JONES COUNTY

12th and Commercial

Anson, Texas

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

JONES COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

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INTRODUCTORY SECTION

JONES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED COUNTY OFFICIALS

December 31, 2025

Commissioners Court	
Dale Spurgin	County Judge
Roy Spalding	Precinct 1 Commissioner
Lonnie Vivian	Precinct 2 Commissioner
Danny Collett	Precinct 3 Commissioner
Joel Spraberry	Precinct 4 Commissioner
Judicial	
Brooks Hagler	259th District Judge
Law Enforcement	
Danny Jimenez	County Sheriff
Isaac Castro	District Attorney
Chad Cowan	County Attorney
Nic Puente	Constable
Cheryl Guernsey	Justice of the Peace
Financial Administration	
Allison Pinkston	County Auditor
Renesha Gilmore	Assistant County Auditor
Kristian Smith	County Treasurer
Gloria Little	Tax Assessor-Collector
Recording Officials	
Lacey Hansen	District Clerk
LeeAnn Jennings	County Clerk

FINANCIAL SECTION

James E. Rodgers and Company, P.C.

Certified Public Accountants
20 Southwest Third Street • PO Box 669 • Hamlin, Texas 79520 • Tel: 325-576-2356 • Fax: 325-576-3525
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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 22, 2026

Unmodified Report on Financial Statements Issued in Accordance with *Government Auditing Standards* 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 Texas
Anson, Texas 79501

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Jones County, Texas**, as of and for the year ended **December 31, 2025**, and the related notes to the financial statements, which collectively comprise the **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, each major fund, and the aggregate remaining fund information of **Jones County, Texas**, as of **December 31, 2025**, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **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, budgetary comparison information, and schedules for pension liabilities and contributions 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 accompanying combining 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 non-major 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 Schedule of Delinquent Taxes Receivable and Miscellaneous Statistics 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **June 22, 2026**, on our consideration of **Jones County, Texas's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Jones County, Texas's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Jones County, Texas's** internal control over financial reporting and compliance.

Respectfully submitted,

James E. Rodgers and Company

James E. Rodgers and Company, P.C.

JONES COUNTY, TEXAS

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

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, 2025. 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 $3,266,383 as a result of this year's operations.
- As of December 31, 2025, the county's net position was $42,640,457.
- During the current year, the County had expenses that were $50,565,703, this being $3,266,383 less than the $53,832,086 generated in charges for services, operating grants, and other general revenues for all services.
- As of December 31, 2025, the County was obligated in the amount of $16,320,000 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 $6,025,333, increasing by $313,536.
- The resources available for appropriation were $45,756 more 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 enterprise.

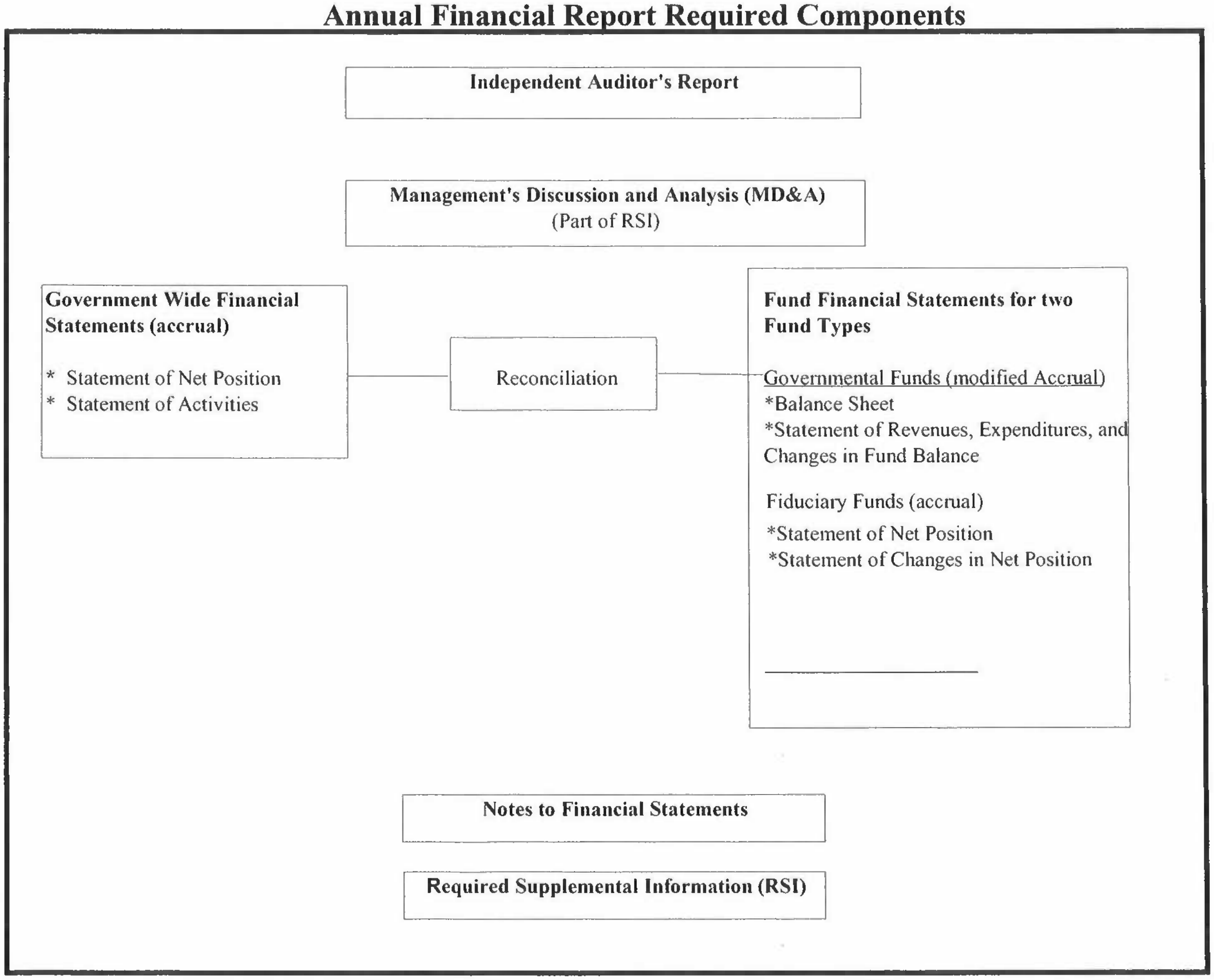
Fund financial statements (Series C and E Exhibits in the Basic Financial Statements section) report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how services 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.

Annual Financial Report Required Components



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 statements 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 on 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 fiduciary. The fiduciary type funds, such as agency and private purpose trust 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.

- Fiduciary funds–The County presently utilizes a private purpose trust health care 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 $15,479,900 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.

Table I
JONES COUNTY, TEXAS
Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2025	2024	2025	2024	2025
Current and other assets	$25,053,813	$24,854,853	$0	$0	$25,053,813	$24,854,853
Capital assets	35,809,852	35,481,715	0	0	35,809,852	35,481,715
Net Pension Asset	0	0	0	0	0	0
Deferred outflows - Pension Plan	826,136	884,628	0	0	826,136	884,628
Total assets and deferred outflows	**$61,689,801**	**$61,221,196**	**$0**	**$0**	**$61,689,801**	**$61,221,196**
Long-term liabilities	$20,425,114	$16,402,603	$0	$0	$20,425,114	$16,402,603
Other liabilities	612,502	655,721	0	0	612,502	655,721
Net Pension Liability	803,216	291,948	0	0	803,216	291,948
Deferred inflows - Pension Plan	164,895	230,467	0	0	164,895	230,467
Total liabilities and deferred inflows	**$22,005,727**	**$17,580,739**	**$0**	**$0**	**$22,005,727**	**$17,580,739**
Net Position:						
Net Investment in capital assets	$15,074,738	$18,079,111	$0	$0	$15,074,738	$18,079,111
Restricted	10,679,464	9,081,446	0	0	10,679,464	9,081,446
Unrestricted	13,619,872	15,479,900	0	0	13,619,872	15,479,900
Total Net Position	**$39,374,074**	**$42,640,457**	**$0**	**$0**	**$39,374,074**	**$42,640,457**

Table II
JONES COUNTY, TEXAS
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2025	2024	2025	2024	2025
Program Revenues:						
Charges for Services	$939,854	$1,734,699	$0	$0	$939,854	$1,734,699
Operating & capital grants and contributions	40,893,557	40,461,452	0	0	40,893,557	40,461,452
General Revenues:		0				
Maintenance and operations taxes	6,170,394	6,323,268	0	0	6,170,394	6,323,268
Debt service taxes	632,413	464,789	0	0	632,413	464,789
Investment Earnings	619,067	604,584	0	0	619,067	604,584
Miscellaneous (Reverse Dutch Auc.,Fines, etc.)	3,835,907	4,243,294	0	0	3,835,907	4,243,294
Total Revenues	**$53,091,192**	**$53,832,086**	**$0**	**$0**	**$53,091,192**	**$53,832,086**
Expenses						
General Government - Administration	$761,551	$982,900	$0	$0	$761,551	$982,900
General Government - Financial	245,373	263,131	0	0	245,373	263,131
General Government - Facilities Management	661,887	807,768	0	0	661,887	807,768
Public Safety and Corrections	34,248,088	42,856,124	0	0	34,248,088	42,856,124
Judicial and Legal	1,765,096	1,779,598	0	0	1,765,096	1,779,598
Health and Human Services	326,595	364,848	0	0	326,595	364,848
Infrastructure and Environmental Services	3,072,379	2,616,040	0	0	3,072,379	2,616,040
Community and Economic Development	0	0	0	0	0	0
Interest and Fees on Long-Term Debt	1,037,366	895,294	0	0	1,037,366	895,294
Total Expenses	**$42,118,335**	**$50,565,703**	**$0**	**$0**	**$42,118,335**	**$50,565,703**
Increase in net position before transfers and special items	**$10,972,857**	**$3,266,383**	**$0**	**$0**	**$10,972,857**	**$3,266,383**
Transfers	0	0	0	0	0	0
Extraordinary And Special Items	0	0	0	0	0	0
Prior Period Adjustment-None	0	0	0	0	0	0
Net Position at January 1	28,401,217	39,374,074	0	0	28,401,217	39,374,074
Total Net Position	**$39,374,074**	**$42,640,457**	**$0**	**$0**	**$39,374,074**	**$42,640,457**

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 increased as necessary.

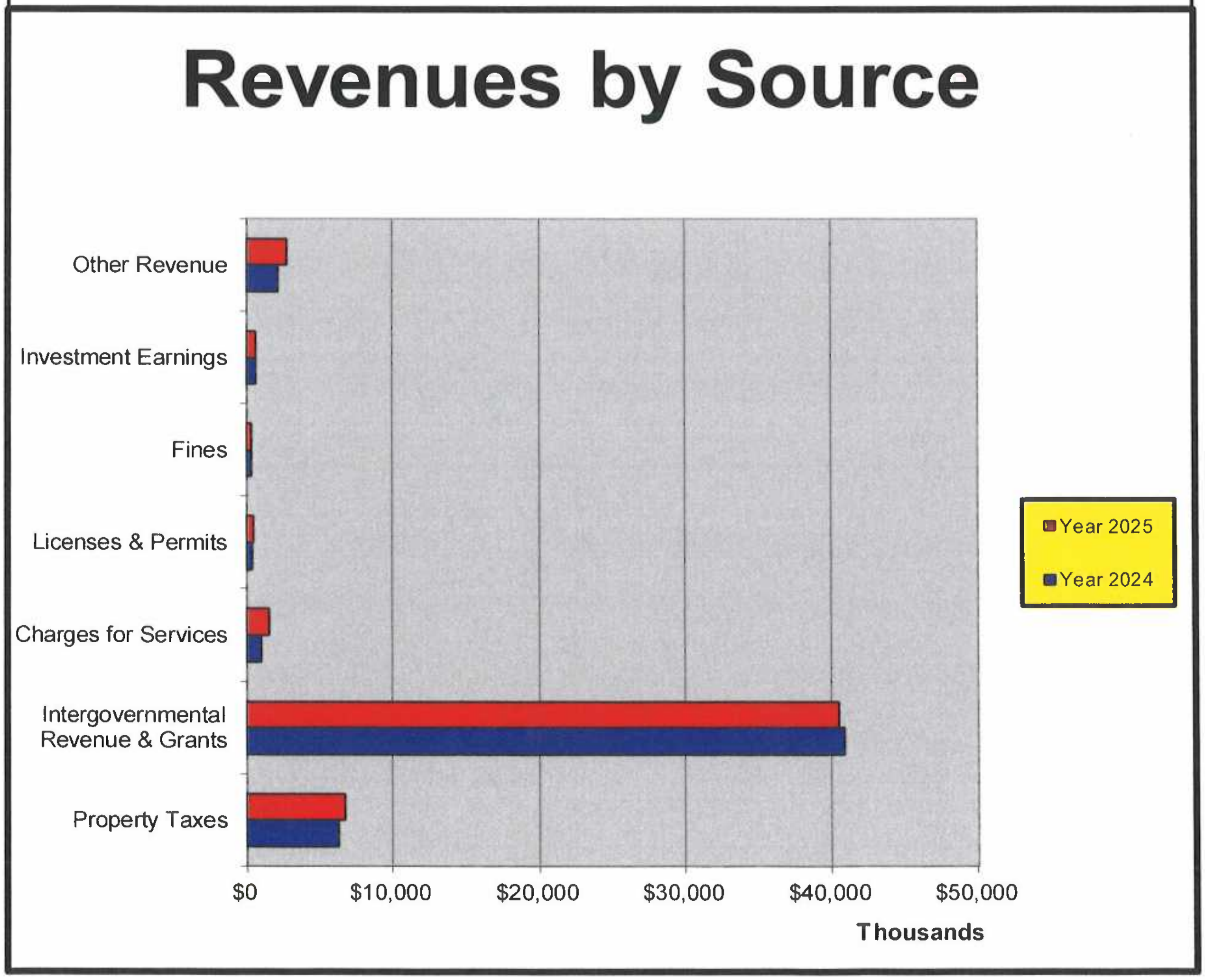
THE COUNTY'S FUNDS

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.

JONES COUNTY, TEXAS

REVENUES BY SOURCE

	Year 2024	Year 2025
Property Taxes	$6,225,797	$6,724,589
Intergovernmental Revenue & Grants	40,893,556	40,461,483
Charges for Services	939,853	1,484,669
Licenses & Permits	371,459	422,227
Fines	241,086	249,997
Investment Earnings	619,067	604,584
Other Revenue	2,081,843	2,739,339
TOTALS	$51,372,661	$52,686,888

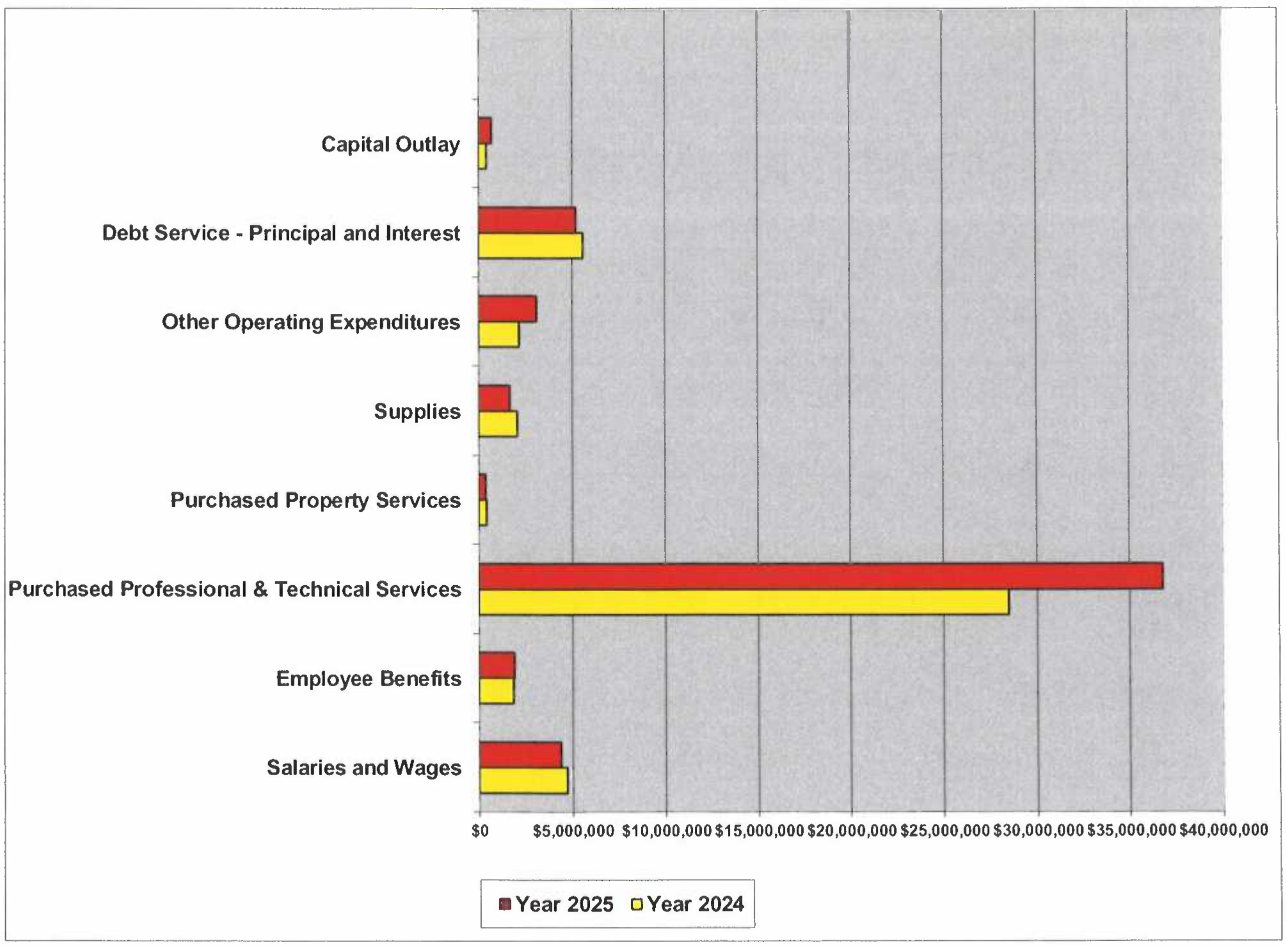


The County's operating expenditures largely consist of personal services (both salaries and benefits) cost for personnel and purchased and contracted services. The following chart illustrates the significance of the County's expenditures by object.

JONES COUNTY, TEXAS

EXPENDITURES BY OBJECT

	Year 2024	Year 2025
Salaries and Wages	$4,710,835	$4,366,996
Employee Benefits	1,865,096	1,918,218
Purchased Professional & Technical Services	28,480,632	36,778,616
Purchased Property Services	392,108	361,821
Supplies	2,052,888	1,668,395
Other Operating Expenditures	2,154,125	3,125,761
Debt Service - Principal and Interest	5,583,918	5,199,544
Capital Outlay	429,137	668,639
Total	$45,668,739	$54,087,990



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 $63,019,611 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:

Two 2025 Chevy Tahoe's	$	145,868
2024 and 2025 Chevy Pickups		102,603
2012 and 2015 Ford F250 Pickups		23,725
2023 JD 333 Compact Track Loader		121,390
2018 Cat Vibratory Compactor		101,890
2002 Freightliner		47,576
2012 Peterbuilt Truck		45,000
400 USG Water Tank		36,500
4155 Rotary Mower		12,650
Rem-500 Fuel Tank		11,845
Washer and Dryer		19,592
TOTAL ADDITIONS	**$**	**668,639**
Deletions		20,380
NET ADDITIONS	**$**	**648,259**

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, 2025:

Date Issued	Debt Payable To	Asset Purchased		Debt Balance 12/31/2025		2025 Payments
6/10/2021	Texas Midwest PFC Taxable Series 2021 Revenue Bonds	New Jail Facility	$	11,665,000	$	4,015,000
2/22/2012	Certificate of Obligation Bonds	New Jail Facility		4,080,000		275,000
2/22/2012	PFC Revenue Bonds Series 2012	New Jail Facility		575,000		35,000
Unamortized Discount/Premium on Bonds		New Jail Facility		82,604		N/A
Accrued Interest On Long-Term Debt as of 12/31/2025				96,867		N/A
TOTALS			**$**	**16,499,471**	**$**	**4,325,000**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's officials considered many factors when setting the year 2026 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 2026. The County's General Fund budgeted expenditures for 2026 totaled $7,372,961. This represents an increase from the final amended year 2025 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 2026 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

EXHIBIT A-1

JONES COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2025

Data Control Codes		Primary Government: Governmental Activities
	ASSETS	
1010	Cash and Cash Equivalents	$ 6,375,723
1030	Investments - Current	12,133,381
1050	Taxes Receivable, Net	4,660,300
1150	Accounts Receivable, Net	3,327
1260	Due from Other Governments	1,516,777
1390	Due from Others	165,345
	Capital Assets:	
1710	Land Purchase and Improvements	58,564
1720	Infrastructure, Net	381,615
1730	Buildings, Net	29,857,976
1750	Furniture and Equipment, Net	4,183,560
1000	Total Assets	59,336,568
	DEFERRED OUTFLOWS OF RESOURCES	
1997	Deferred Outflow Related to Pension Plan	884,628
1500	Total Deferred Outflows of Resources	884,628
	LIABILITIES	
2010	Accounts Payable	202,239
2140	Accrued Interest Payable	96,867
2230	Unearned Revenues	356,614
	Noncurrent Liabilities:	
	Due Within One Year:	
2502	Bonds, Notes & Other Payables-Due Within One Year	330,000
	Due in More Than One Year:	
2502	Bonds Payable - Noncurrent	12,200,000
2550	Other Long Term Debt Payable - Noncurrent	3,790,000
2560	Unamortized Premiums (Discounts) on Bonds	82,604
2580	Net Pension Liability	291,948
2000	Total Liabilities	17,350,272
	DEFERRED INFLOWS OF RESOURCES	
2602	Deferred Inflow Related to Pension Plan	230,467
2500	Total Deferred Inflows of Resources	230,467
	NET POSITION	
3200	Net Investment in Capital Assets & Lease Assets	18,079,111
	Restricted:	
3810	Restricted for Federal or State Grants	362,015
3820	Restricted for State Programs	7,509,412
3860	Restricted for Debt Service	1,210,019
3900	Unrestricted	15,479,900
3000	Total Net Position	$ 42,640,457

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, 2025

EXHIBIT B-1

Data Control Codes		Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Gov. Governmental Activities
	Primary Government:				
	GOVERNMENTAL ACTIVITIES:				
100	General Government	$ 826,752	$ 733,573	$ -	$ (93,179)
120	Judicial	1,736,798	369,898	404,615	(962,285)
130	Executive	156,148	-	-	(156,148)
140	Elections	42,800	-	-	(42,800)
150	Financial Administration	263,131	-	-	(263,131)
190	Other General Government Functions	807,768	341,482	-	(466,286)
200	Public Safety	4,066,304	96,735	404,615	(3,564,954)
230	Corrections	38,475,061	-	38,842,993	367,932
290	Other Public Safety	314,759	-	-	(314,759)
310	Highways and Streets	2,616,040	193,011	809,229	(1,613,800)
400	Health and Welfare	364,848	-	-	(364,848)
720	Interest on Debt	804,209	-	-	(804,209)
790	Other Debt Service	91,085	-	-	(91,085)
	TOTAL PRIMARY GOVERNMENT	$ 50,565,703	$ 1,734,699	$ 40,461,452	(8,369,552)

General Revenues:	
Taxes:	
Property Taxes, Levied for General Purposes	6,323,268
Property Taxes, Levied for Debt Service	464,789
General Sales and Use Taxes	6,433
Other Taxes	409,278
Miscellaneous Revenue	2,871,013
Investment Earnings	604,584
Gain on Property Disposed	3,400
Discount on Bonds Retired	953,170
Total General Revenues, Special Items, and Transfers	11,635,935
Change in Net Position	3,266,383
Net Position - Beginning	39,374,074
Net Position - Ending	$ 42,640,457

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, 2025

Data Control Codes		General Fund	Tx Midwest PFC Fund	Other Funds	Total Governmental Funds
	ASSETS				
1010	Cash and Cash Equivalents	$ -	$ -	$ 6,375,723	$ 6,375,723
1030	Investments - Current	8,366,637	3,256,542	510,202	12,133,381
1040	Interest Receivable - investments	-	-	3,327	3,327
1050	Taxes Receivable	3,735,868	-	1,180,619	4,916,487
1051	Allowance for Uncollectible Taxes (credit)	(191,062)	-	(65,125)	(256,187)
1260	Due from Other Governments	329,320	-	1,187,457	1,516,777
1300	Due from Other Funds	-	-	3,026,896	3,026,896
1390	Due from Others	5,110	-	160,235	165,345
1490	Advances to other Funds	425,000	-	-	425,000
1000	Total Assets	$ 12,670,873	$ 3,256,542	$ 12,379,334	$ 28,306,749
	LIABILITIES				
2010	Accounts Payable	$ 78,702	$ -	$ 123,538	$ 202,240
2080	Due to Other Funds	3,022,032	-	4,864	3,026,896
2230	Unearned Revenues	-	-	356,614	356,614
2300	Advance from Other Funds	-	-	425,000	425,000
2000	Total Liabilities	3,100,734	-	910,016	4,010,750
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	3,544,806	-	1,115,494	4,660,300
2600	Total Deferred Inflows of Resources	3,544,806	-	1,115,494	4,660,300
	FUND BALANCES				
3450	Federal or State Funds Grant Restriction	-	-	362,015	362,015
3480	Retirement of Long-Term Debt	-	-	1,306,886	1,306,886
3490	Other Restricted Fund Balance	-	3,256,542	4,252,870	7,509,412
3530	Capital Expenditures for Equipment	-	-	888,627	888,627
3545	Other Committed Fund Balance	1,468,876	-	2,896,240	4,365,116
3590	Other Assigned Fund Balance	-	-	647,186	647,186
3600	Unassigned Fund Balance	4,556,457	-	-	4,556,457
3000	Total Fund Balances	6,025,333	3,256,542	10,353,824	19,635,699
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 12,670,873	$ 3,256,542	$ 12,379,334	$ 28,306,749

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

JONES COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2025

Total Fund Balances - Governmental Funds	$	19,635,699
The County does not 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.		-0-
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.		14,987,066
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.		4,993,639
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 asset (liability), a deferred resource inflow and a deferred resource outflow. The net effect of these was to decrease the ending net position.		339,294
The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(1,996,776)
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.		4,681,535
Net Position of Governmental Activities	$	42,640,457

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, 2025

Data Control Codes		General Fund	Tx Midwest PFC Fund	Other Funds	Total Governmental Funds
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ 5,049,048	$ -	$ 1,675,541	$ 6,724,589
5120	General Sales and Use Taxes	6,433	-	-	6,433
5180	Other Taxes	344,370	-	64,908	409,278
5190	Penalty and Interest on Taxes	156,105	-	15,446	171,551
5200	Licenses and Permits	55,315	-	366,912	422,227
5300	Intergovernmental Revenue and Grants	123,005	38,415,552	1,922,926	40,461,483
5400	Charges for Services	636,581	-	848,088	1,484,669
5510	Fines	22,233	-	227,764	249,997
5610	Investment Earnings	188,103	188,962	227,519	604,584
5621	Lease Revenue	1,400	-	-	1,400
5700	Other Revenue	330,469	-	1,820,208	2,150,677
5020	Total Revenues	6,913,062	38,604,514	7,169,312	52,686,888
	EXPENDITURES:				
	Current:				
0100	General Government	694,117	-	152,227	846,344
0120	Judicial	1,221,399	-	614,925	1,836,324
0130	Executive	170,208	-	-	170,208
0140	Elections	43,912	-	-	43,912
0150	Financial Administration	282,227	-	-	282,227
0190	Other General Government Functions	524,448	-	225,755	750,203
0200	Public Safety	2,731,162	-	333,504	3,064,666
0230	Corrections	10,766	37,398,265	930,966	38,339,997
0290	Other Public Safety	340,224	-	-	340,224
	Public Works:				
0310	Highways and Streets	-	-	2,793,419	2,793,419
0400	Health and Welfare	378,937	-	-	378,937
	Debt Service:				
0710	Principal on Debt	-	-	4,325,000	4,325,000
0720	Interest on Debt	-	-	825,444	825,444
0790	Other Debt Service	-	48,000	43,085	91,085
6030	Total Expenditures	6,397,400	37,446,265	10,244,325	54,087,990
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	515,662	1,158,249	(3,075,013)	(1,401,102)
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	255,163	-	4,291,075	4,546,238
7916	Premium or Discount on Issuance of Bonds	-	-	949,770	949,770
8911	Transfers Out	(457,289)	(3,647,199)	(441,750)	(4,546,238)
7080	Total Other Financing Sources (Uses)	(202,126)	(3,647,199)	4,799,095	949,770
1200	Net Change in Fund Balances	313,536	(2,488,950)	1,724,082	(451,332)
0100	Fund Balance - January 1 (Beginning)	5,711,797	5,745,492	8,629,742	20,087,031
3000	Fund Balance - December 31 (Ending)	$ 6,025,333	$ 3,256,542	$ 10,353,824	$ 19,635,699

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

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, 2025

Total Net Change in Fund Balances - Governmental Funds	$	(451,332)
The county does not 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.		-0-
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.		4,993,639
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 decrease to expenses. The net effect on the change in net position on Exhibit B-1 is an increase.		504,189
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.		(1,996,776)
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.		216,663
Change in Net Position of Governmental Activities	$	3,266,383

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, 2025

Data Control Codes	Employee Benefit Health Trust	Custodial State Fees Liability	Custodial Departmental Cash Accounts
ASSETS			
Cash and Cash Equivalents	$ 40,705	$ 49,414	$ 706,534
Investments - Current	-	-	164,988
TOTAL ASSETS	$ 40,705	$ 49,414	$ 871,522
LIABILITIES			
Due to County	$ -	$ -	$ 84,665
Due to State		$ 49,414	$ 129,825
Due to Other	-	-	657,032
TOTAL LIABILITIES	$ -	$ 49,414	$ 871,522
NET POSITION			
Restricted for Excess Health Claims	$ 40,705	$ -	$ -
Restricted for County			
Restricted for Other Governments	-	-	-
TOTAL NET POSITION	$ 40,705	$ -	$ -

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

EXHIBIT E-2

JONES COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Data Control Codes	Employee Benefit Health Trust	Custodial State Fees Liability	Custodial Departmental Cash Accounts
ADDITIONS			
County General Fund	$ 33,146	$ 46,870	$ 706,534
County Department Funds	-	-	164,988
TOTAL ADDITIONS	$ 33,146	$ 46,870	$ 871,522
DEDUCTIONS			
Benfits Paid to County Employees	$ 61,431	$ -	$ -
Amounts Paid to State		$ 46,870	$ 211,554
Amounts Paid to County	-	-	60,981
Amounts Paid to Other	-	-	598,987
TOTAL DEDUCTIONS	$ 61,431	$ 46,870	$ 871,522
NET INCREASE IN NET POSITION	$ (28,285)	$ -	$ -
NET POSITION BEGINNING	$ 68,990	$ -	$ -
TOTAL NET POSITION ENDING	$ 40,705	$ -	$ -

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, 2025

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 Board 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, 2024, 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 through 2024, the County started 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 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 259th 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 latter 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 interfund 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 at present does not maintain a Proprietary 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 expenditure has 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.

2. **Special Revenue Funds** – the Texas Midwest PFC Fund is a major fund for the current year. Special Revenue Funds that were major funds for the previous year were Road & Bridge – Pct 1, Texas Midwest PFC Fund, and Texas Midwest Bond Fund.

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 maintained 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 not 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. 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, 2025, 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 was 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 have deferred inflows of resources to report in its government-wide 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 the purpose of the statement of cash flows for proprietary funds, the County considers highly liquid investments to be cash equivalents if they have a 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 long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. 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 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. Per GASB 103 the County has no material liability for unused vacation and sick leave as of December 31, 2025

5. Capital assets include land, buildings, furniture and equipment, and infrastructure assets. These assets are reported in the applicable governmental 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 of 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
Right-to-Use Lease Assets	Lease Term

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 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 positions are 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:

Governmental Funds Only				
Capital Assets at the Beginning of the Year	**Historical Cost**	**Accumulated Depreciation**	**Net Value at the Beginning of the Year**	**Change in Net Position**
Land	$ 58,564	$ -	$ 58,564	
Buildings and Improvements	45,626,259	14,559,603	31,066,656	
Vehicles, Furniture and Equipment	13,832,880	9,560,837	4,272,043	
Infrastructure	2,876,570	2,441,060	435,510	
Change in Net Position				$ 35,832,773
Long-term Liabilities at the Beginning of the Year			**Payable at the Beginning of the Year**	
Notes or Right-to-Use Leases Payable			$ -	
Certificates of Obligation			4,355,000	
PFC Revenue Bonds Payable			16,290,000	
Unamortized Premium/Discount			90,115	
Accrued Interest			110,592	
Change in Net Position				20,845,707
Net Adjustment to Net Position				**$ 14,987,066**

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:

Governmental Funds Only	Amount	Adjustments To Changes in Net Position	Adjustments to Net Position
Current Year Capital Outlay			
Land	$ -		
Buildings & Improvements	-		
Vehicles, Furniture & Equipment	668,639		
Infrastructure Assets	-		
Total Capital Outlay	668,639	668,639	668,639
Debt Principal Payments			
Certificates of Obligation Principal	275,000		
Right-to-Use Lease Principal	-		
Revenue Bond Principal	4,050,000		
Total Principal Payments	4,325,000	4,325,000	4,325,000
Total Adjustment to Net Position		$ 4,993,639	$ 4,993,639

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 of this element are as follows:

		Amount	Adjustments to Net Position	Adjustments to Change in Net Position
Adjustments to Revenue and Unearned Revenue				
Beginning of Year Unearned Tax Revenue	$	4,464,872	$ 4,464,872	
Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting	$	192,028	$ 192,028	$ 192,028
Other Revenue Adjustments	$	-	-	-
Prior Period Adjustment	$	-	-	-
Reclassify Proceeds of Bonds, Loans & Capital Leases				
Certificate of Obligation & Revenue Bond Proceeds	$	-	-	-
Discount (Premium) on Issuance of Bonds	$	-	-	-
Matured Unpaid Revenue Bonds Prior Year	$	-	-	-
Change in Matured Unpaid Revenue Bonds	$	-	-	-
Right-to-Use Lease Proceeds for Purchase of Equipment	$	-	-	-
Reclassify Liabilities Incurred but not Liquidated This Year				
None	$	-	-	-
Reclassify Certain Expenditures to Full Accrual From Modified Accrual				
Adjust Interest Expense on Long Term Financing	$	13,725	13,725	13,725
Other Adjustments	$	3,400	3,400	3,400
Amortization of Premium/Discount on Bonds Issued	$	7,510	7,510	7,510
Record Basis on Disposition of Capital Assets	$	-	-	-
Totals			$ 4,681,535	$ 216,663

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 F-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 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:

	December 31, 2025 Fund Balance	
Appropriated Budget Funds	$	9,046,938
Non-appropriated Budget Funds		3,256,542
	$	12,303,480

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures **did not exceed the budget appropriations in any function in a material amount 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:

	CASH AND CASH EQUIVALENTS - BY ACCOUNT TYPE	12/31/2025	
1	Cash Deposits in Bank	$	6,210,734
2	Certificates of Deposit Maturity to 3 months		-
3	Restricted and Custodial Cash Deposits in Bank		961,642
	TOTAL CASH AND CASH EQUIVALENTS	**$**	**7,172,376**
	CASH AND CASH EQUIVALENTS - BY FUND TYPE		
1	Cash and Cash Equivalents - General Fund	$	-
2	Cash and Cash Equivalents - Major Governmental		-
3	Cash and Cash Equivalents - Non-Major Governmental		6,375,723
4	Cash and Cash Equivalents - Enterprise		
5	Cash and Cash Equivalents - Pension Trust Fund-GAP		40,705
6	Cash and Cash Equivalents - Custodial		706,534
7	Cash and Cash Equivalents - Custodial - Liability Fund		49,414
8	Cash and Cash Equivalents - Other		
	TOTAL CASH AND CASH EQUIVALENTS	**$**	**7,172,376**

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:

CUSTODIAL CREDIT RISK		HIGHEST CASH BALANCE		12/31/2025
Name of Depository Banks: 1ST UNITED BANK, Haskell, TX & First National Bank Anson, Anson, TX				
Total amount of FDIC Insurance (FDIC)	$	884,406	$	1,202,600
Amount of Bonds, Securities Pledged, & Letters of Credit		18,150,000		17,830,797
Total FDIC, Bond, Securities Pledged, & Letters of Credit	$	19,034,406	$	19,033,397
Cash Deposits and Cash Investments in Bank	$	17,211,502	$	15,904,674
Excess or (Shortage) FDIC, Bond, Pledged Securities, & Letters of Credit	**$**	**1,822,904**	**$**	**3,128,723**
The County's cash deposits were entirely covered by FDIC Insurance, Bond, Securities pledged, & Letters of Credit by the Depository Banks		**YES**		**YES**

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 is 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 $8,264,265 in investments subject to fair value measurement. The County also has $6,121,063 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, 2025 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:							
	3,766,744	-	-	-	30.63%	7	AAAm*
Inve: US Bank Money Market Account-Managed							
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 Mutural Funds	-	-	-	-	0.00%	-	Not rated
Certificates of Deposit	8,366,637	-	8,366,637	-	68.03%	180	BBB+ to AA-
Commercial Paper	-	-	-	-	0.00%	-	BBB+ to AA-
Restricted Investments-	-	-	-	-	0.00%	-	BBB+ to AA-
Custodial Accounts-Certificates of Deposit	164,988	-	164,988	-	1.34%	365	BBB+ to AA-
	-	-	-	-			
Total Investments	$ 12,298,369	$ -	$ 8,531,625	$ -	100.00%		

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 it was 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. 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, 2025, consisted of the following amounts:

Due to General Fund From:		
Other Major Governmental Funds	$	-
Non-major Governmental Funds		-
Non-major Proprietary Fund		-
All Others		-
Total Due to General Fund From Other Funds	$	-
Due to Other Major Governmental Funds From:		
General Fund	$	-
Non-major Governmental Funds		-
Non-major Proprietary Fund		-
All Others		-
Total Due to Other Major Governmental Funds	$	-
Due to Non-major Governmental Funds From:		
General Fund	$	3,022,032
Other Major Governmental Funds		-
Non-major Proprietary Fund		4,864
All Others		-
Total Due to Non-major Governmental Funds	$	3,026,896
Due to Non-major Proprietary Fund From:		
General Fund	$	-
Other Major Governmental Funds		-
Non-major Governmental Funds		-
All Others		-
Total due to Non-major Proprietary Fund	$	-
Due to All Other Funds From:		
General Fund	$	-
Other Major Governmental Funds		-
Non-major Governmental Funds		-
Non-major Proprietary Fund		-
Total Due to All Other Funds	$	-

Inter-fund transfers for the year ended December 31, 2025, were as follows:

Transfers to General Fund From:		
Other Major Governmental Funds	$	-
Non-major Governmental Funds		255,163
Non-major Proprietary Fund		-
All Others		-
Total Transferred to General Fund	$	255,163
Transfers to Other Major Governmental Funds From:		
General Fund	$	457,289
Non-major Governmental Funds		-
Other Major Governmental Funds		-
All Others		-
Total Transferred to Other Major Governmental Fund	$	457,289
Transfers to Non-major Governmental Funds From:		
General Fund	$	-
Other Non-Major Governmental Funds		3,833,786
Non-major Proprietary Fund		-
All Others		-
Total Transferred to Non-major Governmental Funds	$	3,833,786
Transferred to Non-major Proprietary Fund From:		
General Fund	$	-
Other Major Governmental Funds		-
Non-major Governmental Funds		-
All Others		-
Total Transferred to Internal Service Funds	$	-
Transferred to All Other Funds From:		
General Fund	$	-
Other Major Governmental Funds		-
Non-major Governmental Funds		-
Non-major Proprietary Fund		-
Total Transferred to All Other Funds	$	-

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, 2025, 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, 2025, were as follows:

	Property Taxes	Due From Other Governments	Due From Other Funds and Advances	Other	Total Receivables
Governmental Activities:					
General Fund	$ 3,735,868	$ 329,320	$ 425,000	$ 5,110	$ 4,495,298
Other Major Governmental Funds	-	-	-	-	-
Non-major Governmental Funds	1,180,619	1,187,457	3,026,896	160,235	5,555,207
Other Governmental Funds	-	-	-	-	-
Total Governmental Activities	$ 4,916,487	$ 1,516,777	$ 3,451,896	$ 165,345	$ 10,050,505
Amounts not scheduled for collection during the subsequent year	$ -	$ -	$ -	$ -	$ -
Business-type Activities:					
Non-major Proprietary Fund	$ -	$ -	$ -	$ -	$ -
Other Funds	-	-	-	-	-
Total Business-type Activities	$ -	$ -	$ -	$ -	$ -

Liabilities (Payables) as of December 31, 2025, were as follows:

	Accounts Payable	Loans, Leases and Bonds Payable-Current Year	Advances From Other Funds	Due To Other Funds	Due To Other Governments	Total Payables
Governmental Activities:						
General Fund	$ 78,702	$ -	$ -	$ 3,022,032	$ -	$ 3,100,734
Other Major Governmental Funds	-	-	-	-	-	-
Non-major Governmental Funds	123,538	-	425,000	4,864	-	553,402
Other Governmental Funds	-	-	-	-	-	-
Total Governmental Type Activities	$ 202,240	$ -	$ 425,000	$ 3,026,896	$ -	$ 3,654,136
Amounts not scheduled for payment during the subsequent year	$ -	$ -	$ -	$ -	$ -	$ -
Business-Type Activities:						
Non-major Proprietary Fund	$ -	$ -	$ -	$ -	$ -	$ -
Non-major Enterprise Funds	-	-	-	-	-	-
Total Business-Type Activities	$ -	$ -	$ -	$ -	$ -	$ -

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the County for the year ended December 31, 2025, was as follows:

Primary Government				
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	$ 58,564	$ -	$ -	$ 58,564
Capital Assets Being Depreciated:				
Buildings and Improvements	45,626,259	-	-	45,626,259
Vehicles, Furniture, and Equipment	13,809,959	668,639	20,380	14,458,218
Infrastructure Assets	2,876,570	-	-	2,876,570
Totals at Historic Cost	$ 62,371,352	$ 668,639	$ 20,380	$ 63,019,611
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 14,559,603	$ 1,208,680	$ -	$ 15,768,283
Vehicles, Furniture, and Equipment	9,560,837	734,201	20,380	10,274,658
Infrastructure Assets	2,441,060	53,895	-	2,494,955
Total Accumulated Depreciation	$ 26,561,500	$ 1,996,776	$ 20,380	$ 28,537,896
Governmental Activities Capital Assets, Net	$ 35,809,852	$ (1,328,137)	$ -	$ 34,481,715

Additions and Retirements did not include a prior period adjustment.

Depreciation expense was charged to governmental functions as follows:	
General Government	$ -
Judicial	7,431
Executive	-
Elections	-
Financial Administration	-
Other General Government Functions	83,054
Public Safety	1,381,919
Corrections	152,177
Other Public Safety	-
Highways and Streets	372,195
Health and Welfare	-
Total Depreciation Expense	$ 1,996,776

LONG-TERM LEASE ASSETS

Intangible Right-to-Use Assets

In a previous fiscal year, the County implemented the guidance in **GASBS No. 87,** *Leases*, and recognized the value of copiers, postage machines, etc. leased under long-term contracts. No leases were identified that met the GASB 87 criteria.

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.

H. BONDS, LONG-TERM NOTES PAYABLE, FINANCED PURCHASE OBLIGATIONS, 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 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, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Long-Term Debt Payable:					
Revenue Bonds	$ 16,290,000	$ -	$ 4,050,000	$ 12,240,000	$ 40,000
Certificates of Obligation	4,355,000	-	275,000	4,080,000	290,000
Financed Purchase Obligations	-	-	-	-	-
Long-Term Right to Use Leases	-	-	-	-	-
Long-Term SBITA Liabilities	-	-	-	-	-
Total Long-Term Debt Payable	$ 20,645,000	$ -	$ 4,325,000	$ 16,320,000	$ 330,000
Other Liabilities:					
Accretion Interest	$ -	$ -	$ -	-	$ -
Premium on Bond Issuance	90,115	-	7,511	82,604	-
Accrued Interest Payable	110,592	96,867	110,592	96,867	96,867
Total Other Liabilities	$ 200,707	$ 96,867	$ 118,103	$ 179,471	$ 96,867
Total Governmental Activities All Long-Term Debt Payable	$ 20,845,707	$ 96,867	$ 4,443,103	$ 16,499,471	$ 426,867

The County currently has debt outstanding that was 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, 2025, prison beds have been leased by the Federal Marshall Service or other counties and are also being funded through the Federal ICE system. 2021 Series Bonds outstanding with the Texas Midwest PFC were retired in the amount of $2,005,000 in May 2025 through a Reverse Dutch Auction with a payment of $1,463,650. In November of 2025, $2,010,000 in newly issued bonds were retired with a Reverse Dutch Auction payments of $1,601,580. Interest was paid in May and November of 2025 of $37,872 and $37,297 in connection with the Reverse Dutch Auction. In June and December of 2025 Interest was paid $273,500 and $233,300 for scheduled interest payments. 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, 2025, **$0** of bonds considered defeased are still outstanding.

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

Governmental Activities Long-Term Debt By Issue:							
Description	Interest Rate	Original Issue	Interest Current Year	Beginning Balance 1/1/2025	Additions	Reductions	Ending Balance 12/31/2025
Revenue Bonds:							
PFC REVENUE BONDS SERIES 2012	6.20 - 6.20%	$ 7,880,000	$ 38,125	$ 610,000	$ -	$ 35,000	$ 575,000
TX MIDWEST PFC REVENUE BONDS, TAXABLE SERIES 2021	3.00 - 3.00%	$ 32,745,000	581,969	15,680,000	-	4,015,000	11,665,000
N/A	0.00 - 0.00%	$ -	-	-	-	-	-
N/A	0.00 - 0.00%	$ -	-	-	-	-	-
N/A	0.00 - 0.00%	$ -	-	-	-	-	-
N/A	0.00 - 0.00%	$ -	-	-	-	-	-
N/A	0.00 - 0.00%	$ -	-	-	-	-	-
Total Revenue Bonds			$ 620,094	$ 16,290,000	$ -	$ 4,050,000	$ 12,240,000
Certificates of Obligation:							
COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2012	3.75 - 5.50%	$ 6,900,000	$ 205,350	$ 4,355,000	$ -	$ 275,000	$ 4,080,000
N/A	0.00%	$ -	-	-	-	-	-
Total Certificates of Obligation			$ 205,350	$ 4,355,000	$ -	$ 275,000	$ 4,080,000
Financed Purchase Obligations:							
N/A	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
N/A	0.00%	$ -	-	-	-	-	-
Total Financed Purchase Obligations			$ -	$ -	$ -	$ -	$ -
Long-Term Right to Use Leases:							
N/A	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
N/A	0.00%	$ -	-	-	-	-	-
N/A	0.00%	$ -	-	-	-	-	-
N/A	0.00%	$ -	-	-	-	-	-
Total Long-Term Right to Use Leases			$ -	$ -	$ -	$ -	$ -
Long-Term SBITA Liabilities							
N/A	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
N/A	0.00%	$ -	-	-	-	-	-
Total Long-Term SBITA Liabilities			$ -	$ -	$ -	$ -	$ -
Total Governmental Activities Long-Term Debt Payable			$ 825,444	$ 20,645,000	$ -	$ 4,325,000	$ 16,320,000

The following table summarizes the annual debt service requirements of the District's Governmental Activities long-term debt December 31, 2025:

	General Obligation Bonds		Maintenance Tax Notes		Long-Term Leases		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 40,000	$ 385,888	$ 290,000	$ 191,600	$ -	$ -	$ 330,000	$ 577,488
2027	40,000	383,388	305,000	177,100	-	-	345,000	560,488
2028	40,000	380,888	320,000	161,850	-	-	360,000	542,738
2029	45,000	378,388	335,000	145,850	-	-	380,000	524,238
2030	11,715,000	346,811	350,000	129,100	-	-	12,065,000	475,911
2031-2035	360,000	78,437	2,020,000	384,075	-	-	2,380,000	462,512
2036-2040	-	-	460,000	20,700	-	-	460,000	20,700
2041-2045	-	-	-	-	-	-	-	-
2046-2050	-	-	-	-	-	-	-	-
2051-2055	-	-	-	-	-	-	-	-
Totals	$ 12,240,000	$ 1,953,800	$ 4,080,000	$ 1,210,275	$ -	$ -	$ 16,320,000	$ 3,164,075

LONG-TERM LEASE OBLIGATIONS

Intangible Right-to-Use Lease Liabilities

In a previous fiscal year, the County implemented the guidance of **GASB Statement No. 87**, *Leases*, for accounting and reporting leases that had previously been reported as operating leases. The County did not maintain any leases that met the criteria for the currently adopted GASB 87 for leases.

LONG-TERM SBITA (SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS)

Intangible Right-to-Use SBITA Liabilities

In a previous fiscal year, the County implemented the guidance of **GASB Statement No. 96**, *SBITA'S*, for accounting and reporting IT subscriptions that had previously been reported as operating expenditures. The County did not maintain any SBITA's that met the criteria for the currently adopted GASB 96 for SBITA's.

I. COMMITMENTS UNDER SHORT-TERM LEASES

Commitments under short-term lease agreements for equipment are reported as rental expenditures in appropriate functional categories depending on the related usage of the equipment. Those leases provide for month-to-month or other short-term rental obligations of 12 months or less.

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 liability is maintained for accumulated vacation or sick leave benefits per GASB 101 since no material liability for unpaid vacation or sick leave existed as of December 31, 2025.

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 830 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 12.91% and 12.94% in the calendar years 2024 and 2025, respectively. The County's contributions to TCDRS for the year ended December 31, 2025, were $668,010 and were equal to the required contributions.

Discount Rate. The discount rate used to measure the total pension liability was 7.60%. 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 expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

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

Asset Class	Benchmark	Target Allocation[(1)]	Geometric Real Rate of Return[(2)]
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index[(3)]	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index[(4)]	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index[(5)]	25.00%	8.15%
Hedge Funds	HFR, Inc. Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U. S. Treasury	2.00%	1.10%

[(1)] *Target asset allocation adopted at the March 2025 TCDRS Board meeting.*

[(2)] *Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 capital market assumptions.*

[(3)] *Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.*

[(4)] *Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.*

[(5)] *Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.*

Changes in the Net Pension Liability. As of December 31, 2025, the County reported a net pension liability (asset) of $291,948. 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 12/31/2023	$ 22,537,773	$ 21,734,556	$ 803,217
Changes for the year:			
Service cost	629,213		629,213
Interest	1,716,092		1,716,092
Change in benefit terms	-		-
Diff between expected/actual experience	324,927		324,927
Changes of assumptions	-		-
Contributions - employer		640,839	(640,839)
Contributions - employee		347,473	(347,473)
Net investment income		2,211,072	(2,211,072)
Benefit payments, including refunds of			-
employee contributions	(1,195,559)	(1,195,559)	-
Administrative expenses		(12,912)	12,912
Other charges		(4,971)	4,971
Net changes	1,474,673	1,985,942	(511,269)
Balance at 12/31/2024	$ 24,012,446	$ 23,720,498	$ 291,948

(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, 2024, 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 in Discount Rate (6.6%)	Discount Rate (7.6%)	Increase in Discount Rate (8.6%)
County's net pension liability	$ 3,389,222	$ 291,948	$ (2,295,053)

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

For the year ended December 31, 2025, the County recognized pension expense in the amount of $164,023.

As of December 31, 2025, 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)	$ 216,618	$ -
Changes in actuarial assumptions	$ -	$ -
Differences between projected and actual investment earnings (net of current year amortization)	$ -	$ 230,467
Contributions subsequent to the measurement date	668,010	
Total	$ 884,628	$ 230,467

For the year ending December 31, 2025, $668,010 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,	
2026	$ (77,649)
2027	$ 428,517
2028	$ (251,189)
2029	$ (113,528)
2030	$ -
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 Funds	Non-Major Special Revenue Funds	Debt Service Funds	Total
Unavailable Net Property Tax Revenue	$ 3,544,806	$ -	$ 804,650	$ 310,844	$ 4,660,300
Total Unavailable Revenue	$ 3,544,806	$ -	$ 804,650	$ 310,844	$ 4,660,300

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

	General Fund	Major Governmental Fund	Non-Major Special Revenue Funds	Debt Service Funds	Total
Unearned State and Federal Revenue	$ -	$ -	$ 356,614	$ -	$ 356,614
	-	-	-	-	-
Total Unearned Revenue	$ -	$ -	$ 356,614	$ -	$ 356,614

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 Funds	Total
Property Taxes	$ 5,049,048	$ -	$ 1,146,102	$ 529,439	$ 6,724,589
Penalty & Interest on Taxes	156,105	-	-	15,446	171,551
Other Taxes	350,803	-	64,750	158	415,711
Licenses and Permits	55,315	-	366,912	-	422,227
Intergovernmental Revenue	123,005	38,415,552	1,922,926	-	40,461,483
Charges for Services	636,581	-	848,088	-	1,484,669
Fines	22,233	-	227,764	-	249,997
Investment Income	188,103	188,962	196,139	31,380	604,584
Other	331,869	-	1,820,208	-	2,152,077
TOTAL	$ 6,913,062	$ 38,604,514	$ 6,592,889	$ 576,423	$ 52,686,888

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 22, 2026.

O. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The County, as of December 31, 2025, 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, the County administration has evaluated events and transactions for potential recognition or disclosure through **June 22, 2026,** the date this Annual Financial Report was issued. No material subsequent events had occurred in the period of December 31, 2025, 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, 2025.

R. ACCOUNTING CHANGES AND PRIOR ERROR CORRECTIONS

The County did not report any accounting changes or prior year error corrections under the provisions of GASB Statement 100. Therefore, the County did not make a prior period fund balance adjustment or a net position adjustment during the year ended December 31, 2025. There were changes in Governmental Funds Fund Balances due to changes in Major Funds for 2024 and 2025. Special Revenue Funds that were major funds for the previous year were Road & Bridge – Pct 1, Texas Midwest PFC Fund, and Texas Midwest Bond Fund. The only Special Revenue Fund that is major for the current year is the Texas Midwest PFC Fund.

ACCOUNTING CHANGES AND ERROR CORRECTIONS

	Beginning Balance	Change Within Accounting Entity	Change in Accounting Principal	Error Correction	Restated Balance
Net Position Government-Wide Statements					
Governmental Activities	$ 39,374,074	$ -	$ -	$ -	$ 39,374,074
Business-Type Activities	-	-	-	-	-
Total Primary Government	$ 39,374,074	$ -	$ -	$ -	$ 39,374,074
Fund Balances: Governmental Funds					
Major Funds	$ 12,120,582	$ (663,293)	$ -	$ -	$ 11,457,289
Nonmajor Funds	7,966,449	$ 663,293	$ -	$ -	8,629,742
Total Governmental Funds	$ 20,087,031	$ -	$ -	$ -	$ 20,087,031
Fund Net Position: Enterprise Funds					
Major Funds	$ -	$ -	$ -	$ -	$ -
Nonmajor Funds	-	-	-	-	-
Total Enterprise Funds	$ -	$ -	$ -	$ -	$ -

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, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budget Basis	Variance With Final Budget Positive or (Negative)
	RECEIPTS:				
	Taxes:				
5110	Property Taxes	$ 5,137,749	$ 5,137,749	$ 5,049,048	$ (88,701)
5120	General Sales and Use Taxes	8,500	8,500	6,433	(2,067)
5180	Other Taxes	285,250	285,250	344,370	59,120
5190	Penalty and Interest on Taxes	90,000	90,000	156,105	66,105
5200	Licenses and Permits	50,000	50,000	55,315	5,315
5300	Intergovernmental Revenue and Grants	79,700	79,700	123,005	43,305
5400	Charges for Services	619,750	619,750	636,581	16,831
5510	Fines	27,500	27,500	22,233	(5,267)
5610	Investment Earnings	300,000	300,000	188,103	(111,897)
5621	Lease Revenue	1,300	1,300	1,400	100
5700	Other Revenue	196,000	196,000	258,912	62,912
5020	Total Receipts	6,795,749	6,795,749	6,841,505	45,756
	DISBURSEMENTS:				
	Current:				
0100	General Government	873,039	785,354	694,115	91,239
0120	Judicial	1,412,731	1,411,528	1,221,399	190,129
0130	Executive	175,230	174,853	170,208	4,645
0140	Elections	83,670	84,600	43,912	40,688
0150	Financial Administration	253,546	254,291	249,082	5,209
0190	Other General Government Functions	486,221	552,048	524,448	27,600
0200	Public Safety	2,737,992	2,799,477	2,731,162	68,315
0230	Corrections	41,414	41,414	10,766	30,648
0290	Other Public Safety	366,203	365,509	340,224	25,285
0400	Health and Welfare	352,075	382,627	378,937	3,690
6030	Total Disbursements	6,782,121	6,851,701	6,364,253	487,448
1100	Excess (Deficiency) of Receipts Over (Under) Disbursements	13,628	(55,952)	477,252	533,204
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	183,188	183,188	255,163	71,975
8911	Transfers Out	(196,816)	(196,816)	(490,434)	(293,618)
7080	Total Other Financing Sources (Uses)	(13,628)	(13,628)	(235,271)	(221,643)
1200	Net Change in Cash Balance	-	(69,580)	241,981	311,561
0100	Cash Balance - January 1 (Beginning)	5,711,797	5,711,797	5,711,797	-
3000	Cash Balance - December 31 (Ending)	$ 5,711,797	$ 5,642,217	$ 5,953,778	$ 311,561

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, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
A. Total Pension Liability			
Service Cost	$ 629,213	$ 694,625	$ 581,753
Interest (on the Total Pension Liability)	1,716,092	1,660,784	1,536,873
Changes of Benefit Terms	-	-	273,428
Difference between Expected and Actual Experience	324,927	(329,790)	328,869
Changes of Assumptions	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(1,195,559)	(1,268,060)	(1,141,048)
Net Change in Total Pension Liability	$ 1,474,673	$ 757,559	$ 1,579,875
Total Pension Liability - Beginning	22,537,773	21,780,214	20,200,340
Total Pension Liability - Ending	$ 24,012,446	$ 22,537,773	$ 21,780,215
B. Total Fiduciary Net Position			
Contributions - Employer	$ 640,839	$ 570,907	$ 675,232
Contributions - Employee	347,473	304,652	327,115
Net Investment Income	2,211,072	2,189,786	(1,239,881)
Benefit Payments, Including Refunds of Employee Contributions	(1,195,559)	(1,268,060)	(1,141,048)
Administrative Expense	(12,912)	(11,349)	(11,697)
Other	(4,971)	(11,802)	(1,684)
Net Change in Plan Fiduciary Net Position	$ 1,985,942	$ 1,774,134	$ (1,391,963)
Plan Fiduciary Net Position - Beginning	21,734,556	19,960,423	21,352,387
Plan Fiduciary Net Position - Ending	$ 23,720,498	$ 21,734,557	$ 19,960,424
C. Net Pension Liability (Asset)	$ 291,948	$ 803,216	$ 1,819,791
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.78%	96.44%	91.64%
E. Covered Payroll	$ 4,963,898	$ 4,352,168	$ 4,673,075
F. Net Pension Liability (Asset) as a Percentage of Covered Payroll	5.88%	18.46%	38.94%

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.

FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015
$ 549,282	$ 487,001	$ 432,117	$ 475,527	$ 488,660	$ 450,438	$ 423,041
1,462,665	1,405,263	1,348,751	1,310,158	1,293,084	1,224,946	1,189,140
-	-	-	-	-	-	(81,516)
106,393	(15,704)	(84,117)	(225,481)	(612,517)	(103,963)	(299,393)
(62,968)	1,028,719	-	-	83,291	39,999	173,892
(1,082,869)	(1,058,137)	(1,049,924)	(1,031,119)	(1,026,184)	(970,947)	(893,081)
$ 972,503	$ 1,847,142	$ 646,827	$ 529,085	$ 226,334	$ 640,473	$ 512,083
19,227,836	17,380,694	16,733,868	16,204,783	15,978,448	15,337,975	14,865,892
$ 20,200,339	$ 19,227,836	$ 17,380,695	$ 16,733,868	$ 16,204,782	$ 15,978,448	$ 15,377,975
$ 552,791	$ 529,982	$ 469,945	$ 488,009	$ 527,704	$ 512,991	$ 471,943
273,465	241,579	226,664	217,974	225,674	221,664	203,154
3,869,961	1,690,438	2,362,226	(283,274)	1,944,599	938,446	42,533
(1,082,869)	(1,058,137)	(1,049,924)	(1,031,119)	(1,026,184)	(970,947)	(893,081)
(11,552)	(12,990)	(12,474)	(11,552)	(9,982)	(10,193)	(9,222)
(2,381)	(6,858)	(9,816)	(8,179)	(3,750)	(36,154)	(98,865)
$ 3,599,415	$ 1,384,014	$ 1,986,621	$ (628,141)	$ 1,658,061	$ 655,807	$ (283,538)
17,752,974	16,368,960	14,382,338	15,010,479	13,352,418	12,696,611	12,980,149
$ 21,352,389	$ 17,752,974	$ 16,368,959	$ 14,382,338	$ 15,010,479	$ 13,352,418	$ 12,696,611
$ (1,152,050)	$ 1,474,862	$ 1,011,736	$ 2,351,530	$ 1,194,303	$ 2,626,030	$ 2,681,364
105.70%	92.33%	94.18%	85.95%	92.63%	83.57%	82.56%
$ 3,906,640	$ 3,451,126	$ 3,238,059	$ 3,113,909	$ 3,223,919	$ 3,166,627	$ 2,902,204
(29.49%)	42.74%	31.25%	75.52%	37.05%	82.93%	92.39%

JONES COUNTY, TEXAS

SCHEDULE OF CONTRIBUTIONS

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

FOR THE FISCAL YEAR 2025

	2025	2024	2023
Actuarially Determined Contribution	$ 668,010	$ 640,637	$ 547,753
Contributions in Relation to the Actuarially Determined Contributions	(668,010)	(640,637)	(547,753)
Contribution Deficiency (Excess)	$ -	$ -	$ -
Covered Employee Payroll	$ 5,162,365	$ 4,962,329	$ 4,180,185
Contributions as a Percentage of Covered Employee Payroll	12.94%	12.91%	13.10%

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.

2022	2021	2020	2019	2018	2017	2016
$ 654,698	$ 573,653	$ 530,154	$ 469,842	$ 487,950	$ 527,704	$ 512,991
(654,698)	(573,653)	(530,154)	(469,945)	(488,009)	(527,704)	(512,991)
$ -	$ -	$ -	$ (103)	$ (59)	$ -	$ -
$ 4,530,778	$ 4,054,085	$ 3,451,522	$ 3,238,059	$ 3,113,909	$ 3,224,158	$ 3,166,627
14.45%	14.15%	15.36%	14.51%	15.67%	16.37%	16.20%

A. Notes to Schedules for the TCDRS Pension

Valuation Date:	December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	16.0 years (based on contribution rate calculated in 12/31/2024 valuation)
Asset Valuation Method	5-yr smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the PUB-2010 General Retirees Table for males and 120% of the PUB-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Other Information:	Employer contributions reflect that the current service matching rate was increased to 110%.

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 not exceed appropriations in a material amount in any departmental category in the General Fund as detailed in Exhibit F-1 "Budgetary Comparison Schedule -General Fund".

COMBINING SCHEDULES

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Data Control Codes		212 JP Technology Fund	213 Capital Murder Fund	214 Truancy Fund	215 Courthouse Security Fund
	ASSETS				
1010	Cash and Cash Equivalents	$ 17,243	$ 2	$ 21,067	$ 10,989
1030	Investments - Current	-	-	-	-
1040	Interest Receivable - investments	-	-	-	9
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	$ 17,243	$ 2	$ 21,067	$ 10,998
	LIABILITIES				
2010	Accounts Payable	$ -	$ -	$ -	$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	-	-	-	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	17,243	2	21,067	10,998
	Committed Fund Balance:				
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
	Assigned Fund Balance:				
3590	Other Assigned Fund Balance	-	-	-	-
3000	Total Fund Balances	17,243	2	21,067	10,998
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 17,243	$ 2	$ 21,067	$ 10,998

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

216 Records Management Fund	217 DA Special Acct 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
$ 27,623	$ 1,033	$ 236	$ 3,482	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
23	-	-	-	234	172	584	706
-	-	-	-	160,436	160,436	160,436	160,436
-	-	-	-	(8,205)	(8,205)	(8,205)	(8,205)
-	-	-	-	602,048	16,508	16,508	16,508
394	-	664	3,013	621,902	247,474	713,254	963,754
-	-	-	-	-	-	-	-
$ 28,040	$ 1,033	$ 900	$ 6,495	$ 1,376,415	$ 416,385	$ 882,577	$ 1,133,199
$ -	$ -	$ -	$ -	$ 74,546	$ 2,693	$ 923	$ 2,260
-	-	-	-	-	-	-	-
-	-	-	-	-	29,785	80,165	10,913
-	-	-	-	425,000	-	-	-
-	-	-	-	499,546	32,478	81,088	13,173
-	-	-	-	152,231	152,231	152,231	152,231
-	-	-	-	152,231	152,231	152,231	152,231
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
28,040	1,033	900	6,495	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	724,638	231,676	649,258	967,795
-	-	-	-	-	-	-	-
28,040	1,033	900	6,495	724,638	231,676	649,258	967,795
$ 28,040	$ 1,033	$ 900	$ 6,495	$ 1,376,415	$ 416,385	$ 882,577	$ 1,133,199

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Data Control Codes		225 Appellate Judicial Fund	226 Court Facility Fee Fund	227 Language Access Fund	229 Co Dispute Resolution Fund
	ASSETS				
1010	Cash and Cash Equivalents	$ 1,150	$ 16,980	$ 4,657	$ -
1030	Investments - Current	-	-	-	-
1040	Interest Receivable - investments	-	-	-	-
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	$ 1,150	$ 16,980	$ 4,657	$ -
	LIABILITIES				
2010	Accounts Payable	$ -	$ -	$ -	$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	-	-	-	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
	Committed Fund Balance:				
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
	Assigned Fund Balance:				
3590	Other Assigned Fund Balance	1,150	16,980	4,657	-
3000	Total Fund Balances	1,150	16,980	4,657	-
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 1,150	$ 16,980	$ 4,657	$ -

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

230 CT Initiated Guardianship Fund	231 Lateral Road Fund Pct 1	232 Lateral Road Fund Pct 2	233 Lateral Road Fund Pct 3	234 Lateral Road Fund Pct 4	239 Emergency Management Fund	240 Jury Fund	241 Security Officer Fund
$ 4,832	$ 69,250	$ 16,158	$ 10,358	$ 21,928	$ 11,016	$ 259,058	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	211	-
-	-	-	-	-	-	103,138	-
-	-	-	-	-	-	(5,275)	-
-	-	-	-	-	-	8,909	-
268	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 5,100	$ 69,250	$ 16,158	$ 10,358	$ 21,928	$ 11,016	$ 366,041	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	97,863	-
-	-	-	-	-	-	97,863	-
-	69,250	16,158	10,358	21,928	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,016	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	268,178	-
5,100	-	-	-	-	-	-	-
5,100	69,250	16,158	10,358	21,928	11,016	268,178	-
$ 5,100	$ 69,250	$ 16,158	$ 10,358	$ 21,928	$ 11,016	$ 366,041	$ -

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Data Control Codes		243 CSLFRF Grant Fund	245 Law Library Fund	248 Co Attorney Supplenental Salary Fund	249 SB22 Grant District Attorney
	ASSETS				
1010	Cash and Cash Equivalents	$ 233,728	$ 26,943	$ 40,344	$ 28,300
1030	Investments - Current	-	-	-	-
1040	Interest Receivable - investments	193	-	-	29
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Due from Other Governments	-	-	-	149,251
1300	Due from Other Funds	74,728	251	-	-
1390	Due from Others	-	-	-	-
1000	Total Assets	$ 308,649	$ 27,194	$ 40,344	$ 177,580
	LIABILITIES				
2010	Accounts Payable	$ -	$ -	$ -	$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	235,751	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	235,751	-	-	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	72,898	27,194	-	177,580
	Committed Fund Balance:				
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	40,344	-
	Assigned Fund Balance:				
3590	Other Assigned Fund Balance	-	-	-	-
3000	Total Fund Balances	72,898	27,194	40,344	177,580
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 308,649	$ 27,194	$ 40,344	$ 177,580

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

250 SB22 Grant Fund - Jail Sheriff	251 SB22 Grant Fund Constable	254 SB22 Grant County Attorney	255 Permanent Improvement Fund	258 Co Attorney Hot Check Fund	259 DA DA Employee Sal Supp Fund	261 Justice Court Support Fund	262 Child Abuse Prevention Fund
$ 33,882	$ 115	$ 295,736	$ 502,505	$ 2,345	$ -	$ 25,194	$ 6,807
-	-	-	-	-	-	-	-
16	-	246	725	2	-	-	-
-	-	-	103,138	-	-	-	-
-	-	-	(5,275)	-	-	-	-
283,747	4,298	21,391	8,909	-	-	-	-
-	-	-	378,468	-	-	-	-
-	-	-	-	-	-	-	-
$ 317,645	$ 4,413	$ 317,373	$ 988,470	$ 2,347	$ -	$ 25,194	$ 6,807
$ -	$ -	$ -	$ 1,980	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,980	-	-	-	-
-	-	-	97,863	-	-	-	-
-	-	-	97,863	-	-	-	-
-	-	-	-	-	-	-	6,807
-	-	-	-	-	-	-	-
317,645	4,413	317,373	-	2,347	-	-	-
-	-	-	888,627	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	25,194	-
317,645	4,413	317,373	888,627	2,347	-	25,194	6,807
$ 317,645	$ 4,413	$ 317,373	$ 988,470	$ 2,347	$ -	$ 25,194	$ 6,807

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Data Control Codes		263 DC Technology Fund	264 Court Record Preservation Fund	266 Records Mgmt Dist Clerk	267 Co Clerk Archives Fund
	ASSETS				
1010	Cash and Cash Equivalents	$ 2,597	$ 42,945	$ 4,168	$ 221,272
1030	Investments - Current	-	-	-	-
1040	Interest Receivable - investments	-	-	-	-
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Due from Other Governments	-	-	-	-
1300	Due from Other Funds	728	-	5,661	-
1390	Due from Others	-	-	-	-
1000	Total Assets	$ 3,325	$ 42,945	$ 9,829	$ 221,272
	LIABILITIES				
2010	Accounts Payable	$ -	$ -	$ -	$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	-	-	-	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	3,325	42,945	9,829	221,272
	Committed Fund Balance:				
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
	Assigned Fund Balance:				
3590	Other Assigned Fund Balance	-	-	-	-
3000	Total Fund Balances	3,325	42,945	9,829	221,272
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 3,325	$ 42,945	$ 9,829	$ 221,272

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

	Records Mgmt Co Clerk	Co Clerk Vital Stats Fund	CC/DC Tech Fund	Technology Fund	Election Services Contract Fd	Jail Project Co Fund	Anson Solar Center 2 Fines	Anson Solar Center 2 Repairs
	268	269	270	271	272	275	276	277
	$ 217,104	$ 1,314	$ -	$ 10,793	$ 4,816	$ 80,070	$ 250,000	$ 250,000
	-	-	-	-	-	-	-	-
	177	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	31,275	-	-
	-	-	-	6,609	-	-	-	-
	-	-	-	-	-	-	-	-
	$ 217,281	$ 1,314	$ -	$ 17,402	$ 4,816	$ 111,345	$ 250,000	$ 250,000
	$ -	$ -	$ -	$ 3,051	$ -	$ 38,085	$ -	$ -
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	3,051	-	38,085	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	217,281	1,314	-	-	4,816	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	14,351	-	-	-	-
	-	-	-	-	-	73,260	250,000	250,000
	217,281	1,314	-	14,351	4,816	73,260	250,000	250,000
	$ 217,281	$ 1,314	$ -	$ 17,402	$ 4,816	$ 111,345	$ 250,000	$ 250,000

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Data Control Codes		278 Facility Revenue Fund	280 County Jury Fund	283 Juvenile Prob Direct Supervision	284 Juvenile Prob Detention/Pre Adjudication
	ASSETS				
1010	Cash and Cash Equivalents	$ 2,735,844	$ 8,496	$ 17,042	$ 21,881
1030	Investments - Current	-	-	-	-
1040	Interest Receivable - investments	-	-	-	-
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Due from Other Governments	-	-	-	-
1300	Due from Other Funds	-	-	4,864	-
1390	Due from Others	-	-	147,886	-
1000	Total Assets	$ 2,735,844	$ 8,496	$ 169,792	$ 21,881
	LIABILITIES				
2010	Accounts Payable	$ -	$ -	$ -	$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	-	-	-	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	169,792	21,881
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	2,735,844	-	-	-
	Committed Fund Balance:				
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
	Assigned Fund Balance:				
3590	Other Assigned Fund Balance	-	8,496	-	-
3000	Total Fund Balances	2,735,844	8,496	169,792	21,881
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 2,735,844	$ 8,496	$ 169,792	$ 21,881

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

285 Juvenile Prob Post Adjudication	286 Juvenile Prob Mental Health Service Fund	287 Juvenile Prob Regional Diversion	288 Juvenile Prob Risk & Needs Assessment	289 Juvenile Prob E Grant	291 Juvenile Prob Court Intake	292 CCP Fund	293 Juvenile Prob Local Fund
$ -	$ 2,249	$ -	$ -	$ 43,592	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,864
-	-	-	-	-	12,349	-	-
$ -	$ 2,249	$ -	$ -	$ 43,592	$ 12,349	$ -	$ 4,864
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	4,864
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,864
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,249	-	-	43,592	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	12,349	-	-
-	2,249	-	-	43,592	12,349	-	-
$ -	$ 2,249	$ -	$ -	$ 43,592	$ 12,349	$ -	$ 4,864

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Data Control Codes		Total Nonmajor Special Revenue Funds	579 Interest & Sinking Fund	580 Matured Bonds Payable	582 Tx Midwest Bond Fund
	ASSETS				
1010	Cash and Cash Equivalents	$ 5,607,144	$ 768,579	$ -	$ -
1030	Investments - Current	-	-	-	-
1040	Interest Receivable - investments	3,327	-	-	-
1050	Taxes Receivable	848,020	332,599	-	-
1051	Allowance for Uncollectible Taxes (credit)	(43,370)	(21,755)	-	-
1260	Due from Other Governments	1,159,352	28,105	-	-
1300	Due from Other Funds	3,026,896	-	-	-
1390	Due from Others	160,235	-	-	-
1000	Total Assets	$ 10,761,604	$ 1,107,528	$ -	$ -
	LIABILITIES				
2010	Accounts Payable	$ 123,538	$ -	$ -	$ -
2080	Due to Other Funds	4,864	-	-	-
2230	Unearned Revenues	356,614	-	-	-
2300	Advance from Other Funds	425,000	-	-	-
2000	Total Liabilities	910,016	-	-	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	804,650	310,844	-	-
2600	Total Deferred Inflows of Resources	804,650	310,844	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	362,015	-	-	-
3480	Retirement of Long-Term Debt	-	796,684	-	-
3490	Other Restricted Fund Balance	4,252,870	-	-	-
	Committed Fund Balance:				
3530	Capital Expenditures for Equipment	888,627	-	-	-
3545	Other Committed Fund Balance	2,896,240	-	-	-
	Assigned Fund Balance:				
3590	Other Assigned Fund Balance	647,186	-	-	-
3000	Total Fund Balances	9,046,938	796,684	-	-
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 10,761,604	$ 1,107,528	$ -	$ -

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

590 Public Facilities Corp Bond	Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
$ -	$ 768,579	$ 6,375,723
510,202	510,202	510,202
-	-	3,327
-	332,599	1,180,619
-	(21,755)	(65,125)
-	28,105	1,187,457
-	-	3,026,896
-	-	160,235
$ 510,202	$ 1,617,730	$ 12,379,334
$ -	$ -	$ 123,538
-	-	4,864
-	-	356,614
-	-	425,000
-	-	910,016
-	310,844	1,115,494
-	310,844	1,115,494
-	-	362,015
510,202	1,306,886	1,306,886
-	-	4,252,870
-	-	888,627
-	-	2,896,240
-	-	647,186
510,202	1,306,886	10,353,824
$ 510,202	$ 1,617,730	$ 12,379,334

JONES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Data Control Codes		212 JP Technology Fund	213 Capital Murder Fund	214 Truancy Fund	215 Courthouse Security Fund
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ -	$ -	$ -	$ -
5180	Other Taxes	-	-	-	-
5190	Penalty and Interest on Taxes	-	-	-	-
5200	Licenses and Permits	-	-	-	-
5300	Intergovernmental Revenue and Grants	-	-	-	-
5400	Charges for Services	3,440	-	4,175	29,818
5510	Fines	-	-	-	-
5610	Investment Earnings	-	-	-	501
5700	Other Revenue	-	-	-	-
5020	Total Revenues	3,440	-	4,175	30,319
	EXPENDITURES:				
	Current:				
0100	General Government	-	-	-	-
0120	Judicial	2,367	-	-	-
0190	Other General Government Functions	-	-	-	15,643
0200	Public Safety	-	-	-	-
0230	Corrections	-	-	-	-
	Public Works:				
0310	Highways and Streets	-	-	-	-
	Debt Service:				
0710	Principal on Debt	-	-	-	-
0720	Interest on Debt	-	-	-	-
0790	Other Debt Service	-	-	-	-
6030	Total Expenditures	2,367	-	-	15,643
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,073	-	4,175	14,676
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	-	-	-	-
7916	Premium or Discount on Issuance of Bonds	-	-	-	-
8911	Transfers Out	-	-	-	(13,238)
7080	Total Other Financing Sources (Uses)	-	-	-	(13,238)
1200	Net Change in Fund Balance	1,073	-	4,175	1,438
0100	Fund Balance - January 1 (Beginning)	16,170	2	16,892	9,560
3000	Fund Balance - December 31 (Ending)	$ 17,243	$ 2	$ 21,067	$ 10,998

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

216 Records Management Fund	217 DA Special Acct 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
$ -	$ -	$ -	$ -	$ 216,830	$ 216,830	$ 216,830	$ 216,830
-	-	-	-	12,250	12,250	12,250	12,250
-	-	-	-	-	-	-	-
-	-	-	-	91,728	91,728	91,728	91,728
-	-	-	8,056	453,512	-	18,032	-
147	-	2,702	-	49,588	49,552	49,588	49,588
-	-	-	-	50,582	50,582	50,582	50,582
1,083	-	-	-	12,322	5,133	27,407	36,072
-	-	-	-	150,000	150,000	127	-
1,230	-	2,702	8,056	1,036,812	576,075	466,544	457,050
-	-	-	-	-	-	-	-
1,601	-	2,866	1,462	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	9,607	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	995,466	564,329	543,991	625,804
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,601	-	2,866	11,069	995,466	564,329	543,991	625,804
(371)	-	(164)	(3,013)	41,346	11,746	(77,447)	(168,754)
394	-	664	3,013	20,000	20,000	20,000	157,956
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
394	-	664	3,013	20,000	20,000	20,000	157,956
23	-	500	-	61,346	31,746	(57,447)	(10,798)
28,017	1,033	400	6,495	663,292	199,930	706,705	978,593
$ 28,040	$ 1,033	$ 900	$ 6,495	$ 724,638	$ 231,676	$ 649,258	$ 967,795

JONES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Data Control Codes		225 Appellate Judicial Fund	226 Court Facility Fee Fund	227 Language Access Fund	229 Co Dispute Resolution Fund
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ -	$ -	$ -	$ -
5180	Other Taxes	-	-	-	-
5190	Penalty and Interest on Taxes	-	-	-	-
5200	Licenses and Permits	-	-	-	-
5300	Intergovernmental Revenue and Grants	-	-	-	-
5400	Charges for Services	5	4,200	1,592	-
5510	Fines	-	-	-	-
5610	Investment Earnings	-	-	-	-
5700	Other Revenue	-	-	-	-
5020	Total Revenues	5	4,200	1,592	-
	EXPENDITURES:				
	Current:				
0100	General Government	-	-	-	-
0120	Judicial	-	-	100	-
0190	Other General Government Functions	-	-	-	-
0200	Public Safety	-	-	-	-
0230	Corrections	-	-	-	-
	Public Works:				
0310	Highways and Streets	-	-	-	-
	Debt Service:				
0710	Principal on Debt	-	-	-	-
0720	Interest on Debt	-	-	-	-
0790	Other Debt Service	-	-	-	-
6030	Total Expenditures	-	-	100	-
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	5	4,200	1,492	-
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	-	-	-	-
7916	Premium or Discount on Issuance of Bonds	-	-	-	-
8911	Transfers Out	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net Change in Fund Balance	5	4,200	1,492	-
0100	Fund Balance - January 1 (Beginning)	1,145	12,780	3,165	-
3000	Fund Balance - December 31 (Ending)	$ 1,150	$ 16,980	$ 4,657	$ -

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

230 CT Initiated Guardianship Fund	231 Lateral Road Fund Pct 1	232 Lateral Road Fund Pct 2	233 Lateral Road Fund Pct 3	234 Lateral Road Fund Pct 4	239 Emergency Management Fund	240 Jury Fund	241 Security Officer Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ 139,391	$ -
-	-	-	-	-	-	7,875	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	8,475	8,475	8,476	8,475	57,425	-	-
1,200	-	-	-	-	-	84	-
-	-	-	-	-	-	25,436	-
-	-	-	-	-	-	9,442	-
-	-	-	-	-	-	-	-
1,200	8,475	8,475	8,476	8,475	57,425	182,228	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	123,215	-
-	-	-	-	-	-	20,359	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,468	5,848	812	6,612	-	49,089	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,468	5,848	812	6,612	-	49,089	143,574	-
(268)	2,627	7,663	1,864	8,475	8,336	38,654	-
268	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
268	-	-	-	-	-	-	-
-	2,627	7,663	1,864	8,475	8,336	38,654	-
5,100	66,623	8,495	8,494	13,453	2,680	229,524	-
$ 5,100	$ 69,250	$ 16,158	$ 10,358	$ 21,928	$ 11,016	$ 268,178	$ -

JONES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Data Control Codes		243 CSLFRF Grant Fund	245 Law Library Fund	248 Co Attorney Supplenental Salary Fund	249 SB22 Grant District Attorney
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ -	$ -	$ -	$ -
5180	Other Taxes	-	-	-	-
5190	Penalty and Interest on Taxes	-	-	-	-
5200	Licenses and Permits	-	-	-	-
5300	Intergovernmental Revenue and Grants	71,668	-	52,500	149,251
5400	Charges for Services	-	7,349	-	-
5510	Fines	-	-	-	-
5610	Investment Earnings	9,420	-	-	2,554
5700	Other Revenue	21,139	-	-	-
5020	Total Revenues	102,227	7,349	52,500	151,805
	EXPENDITURES:				
	Current:				
0100	General Government	-	-	-	-
0120	Judicial	-	7,601	53,514	151,776
0190	Other General Government Functions	105,094	-	-	-
0200	Public Safety	-	-	-	-
0230	Corrections	-	-	-	-
	Public Works:				
0310	Highways and Streets	-	-	-	-
	Debt Service:				
0710	Principal on Debt	-	-	-	-
0720	Interest on Debt	-	-	-	-
0790	Other Debt Service	-	-	-	-
6030	Total Expenditures	105,094	7,601	53,514	151,776
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,867)	(252)	(1,014)	29
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	74,728	251	9,091	-
7916	Premium or Discount on Issuance of Bonds	-	-	-	-
8911	Transfers Out	-	-	-	-
7080	Total Other Financing Sources (Uses)	74,728	251	9,091	-
1200	Net Change in Fund Balance	71,861	(1)	8,077	29
0100	Fund Balance - January 1 (Beginning)	1,037	27,195	32,267	177,551
3000	Fund Balance - December 31 (Ending)	$ 72,898	$ 27,194	$ 40,344	$ 177,580

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

250 SB22 Grant Fund - Jail Sheriff	251 SB22 Grant Fund Constable	254 SB22 Grant County Attorney	255 Permanent Improvement Fund	258 Co Attorney Hot Check Fund	259 DA DA Employee Sal Supp Fund	261 Justice Court Support Fund	262 Child Abuse Prevention Fund
$ -	$ -	$ -	$ 139,391	$ -	$ -	$ -	$ -
-	-	-	7,875	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
283,747	4,298	21,391	-	-	-	-	-
-	-	-	-	615	-	8,022	1,501
-	-	-	-	-	-	-	-
3,449	48	11,941	34,607	91	-	-	-
-	-	-	-	-	-	-	-
287,196	4,346	33,332	181,873	706	-	8,022	1,501
-	-	-	152,227	-	-	-	-
-	-	33,087	-	263	-	-	-
-	-	-	-	-	-	-	-
319,551	4,346	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
319,551	4,346	33,087	152,227	263	-	-	-
(32,355)	-	245	29,646	443	-	8,022	1,501
32,371	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
32,371	-	-	-	-	-	-	-
16	-	245	29,646	443	-	8,022	1,501
317,629	4,413	317,128	858,981	1,904	-	17,172	5,306
$ 317,645	$ 4,413	$ 317,373	$ 888,627	$ 2,347	$ -	$ 25,194	$ 6,807

JONES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Data Control Codes		263 DC Technology Fund	264 Court Record Preservation Fund	266 Records Mgmt Dist Clerk	267 Co Clerk Archives Fund
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ -	$ -	$ -	$ -
5180	Other Taxes	-	-	-	-
5190	Penalty and Interest on Taxes	-	-	-	-
5200	Licenses and Permits	-	-	-	-
5300	Intergovernmental Revenue and Grants	-	-	-	-
5400	Charges for Services	424	8,761	83	35,990
5510	Fines	-	-	-	-
5610	Investment Earnings	-	-	-	-
5700	Other Revenue	-	-	-	-
5020	Total Revenues	424	8,761	83	35,990
	EXPENDITURES:				
	Current:				
0100	General Government	-	-	-	-
0120	Judicial	1,151	-	5,744	-
0190	Other General Government Functions	-	-	-	-
0200	Public Safety	-	-	-	-
0230	Corrections	-	-	-	-
	Public Works:				
0310	Highways and Streets	-	-	-	-
	Debt Service:				
0710	Principal on Debt	-	-	-	-
0720	Interest on Debt	-	-	-	-
0790	Other Debt Service	-	-	-	-
6030	Total Expenditures	1,151	-	5,744	-
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(727)	8,761	(5,661)	35,990
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	728	-	5,661	-
7916	Premium or Discount on Issuance of Bonds	-	-	-	-
8911	Transfers Out	-	-	-	(24,094)
7080	Total Other Financing Sources (Uses)	728	-	5,661	(24,094)
1200	Net Change in Fund Balance	1	8,761	-	11,896
0100	Fund Balance - January 1 (Beginning)	3,324	34,184	9,829	209,376
3000	Fund Balance - December 31 (Ending)	$ 3,325	$ 42,945	$ 9,829	$ 221,272

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

268 Records Mgmt Co Clerk	269 Co Clerk Vital Stats Fund	270 CC/DC Tech Fund	271 Technology Fund	272 Election Services Contract Fd	275 Jail Project Co Fund	276 Anson Solar Center 2 Fines	277 Anson Solar Center 2 Repairs
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	341,039	-	-
36,865	699	-	-	-	-	250,000	250,000
-	-	-	-	-	-	-	-
8,123	-	-	-	-	-	-	-
-	-	-	-	574	-	-	-
44,988	699	-	-	574	341,039	250,000	250,000
-	-	-	-	-	-	-	-
8,640	655	-	-	-	-	-	-
-	-	-	84,659	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	41,985	-	-
8,640	655	-	84,659	-	41,985	-	-
36,348	44	-	(84,659)	574	299,054	250,000	250,000
-	-	-	81,609	-	-	-	-
-	-	-	-	-	-	-	-
(24,094)	-	-	-	-	(380,324)	-	-
(24,094)	-	-	81,609	-	(380,324)	-	-
12,254	44	-	(3,050)	574	(81,270)	250,000	250,000
205,027	1,270	-	17,401	4,242	154,530	-	-
$ 217,281	$ 1,314	$ -	$ 14,351	$ 4,816	$ 73,260	$ 250,000	$ 250,000

JONES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Data Control Codes		278 Facility Revenue Fund	280 County Jury Fund	283 Juvenile Prob Direct Supervision	284 Juvenile Prob Detention/Pre Adjudication
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ -	$ -	$ -	$ -
5180	Other Taxes	-	-	-	-
5190	Penalty and Interest on Taxes	-	-	-	-
5200	Licenses and Permits	-	-	-	-
5300	Intergovernmental Revenue and Grants	-	-	246,058	22,903
5400	Charges for Services	-	2,100	-	-
5510	Fines	-	-	-	-
5610	Investment Earnings	33,946	-	-	-
5700	Other Revenue	1,338,110	-	147,886	-
5020	Total Revenues	1,372,056	2,100	393,944	22,903
	EXPENDITURES:				
	Current:				
0100	General Government	-	-	-	-
0120	Judicial	-	-	-	31,357
0190	Other General Government Functions	-	-	-	-
0200	Public Safety	-	-	-	-
0230	Corrections	683,298	-	247,668	-
	Public Works:				
0310	Highways and Streets	-	-	-	-
	Debt Service:				
0710	Principal on Debt	-	-	-	-
0720	Interest on Debt	-	-	-	-
0790	Other Debt Service	-	-	-	-
6030	Total Expenditures	683,298	-	247,668	31,357
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	688,758	2,100	146,276	(8,454)
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	-	-	-	-
7916	Premium or Discount on Issuance of Bonds	-	-	-	-
8911	Transfers Out	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net Change in Fund Balance	688,758	2,100	146,276	(8,454)
0100	Fund Balance - January 1 (Beginning)	2,047,086	6,396	23,516	30,335
3000	Fund Balance - December 31 (Ending)	$ 2,735,844	$ 8,496	$ 169,792	$ 21,881

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

285 Juvenile Prob Post Adjudication	286 Juvenile Prob Mental Health Service Fund	287 Juvenile Prob Regional Diversion	288 Juvenile Prob Risk & Needs Assessment	289 Juvenile Prob E Grant	291 Juvenile Prob Court Intake	292 CCP Fund	293 Juvenile Prob Local Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,060	12,937	81,656	-	33,108	27,384	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	12,349	-	23
4,060	12,937	81,656	-	33,108	39,733	-	23
-	-	-	-	-	-	-	-
4,060	12,740	81,656	-	33,108	27,384	-	30,578
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,060	12,740	81,656	-	33,108	27,384	-	30,578
-	197	-	-	-	12,349	-	(30,555)
-	-	-	-	-	-	-	30,555
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	30,555
-	197	-	-	-	12,349	-	-
-	2,052	-	-	43,592	-	-	-
$ -	$ 2,249	$ -	$ -	$ 43,592	$ 12,349	$ -	$ -

JONES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER31, 2025

Data Control Codes		Total Nonmajor Special Revenue Funds	579 Interest & Sinking Fund	580 Matured Bonds Payable	582 Tx Midwest Bond Fund
	REVENUES:				
	Taxes:				
5110	Property Taxes	$ 1,146,102	$ 529,439	$ -	$ -
5180	Other Taxes	64,750	158	-	-
5190	Penalty and Interest on Taxes	-	15,446	-	-
5200	Licenses and Permits	366,912	-	-	-
5300	Intergovernmental Revenue and Grants	1,922,926	-	-	-
5400	Charges for Services	848,088	-	-	-
5510	Fines	227,764	-	-	-
5610	Investment Earnings	196,139	13,787	-	-
5700	Other Revenue	1,820,208	-	-	-
5020	Total Revenues	6,592,889	558,830	-	-
	EXPENDITURES:				
	Current:				
0100	General Government	152,227	-	-	-
0120	Judicial	614,925	-	-	-
0190	Other General Government Functions	225,755	-	-	-
0200	Public Safety	333,504	-	-	-
0230	Corrections	930,966	-	-	-
	Public Works:				
0310	Highways and Streets	2,793,419	-	-	-
	Debt Service:				
0710	Principal on Debt	-	275,000	-	4,015,000
0720	Interest on Debt	-	205,350	-	581,969
0790	Other Debt Service	41,985	1,100	-	-
6030	Total Expenditures	5,092,781	481,450	-	4,596,969
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,500,108	77,380	-	(4,596,969)
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	457,289	-	-	3,647,199
7916	Premium or Discount on Issuance of Bonds	-	-	-	949,770
8911	Transfers Out	(441,750)	-	-	-
7080	Total Other Financing Sources (Uses)	15,539	-	-	4,596,969
1200	Net Change in Fund Balance	1,515,647	77,380	-	-
0100	Fund Balance - January 1 (Beginning)	7,531,291	719,304	-	-
3000	Fund Balance - December 31 (Ending)	$ 9,046,938	$ 796,684	$ -	$ -

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

590 Public Facilities Corp Bond	Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
$ -	$ 529,439	$ 1,675,541
-	158	64,908
-	15,446	15,446
-	-	366,912
-	-	1,922,926
-	-	848,088
-	-	227,764
17,593	31,380	227,519
-	-	1,820,208
17,593	576,423	7,169,312
-	-	152,227
-	-	614,925
-	-	225,755
-	-	333,504
-	-	930,966
-	-	2,793,419
35,000	4,325,000	4,325,000
38,125	825,444	825,444
-	1,100	43,085
73,125	5,151,544	10,244,325
(55,532)	(4,575,121)	(3,075,013)
186,587	3,833,786	4,291,075
-	949,770	949,770
-	-	(441,750)
186,587	4,783,556	4,799,095
131,055	208,435	1,724,082
379,147	1,098,451	8,629,742
$ 510,202	$ 1,306,886	$ 10,353,824

REPORTS ON COMPLIANCE AND INTERNAL CONTROLS

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 22, 2026

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, the blended component units, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of and for the year ended December 31, 2025, 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 22, 2026.

Report On 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.

Report On 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which therefore are not described in the accompanying schedule of findings and questioned costs.

County's Response to Finding

Jones County's response to the findings identified in our audit is not described in the accompanying schedule of findings and questioned costs since no findings were identified. Jones County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no 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

James E. Rodgers and Company, P.C.

JONES COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025

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 – **None**

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

Finding 2025-001:

a.	**Condition:**	**None**
b.	**Criteria**:	**N/A**
c.	**Cause:**	**N/A**
d.	**Effect**:	**N/A**
e.	**Recommendation:**	**N/A**
f.	**County Response:**	**N/A**

STATISTICAL SECTION

JONES COUNTY, TEXAS
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED DECEMBER 31, 2025

Last 10 Years December 31		Tax Rates Maintenance	Tax Rates Debt Service	Assessed/Appraised Value for Tax Purposes
2016		Various	Various	$ Various
2017		0.62867	0.07133	735,175,886
2018		0.62276	0.07196	730,096,619
2019		0.60697	0.06784	742,760,660
2020		0.56603	0.05996	788,459,386
2021		0.56141	0.05754	849,145,604
2022		0.51221	0.03858	898,341,746
2023		0.49488	0.04168	1,055,102,860
2024		0.51016	0.04794	1,187,029,037
2025	(Fiscal year under audit)	0.50424	0.03205	1,302,034,621
100	TOTALS			

Beginning Balance January 1, 2025	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance December 31, 2025
$ 190,332	$	$ 8,524	$ 842	$ 26,762	$ 154,204
38,377		4,189	521	4,022	29,645
44,741		5,859	722	3,603	34,557
52,064		7,761	916	5,546	37,841
59,447		8,491	964	6,385	43,607
91,908		16,917	1,807	7,672	65,512
130,409		30,492	2,356	(5,591)	103,152
240,047		79,224	6,887	(5,883)	159,819
3,860,261		3,258,395	326,503	7,603	267,760
	6,982,721	2,774,370	187,961	-	4,020,390
$ 4,707,586	$ 6,982,721	$ 6,194,222	$ 529,479	$ 50,119	$ 4,916,487

JONES COUNTY, TEXAS
MISCELLANEOUS STATISTICS
December 31, 2025

Date of Organization	**1881**
Date Current Courthouse Built	**1910**
Form of Government	**Commissioners' Court**
Area in Square Miles	**937**
Number of County Employees for Current Year 4th Quarter	**139**
School Districts With Property Located in Jones County:	**11**

Abilene ISD	**Merkel ISD**
Anson ISD	**Paint Creek ISD**
Clyde CISD	**Roby CISD**
Hamlin ISD	**Stamford ISD**
Hawley ISD	**Trent ISD**
Lueders-Avoca ISD	

County Population:

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 / Census->	2020	19,874
2004	19,726	<- Estimate / Estimate->	2023	20,381

County Property Tax Rates:

2000	$0.634900
2006	$0.666500
2007	$0.615700
2008	$0.580000
2009	$0.620000
2010	$0.615900
2012	$0.660040
2014	$0.643010
2015	$0.661640
2016	$0.679960
2019	$0.674810
2021	$0.618950
2024	$0.558096

County Road Miles (TXDOT)-Centerline Miles

On-System and Off-System County Total	**1,469**