Purposes		-
Total Net Position	\$	-

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

JONES COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT D-2

	Governmental Activities	
	Internal Service Fund	
<b>OPERATING REVENUES:</b>		
Other Revenue	\$ 684,532	
Total Operating Revenues	684,532	
<b>OPERATING EXPENSES:</b>		
Personnel Services - Employee Benefits	684,532	
Total Operating Expenses	684,532	
Operating Income	-	
Total Net Position - January 1 (Beginning)	-	
Total Net Position - December 31 (Ending)	\$ -	

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

JONES COUNTY, TEXAS  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT D-3

	Governmental Activities
	Internal Service Fund
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Assessments - Other Funds	\$ 684,532
Cash Payments for Other Operating Expenses	(684,532)
Net Cash Provided by Operating Activities	-
Net Increase in Cash and Cash Equivalents	-
Cash and Cash Equivalents at Beginning of Year	-
Cash and Cash Equivalents at End of Year	\$
<u>Reconciliation of Total Cash and Cash Equivalents:</u>	
Restricted Cash - Statement of Net Assets	\$ -
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>	
<u>Provided By (Used For) Operating Activities:</u>	
Operating Income (Loss)	\$ -

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

**FIDUCIARY FUND FINANCIAL STATEMENTS**

JONES COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2021

	Private Purpose Trust Fund	Custodial Funds
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 115,519	\$ 1,049,874
Total Assets	<u>115,519</u>	<u>1,049,874</u>
<b>LIABILITIES</b>		
Intergovernmental Payable	-	67,640
Due to Others	-	15,878
Total Liabilities	<u>-</u>	<u>83,518</u>
<b>NET POSITION</b>		
Restricted for Other Purposes	<u>115,519</u>	<u>966,356</u>
Total Net Position	<u><u>\$ 115,519</u></u>	<u><u>\$ 966,356</u></u>

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

JONES COUNTY, TEXAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Private Purpose Trust Fund	Custodial Funds
<b>ADDITIONS:</b>		
Other Revenue	\$ -	\$ 49,313,764
Total Additions	<u>-</u>	<u>49,313,764</u>
<b>DEDUCTIONS:</b>		
Personnel Services - Salaries and Wages	-	232,140
Personnel Services - Employee Benefits	-	49,742
Purchased Property Services	48,986	-
Other Operating Costs	-	48,936,422
Total Deductions	<u>48,986</u>	<u>49,218,304</u>
Net Change in Fiduciary Net Position	(48,986)	95,460
Total Net Position - January 1 (Beginning)	<u>164,505</u>	<u>870,896</u>
Total Net Position - December 31 (Ending)	<u>\$ 115,519</u>	<u>\$ 966,356</u>

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

**JONES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2021**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

**1. Primary Government:** Jones County, Texas (the "County"), is a public corporation and political subdivision organized and existing under the Constitution and laws of the State of Texas. It was incorporated in 1881. The County is located in West Texas and comprises a land area of 937 square miles. The county is governed by an elected Commissioners' Court composed of the County Judge and four County Commissioners. It provides services involving public safety, health and social welfare, culture and recreation, conservation, and the construction, improvement, maintenance, and acquisition of roads, bridges, and rights-of-way, in addition to general administration.

The county prepares its basic financial statements in conformity with generally accepted accounting principles of the United States promulgated by the Governmental Accounting Standards Council and other authoritative sources identified in *Statement on Auditing Standards No. 69* of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of the State of Texas uniform accounting requirements and the requirements of contracts and grants of agencies from which it receives funds.

The Commissioners Court (the "Court") is elected by voters within Jones County and has the authority to make decisions and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the County is a financial reporting entity as defined by the Governmental Accounting Standards Court ("GASB") in its Statement No. 14, "The Financial Reporting Entity" and amended by GASB Statement No. 61.

**2. Blended Component Units:** In December of 2009, the Commissioners Court issued a certificate for order that created two nonprofit public facilities corporations under Chapter 303 of the Texas Local Government Code. The Jones County Public Facility Corporation (the "Corporation") was organized for the purpose of financing, on behalf of the County an eligible criminal detention and correctional facility and to be responsible for the operation of such facility. The operations of the facility were to be financed on an ongoing basis by the rental of jail space to third party entities, such as federal agencies and other local governments. All of the members of the Board of Directors of the Corporation are appointed by the Commissioners Court of the County and as of December 31, 2021, consisted of the County Judge, one County Commissioner, the County Sheriff, the County Auditor, and one public member. The Corporation is included in the Comprehensive Annual Financial Report as a blended component unit. The Corporation's funds currently include a Debt Service Fund. The Commissioners Court elected to purchase the new jail facility due to the failure of all third parties to honor commitments for facility rental. On February 22, 2012, the County purchased the new jail facility from the Corporation from the issuance of certificates of obligation and revenue bonds for \$7,830,000 (\$6,900,000 Cert. of Obligation and \$930,000 Revenue Bonds). In 2019, 2020, and 2021, the County begin receiving rental income from the detention center funded through the Texas Midwest Public Facilities Corporation (PFC) and refinanced the existing bonds through the PFC with taxable revenue bonds. The Texas Midwest PFC became operational and has been included in the County financial statements beginning January 1, 2021 including the debt service fund for the retirement of the 2021 newly issued taxable bonds of \$32,745,000.

**3. Non-Component Unit:** The Jones and Shackelford Counties Community Supervision and Corrections Department (also referred to as the Adult Probation Department and CSCD) is not listed as a component unit of the County. The Director of the CSCD is appointed by the Judge for the 259<sup>th</sup> Judicial District of the State of Texas which is not governed by the Commissioners Court of Jones County, Texas. The County is required by statute to provide facilities, utilities, and equipment for the operation of this department. In addition, the County provides administrative functions including accounting, risk management, and payroll preparation. The Jones and Shackelford Counties CSCD is responsible for the management and monitoring of adult residents of Jones and Shackelford Counties who are on criminal probation. Funding for salaries and CSCD personnel and many operating expenses are from various State Grants and Fees.

## B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The *government-wide financial statements* (i.e., the Statement of Net Position and the Statement of Activities) report information for all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of inter-fund activity has been removed from these statements.

In the Statement of Net Position, activities of the primary government may be classified either as *governmental activities* or *business-type activities*. Governmental activities, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and,
- Operating and capital grants and contributions restricted to use in meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for *Governmental Funds*, *Proprietary Funds*, and *Fiduciary Funds*, although the later are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements. The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all the Jones County non-fiduciary activities with most of the inter-fund activities removed. *Governmental activities* include programs supported primarily by intergovernmental revenues from participating taxing units. *Business-type activities* include operations that rely to a significant extent on fees and charges for support.

Inter-fund activities between governmental funds and between governmental funds and proprietary funds appear as due to/due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position. All inter-fund transactions between governmental funds and between governmental funds and internal service funds are eliminated on the government-wide statements. Inter-fund activities between governmental funds and enterprise funds remain on the government-wide statements and appear on the government-wide Statement of Net Position as internal balances and on the Statement of Activities as inter-fund transfers. Inter-fund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories - governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for County operations, they are not included in the government-wide statements. The County considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues result from providing goods and services in connection with a proprietary fund's principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are non-operating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor and direct overhead. Other expenses are non-operating.

### C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide, Proprietary Fund, and Fiduciary Fund financial 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 taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary Funds distinguish *operating revenues and expenses* from *non-operating items*. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. The county's Proprietary Fund is its Internal Service Fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed in both the government-wide and Proprietary Fund financial statements to the extent that those standards do not conflict with or contradict the guidance of the GASB. Governmental Fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *measurable* if the transaction amounts can be determined and are considered to be *available* if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this latter purpose, the government considers revenues to be available if they are collected within sixty days of the end of the fiscal period. Expenditures are generally recorded when a liability is incurred, as with accrual accounting. However, non-matured interest on general long-term debt is recorded when due and certain compensated absences, claims, and judgments are recorded when the obligations are expected to be liquidated with expendable financial resources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recorded as revenue of the current fiscal period. Entitlements and shared revenue are recorded at the time of receipt or earlier if the accrual criteria are met. Operating grants are recorded as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

### D. FUND ACCOUNTING

The County reports the following major governmental funds:

1. **The General Fund** – The general fund is the County's primary operating fund. This fund accounts for all financial resources except those required to be accounted for in another fund. There were no additional major governmental funds for the current year.
2. **Other Governmental Funds** – CSLFRF Grant, Texas Midwest PFC Fund and the Texas Midwest PFC Debt Service Fund are major funds for the current year.

The County reports the following major enterprise fund(s):

1. The County did not operate a major proprietary fund during the current year.

Additionally, the County reports the following fund type(s):

Governmental Funds:

1. **Special Revenue Funds** – The County accounts for resources restricted to, or designated for, specific purposes by the County or a grantor in special revenue funds. Most Federal and some State financial assistance are accounted for in a Special Revenue Fund. Sometimes unused balances must be returned to the grantor at the close of specified project periods.

2. **Debt Service Funds** – The County accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. The County did maintain a non-major Debt Service Fund during the current fiscal year in connection with the Jail Facility purchased from the Public Facilities Corporation.
3. **Capital Projects Funds** – Proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund. The County did not maintain Capital Projects Funds during the current fiscal year.
4. **Permanent Funds** – The County accounts for donations for which the donor has stipulated that the principal may not be expended and where the income may only be used for purposes that support the County's programs. The County did not maintain Permanent Funds during the current year.

Proprietary Funds:

5. **Enterprise Funds** – The County's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in an enterprise fund. The County did not operate an enterprise fund during the current year.
6. **Internal Service Funds** – Revenues and expenses related to services provided to organizations inside the County on a cost reimbursement basis are accounted for in an internal service fund. The County did maintain an Internal Service Fund during the current year.

Fiduciary Funds:

7. **Private Purpose Trust Funds** – The County accounts for donations for which the donor has stipulated that both the principal and the income may be used for purposes that benefit parties outside the County. The County did not maintain Private Purpose Trust Funds during the current year.
8. **Pension (and Other Employee Benefit) Trust Funds** – These funds are used to account for local pension and other employee benefit funds that are provided by the County in lieu of or in addition to the Texas County District Retirement System in which the County participates. The County used an employee benefit trust fund to provide a partially self-funded health insurance for the gap between a low deductible and the actual insurance deductible.
9. **Investment Trust Fund** - This fund is one in which the County holds assets in trust for other entities participating in an investment program managed by the County. The County did not have Investment Trust Funds during the current year.
10. **Custodial Funds** – The County accounts for resources held in the various departments and elected officials for ultimate disposition to the State, the County, and private individual minors in Custodial Funds.
11. **Inter-fund Balances and Transfers** – There were no balances due to internal service funds during the current year as internal service funds were not maintained during the current year. All remaining balances resulted from the time lag between the dates that (1) inter-fund goods and services are provided, or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

During the current year ended December 31, 2021, the County did not make a one-time transfer of funds from the general fund to the debt service fund to subsidize, in part, the County's obligation for interest and sinking fund requirements. However, there were transfers from the County Jail Project Fund to the debt service fund for the County's obligations for interest and sinking fund requirements.

**12. Deferred Outflows of Resources:**

The County reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The deferred outflow of resources reported in this year's financial statements were for TCDRS pension liabilities. No deferred outflows of resources affect the governmental funds financial statements in the current year.

**13. Deferred Inflows of Resources:**

The County's governmental funds report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to a future period(s). The County will not recognize the related revenues until a future event occurs. The County has only one type of item which occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the County's fiscal year) under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, unavailable property taxes and grants are reported in the governmental funds balance sheet. The County did not have deferred inflows of resources to report in its government-wide or proprietary fund financial statements for the current year in relation to participation in the TCDRS retirement system.

**14. Pensions:**

The fiduciary net position of the Texas County & District Retirement System of Texas (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TCDRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**E. OTHER ACCOUNTING POLICIES**

1. For purposes of the statement of cash flows for proprietary funds, the County considers highly liquid investments to be cash equivalents if they have maturity of three months or less when purchased.
2. The County does not report inventories of supplies using first-in, first-out cost including consumable maintenance and office supply items due to the lack of materiality. Under the purchase method, supplies are recorded as expenditures when they are purchased.
3. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

4. The County maintains a vacation and sick leave policy available only to full-time employees. Full-time employees earn 6.66 hours of vacation per month and 8 hours of sick leave per month. Vacation and sick leave days are allowed to accumulate up to 80 hours and 240 hours respectively. The County has no liability for unused sick leave at termination of employment.
5. Capital assets include land, buildings, furniture and equipment, and infrastructure assets. These assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture and equipment of the County are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building Improvements	30
Infrastructure	25/35/45
Vehicles	10
Office Equipment	10
Computer Equipment	10

6. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the County as a whole.
7. The County does not maintain any restricted assets currently.
8. The County purchases worker's compensation insurance through the Texas Association of Counties Workers Compensation Fund.
9. **Net Position and Fund Balances:**

**Government-wide and Proprietary Fund Net Position:**

Government-wide and proprietary fund net positions are divided into three components:

- Net investment in capital assets—consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position—consist of assets that are restricted by the County's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted—all other net position is reported in this category.

**Governmental Fund Balances:**

In the governmental fund financial statements, fund balances are classified as follows:

- Non-spendable—Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- Restricted—Amounts that can be spent only for specific purposes because of the County's state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed—Amounts that can be used only for specific purposes determined by a formal action by Commissioners' Court ordinance.
- Assigned—Amounts that are designated by the County Judge for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by the Commissioners' Court.
- Unassigned—All amounts not included in other spendable classifications.

**10. Use of Restricted Resources:**

When an expenditure/expense is incurred that can be paid using either restricted or unrestricted resources (net position), the County's policy is to first apply the expenditure/expense toward restricted resources and then toward unrestricted resources. In governmental funds, the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications—committed and then assigned fund balances before using unassigned fund balances.

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

Exhibit C-2 provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the net position for governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that capital assets are not financial resources and are therefore not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported as liabilities in the funds. The details of capital assets and long-term debt at the beginning of the year were as follows:

<b>Governmental Funds Only</b>				
<b>Capital Assets at the Beginning of the Year</b>	<b>Historical Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Value at the Beginning of the Year</b>	<b>Change in Net Position</b>
Land	\$ 58,564	\$ -	\$ 58,564	
Buildings and Improvements	40,703,264	9,806,861	30,896,403	
Vehicles, Furniture and Equipment	11,533,602	7,733,276	3,800,326	
Infrastructure	2,833,070	2,170,826	662,244	
Prior Period Adjustment for PFC	8,409,246	-	8,409,246	
<b>Change in Net Position</b>				<b>\$ 43,826,783</b>
<b>Long-term Liabilities at the Beginning of the Year</b>				<b>Payable at the Beginning of the Year</b>
Notes or Capital Leases Payable				\$ -
Certificates of Obligation				41,535,000
PFC Revenue Bonds Payable				730,000
Unamortized Premium/Discount				120,152
Accrued Interest				82,545
<b>Change in Net Position</b>				<b>42,467,697</b>
<b>Net Adjustment to Net Position</b>				<b>\$ 1,359,086</b>

**B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

Exhibit C-4 provides reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net asset balance and the change in net position.

The details of this adjustment are as follows:

<b>Governmental Funds Only</b>			
	<b>Amount</b>	<b>Adjustments To Changes in Net Position</b>	<b>Adjustments to Net Position</b>
<b>Current Year Capital Outlay</b>			
Land	\$ -		
Buildings & Improvements	4,325,732		
Vehicles, Furniture & Equipment	990,276		
Infrastructure Assets	-		
<b>Total Capital Outlay</b>	<u>5,316,008</u>	5,316,008	5,316,008
<b>Debt Principal Payments</b>			
Certificates of Obligation Principal	230,000		
Capital Lease Principal	-		
Revenue Bond Principal	5,440,000		
<b>Total Principal Payments</b>	<u>5,670,000</u>	5,670,000	5,670,000
<b>Total Adjustment to Net Position</b>		<u>\$ 10,986,008</u>	<u>\$ 10,986,008</u>

Another element of the reconciliation on Exhibits C-2 and C-4 are described as various other reclassifications and eliminations necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. This adjustment is the result of several items. The details for this element are as follows:

	Amount	Adjustments to Change in Net Position	Adjustments to Net Position
<b>Adjustments to Revenue and Unearned Revenue</b>			
Beginning of Year Unearned Tax Revenue	\$ 2,686,219		\$ 2,686,219
Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting	\$ 394,063	\$ 394,063	394,063
Other Revenue Adjustments	\$ (4,773,686)	-	(4,773,686)
Prior Period Adjustment	\$ (2,341,312)		(2,341,312)
<b>Reclassify Proceeds of Bonds, Loans &amp; Capital Leases</b>			
Certificate of Obligation & Revenue Bond Proceeds	\$ -	-	-
Discount (Premium) on Issuance of Bonds	\$ -	-	-
Matured Unpaid Revenue Bonds Prior Year	\$ -	-	-
Change in Matured Unpaid Revenue Bonds	\$ -	-	-
Capital Lease Proceeds for Purchase of Equipment	\$ -	-	-
<b>Reclassify Liabilities Incurred but not Liquidated This Year</b>			
None	\$ -	-	-
<b>Reclassify Certain Expenditures to Full Accrual From Modified Accrual</b>			
Adjust Interest Expense on Long Term Financing	\$ (53,002)	(53,002)	(53,002)
Other Adjustments	\$ -	-	-
Amortization of Premium/Discount on Bonds Issued	\$ 7,510	7,510	7,510
Record Basis on Disposition of Capital Assets	\$ (64,651)	(64,651)	(64,651)
<b>Totals</b>		<b>\$ 283,920</b>	<b>\$ (4,144,859)</b>

The prior period adjustment arose from recording transactions with the inclusion of the Texas Midwest Public Facilities Corporation (PFC) during the current year 2021.

### **III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

#### **A. BUDGETARY DATA**

The Commissioner's Court adopts an "appropriated budget" for the General Fund and Special Revenue Funds. The County is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The County compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit E-1.

The procedures listed below are followed in establishing the budgetary data reflected in the general-purpose financial statements:

1. Prior to December 31, the County prepares a budget for the next succeeding fiscal year beginning January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Commissioners Court is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must be given.

3. Prior to January 1, the budget is legally enacted through passage of a resolution by the Commissioners Court. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Commissioners Court. Amendments are presented to the Commissioners Court at its regular meetings. Each amendment must have Commissioners Court approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Commissioners Court and are not made after year end. Because the County has a policy of careful budgetary control, several amendments were necessary during the year. None of those were significant except additional costs for capital outlay.
4. Each budget is controlled at the department level for applicable revenue and expenditure function/object level. Budgeted amounts are as amended by the Commissioners Court. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and non-appropriated budget special revenue funds is as follows:

	<b>December 31, 2021</b>
	<b>Fund Balance</b>
Appropriated Budget Funds	\$ 8,319,207
Non-appropriated Budget Funds	-
	<b>\$ 8,319,207</b>

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

Expenditures did exceed the budget appropriations during the current year in the General Fund. The budget is prepared on the cash basis of accounting.

**C. DEFICIT FUND EQUITY**

The County did not incur a deficit fund balance in any funds during the current fiscal year.

**IV. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. CASH, CASH EQUIVALENTS AND INVESTMENTS**

**Cash and Cash Equivalents**

The carrying amount of the County's cash and temporary investments at the end of the fiscal year follows:

<b>CASH AND CASH EQUIVALENTS - BY ACCOUNT TYPE</b>		<b>12/31/2021</b>
1	Cash Deposits in Bank	\$ 3,086,825
2	Certificates of Deposit	\$ 7,509,877
3	Restricted Cash Deposits in Bank--Pension Trust	\$ 115,519
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 10,712,221</b>
<b>CASH AND CASH EQUIVALENTS - BY FUND TYPE</b>		
1	Cash and Investments - General Fund	\$ 3,041,625
2	Cash and Investments - Major Governmental	6,859,207
3	Cash and Investments - Non-Major Governmental	4,556,410
4	Cash and Investments - Enterprise	
5	Cash and Investments - Pension Trust Fund-GAP	115,519
6	Cash and Investments - Custodial	966,356
7	Cash and Investments - Liability Fund	83,518
8	Cash and Investments - Other	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 15,622,635</b>

**County Policies and Legal and Contractual Provisions Governing Deposits**

**Custodial Credit Risk for Deposits:** State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. The County's cash deposits subject to custodial credit risk at the date of the highest cash balance and year end were:

<b>CUSTODIAL CREDIT RISK</b>	<b>HIGHEST CASH BALANCE</b>	<b>12/31/2021</b>
Name of Depository Banks: First National Bank Anson, Vista Bank, & USBank		
Total amount of FDIC Insurance (FDIC)	\$ 1,203,242	\$ 750,000
Amount of Bonds, Securities Pledged, & Letters of Credit	10,515,113	14,400,000
Total FDIC, Bond, Securities Pledged, & Letters of Credit	\$ 11,718,355	\$ 15,150,000
Cash Deposits and Cash Investments in Bank	\$ 10,948,603	\$ 11,009,313
<b>Excess or (Shortage) FDIC, Bond, Pledged Securities, &amp; Letters of Credit</b>	<b>\$ 769,752</b>	<b>\$ 4,140,687</b>
<b>The County's cash deposits were entirely covered by FDIC Insurance, Bond, Securities pledged, &amp; Letters of Credit by the Depository Banks</b>	<b>YES</b>	<b>YES</b>

**Foreign Currency Risk:** The County limits the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit by (state an appropriate policy, such as, limiting all deposits denominated in a foreign currency to less than 5% of all deposits.)

**Investments**

**County Policies and Legal and Contractual Provisions Governing Investments**

**Compliance with the Public Funds Investment Act**

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies; (2) guaranteed or secured certificates of deposit issued by state and national banks domiciled in Texas; (3) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality not less than an "A"; (4) No load money market funds with a weighted average maturity of 90 days or less; (5) fully collateralized repurchase agreements; (6) commercial paper having a stated maturity of 270 days or less from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies OR one nationally recognized credit agency and is fully secured by an irrevocable letter of credit; (7) secured corporate bonds rated not lower than "AA-" or the equivalent; (8) public funds investment pools; and (9) guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds. The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

Additional policies and contractual provisions governing investments for the County are specified below:

Credit Risk: To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations the County limits investments in (list investments covered by the County's credit risk policy, such as commercial paper, corporate bonds, mutual bond funds) to the top (or top 2 or 3) ratings issued by nationally recognized statistical rating organizations (NRSROs). As of the current fiscal year, the County's investments in (none) were not rated because credit quality disclosure are not required.

Custodial Credit Risk for Investments: To limit the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party the County requires counterparties to register the securities in the name of the County and hand them over to the County or its designated agent. This includes securities in securities lending transactions. All of the securities are in the County's name and held by the County or its agent.

Concentration of Credit Risk: To limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the County limits investments to less than 5% of its total investments. The County further limits investments in a single issuer when they would cause investment risks to be significantly greater in the governmental and business-type activities, individual major funds, aggregate non-major funds and fiduciary fund types than they are in the primary government. Usually, this limitation is 20%.

Interest Rate Risk: To limit the risk that changes in interest rates will adversely affect the fair value of investments, the County requires at least half of the investment portfolio to have maturities of less than one year on a weighted average maturity basis.

Foreign Currency Risk for Investments: The County limits the risk that changes in exchange rates will adversely affect the fair value of an investment by avoiding all investments denominated in a foreign currency.

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. the hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

As of the end of the current fiscal year, the County had \$0 in investments subject to the fair value measurement. The County also has \$0 investments measured at the Net Asset Value (NAV) per Share (or its equivalent). As of the end of the current fiscal year, the County had the following investments:

Investments	December 31, 2021 Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized cost -							
Investment pools:							
	\$ -	\$ -	\$ -	\$ -	0.00%	-	AAAm*
Investments measured at net asset value (NAV)-							
Investment pools:							
	-	-	-	-	0.00%	-	AAAm*
Investments measured by fair value level -							
U.S. Government Agency Securities:							
Federal Home Loan Bank	-	-	-	-	0.00%	-	AA+ to Aaa
Fannie Mae	-	-	-	-	0.00%	-	AAAm*
U.S. Treasury Bonds	-	-	-	-	0.00%	-	AAAm*
Money Market Mutual Funds	-	-	-	-	0.00%	-	Not rated
Certificates of Deposit	0	-	0	-	100.00%	365	BBB+ to AA-
Commercial Paper	-	-	-	-	0.00%	-	BBB+ to AA-
Restricted Investments-	-	-	-	-	0.00%	-	BBB+ to AA-
Custodial Accounts-Certificates of Deposit	-	-	-	-	0.00%	365	BBB+ to AA-
	-	-	-	-	0.00%	-	BBB+ to AA-
<b>Total Investments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>100.00%</b>		

## B. PROPERTY TAXES

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the County in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the county fiscal year.

## C. DELINQUENT TAXES RECEIVABLE

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy of that taxing unit (except for the current year during which no interest and sinking debt was outstanding). Delinquent property taxes are cancelled and removed from the roll for real property assessments that are more than 20 years old and personal property assessments that are more than 10 years old.

#### D. INTER-FUND BALANCES AND TRANSFERS

Inter-fund balances as of December 31, 2021, consisted of the following amounts:

<b>Due to General Fund From:</b>	
Other Major Governmental Funds	\$ 540,846
Non-major Governmental Funds	521,362
Non-major Proprietary Fund	-
All Others	-
<b>Total Due to General Fund From Other Funds</b>	<b>\$ 1,062,208</b>
<b>Due to Other Major Governmental Funds From:</b>	
General Fund	\$ 345,957
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
<b>Total Due to Other Major Governmental Funds</b>	<b>\$ 345,957</b>
<b>Due to Non-major Governmental Funds From:</b>	
General Fund	\$ 144,666
Other Major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
<b>Total Due to Non-major Governmental Funds</b>	<b>\$ 144,666</b>
<b>Due to Non-major Proprietary Fund From:</b>	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
All Others	-
<b>Total due to Non-major Proprietary Fund</b>	<b>\$ -</b>
<b>Due to All Other Funds From:</b>	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
<b>Total Due to All Other Funds</b>	<b>\$ -</b>

The balance of \$540,846 and \$521,362 due to the general fund resulted from current and prior year loans to special revenue funds that will be liquidated in three years, thus a portion of the balance is not scheduled to be collected in the subsequent year 2022.

Inter-fund transfers for the year ended December 31, 2021, were as follows:

<b>Transfers to General Fund From:</b>	
Other Major Governmental Funds	\$ -
Non-major Governmental Funds	138,109
Non-major Proprietary Fund	-
All Others	-
<b>Total Transferred to General Fund</b>	<b>\$ 138,109</b>
<b>Transfers to Other Major Governmental Funds From:</b>	
General Fund	\$ 365,957
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	3,368,573
<b>Total Transferred to Other Major Governmental Fund</b>	<b>\$ 3,734,530</b>
<b>Transfers to Non-major Governmental Funds From:</b>	
General Fund	\$ 340,271
Other Non-Major Governmental Funds	87,075
Non-major Proprietary Fund	-
All Others	-
<b>Total Transferred to Non-major Governmental Funds</b>	<b>\$ 427,346</b>
<b>Transferred to Non-major Proprietary Fund From:</b>	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
All Others	-
<b>Total Transferred to Internal Service Funds</b>	<b>\$ -</b>
<b>Transferred to All Other Funds From:</b>	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
<b>Total Transferred to All Other Funds</b>	<b>\$ -</b>

**Inter-fund transfers for the current year end consisted of the following individual amounts:**

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to cover operating deficits in funds such as the Juvenile Probation. The County did make operating transfers to the Road & Bridge funds, the Juvenile Probation funds, and the PFC Funds during the current year.

During the current year ended December 31, 2021, the County did not make a one-time transfer of funds from the general fund to the debt service fund to subsidize, in part, the County's obligation of interest and sinking fund requirements.

**E. DISAGGREGATION OF RECEIVABLES AND PAYABLES**

Receivables as of December 31, 2021, were as follows:

	Due From		Due From		Total Receivables
	Property Taxes	Other Governments	Other Funds	Other	
<b>Governmental Activities:</b>					
General Fund	\$ 2,514,393	\$ 553,183	\$ 1,062,208	\$ 11,194	\$ 4,140,978
Other Major Governmental Funds	107,980	153,359	345,957	1,900	609,196
Non-major Governmental Funds	794,760	232,711	144,666	7,966	1,180,103
Other Governmental Funds	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 3,417,133</b>	<b>\$ 939,253</b>	<b>\$ 1,552,831</b>	<b>\$ 21,060</b>	<b>\$ 5,930,277</b>
Amounts not scheduled for collection during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Business-type Activities:</b>					
Non-major Proprietary Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Other Funds	-	-	-	-	-
<b>Total Business-type Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Payables as of December 31, 2021, were as follows:

	Accounts Payable	Loans, Leases and Bonds Payable-Current Year	Advances From Other Funds	Due To Other Funds	Due To Other Governments	Accrued Interest Payable	Total Payables
<b>Governmental Activities:</b>							
General Fund	\$ 51,990	\$ -	\$ 464,319	\$ 12,945	\$ -	\$ -	\$ 529,254
Other Major Governmental Funds	19,441	-	540,846	-	-	-	560,287
Non-major Governmental Funds	136,058	-	521,362	13,359	-	-	670,779
Other Governmental Funds	-	-	-	-	-	-	-
<b>Total Governmental Type Activities</b>	<b>\$ 207,489</b>	<b>\$ -</b>	<b>\$ 1,526,527</b>	<b>\$ 26,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,760,320</b>
Amounts not scheduled for payment during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Business-Type Activities:</b>							
Non-major Proprietary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-major Enterprise Funds	-	-	-	-	-	-	-
<b>Total Business-Type Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**F. CAPITAL ASSET ACTIVITY**

Capital asset activity for the County for the year ended December 31, 2021, was as follows (Beginning Balances were updated to include the Texas Midwest Public Facilities Corporation assets acquired before January 1, 2021):

<b>Primary Government</b>					
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending Balance</b>	
<b>Governmental Activities:</b>					
<b>Capital Assets Not Being Depreciated:</b>					
Land	\$ 58,564	\$ -	\$ -	\$ -	\$ 58,564
<b>Capital Assets Being Depreciated:</b>					
Buildings and Improvements	41,267,512	4,325,732	-	-	45,593,244
Vehicles, Furniture, and Equipment	11,506,241	990,276	273,502	-	12,223,015
Infrastructure Assets	2,833,070	-	-	-	2,833,070
<b>Totals at Historic Cost</b>	<b>\$ 55,665,387</b>	<b>\$ 5,316,008</b>	<b>\$ 273,502</b>	<b>\$ -</b>	<b>\$ 60,707,893</b>
<b>Less Accumulated Depreciation for:</b>					
Buildings and Improvements	\$ 9,806,861	\$ 1,126,291	\$ (1)	\$ -	10,933,153
Vehicles, Furniture, and Equipment	7,733,277	574,363	263,574	-	8,044,066
Infrastructure Assets	2,170,826	77,915	1	-	2,248,740
<b>Total Accumulated Depreciation</b>	<b>\$ 19,710,964</b>	<b>\$ 1,778,569</b>	<b>\$ 263,574</b>	<b>\$ -</b>	<b>\$ 21,225,959</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 35,954,423</b>	<b>\$ 3,537,439</b>	<b>\$ 9,928</b>	<b>\$ -</b>	<b>\$ 39,481,934</b>

**Depreciation expense was charged to governmental functions as follows:**

General Government	\$ 59,157
Judicial	3,307
Executive	-
Elections	-
Financial Administration	-
Other General Government Functions	-
Public Safety	48,265
Corrections	1,293,839
Other Public Safety	-
Highways and Streets	374,001
Health and Welfare	-
<b>Total Depreciation Expense</b>	<b>\$ 1,778,569</b>

**G. SHORT-TERM DEBT PAYABLE**

The County accounts for short-term debts for unpaid matured bonds and interest through a Debt Service Fund. Short-term debts include notes made in accordance with the provisions of the Local Government code and matured unpaid principal and interest.

<b>Date of Issue/ Maturity</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Amount Issued or Long-term Not Paid</b>	<b>Amount Paid or Redeemed</b>	<b>Ending Balance</b>
None		\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## H. BONDS, LONG-TERM NOTES PAYABLE, CAPITAL LEASES AND OTHER LONG-TERM OBLIGATIONS

Bonded indebtedness, long-term notes payable, and other long-term obligations of the County are reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are accounted for in the appropriate funds and departments based on the use of the original debt proceeds. In connection with the Jones County Public Facility Corporation, a blended component unit of the County issued Revenue Bonds Series 2009 on December 23, 2009, in the face amount of \$7,880,000 at an effective rate of 6.2%. The Revenue Bonds Series 2009 (the "Bonds") were issued to provide funds to (i) finance a project that consists of the development, design, construction and equipping of a 96 bed secure detention center on land in Jones County, (the land, improvements and its operations are collectively referred to as the "Project"), (ii) to establish a reserve fund for the payment of the Bonds; (iii) to pay interest on the Bonds for a period of approximately 24 months from the date of issuance; (iv) to pay certain operating expenses during construction and for up to one year following completion of construction; and (v) to pay costs of issuing the Series 2009 Bonds. The land on which the detention center was built was subject to a ground lease between the County and the PFC.

In relation to the Project, The County has acquired all assets of the PFC and cancelled the lease with the PFC after issuing \$6,900,000 in Certificates of Obligation and \$930,000 in Revenue Bonds on February 22, 2012. The Revenue Bond payments are to be paid by the County only upon the receipt of rental payments received from third party entities that pay the County to house their inmates in the new detention facility. The amount of the payments required under the agreement is 50% of all lease revenue received up to the debt service schedule in the agreement.

The following is a summary of the County's long-term debt for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Bonds and Notes Payable:					
General Obligation Bonds	\$ 36,200,000	\$ 32,745,000	\$ 38,185,000	30,760,000	\$ 30,000
Premium on Bond Issuance	120,153	-	7,511	112,642	-
Maintenance Tax Notes	5,335,000	-	230,000	5,105,000	240,000
Capital Leases	-	-	-	-	-
<b>Total Bonds and Notes Payable</b>	<b>\$ 41,655,153</b>	<b>\$ 32,745,000</b>	<b>\$ 38,422,511</b>	<b>\$ 35,977,642</b>	<b>\$ 270,000</b>
Other Liabilities:					
Accretion Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Payable	82,545	135,547	82,545	135,547	135,547
<b>Total Other Liabilities</b>	<b>\$ 82,545</b>	<b>\$ 135,547</b>	<b>\$ 82,545</b>	<b>\$ 135,547</b>	<b>\$ 135,547</b>
<b>Total Governmental Activities Long-Term Liabilities</b>	<b>\$ 41,737,698</b>	<b>\$ 32,880,547</b>	<b>\$ 38,505,056</b>	<b>\$ 36,113,189</b>	<b>\$ 405,547</b>

The County currently has debt outstanding that were issued from the Jones County PFC and the Texas Midwest Public Facilities Corporation (PFC). The agreement in connection with this Debt was for the Federal Marshall Service or other counties to lease prison beds in return for amounts that are to be used for revenue bond principal and interest payments. As of December 31, 2021, prison beds have been leased by the Federal Marshall Service or other counties and are also being funded through the Federal ICE system. 2009 Series Bonds outstanding with the Texas Midwest PFC were retired in the amount of \$2,725,000 in March 2021 through a Reverse Dutch Auction with a payment of \$1,498,473. The bonds were then exchanged dollar for dollar with newly issued taxable bonds in June of 2021 for \$32,745,000 with all bonds maturing in December 1, 2030, with an interest rate of 2.0% that becomes variable when the outstanding bonds is less than \$25,000,000. In July and November of 2021 \$910,000 and \$1,775,000 in newly issued bonds were retired with a Reverse Dutch Auction payments of \$512,668 and \$1,054,400. Interest was paid in July and November of 2021 of \$92,676 and \$212,036.11. In prior years, the County **has not** defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, **there are no** trust account assets and liabilities for the defeased bonds that are not included in the County's financial statements. On December 31, 2021, \$0 of bonds considered defeased are still outstanding.

Debt service requirements for certificates of obligation, bonds, and capital leases payable are as follows:

**Debt Payable - Governmental Activities:**

Description	Interest Rate	Original Issue	Interest Current Year	Beginning Balance 1/1/2021	Additions	Reductions	Ending Balance 12/31/2021
<b>General Obligation Bonds Payable:</b>							
PFC REVENUE BONDS 2012 SERIES	6.20-6.20%	\$ 7,880,000	\$ 45,525	\$ 730,000	\$ -	\$ 30,000	\$ 700,000
2009 TX MIDWEST PFC BONDS	7.25-9.00%	\$35,470,000	-	35,470,000	-	35,470,000	-
2021 TX MIDWEST PFC TAXABLE BONDS	2.00-2.00%	\$32,745,000	104,313	-	32,745,000	2,685,000	30,060,000
N/A	0.00-0.00%	\$ -	-	-	-	-	-
N/A	0.00-0.00%	\$ -	-	-	-	-	-
N/A	0.00-0.00%	\$ -	-	-	-	-	-
N/A	0.00-0.00%	\$ -	-	-	-	-	-
<b>Total General Obligation Bonds</b>			\$ 149,838	\$ 36,200,000	\$ 32,745,000	\$ 38,185,000	\$ 30,760,000
<b>Premium on Bond Issuance</b>				\$ 120,153	\$ -	\$ 7,511	\$ 112,642
<b>Maintenance Tax Notes Payable:</b>							
CERTIFICATES OF OBLIGATION SERIES 2012	3.75-5.50%	\$ 6,900,000	\$ 249,650	\$ 5,335,000	\$ -	\$ 230,000	\$ 5,105,000
N/A			-	-	-	-	-
<b>Total Maintenance Tax Notes</b>			\$ 249,650	\$ 5,335,000	\$ -	\$ 230,000	\$ 5,105,000
<b>Capital Leases Payable:</b>							
NO CAPITAL LEASE PAYABLE	0.00-0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A		\$ -	-	-	-	-	-
<b>Total Capital Leases</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Payable - Governmental Activities</b>			\$ 399,488	\$ 41,655,153	\$ 32,745,000	\$ 38,422,511	\$ 35,977,642

The following table summarizes the annual debt service requirements of the District's Governmental Activities long-term debt December 31, 2021:

	General Obligation Bonds		Maintenance Tax Notes		Capital Leases		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 30,000	\$ 644,875	\$ 240,000	\$ 240,450	\$ -	\$ -	\$ 270,000	\$ 885,325
2023	30,000	643,025	250,000	230,850	-	-	280,000	873,875
2024	30,000	641,175	260,000	218,350	-	-	290,000	859,525
2025	35,000	639,325	275,000	205,350	-	-	310,000	844,675
2026	40,000	637,138	290,000	191,600	-	-	330,000	828,738
2027-2031	30,285,000	2,598,445	1,680,000	725,500	-	-	31,965,000	3,323,945
2032-2036	310,000	55,938	2,110,000	293,175	-	-	2,420,000	349,113
2037-2041	-	-	-	-	-	-	-	-
2042-2046	-	-	-	-	-	-	-	-
2047-2051	-	-	-	-	-	-	-	-
<b>Totals</b>	\$ 30,760,000	\$ 5,859,920	\$ 5,105,000	\$ 2,105,275	\$ -	\$ -	\$ 35,865,000	\$ 7,965,195

**I. COMMITMENTS UNDER OPERATING LEASES**

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of December 31, 2021, as follows:

Year Ending December 31	
2022	\$ -
2023	-
2024	-
2025	-
2026-2030	-
2031-2035	-
<b>Total Minimum Rentals</b>	\$ -
<b>Rental Expenditures in Fiscal Year 2021</b>	\$ 35,517

## **J. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS**

The County maintains a vacation and sick leave policy for its full-time staff. The policy provides that full time employees earn 10 days' vacation per year. Vacation benefits can be accumulated up to 10 days. Employees also earn sick leave time of 12 days per year accumulated up to a maximum of 30 days. No unused sick leave benefits are paid upon termination of employment for any reason. As such, no liability is maintained for accumulated vacation or sick leave benefits.

## **K. RETIREMENT PLAN – TEXAS COUNTY DISTRICT RETIREMENT SYSTEM**

**Plan Description.** Jones County provides pension, disability, and death benefits for all of its full-time employees through a statewide, agent multiple-employer, public-employee retirement system through the Texas County District Retirement System (the "TCDRS"). The system serves 677 actively participating counties and districts throughout Texas. Each employer has its own defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan. The TCDRS issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age, or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

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

**Contributions.** The County has elected the annually determined contribution rate (ADCR) plan provisions if the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

Employees of Jones County were required to contribute 7.0% of their annual gross earnings during the current fiscal year. The contribution rates for the County were 14.45% and 14.15% in calendar years 2020 and 2021, respectively. The County's contributions to TCDRS for the year ended December 31, 2021, were \$573,653 and were equal to the required contributions.

**Discount Rate.** The discount rate used to measure the total pension liability was 7.60%. There was a change in the discount rate since the previous year from 8.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.60%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2021 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a 10-year time horizon; the most recent analysis was performed in 2021.

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return <sup>(2)</sup>
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(3)</sup>	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(4)</sup>	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(5)</sup>	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-0.70%

<sup>(1)</sup> Target asset allocation adopted at the March 2021 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions.

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

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

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

**Changes in the Net Pension Liability.** As of December 31, 2021, the County reported a net pension liability (asset) of \$1,474,862. The changes in net pension liability (asset) were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/19	\$ 17,380,694	\$ 16,368,960	\$ 1,011,734
Changes for the year:			
Service cost	487,001		487,001
Interest	1,405,263		1,405,263
Change in benefit terms	-		-
Diff between expected/actual experience	(15,704)		(15,704)
Changes of assumptions	1,028,719		1,028,719
Contributions - employer		529,982	(529,982)
Contributions - employee		241,579	(241,579)
Net investment income		1,690,438	(1,690,438)
Benefit payments, including refunds of employee contributions	(1,058,137)	(1,058,137)	-
Administrative expenses		(12,990)	12,990
Other charges		(6,858)	6,858
Net changes	1,847,142	1,384,014	463,128
Balance at 12/31/20	\$ 19,227,836	\$ 17,752,974	\$ 1,474,862

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

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.

The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period. **Discount Rate Sensitivity Analysis.** The following shows the net pension liability calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$21,588,848	\$19,227,836	\$17,237,826
Fiduciary net position	17,752,973	17,752,973	17,752,973
Net pension liability / (asset)	<u>\$3,835,875</u>	<u>\$1,474,863</u>	<u>(\$515,147)</u>

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

For the year ended December 31, 2021, the County recognized pension expense reduction of (\$83,726).

As of December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience (net of current year amortization)	\$ -	\$ (38,508)
Changes in actuarial assumptions	\$ 685,813	\$ -
Differences between projected and actual investment earnings (net of current year amortization)	\$ 259,621	\$ -
Contributions subsequent to the measurement date	573,653	
Total	\$ 1,519,087	\$ (38,508)

For the year ending December 31, 2021, \$573,653 is reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2022	\$ 221,985
2023	\$ 368,832
2024	\$ 317,780
2025	\$ 75,345
2026	\$ -
Thereafter	\$ -

**L. DEFERRED INFLOWS - UNAVAILABLE REVENUE AND UNEARNED STATE AND FEDERAL REVENUE (GOVERNMENTAL FUND STATEMENTS)**

Deferred Inflows - Unavailable revenue at year-end consisted of the following:

	General Fund	Major Governmental Fund	Special Revenue Funds	Debt Service Fund	Total
Unavailable Net Property Tax Revenue	\$ 2,381,568	\$ 102,276	\$ 438,326	\$ 315,213	\$ 3,237,383
<b>Total Unavailable Revenue</b>	<b>\$ 2,381,568</b>	<b>\$ 102,276</b>	<b>\$ 438,326</b>	<b>\$ 315,213</b>	<b>\$ 3,237,383</b>

Unearned State and Federal revenue at year-end consisted of the following:

	General Fund	Major Governmental Fund	Special Revenue Funds	Debt Service Fund	Total
Unearned State and Federal Revenue	\$ -	\$ 1,948,793	\$ -	\$ -	\$ 1,948,793
<b>Total Unavailable Revenue</b>	<b>\$ -</b>	<b>\$ 1,948,793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,948,793</b>

**M. REVENUE FROM LOCAL, INTERMEDIATE, AND INTERGOVERNMENTAL SOURCES**

During the current year, revenues from local and intermediate sources consisted of the following:

DESCRIPTION	General Fund	Major Governmental Funds	Special Revenue Funds	Debt Service Fund	Total
Property Taxes	\$ 3,683,707	\$ -	\$ 836,358	\$ 510,319	\$ 5,030,384
Penalty & Interest on Taxes	93,461	-	-	407	93,868
Other Taxes	8,595	-	-	-	8,595
Licenses and Permits	-	-	347,928	-	347,928
Intergovernmental Revenue	80,131	34,657,626	1,123,273	13,973	35,875,003
Charges for Services	724,350	-	293,343	-	1,017,693
Fines	59,854	-	149,844	-	209,698
Investment Income	23,987	408	10,996	546	35,937
Facility Revenue	-	-	1,053,390	-	1,053,390
Other	183,473	-	179,670	-	363,143
<b>TOTAL</b>	<b>\$ 4,857,558</b>	<b>\$ 34,658,034</b>	<b>\$ 3,994,802</b>	<b>\$ 525,245</b>	<b>\$ 44,035,639</b>

**N. LITIGATION**

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is not aware of any pending legal actions including unasserted claims that would require a material settlement as of June 13, 2022.

**O. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES**

The County, as of December 31, 2021, has not incurred or made any commitments and/or contingencies in connection with construction or other areas of significance.

**P. SUBSEQUENT EVENTS**

In preparing the basic financial statements, County administration has evaluated events and transactions for potential recognition or disclosure through **June 13, 2022**, the date this Annual Financial Report was issued. No material subsequent events had occurred in the period of December 31, 2021, through that date.

**Q. RELATED PARTY TRANSACTIONS**

The County did not incur any material reportable related party transactions or balances as of and during the year ended December 31, 2021.

**R. FUND BALANCE/NET POSITION ADJUSTMENT**

The County did make a prior period adjustment to include the Texas Midwest PFC current assets and liabilities of \$5,785,422 and did make a net position adjustment to include the Texas Midwest PFC long-term assets and liabilities of (\$2,341,312) during the year ended December 31, 2021.

**REQUIRED SUPPLEMENTARY INFORMATION**

JONES COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts Budget Basis	Variance With Final Budget Positive or (Negative)	
	Original	Final			
<b>RECEIPTS:</b>					
Taxes:					
5110	Property Taxes	\$ 3,990,915	\$ 3,990,915	\$ 3,379,298	\$ (611,617)
5180	Other Taxes	7,000	7,000	10,058	3,058
5190	Penalty and Interest on Taxes	75,000	75,000	92,934	17,934
5300	Intergovernmental Revenue and Grants	122,700	122,700	78,131	(44,569)
5400	Charges for Services	516,500	516,500	805,568	289,068
5510	Fines	90,000	90,000	59,854	(30,146)
5610	Investment Earnings	12,000	12,000	23,987	11,987
5700	Other Revenue	139,695	139,695	246,619	106,924
5020	Total Receipts	4,953,810	4,953,810	4,696,449	(257,361)
<b>DISBURSEMENTS:</b>					
Current:					
0100	General Government	503,161	998,504	938,250	60,254
0120	Judicial	1,192,045	1,066,045	861,303	204,742
0130	Executive	148,542	130,488	127,749	2,739
0140	Elections	70,160	70,160	50,252	19,908
0150	Financial Administration	262,765	235,623	178,238	57,385
0190	Other General Government Functions	466,603	421,745	414,162	7,583
0200	Public Safety	2,069,364	1,806,578	1,888,758	(82,180)
0230	Corrections	11,000	11,000	9,921	1,079
0290	Other Public Safety	272,419	220,205	233,884	(13,679)
0400	Health and Welfare	268,909	311,719	291,276	20,443
6030	Total Disbursements	5,264,968	5,272,067	4,993,793	278,274
1100	Excess (Deficiency) of Receipts Over (Under) Disbursements	(311,158)	(318,257)	(297,344)	20,913
<b>OTHER FINANCING SOURCES (USES):</b>					
7915	Transfers In	251,786	251,786	123,026	(128,760)
8911	Transfers Out	(211,087)	(211,087)	(204,468)	6,619
7080	Total Other Financing Sources (Uses)	40,699	40,699	(81,442)	(122,141)
1200	Net Change in Cash Balance	(270,459)	(277,558)	(378,786)	(101,228)
0100	Cash Balance - January 1 (Beginning)	4,848,654	4,848,654	3,379,778	(1,468,876)
3000	Cash Balance - December 31 (Ending)	\$ 4,578,195	\$ 4,571,096	\$ 3,000,992	\$ (1,570,104)

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

JONES COUNTY, TEXAS  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM  
FOR THE YEAR ENDED DECEMBER 31, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018
<b>A. Total Pension Liability</b>			
Service Cost	\$ 487,001	\$ 432,117	\$ 475,527
Interest (on the Total Pension Liability)	1,405,263	1,348,751	1,310,158
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	(15,704)	(84,117)	(225,481)
Changes of Assumptions	1,028,719	-	-
Benefit Payments, Including Refunds of Employee Contributions	(1,058,137)	(1,049,924)	(1,031,119)
Net Change in Total Pension Liability	<u>\$ 1,847,142</u>	<u>\$ 646,827</u>	<u>\$ 529,085</u>
Total Pension Liability - Beginning	17,380,694	16,733,868	16,204,783
Total Pension Liability - Ending	<u><u>\$ 19,227,836</u></u>	<u><u>\$ 17,380,695</u></u>	<u><u>\$ 16,733,868</u></u>
<b>B. Total Fiduciary Net Position</b>			
Contributions - Employer	\$ 529,982	\$ 469,945	\$ 488,009
Contributions - Employee	241,579	226,664	217,974
Net Investment Income	1,690,438	2,362,226	(283,274)
Benefit Payments, Including Refunds of Employee Contributions	(1,058,137)	(1,049,924)	(1,031,119)
Administrative Expense	(12,990)	(12,474)	(11,552)
Other	(6,858)	(9,816)	(8,179)
Net Change in Plan Fiduciary Net Position	<u>\$ 1,384,014</u>	<u>\$ 1,986,621</u>	<u>\$ (628,141)</u>
Plan Fiduciary Net Position - Beginning	16,368,960	14,382,338	15,010,479
Plan Fiduciary Net Position - Ending	<u><u>\$ 17,752,974</u></u>	<u><u>\$ 16,368,959</u></u>	<u><u>\$ 14,382,338</u></u>
<b>C. Net Pension Liability</b>	<u><u>\$ 1,474,862</u></u>	<u><u>\$ 1,011,736</u></u>	<u><u>\$ 2,351,530</u></u>
<b>D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	92.33%	94.18%	85.95%
<b>E. Covered Payroll</b>	\$ 3,451,126	\$ 3,238,059	\$ 3,113,909
<b>F. Net Pension Liability as a Percentage of Covered Payroll</b>	42.74%	31.25%	75.52%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented for the time period covered by the measurement date rather than the governmental entity's current fiscal year.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
\$ 488,660	\$ 450,438	\$ 423,041	\$ 407,102
1,293,084	1,224,946	1,189,140	1,129,085
-	-	(81,516)	-
(612,517)	(103,963)	(299,393)	48,325
83,291	39,999	173,892	-
(1,026,184)	(970,947)	(893,081)	(899,190)
\$ 226,334	\$ 640,473	\$ 512,083	\$ 685,322
15,978,448	15,337,975	14,865,892	14,180,570
\$ 16,204,782	\$ 15,978,448	\$ 15,377,975	\$ 14,865,892
\$ 527,704	\$ 512,991	\$ 471,943	\$ 449,846
225,674	221,664	203,154	190,844
1,944,599	938,446	42,533	841,086
(1,026,184)	(970,947)	(893,081)	(899,190)
(9,982)	(10,193)	(9,222)	(9,739)
(3,750)	(36,154)	(98,865)	72,862
\$ 1,658,061	\$ 655,807	\$ (283,538)	\$ 645,709
13,352,418	12,696,611	12,980,149	12,334,440
\$ 15,010,479	\$ 13,352,418	\$ 12,696,611	\$ 12,980,149
\$ 1,194,303	\$ 2,626,030	\$ 2,681,364	\$ 1,885,743
92.63%	83.57%	82.56%	87.31%
\$ 3,223,919	\$ 3,166,627	\$ 2,902,204	\$ 2,726,345
37.05%	82.93%	92.39%	69.17%

JONES COUNTY, TEXAS  
SCHEDULE OF CONTRIBUTIONS  
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM  
FOR THE FISCAL YEAR 2021

	2021	2020	2019
Actuarially Determined Contribution	\$ 573,653	\$ 530,154	\$ 469,842
Contributions in Relation to the Actuarially Determined Contributions	(573,653)	(530,154)	(469,945)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ (103)
Covered Employee Payroll	\$ 4,054,085	\$ 3,451,522	\$ 3,238,059
Contributions as a Percentage of Covered Employee Payroll	14.15%	15.36%	14.51%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented as of the governmental entity's respective fiscal years as opposed to the time periods covered by the measurement dates ending December 31 for the respective fiscal years.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

	2018	2017	2016	2015
\$	487,950	\$ 527,704	\$ 512,991	\$ 471,898
	(488,009)	(527,704)	(512,991)	(471,898)
\$	(59)	\$ -	\$ -	\$ -
\$	3,113,909	\$ 3,224,158	\$ 3,166,627	\$ 2,902,204
	15.67%	16.37%	16.20%	16.26%

**JONES COUNTY, TEXAS  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED DECEMBER 31, 2021**

**A. Notes to Schedules for the TCDRS Pension**

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

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

<b><u>Actuarial Cost Method</u></b>	<b><u>Entry Age</u></b>
<b><u>Amortization Method</u></b>	<b><u>Level percentage of payroll, closed</u></b>
<b><u>Remaining Amortization Period</u></b>	<b><u>17.0 years (based on contribution rate calculated in 12/31/2020 valuation)</u></b>
<b><u>Asset Valuation Method</u></b>	<b><u>5-year smoothed market</u></b>
<b><u>Inflation</u></b>	<b><u>2.50%</u></b>
<b><u>Salary Increases</u></b>	<b><u>Varies by age and service. 4.6% average over career including inflation.</u></b>
<b><u>Investment Rate of Return</u></b>	<b><u>7.50%, net of administrative and investment expenses, including inflation</u></b>
<b><u>Retirement Age</u></b>	<b><u>Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.</u></b>
<b><u>Mortality</u></b>	<b><u>130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</u></b>
<b><u>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*</u></b>	<b><u>2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.</u></b>
<b><u>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*</u></b>	<b><u>2015: No changes in plan provisions were reflected in the Schedule.</u></b>
	<b><u>2016: No changes in plan provisions were reflected in the Schedule.</u></b>
	<b><u>2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.</u></b>
	<b><u>2018: No changes in plan provisions were reflected in the Schedule.</u></b>
	<b><u>2019: No changes in plan provisions were reflected in the Schedule.</u></b>
	<b><u>2020: No changes in plan provisions were reflected in the Schedule.</u></b>

**\*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.**

**JONES COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**B. Stewardship, Compliance and Accountability**

**Budget**

The County is legally required to adopt an annual budget (on a 12-month basis) for the County's funds. The Commissioners Court reviews and adopts the annual budget prior to the beginning of the fiscal year. Included in the budget process are county resolutions and ordinances establishing property tax rates and other fees and charges that will be in effect during the fiscal year.

**Expenditures Exceeding Appropriation**

The following is disclosed related to expenditures and budget appropriations:

- The current year expenditures did materially exceed appropriations in one departmental category in the General Fund as detailed in Exhibit F-1 "Budgetary Comparison Schedule -General Fund".

**COMBINING AND INDIVIDUAL SCHEDULES**

JONES COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021

Data Control Codes	212 JP Technology Fund	213 Capital Murder Fund	214 Truancy Pre/Diversion Fund	215 Courthouse Security Fund
<b>ASSETS</b>				
1010 Cash and Cash Equivalents	\$ 8,231	\$ (21,141)	\$ 3,466	\$ 14,813
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	10,141	-	-
1300 Due from Other Funds	-	118,362	-	-
1390 Due from Others	4	-	-	154
1000 Total Assets	<u>\$ 8,235</u>	<u>\$ 107,362</u>	<u>\$ 3,466</u>	<u>\$ 14,967</u>
<b>LIABILITIES</b>				
2010 Accounts Payable	\$ -	\$ 107,362	\$ -	\$ -
2080 Due to Other Funds	-	-	-	-
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>107,362</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	8,235	-	3,466	14,967
Committed Fund Balance:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>8,235</u>	<u>-</u>	<u>3,466</u>	<u>14,967</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 8,235</u>	<u>\$ 107,362</u>	<u>\$ 3,466</u>	<u>\$ 14,967</u>

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

216 Records Management Fund	217 DA-Special Account Fund	218 CO. Attorney Pretrial Fund	219 LEOSE Fund	221 Road & Bridge Pct 1	222 Road & Bridge Pct 2	223 Road & Bridge Pct 3	224 Road & Bridge Pct 4
\$ 28,451	\$ 1,180	\$ 200	\$ 8,217	\$ 154,071	\$ 248,106	\$ 453,805	\$ 816,580
-	-	-	-	107,980	107,980	107,980	107,980
-	-	-	-	(5,704)	(5,704)	(5,704)	(5,704)
-	-	-	-	58,359	23,704	70,012	23,704
-	-	-	-	345,957	-	-	-
20	-	-	-	1,900	1,899	1,899	1,899
<u>\$ 28,471</u>	<u>\$ 1,180</u>	<u>\$ 200</u>	<u>\$ 8,217</u>	<u>\$ 662,563</u>	<u>\$ 375,985</u>	<u>\$ 627,992</u>	<u>\$ 944,459</u>
\$ -	\$ -	\$ -	\$ -	\$ 19,441	\$ 8,523	\$ 9,004	\$ 1,500
-	-	-	-	-	-	-	-
-	-	-	-	540,846	115,319	120,870	285,173
-	-	-	-	<u>560,287</u>	<u>123,842</u>	<u>129,874</u>	<u>286,673</u>
-	-	-	-	102,276	102,276	102,276	102,276
-	-	-	-	<u>102,276</u>	<u>102,276</u>	<u>102,276</u>	<u>102,276</u>
-	-	-	8,217	-	-	-	-
-	-	-	-	-	-	-	-
28,471	1,180	200	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	149,867	395,842	555,510
<u>28,471</u>	<u>1,180</u>	<u>200</u>	<u>8,217</u>	<u>-</u>	<u>149,867</u>	<u>395,842</u>	<u>555,510</u>
<u>\$ 28,471</u>	<u>\$ 1,180</u>	<u>\$ 200</u>	<u>\$ 8,217</u>	<u>\$ 662,563</u>	<u>\$ 375,985</u>	<u>\$ 627,992</u>	<u>\$ 944,459</u>

JONES COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021

Data	231	232	233	234
Control	Lateral	Lateral	Lateral	Lateral
Codes	Road	Road	Road	Road
	Pct 1	Pct 2	Pct 3	Pct 4
<b>ASSETS</b>				
1010 Cash and Cash Equivalents	\$ 49,097	\$ 8,793	\$ 13,373	\$ -
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	-	-	-
1300 Due from Other Funds	-	-	-	-
1390 Due from Others	-	-	-	-
1000 Total Assets	<u>\$ 49,097</u>	<u>\$ 8,793</u>	<u>\$ 13,373</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080 Due to Other Funds	-	-	-	-
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	49,097	8,793	13,373	-
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>49,097</u>	<u>8,793</u>	<u>13,373</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 49,097</u>	<u>\$ 8,793</u>	<u>\$ 13,373</u>	<u>\$ -</u>

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

239 Emergency Management Fund	240 Jury Fund	241 Security Officer Fund	242 CESF 4173801 Grant Jail	245 Law Library Fund	246 HAVA Cares Grant	247 HAVA Security Grant	248 CO. Attorney Supplemental Salary
\$ -	\$ 108,487	\$ 51,856	\$ -	\$ 21,808	\$ -	\$ -	\$ 32,308
-	69,416	-	-	-	-	-	-
-	(3,667)	-	-	-	-	-	-
-	15,240	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	65	-	-	175	-	-	-
<u>\$ -</u>	<u>\$ 189,541</u>	<u>\$ 51,856</u>	<u>\$ -</u>	<u>\$ 21,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,308</u>
\$ -	\$ -	\$ 1,452	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,452	-	-	-	-	-
-	65,749	-	-	-	-	-	-
-	65,749	-	-	-	-	-	-
-	-	-	-	-	-	-	32,308
-	-	-	-	-	-	-	-
-	-	-	-	21,983	-	-	-
-	-	-	-	-	-	-	-
-	123,792	50,404	-	-	-	-	-
-	123,792	50,404	-	21,983	-	-	32,308
<u>\$ -</u>	<u>\$ 189,541</u>	<u>\$ 51,856</u>	<u>\$ -</u>	<u>\$ 21,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,308</u>

JONES COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021

Data Control Codes	251 Coronavirus Relief Fund	255 Permanent Improvement Fund	256 Tech Upgrade 3557201 Grant	257 BVP Grant Fund	
<b>ASSETS</b>					
1010	Cash and Cash Equivalents	\$ 339,495	\$ 565,750	\$ -	\$ -
1050	Taxes Receivable	-	69,416	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	(3,667)	-	-
1260	Due from Other Governments	-	15,239	-	-
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	-	-	-	-
1000	<b>Total Assets</b>	<u>\$ 339,495</u>	<u>\$ 646,738</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES</b>					
2010	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080	Due to Other Funds	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
2601	Unavailable Revenue - Property Taxes	-	65,749	-	-
2600	<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>65,749</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	339,495	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:					
3530	Capital Expenditures for Equipment	-	580,989	-	-
3545	Other Committed Fund Balance	-	-	-	-
3000	<b>Total Fund Balances</b>	<u>339,495</u>	<u>580,989</u>	<u>-</u>	<u>-</u>
4000	<b>Total Liabilities, Deferred Inflows &amp; Fund Balances</b>	<u>\$ 339,495</u>	<u>\$ 646,738</u>	<u>\$ -</u>	<u>\$ -</u>

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

258 CO. Attorney Hot Check Fund	259 DA & DA Employee Sal. Supp.	260 EMC Grant Fund	261 TDA Grant Fund	262 Child Abuse Prevention Fund	263 Dist Clerk Technology Fund	264 Court Record Preservation Fund	266 Dist Clerk Records Management
\$ 2,154	\$ 10	\$ -	\$ -	\$ 1,679	\$ 8,544	\$ 10,474	\$ 10,395
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	53	150	24
<u>\$ 2,154</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,679</u>	<u>\$ 8,597</u>	<u>\$ 10,624</u>	<u>\$ 10,419</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	10	-	-	1,679	-	-	-
-	-	-	-	-	-	-	-
2,154	-	-	-	-	8,597	10,624	10,419
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,154</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>1,679</u>	<u>8,597</u>	<u>10,624</u>	<u>10,419</u>
<u>\$ 2,154</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,679</u>	<u>\$ 8,597</u>	<u>\$ 10,624</u>	<u>\$ 10,419</u>

JONES COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021

Data Control Codes	267 County Clerk Archives Fund	268 County Clerk Records Management	269 County Clerk Vital Stats Fund	270 CO & District Clerks Tech Fund	
<b>ASSETS</b>					
1010	Cash and Cash Equivalents	\$ 110,523	\$ 128,275	\$ 8,744	\$ -
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Due from Other Governments	-	-	-	-
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	800	805	19	-
1000	<b>Total Assets</b>	<u>\$ 111,323</u>	<u>\$ 129,080</u>	<u>\$ 8,763</u>	<u>\$ -</u>
<b>LIABILITIES</b>					
2010	Accounts Payable	\$ -	\$ 4,200	\$ -	\$ -
2080	Due to Other Funds	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	<b>Total Liabilities</b>	<u>-</u>	<u>4,200</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	111,323	124,880	8,763	-
Committed Fund Balance:					
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
3000	<b>Total Fund Balances</b>	<u>111,323</u>	<u>124,880</u>	<u>8,763</u>	<u>-</u>
4000	<b>Total Liabilities, Deferred Inflows &amp; Fund Balances</b>	<u>\$ 111,323</u>	<u>\$ 129,080</u>	<u>\$ 8,763</u>	<u>\$ -</u>

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

271 Courtthouse Technology Fund	272 Election Services Contract Fund	275 County Jail Project Fund	276 27th Payroll Fund	278 Facility Revenue Fund	280 Juvenile Probation Local	282 Juvenile Probation Basic Grant	283 Juvenile Probation Community
\$ 21,106	\$ 2,347	\$ 28,840	\$ -	\$ 558,373	\$ -	\$ 5,088	\$ 5,254
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	95,000	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 21,106</u>	<u>\$ 2,347</u>	<u>\$ 28,840</u>	<u>\$ -</u>	<u>\$ 653,373</u>	<u>\$ -</u>	<u>\$ 5,088</u>	<u>\$ 5,254</u>
\$ 4,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	13,359	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,017</u>	<u>-</u>	<u>13,359</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,088	5,254
-	-	-	-	-	-	-	-
-	2,347	15,481	-	653,373	-	-	-
-	-	-	-	-	-	-	-
17,089	-	-	-	-	-	-	-
<u>17,089</u>	<u>2,347</u>	<u>15,481</u>	<u>-</u>	<u>653,373</u>	<u>-</u>	<u>5,088</u>	<u>5,254</u>
<u>\$ 21,106</u>	<u>\$ 2,347</u>	<u>\$ 28,840</u>	<u>\$ -</u>	<u>\$ 653,373</u>	<u>\$ -</u>	<u>\$ 5,088</u>	<u>\$ 5,254</u>

JONES COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021

Data Control Codes	284 Juvenile Probation Pre/Post Adj.	285 Juvenile Probation Com Diversion	286 Juvenile Probation Mental Health	287 Juvenile Probation Reimb Grant
<b>ASSETS</b>				
1010 Cash and Cash Equivalents	\$ (12,945)	\$ 838	\$ 1,093	\$ -
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	-	-	-
1300 Due from Other Funds	12,945	-	-	-
1390 Due from Others	-	-	-	-
1000 Total Assets	<u>\$ -</u>	<u>\$ 838</u>	<u>\$ 1,093</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080 Due to Other Funds	-	-	-	-
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	838	1,093	-
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>838</u>	<u>1,093</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ -</u>	<u>\$ 838</u>	<u>\$ 1,093</u>	<u>\$ -</u>

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

288 Juvenile Probation Regionalizat.	289 Juvenile Probation E Grant	Total Nonmajor Special Revenue Funds	579 Interest & Sinking Fund	590 PFC Bond Interest and Sinking Fund	Total Nonmajor Governmental Funds
\$ -	\$ 43,592	\$ 3,841,330	\$ 517,287	\$ 197,793	\$ 4,556,410
-	-	570,752	331,988	-	902,740
-	-	(30,150)	(16,774)	-	(46,924)
-	-	311,399	74,671	-	386,070
-	-	477,264	-	13,359	490,623
-	-	9,866	-	-	9,866
<u>\$ -</u>	<u>\$ 43,592</u>	<u>\$ 5,180,461</u>	<u>\$ 907,172</u>	<u>\$ 211,152</u>	<u>\$ 6,298,785</u>
\$ -	\$ -	\$ 155,499	\$ -	\$ -	\$ 155,499
-	-	13,359	-	-	13,359
-	-	1,062,208	-	-	1,062,208
-	-	1,231,066	-	-	1,231,066
-	-	540,602	315,213	-	855,815
-	-	540,602	315,213	-	855,815
-	43,592	508,837	-	-	508,837
-	-	-	591,959	211,152	803,111
-	-	1,026,463	-	-	1,026,463
-	-	580,989	-	-	580,989
-	-	1,292,504	-	-	1,292,504
-	43,592	3,408,793	591,959	211,152	4,211,904
<u>\$ -</u>	<u>\$ 43,592</u>	<u>\$ 5,180,461</u>	<u>\$ 907,172</u>	<u>\$ 211,152</u>	<u>\$ 6,298,785</u>

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Data Control Codes	212 JP Technology Fund	213 Capital Murder Fund	214 Truancy Pre/Diversion Fund	215 Courthouse Security Fund
<b>REVENUES:</b>				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	-	13,766	-	-
5400 Charges for Services	1,472	-	1,450	8,125
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	70
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>1,472</u>	<u>13,766</u>	<u>1,450</u>	<u>8,195</u>
<b>EXPENDITURES:</b>				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	-	132,128	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	145	23,728
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
6030 Total Expenditures	<u>-</u>	<u>132,128</u>	<u>145</u>	<u>23,728</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,472</u>	<u>(118,362)</u>	<u>1,305</u>	<u>(15,533)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	118,362	-	17,010
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>118,362</u>	<u>-</u>	<u>17,010</u>
1200 Net Change in Fund Balance	1,472	-	1,305	1,477
0100 Fund Balance - January 1 (Beginning)	<u>6,763</u>	<u>-</u>	<u>2,161</u>	<u>13,490</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 8,235</u>	<u>\$ -</u>	<u>\$ 3,466</u>	<u>\$ 14,967</u>

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

216 Records Management Fund	217 DA-Special Account Fund	218 CO. Attorney Pretrial Fund	219 LEOSE Fund	221 Road & Bridge Pct 1	222 Road & Bridge Pct 2	223 Road & Bridge Pct 3	224 Road & Bridge Pct 4
\$ -	\$ -	\$ -	\$ -	\$ 158,226	\$ 158,226	\$ 158,226	\$ 158,226
-	-	-	-	-	-	-	-
-	-	-	-	86,982	86,982	86,982	86,982
-	-	-	3,554	92,716	-	129,857	129,972
1,156	-	1,850	-	43,138	43,138	43,138	43,138
-	-	-	-	37,461	37,461	37,461	37,461
94	-	-	-	955	1,347	1,917	2,660
-	-	-	-	3,347	2	1,560	681
<u>1,250</u>	<u>-</u>	<u>1,850</u>	<u>3,554</u>	<u>422,825</u>	<u>327,156</u>	<u>459,141</u>	<u>459,120</u>
-	-	-	-	-	-	-	-
349	-	1,850	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	6,225	-	-	-	-
-	-	-	-	1,069,680	663,717	429,075	728,399
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>349</u>	<u>-</u>	<u>1,850</u>	<u>6,225</u>	<u>1,069,680</u>	<u>663,717</u>	<u>429,075</u>	<u>728,399</u>
<u>901</u>	<u>-</u>	<u>-</u>	<u>(2,671)</u>	<u>(646,855)</u>	<u>(336,561)</u>	<u>30,066</u>	<u>(269,279)</u>
-	-	-	-	-	12,533	-	74,000
-	-	-	-	365,957	20,000	20,000	20,000
-	-	-	-	-	-	-	-
-	-	-	-	365,957	32,533	20,000	94,000
901	-	-	(2,671)	(280,898)	(304,028)	50,066	(175,279)
<u>27,570</u>	<u>1,180</u>	<u>200</u>	<u>10,888</u>	<u>280,898</u>	<u>453,895</u>	<u>345,776</u>	<u>730,789</u>
<u>\$ 28,471</u>	<u>\$ 1,180</u>	<u>\$ 200</u>	<u>\$ 8,217</u>	<u>\$ -</u>	<u>\$ 149,867</u>	<u>\$ 395,842</u>	<u>\$ 555,510</u>

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Data	231	232	233	234
Control	Lateral	Lateral	Lateral	Lateral
Codes	Road	Road	Road	Road
	Pct 1	Pct 2	Pct 3	Pct 4
<b>REVENUES:</b>				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	8,793	8,793	8,793	8,793
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	3,810	-
5020 Total Revenues	<u>8,793</u>	<u>8,793</u>	<u>12,603</u>	<u>8,793</u>
<b>EXPENDITURES:</b>				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	-	-	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	5,032	-	8,027	17,405
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
6030 Total Expenditures	<u>5,032</u>	<u>-</u>	<u>8,027</u>	<u>17,405</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,761</u>	<u>8,793</u>	<u>4,576</u>	<u>(8,612)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	3,761	8,793	4,576	(8,612)
0100 Fund Balance - January 1 (Beginning)	<u>45,336</u>	<u>-</u>	<u>8,797</u>	<u>8,612</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 49,097</u>	<u>\$ 8,793</u>	<u>\$ 13,373</u>	<u>\$ -</u>

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

239 Emergency Management Fund	240 Jury Fund	241 Security Officer Fund	242 CESF 4173801 Grant Jail	245 Law Library Fund	246 HAVA Cares Grant	247 HAVA Security Grant	248 CO. Attorney Supplemental Salary
\$ -	\$ 101,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,778	2,754	-	108	-	-	-	42,000
-	2,438	-	-	7,350	-	-	-
-	-	-	-	-	-	-	-
-	332	-	42	-	(11)	296	-
18,000	26	-	-	-	-	-	-
<u>38,778</u>	<u>107,277</u>	-	<u>150</u>	<u>7,350</u>	<u>(11)</u>	<u>296</u>	<u>42,000</u>
-	-	-	-	-	-	-	-
-	85,043	29,091	-	4,521	-	-	-
-	-	-	-	-	-	373	-
-	-	-	150	-	-	-	-
-	-	-	-	-	-	-	53,028
-	-	-	-	-	-	-	-
47,494	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>47,494</u>	<u>85,043</u>	<u>29,091</u>	<u>150</u>	<u>4,521</u>	<u>-</u>	<u>373</u>	<u>53,028</u>
<u>(8,716)</u>	<u>22,234</u>	<u>(29,091)</u>	<u>-</u>	<u>2,829</u>	<u>(11)</u>	<u>(77)</u>	<u>(11,028)</u>
-	-	-	-	-	-	-	-
8,716	-	57,139	-	-	-	-	9,413
-	(17,010)	-	-	-	-	-	-
<u>8,716</u>	<u>(17,010)</u>	<u>57,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,413</u>
-	5,224	28,048	-	2,829	(11)	(77)	(1,615)
-	118,568	22,356	-	19,154	11	77	33,923
<u>\$ -</u>	<u>\$ 123,792</u>	<u>\$ 50,404</u>	<u>\$ -</u>	<u>\$ 21,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,308</u>

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Data Control Codes	251 Coronavirus Relief Fund	255 Permanent Improvement Fund	256 Tech Upgrade 3557201 Grant	257 BVP Grant Fund
<b>REVENUES:</b>				
Taxes:				
5110 Property Taxes	\$ -	\$ 101,727	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	338,536	-	-	-
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	959	1,776	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>339,495</u>	<u>103,503</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
0100 General Government	-	44,196	-	-
0120 Judicial	-	-	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
6030 Total Expenditures	<u>-</u>	<u>44,196</u>	<u>-</u>	<u>-</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>339,495</u>	<u>59,307</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	339,495	59,307	-	-
0100 Fund Balance - January 1 (Beginning)	<u>-</u>	<u>521,682</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 339,495</u>	<u>\$ 580,989</u>	<u>\$ -</u>	<u>\$ -</u>

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

258 CO. Attorney Hot Check Fund	259 DA & DA Employee Sal. Supp.	260 EMC Grant Fund	261 TDA Grant Fund	262 Child Abuse Prevention Fund	263 Dist Clerk Technology Fund	264 Court Record Preservation Fund	266 Dist Clerk Records Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
265	-	-	-	1,021	2,335	3,260	2,012
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,021</u>	<u>2,335</u>	<u>3,260</u>	<u>2,012</u>
-	-	-	-	-	-	-	-
778	1,216	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>778</u>	<u>1,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(513)</u>	<u>(1,216)</u>	<u>-</u>	<u>-</u>	<u>1,021</u>	<u>2,335</u>	<u>3,260</u>	<u>2,012</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(513)</u>	<u>(1,216)</u>	<u>-</u>	<u>-</u>	<u>1,021</u>	<u>2,335</u>	<u>3,260</u>	<u>2,012</u>
<u>2,667</u>	<u>1,226</u>	<u>-</u>	<u>-</u>	<u>658</u>	<u>6,262</u>	<u>7,364</u>	<u>8,407</u>
<u>\$ 2,154</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,679</u>	<u>\$ 8,597</u>	<u>\$ 10,624</u>	<u>\$ 10,419</u>

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Data Control Codes	267 County Clerk Archives Fund	268 County Clerk Records Management	269 County Clerk Vital Stats Fund	270 CO & District Clerks Tech Fund
<b>REVENUES:</b>				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	-	-	-	-
5400 Charges for Services	43,895	44,320	863	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	346	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>43,895</u>	<u>44,666</u>	<u>863</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	4,077	8,399	831	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
6030 Total Expenditures	<u>4,077</u>	<u>8,399</u>	<u>831</u>	<u>-</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>39,818</u>	<u>36,267</u>	<u>32</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	7,576	7,576	-
8911 Transfers Out	(20,893)	(20,893)	-	-
7080 Total Other Financing Sources (Uses)	<u>(20,893)</u>	<u>(13,317)</u>	<u>7,576</u>	<u>-</u>
1200 Net Change in Fund Balance	18,925	22,950	7,608	-
0100 Fund Balance - January 1 (Beginning)	<u>92,398</u>	<u>101,930</u>	<u>1,155</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 111,323</u>	<u>\$ 124,880</u>	<u>\$ 8,763</u>	<u>\$ -</u>

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

271 Courthouse Technology Fund	272 Election Services Contract Fund	275 County Jail Project Fund	276 27th Payroll Fund	278 Facility Revenue Fund	280 Juvenile Probation Local	282 Juvenile Probation Basic Grant	283 Juvenile Probation Community
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	122,210	-	-	-	65,678	60,692
-	-	-	-	-	-	-	-
-	-	-	-	213	-	-	-
-	-	-	152,244	1,053,390	-	-	-
-	-	122,210	152,244	1,053,603	-	65,678	60,692
21,999	-	-	152,244	-	-	-	-
-	-	-	-	-	-	67,527	62,669
-	-	-	-	-	-	-	-
-	-	3,813	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	646,312	-	-	-
-	-	-	-	-	-	-	-
21,999	-	3,813	152,244	646,312	-	67,527	62,669
(21,999)	-	118,397	-	407,291	-	(1,849)	(1,977)
-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-
-	-	(166,388)	-	-	-	-	-
20,000	-	(166,388)	-	-	-	-	-
(1,999)	-	(47,991)	-	407,291	-	(1,849)	(1,977)
19,088	2,347	63,472	-	246,082	-	6,937	7,231
\$ 17,089	\$ 2,347	\$ 15,481	\$ -	\$ 653,373	\$ -	\$ 5,088	\$ 5,254

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Data Control Codes	284 Juvenile Probation Pre/Post Adj.	285 Juvenile Probation Com Diversion	286 Juvenile Probation Mental Health	287 Juvenile Probation Reimb Grant
<b>REVENUES:</b>				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	57,736	2,948	2,922	-
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>57,736</u>	<u>2,948</u>	<u>2,922</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	101,502	2,110	2,155	7,083
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	31,461
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
6030 Total Expenditures	<u>101,502</u>	<u>2,110</u>	<u>2,155</u>	<u>38,544</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(43,766)</u>	<u>838</u>	<u>767</u>	<u>(38,544)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	12,945	-	-	38,544
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>12,945</u>	<u>-</u>	<u>-</u>	<u>38,544</u>
1200 Net Change in Fund Balance	(30,821)	838	767	-
0100 Fund Balance - January 1 (Beginning)	<u>30,821</u>	<u>-</u>	<u>326</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ -</u>	<u>\$ 838</u>	<u>\$ 1,093</u>	<u>\$ -</u>

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

288 Juvenile Probation Regionalizat.	289 Juvenile Probation E Grant	Total Nonmajor Special Revenue Funds	579 Interest & Sinking Fund	590 PFC Bond Interest and Sinking Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 836,358	\$ 510,319	\$ -	\$ 1,346,677
-	-	-	407	-	407
-	-	347,928	-	-	347,928
853	-	1,123,273	614	13,359	1,137,246
-	-	293,343	-	-	293,343
-	-	149,844	-	-	149,844
-	-	10,996	533	13	11,542
-	-	1,233,060	-	-	1,233,060
<u>853</u>	<u>-</u>	<u>3,994,802</u>	<u>511,873</u>	<u>13,372</u>	<u>4,520,047</u>
-	-	218,439	-	-	218,439
853	-	512,182	-	-	512,182
-	-	373	-	-	373
-	-	150	-	-	150
-	-	88,302	-	-	88,302
-	-	30,098	-	-	30,098
-	-	2,968,829	-	-	2,968,829
-	-	646,312	-	-	646,312
-	-	-	480,665	30,001	510,666
-	-	-	-	45,525	45,525
<u>853</u>	<u>-</u>	<u>4,464,685</u>	<u>480,665</u>	<u>75,526</u>	<u>5,020,876</u>
-	-	(469,883)	31,208	(62,154)	(500,829)
-	-	86,533	-	-	86,533
-	-	723,238	-	70,065	793,303
-	-	(225,184)	-	-	(225,184)
-	-	584,587	-	70,065	654,652
-	-	114,704	31,208	7,911	153,823
-	43,592	3,294,089	560,751	203,241	4,058,081
<u>\$ -</u>	<u>\$ 43,592</u>	<u>\$ 3,408,793</u>	<u>\$ 591,959</u>	<u>\$ 211,152</u>	<u>\$ 4,211,904</u>

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	811 Liability Fund	852 Adult Probation Agency Fund	885 Departmental Cash Accounts	Total Custodial Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 83,518	\$ -	\$ 966,356	\$ 1,049,874
Total Assets	<u>83,518</u>	<u>-</u>	<u>966,356</u>	<u>1,049,874</u>
<b>LIABILITIES</b>				
Intergovernmental Payable	67,640	-	-	67,640
Due to Others	15,878	-	-	15,878
Total Liabilities	<u>83,518</u>	<u>-</u>	<u>-</u>	<u>83,518</u>
<b>NET POSITION</b>				
Restricted for Other Purposes	-	-	966,356	966,356
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 966,356</u>	<u>\$ 966,356</u>

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

JONES COUNTY, TEXAS  
 COMBINING STATEMENT OF ADDITIONS, DEDUCTIONS AND CHANGES IN NET POSITION  
 CUSTODIAL FUNDS  
 DECEMBER 31, 2021

Data Control Codes	811 Liability Fund	852 Adult Probation Agency Fund	885 Departmental Cash Accounts	Total Custodial Funds
<b>ADDITIONS:</b>				
Other Revenue	\$ -	\$ 392,364	\$ 48,921,400	\$ 49,313,764
Total Additions	<u>-</u>	<u>392,364</u>	<u>48,921,400</u>	<u>49,313,764</u>
<b>DEDUCTIONS:</b>				
Personnel Services - Salaries and Wages	-	232,140	-	232,140
Personnel Services - Employee Benefits	-	49,742	-	49,742
Other Operating Costs	-	110,482	48,825,940	48,936,422
Total Deductions	<u>-</u>	<u>392,364</u>	<u>48,825,940</u>	<u>49,218,304</u>
Change in Net Position	-	-	95,460	95,460
Total Net Position - January 1 (Beginning)	<u>-</u>	<u>-</u>	<u>870,896</u>	<u>870,896</u>
Total Net Position - December 31 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 966,356</u>	<u>\$ 966,356</u>

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

**REPORTS ON COMPLIANCE AND INTERNAL CONTROLS**

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# James E. Rodgers and Company, P.C.

## Certified Public Accountants

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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

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June 13, 2022

### **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

**Honorable County Judge and Commissioners Comprising  
The Commissioners Court of Jones County  
Anson, Texas 79501**

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Jones County, Texas's basic financial statements, and have issued our report thereon dated June 13, 2022.

#### **Internal Control Over Financial Reporting**

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

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

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

# James E. Rodgers and Company, P.C.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Jones County, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and therefore is described in the accompanying schedule of findings and responses.

## **County's Response to Finding**

Jones County response is described in the accompanying schedule of findings and responses. Jones County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we have not expressed an opinion on it.

## **Purpose of this Report**

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

Respectfully submitted,



James E. Rodgers and Company, P.C.

**JONES COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**I. Summary of the Auditor's Results:**

1. Type of report issued on the financial statements - **Unmodified opinion.**
2. Significant deficiencies in internal control – **None** / Significant deficiencies that were material weaknesses - **None.**
3. Noncompliance, which is material to the financial statements – **One**

**II. Findings Relating to the Financial Statements Which Are Required to Be Reported in Accordance with *Generally Accepted Government Auditing Standards (GAGAS)*.**

**Finding 2021-001:**

- |                            |                                                                                                                                                                                                 |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a. Condition:</b>       | Expenditures in the General Fund Function for Public Safety exceeded the budget by a material amount.                                                                                           |
| <b>b. Criteria:</b>        | Texas Local Government Code Sec. 111.092 states "...the expenses of any department do not exceed the budget appropriation for that department."                                                 |
| <b>c. Cause:</b>           | Capital equipment purchased under the County account 0010-0540-0575 Capital Equipment exceeded the appropriations budget for the fiscal year ending December 31, 2021.                          |
| <b>d. Effect:</b>          | Total expenditures under the department of Public Safety exceeded the appropriation budget by \$82,180 which is material to the general fund.                                                   |
| <b>e. Recommendation:</b>  | The County should budget year-end expenditures that could possibly be purchased before year-end even if the expectation is that the expenditures will not be reported until the following year. |
| <b>f. County Response:</b> | The County will adopt budget appropriations effective for the year of discussion even if it appears the capital outlay will not be incurred until the following year.                           |

**STATISTICAL SECTION**

JONES COUNTY, TEXAS  
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
 FISCAL YEAR ENDED DECEMBER 31, 2021

Last 10 Years Ended December 31	Tax Rates		Assessed/Appraised Value for Tax Purposes
	Maintenance	Debt Service	
2012	Various	Various	\$ Various
2013	0.57900	0.08100	686,297,053
2014	0.57200	0.07101	745,952,999
2015	0.59466	0.06698	747,774,622
2016	0.60932	0.07064	735,175,886
2017	0.62867	0.07133	730,096,619
2018	0.62276	0.07196	742,760,660
2019	0.60697	0.06784	788,459,386
2020	0.56603	0.05996	849,145,604
2021 (Fiscal year under audit)	0.56141	0.05754	898,341,746
1000	TOTALS		

Beginning Balance January 1, 2021	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance December 31, 2021
\$ 134,456	\$ -	\$ 7,316	\$ 217	\$ (1,925)	\$ 128,848
27,552	-	3,269	474	1,692	22,117
51,680	-	5,325	638	11,028	34,689
56,619	-	10,006	1,141	12,103	33,369
68,866	-	15,244	1,780	10,563	41,279
90,216	-	22,508	2,617	6,741	58,350
118,809	-	50,523	6,053	(10,787)	73,020
152,097	-	76,078	8,827	(31,023)	98,215
2,178,426	-	1,894,328	214,551	(70,375)	139,922
-	5,560,268	2,501,204	271,740	-	2,787,324
<u>\$ 2,878,721</u>	<u>\$ 5,560,268</u>	<u>\$ 4,585,801</u>	<u>\$ 508,038</u>	<u>\$ (71,983)</u>	<u>\$ 3,417,133</u>

**JONES COUNTY, TEXAS  
MISCELLANEOUS STATISTICS  
December 31, 2021**

<b>Date of Organization</b>				<b>1881</b>
<b>Date Current Courthouse Built</b>				<b>1910</b>
<b>Form of Government</b>				<b>Commissioners' Court</b>
<b>Area in Square Miles</b>				<b>937</b>
<b>Number of County Employees for Current Year 4th Quarter</b>				<b>96</b>
<b>School Districts With Property Located in Jones County:</b>				<b>11</b>
Abilene ISD			Merkel ISD	
Anson ISD			Paint Creek ISD	
Clyde CISD			Roby CISD	
Hamlin ISD			Stamford ISD	
Hawley ISD			Trent ISD	
Lueders-Avoca ISD				
<b>County Population:</b>				
1900	7,053	<- Census / Estimate->	2005	19,544
1910	24,299	<- Census / Estimate->	2006	19,497
1920	22,323	<- Census / Estimate->	2007	19,257
1930	24,233	<- Census / Estimate->	2008	19,197
1940	23,378	<- Census / Estimate->	2009	18,961
1950	22,147	<- Census / Census->	2010	20,202
1990	16,490	<- Census / Estimate->	2013	20,037
2000	20,785	<- Census / Estimate->	2015	19,983
2003	19,911	<- Estimate / Estimate->	2016	19,994
2004	19,726	<- Estimate / Census->	2020	19,874
<b>County Property Tax Rates:</b>				
2000				\$0.63490
2006				\$0.66650
2007				\$0.61570
2008				\$0.58000
2009				\$0.62000
2010				\$0.61590
2012				\$0.66004
2014				\$0.64301
2015				\$0.66164
2016				\$0.67996
2019				\$0.67481
2021				\$0.61895
<b>County Road Miles (TXDOT)-Centerline Miles</b>				
Earth and All-weather				<b>864</b>
Paved				<b>10</b>
<b>Total</b>				<b>874</b>