

JONES COUNTY
12th and Commercial
Anson, Texas
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

**JONES COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018**

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INTRODUCTORY SECTION

JONES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED COUNTY OFFICIALS

December 31, 2018

Commissioners Court

**Dale Spurgin
James Clawson
Steve LeFevre
Ross Davis
Joe Whitehorn**

**County Judge
Precinct 1 Commissioner
Precinct 2 Commissioner
Precinct 3 Commissioner
Precinct 4 Commissioner**

Judicial

Brooks Hagler

259th District Judge

Law Enforcement

**Greg Arnwine
Joe Edd Boaz
Chad Cowan
Danny Jimenez
Cheryl Guernsey**

**County Sheriff
District Attorney
County Attorney
Constable
Justice of the Peace**

Financial Administration

**Gwen Bailey
Allison Pinkston
Amber Thompson
Gloria Little**

**County Auditor
Assistant County Auditor
County Treasurer
Tax Assessor-Collector**

Recording Officials

**Lacey Hansen
LeeAnn Jennings**

**District Clerk
County Clerk**

FINANCIAL SECTION

James E. Rodgers and Company, P.C.

Certified Public Accountants

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

E-mail: rodgerscpa@att.net

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

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

July 22, 2019

Unmodified Report on Financial Statements Issued in Accordance with Government Auditing Standards and Accompanied by Required Supplementary Information, Supplementary Information, and Other Information

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of December 31, 2018, 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.

James E. Rodgers and Company, P.C.

Emphasis of Matter

As discussed in notes to the financial statements, in 2018, the County did not adopt new accounting guidance prescribed by GASB 75 for other post-employment benefit plan (OPEB) due to no current participation by the County for insurance plans for retirees for health or life insurance.

Other Matters

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 GASB 68 schedules for pension liabilities and contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jones County, Texas's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

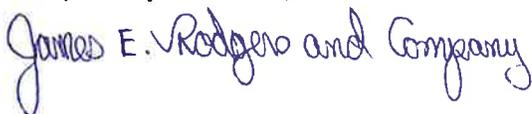
The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on this section.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2019, on our consideration of the 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 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 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, 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, 2018. 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 decreased by \$96,573 as a result of this year's operations.
- At December 31, 2018, the county's net position was \$10,737,324.
- During the year, the County had expenses that were \$8,894,293, this being \$96,573 more than the \$8,797,720 generated in charges for services, operating grants, other general revenues for all services.
- At December 31, 2018, the county was obligated in the amount of \$7,884,475 for long-term liabilities. Those long-term liabilities consisted of certificates of obligation and revenue bonds issued for the acquisition of a new jail facility constructed by the Jones County Public Facilities Corporation (PFC), and the net pension liability of the county.
- The General Fund ended the year with a fund balance of \$3,817,112, increasing by \$95,078.
- The resources available for appropriation were \$147,755 less than budgeted for in the General Fund.

USING THIS ANNUAL REPORT

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

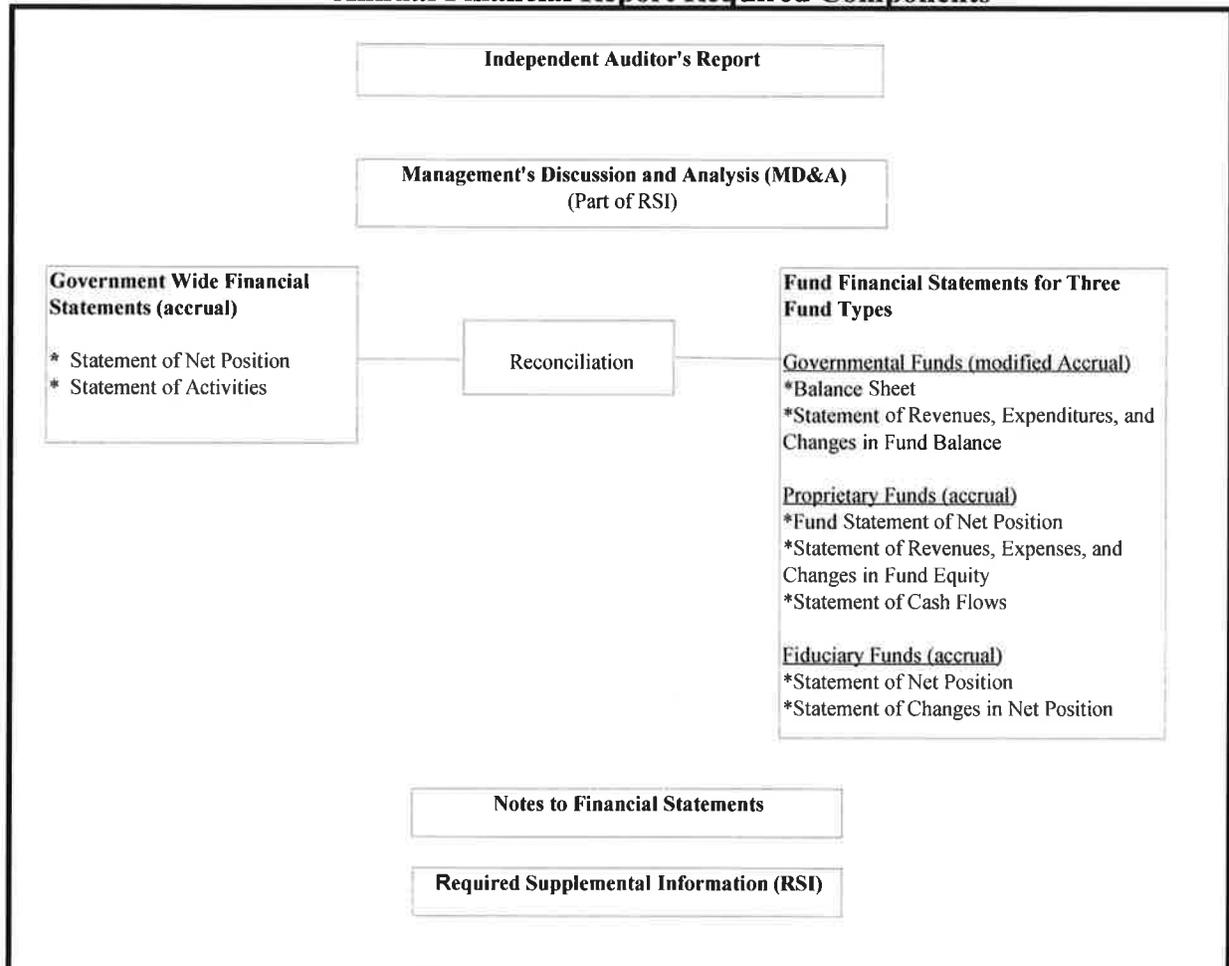
Fund financial statements (Series C, D and E Exhibits in the Basic Financial Statements section) report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how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

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

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

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

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 apply the accrual basis of accounting which is the basis used by private sector companies.

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

The County as Trustee

Reporting the County's Fiduciary Responsibilities

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the County's governmental activities decreased by \$96,573. 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 \$8,040,743 at the current year end. The increase in total net position can be broken down into the following components: (1) total governmental revenues exceeded expenditures by \$77,457; (2) the County had capital outlay expenditures of \$208,289 and debt service principal payments on long-term debt of \$378,499; (3) \$633,551 in current depreciation expense; (4) \$0 in proceeds from additional long term debt financing, (5) \$379,156 miscellaneous adjustments and (6) \$506,423 in additional 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	
	2017	2018	2017	2018	2017	2018
Current and other assets	\$10,367,650	\$10,826,264	\$0	\$0	\$10,367,650	\$10,826,264
Capital assets	9,154,337	8,695,818	0	0	9,154,337	8,695,818
Deferred outflows - Pension Plan	1,484,779	135,133	0	0	1,484,779	135,133
Total assets and deferred outflows	\$21,006,766	\$19,657,215	\$0	\$0	\$21,006,766	\$19,657,215
Long-term liabilities	\$9,757,629	\$7,884,475	\$0	\$0	\$9,757,629	\$7,884,475
Other liabilities	302,503	374,174	0	0	302,503	374,174
Deferred inflows - Pension Plan	112,737	661,242	0	0	112,737	661,242
Total liabilities and deferred inflows	\$10,172,869	\$8,919,891	\$0	\$0	\$10,172,869	\$8,919,891
Net Position:						
Net Investment in capital assets	\$1,961,155	\$1,947,082	\$0	\$0	\$1,961,155	\$1,947,082
Restricted	628,185	749,499	0	0	628,185	749,499
Unrestricted	8,244,557	8,040,743	0	0	8,244,557	8,040,743
Total Net Position	\$10,833,897	\$10,737,324	\$0	\$0	\$10,833,897	\$10,737,324

Table II
JONES COUNTY, TEXAS
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2017	2018	2017	2018	2017	2018
Program Revenues:						
Charges for Services	\$1,388,570	\$816,574	\$0	\$0	\$1,388,570	\$816,574
Operating & capital grants and contributions	2,337,144	1,549,585	0	0	2,337,144	1,549,585
General Revenues:						
Maintenance and operations taxes	4,521,431	4,834,410	0	0	4,521,431	4,834,410
Debt service taxes	613,103	632,514	0	0	613,103	632,514
Investment Earnings	5,963	6,087	0	0	5,963	6,087
Miscellaneous (Fines, etc.)	293,064	958,550	0	0	293,064	958,550
Total Revenues	\$9,159,275	\$8,797,720	\$0	\$0	\$9,159,275	\$8,797,720
Expenses						
General Government - Administration	\$408,739	\$750,628	\$0	\$0	\$408,739	\$750,628
General Government - Financial	184,487	204,308	0	0	184,487	204,308
General Government - Facilities Management	500,655	411,631	0	0	500,655	411,631
Public Safety	2,208,200	2,888,457	0	0	2,208,200	2,888,457
Judicial and Legal	1,377,206	1,437,187	0	0	1,377,206	1,437,187
Health and Human Services	269,287	194,516	0	0	269,287	194,516
Infrastructure and Environmental Services	2,470,273	2,290,068	0	0	2,470,273	2,290,068
Community and Economic Development	176,884	155,866	0	0	176,884	155,866
Interest on Long-Term Debt	359,428	561,632	0	0	359,428	561,632
Total Expenses	\$7,955,159	\$8,894,293	\$0	\$0	\$7,955,159	\$8,894,293
Increase in net position before transfers and special items	\$1,204,116	(\$96,573)	\$0	\$0	\$1,204,116	(\$96,573)
Transfers	0	0	0	0	0	0
Extraordinary And Special Items	0	0	0	0	0	0
Prior Period Adjustment	25,184	0	0	0	25,184	0
Net Position at January 1	9,604,597	10,833,897	0	0	9,604,597	10,833,897
Total Net Position	\$10,833,897	\$10,737,324	\$0	\$0	\$10,833,897	\$10,737,324

The County's total revenues were \$8,797,720. The total cost of all programs and services were \$8,894,293.

The County took action this year to control cost increases and to keep its fund balance at an acceptable level.

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

The cost of all governmental activities this year was \$8,894,293.

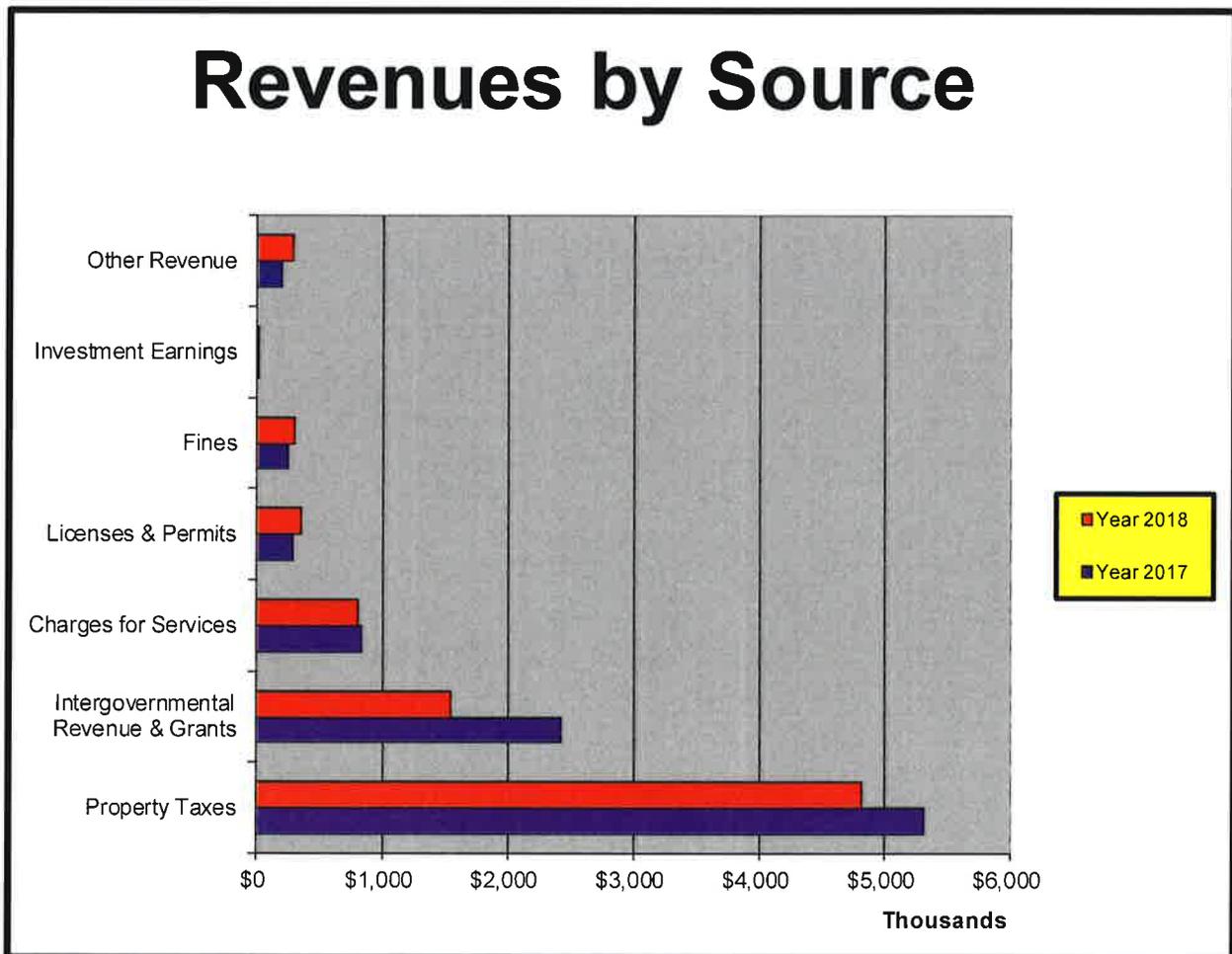
THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented on the balance sheet in Exhibit C-1) reported a combined fund balance of \$7,181,925, which is more than last year's total of \$7,104,468. The following chart illustrates the County's revenue by source for the last two fiscal years.

JONES COUNTY, TEXAS

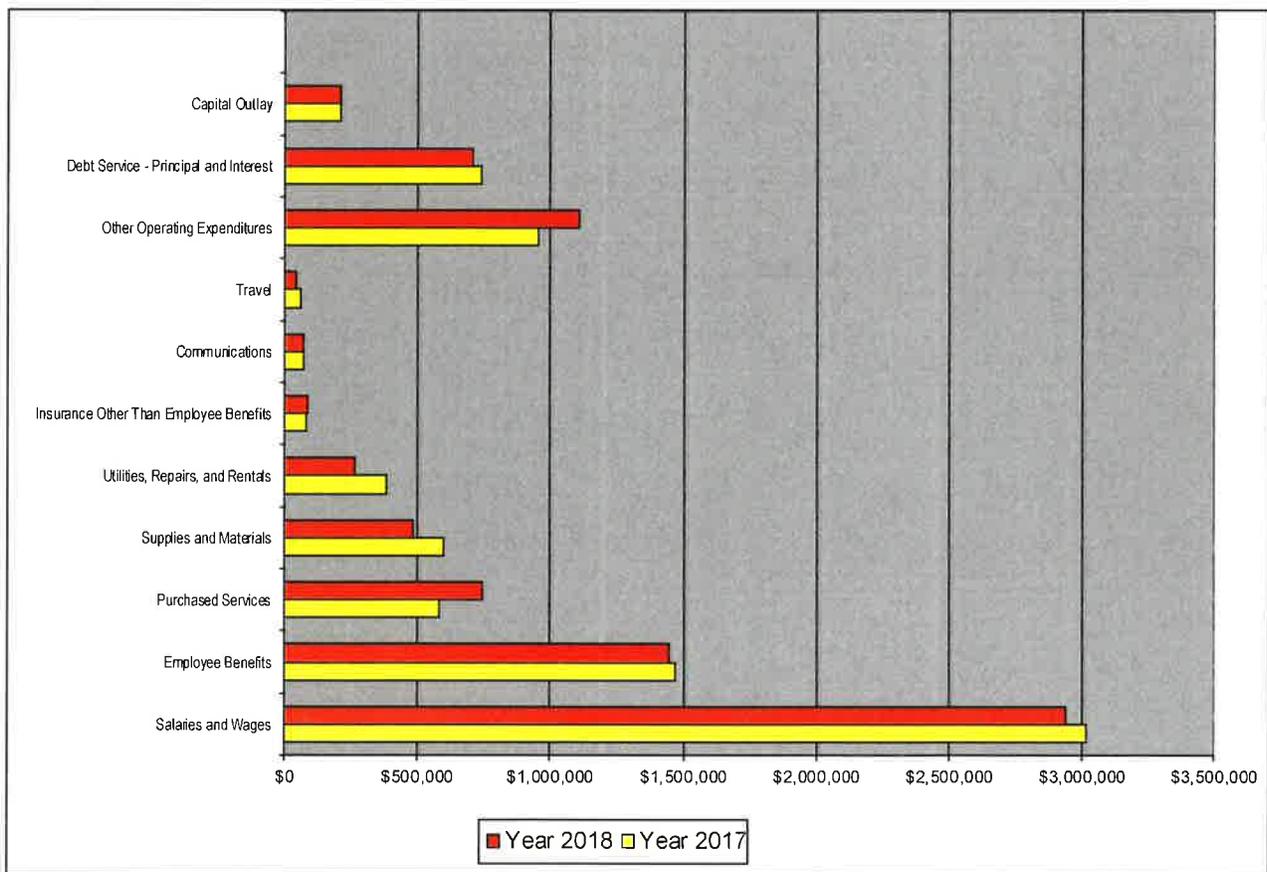
REVENUES BY SOURCE

	Year 2017	Year 2018
Property Taxes	\$5,313,191	\$4,827,478
Intergovernmental Revenue & Grants	2,432,248	1,549,585
Charges for Services	842,391	816,575
Licenses & Permits	298,470	360,693
Fines	247,708	300,042
Investment Earnings	5,963	6,087
Other Revenue	201,572	295,969
Total	\$9,341,543	\$8,156,429



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		
	<i>Year 2017</i>	<i>Year 2018</i>
Salaries and Wages	\$3,012,442	\$2,936,713
Employee Benefits	1,469,429	1,445,265
Purchased Services	578,840	745,477
Supplies and Materials	599,590	480,121
Utilities, Repairs, and Rentals	381,275	265,435
Insurance Other Than Employee Benefits	81,924	88,584
Communications	71,150	72,470
Travel	58,199	46,351
Other Operating Expenditures	954,490	1,109,115
Debt Service - Principal and Interest	738,612	708,611
Capital Outlay	210,927	208,289
Total	\$8,156,878	\$8,106,431



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 \$18,084,183 invested in capital assets, including land, buildings and improvements, machinery and equipment, and roads and bridges infrastructure. This amount represents an increase in capital assets of \$104,222 (\$208,289 in additions less \$104,067 in retirements).

This year's major additions included:

Additional Land Cost	\$	4,997
Boiler Room Vent Fan		8,950
Freezer 3 Door Solid Everest Model		5,796
Land Pride RC5610 Rotary Cutter		10,000
Boom Mower		6,978
John Deere 700J Crawler Dozer		59,208
2007 Western Star		24,522
2018 Cheverolet Impala		23,109
2018 Ford Taurus		32,365
2018 Ford Taurus		32,365
TOTAL ADDITIONS	\$	208,289
Deletions		104,067
NET ADDITIONS	\$	104,222

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) at December 31, 2018:

Date Issued	Debt Payable To	Asset Purchased	Debt Balance	2018 Payments
2/22/2012	Certificate of Obligation Bonds	New Jail Facility	\$ 5,770,000	\$ 480,250
2/22/2012	2012 Revenue Bonds	New Jail Facility	785,000	25,000
9/9/2013	John Deere Financial	JD Motorgraders	-	151,527
	Unamortized Discount/Premium on Bonds	New Jail Facility	135,172	N/A
	Accrued Interest On Long-Term Debt as of 12/31/2018		92,402	N/A
	TOTALS		\$ 6,782,574	\$ 656,777

The County also has current matured unpaid principal and interest on Revenue Bonds of \$145,000 in principal and \$54,615 in interest. These payments are to be paid from leased beds from the new jail facility.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's officials considered many factors when setting the year 2019 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 2019. The County's General Fund budgeted expenditures for 2019 totaled \$5,169,889. This represents an increase of only \$76,006 from the final amended year 2018 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 2019 budget.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT WIDE STATEMENTS

JONES COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

EXHIBIT A-1

Data Control Codes	Primary Government
	Governmental Activities
ASSETS	
1010 Cash and Cash Equivalents	\$ 6,712,568
1050 Taxes Receivable, Net	3,362,567
1260 Due from Other Governments	685,402
1390 Due from Others	65,727
Capital Assets:	
1710 Land Purchase and Improvements	58,564
1720 Infrastructure, Net	818,074
1730 Buildings, Net	6,407,657
1750 Furniture and Equipoment, Net	1,411,523
1000 Total Assets	19,522,082
DEFERRED OUTFLOWS OF RESOURCES	
1997 Deferred Outflow Related to Pension Plan	135,133
1500 Total Deferred Outflows of Resources	135,133
LIABILITIES	
2010 Accounts Payable	82,157
2120 Bonds, Notes, Loans Payable - Matured	145,000
2140 Accrued Interest Payable	147,017
Noncurrent Liabilities:	
2501 Debt Due Within One Year	240,000
2502 Bonds Payable - Noncurrent	6,450,172
2580 Net Pension Liability	1,194,303
2000 Total Liabilities	8,258,649
DEFERRED INFLOWS OF RESOURCES	
2602 Deferred Inflow Related to Pension Plan	661,242
2500 Total Deferred Inflows of Resources	661,242
NET POSITION	
3200 Net Investment in Capital Assets	1,947,082
Restricted for:	
3810 Restricted for State and Federal Grants	241,814
3820 Restricted for State Fee Funds	337,246
3860 Restricted for Debt Service	170,439
3900 Unrestricted	8,040,743
3000 Total Net Position	\$ 10,737,324

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, 2018

EXHIBIT B-1

Data Control Codes	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
100	\$ 750,628	\$ -	\$ -	\$ (750,628)
120	1,437,187	310,298	108,471	(1,018,418)
130	107,222	-	30,992	(76,230)
140	48,644	-	-	(48,644)
150	204,308	318,464	-	114,156
190	411,631	-	-	(411,631)
200	2,415,862	-	867,767	(1,548,095)
230	187,559	-	123,967	(63,592)
290	285,036	-	-	(285,036)
310	2,290,068	187,812	418,388	(1,683,868)
400	194,516	-	-	(194,516)
720	560,587	-	-	(560,587)
790	1,045	-	-	(1,045)
	TOTAL PRIMARY GOVERNMENT	\$ 816,574	\$ 1,549,585	(6,528,134)
Data Control Codes	General Revenues:			
	Taxes:			
5010				4,834,410
5011				632,514
5180				4,874
5700				953,676
5800				6,087
				Total General Revenues
				6,431,561
				Change in Net Position
				(96,573)
				Net Position-- Beginning
				10,833,897
				Net Position - Ending
				\$ 10,737,324

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, 2018

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
ASSETS			
1010 Cash and Cash Equivalents	\$ 3,483,301	\$ 3,229,267	\$ 6,712,568
1050 Taxes Receivable	2,586,618	962,103	3,548,721
1051 Allowance for Uncollectible Taxes (credit)	(137,640)	(48,514)	(186,154)
1260 Due from Other Governments	198,649	486,753	685,402
1300 Due from Other Funds	154,446	-	154,446
1390 Due from Others	26,658	39,069	65,727
1000 Total Assets	<u>\$ 6,312,032</u>	<u>\$ 4,668,678</u>	<u>\$ 10,980,710</u>
LIABILITIES			
2010 Accounts Payable	\$ 45,942	\$ 36,215	\$ 82,157
2120 Bonds, Notes, Loans Payable - Matured	-	145,000	145,000
2140 Accrued Interest Payable	-	54,615	54,615
2300 Advance from Other Funds	-	154,446	154,446
2000 Total Liabilities	<u>45,942</u>	<u>390,276</u>	<u>436,218</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	2,448,978	913,589	3,362,567
2600 Total Deferred Inflows of Resources	<u>2,448,978</u>	<u>913,589</u>	<u>3,362,567</u>
FUND BALANCES			
3450 Federal or State Funds Grant Restriction	-	241,814	241,814
3480 Retirement of Long-Term Debt	-	170,439	170,439
3490 Other Restricted Fund Balance	-	337,246	337,246
3530 Capital Expenditures for Equipment	-	405,409	405,409
3545 Other Committed Fund Balance	-	2,188,667	2,188,667
3590 Other Assigned Fund Balance	-	21,238	21,238
3600 Unassigned Fund Balance	3,817,112	-	3,817,112
3000 Total Fund Balances	<u>3,817,112</u>	<u>3,364,813</u>	<u>7,181,925</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 6,312,032</u>	<u>\$ 4,668,678</u>	<u>\$ 10,980,710</u>

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, 2018

Total Fund Balances - Governmental Funds	\$	7,181,925
<p>The County does not use internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds would be included in governmental activities in the statement of net assets. The net effect of this consolidation is to increase (decrease) net position.</p>		
		-0-
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.</p>		
		1,982,739
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase (decrease) net position.</p>		
		586,788
<p>In prior years the County has implemented GASB 68 for the TCDRS Pension plan. The County has reported their net pension liability in the Government Wide Statement of Net Position. The items reported as a result of this implementation included a net pension liability of \$1,194,303, a deferred resource inflow of \$135,133 and a Deferred Resource Outflow of \$661,242. The net effect of these was to decrease the ending net position.</p>		
		(1,720,412)
<p>The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.</p>		
		(633,551)
<p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.</p>		
		3,339,835
Net Position of Governmental Activities	\$	10,737,324

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, 2018

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
REVENUES:			
Taxes:			
5110 Property Taxes	\$ 3,481,689	\$ 1,302,572	\$ 4,784,261
5180 Other Taxes	4,874	-	4,874
5190 Penalty and Interest on Taxes	89,412	(51,069)	38,343
5200 Licenses and Permits	-	360,693	360,693
5300 Intergovernmental Revenue and Grants	103,070	1,446,515	1,549,585
5400 Charges for Services	539,069	277,506	816,575
5510 Fines	103,096	196,946	300,042
5610 Investment Earnings	3,722	2,365	6,087
5700 Other Revenue	203,408	92,561	295,969
5020 Total Revenues	<u>4,528,340</u>	<u>3,628,089</u>	<u>8,156,429</u>
EXPENDITURES:			
Current:			
0100 General Government	432,313	81,716	514,029
0120 Judicial	931,723	508,258	1,439,981
0130 Executive	100,772	-	100,772
0140 Elections	45,365	2,755	48,120
0150 Financial Administration	193,057	-	193,057
0190 Other General Government Functions	362,029	-	362,029
0200 Public Safety	1,986,953	123,836	2,110,789
0230 Corrections	8,834	171,478	180,312
0290 Other Public Safety	244,621	24,406	269,027
Public Works:			
0310 Highways and Streets	-	2,143,019	2,143,019
0400 Health and Welfare	188,602	-	188,602
Debt Service:			
0710 Principal on Debt	-	556,694	556,694
6030 Total Expenditures	<u>4,494,269</u>	<u>3,612,162</u>	<u>8,106,431</u>
1100 Excess of Revenues Over Expenditures	<u>34,071</u>	<u>15,927</u>	<u>49,998</u>
OTHER FINANCING SOURCES (USES):			
7912 Sale of Real and Personal Property	-	30,228	30,228
7915 Transfers In	257,725	300,636	558,361
8911 Transfers Out (Use)	(196,718)	(364,412)	(561,130)
7080 Total Other Financing Sources (Uses)	<u>61,007</u>	<u>(33,548)</u>	<u>27,459</u>
1200 Net Change in Fund Balances	95,078	(17,621)	77,457
0100 Fund Balance - January 1 (Beginning)	<u>3,722,034</u>	<u>3,382,434</u>	<u>7,104,468</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 3,817,112</u>	<u>\$ 3,364,813</u>	<u>\$ 7,181,925</u>

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, 2018

Total Net Change in Fund Balances - Governmental Funds	\$	77,457
<p>The county does not use internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of these internal service funds would be reported with governmental activities. The net effect of this consolidation is to increase (decrease) the change in net position.</p>		
		-0-
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase (decrease) the change in net position.</p>		
		586,788
<p>The implementation of the requirements of GASB 68 was effective for previous years. The entries required by GASB 68 did require that some expenses on Exhibit B-1 be adjusted. Total increase to expenses was \$506,423. The net effect on the change in net position on Exhibit B-1 is a decrease of \$506,423.</p>		
		(506,423)
<p>Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.</p>		
		(633,551)
<p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) the change in net position.</p>		
		379,156
Change in Net Position of Governmental Activities	\$	(96,573)

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

FIDUCIARY FUND FINANCIAL STATEMENTS

JONES COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018

	Total Employee Ben Trust Fund	Agency Funds
ASSETS		
Cash and Cash Equivalents	\$ 146,510	\$ 1,259,510
Total Assets	<u>146,510</u>	<u>\$ 1,259,510</u>
LIABILITIES		
Intergovernmental Payable	-	\$ 667,547
Due to Others	-	591,963
Total Liabilities	<u>-</u>	<u>\$ 1,259,510</u>
NET POSITION		
Restricted for Other Purposes	<u>146,510</u>	
Total Net Position	<u>\$ 146,510</u>	

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

JONES COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Total Employee Ben Trust Fund
ADDITIONS:	
Other Revenue	\$ 64,401
Total Additions	<u>64,401</u>
DEDUCTIONS:	
Personnel Services - Employee Benefits	40,000
Total Deductions	<u>40,000</u>
Net Change in Fiduciary Net Position	24,401
Total Net Position - January 1 (Beginning)	<u>122,109</u>
Total Net Position - December 31 (Ending)	<u>\$ 146,510</u>

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

JONES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

2. Blended Component Unit: In December of 2009, the Commissioners Court issued a certificate for order that created a nonprofit public facilities corporation 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 at December 31, 2016 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).

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

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

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

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

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

The government-wide, Proprietary Fund, and Fiduciary Fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed in both the government-wide and Proprietary Fund financial statements to the extent that those standards do not conflict with or contradict the guidance of the GASB. Governmental Fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *measurable* if the transaction amounts can be determined and are considered to be *available* if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this latter purpose, the government considers revenues to be available if they are collected within sixty days of the end of the fiscal period.

Expenditures are generally recorded when a liability is incurred, as with accrual accounting. However, non-matured interest on general long-term debt is recorded when due and certain compensated absences, claims, and judgments are recorded when the obligations are expected to be liquidated with expendable financial resources.

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

D. FUND ACCOUNTING

The County reports the following major governmental funds:

1. **The General Fund** – The general fund is the County's primary operating fund. This fund accounts for all financial resources except those required to be accounted for in another fund. There were no additional major governmental funds for the current year.
2. **Other Governmental Funds** – No other governmental funds were major funds for the current year.

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

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

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

Governmental Funds:

1. **Special Revenue Funds** – The County accounts for resources restricted to, or designated for, specific purposes by the County or a grantor in special revenue funds. Most Federal and some State financial assistance are accounted for in a Special Revenue Fund. Sometimes unused balances must be returned to the grantor at the close of specified project periods.
2. **Debt Service Funds** – The County accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. The County did maintain a non-major Debt Service Fund during the current fiscal year in connection with the Jail Facility purchased from the Public Facilities Corporation.

3. **Capital Projects Funds** – Proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund. The County did not maintain Capital Projects Funds during the current fiscal year.
4. **Permanent Funds** – The County accounts for donations for which the donor has stipulated that the principal may not be expended and where the income may only be used for purposes that support the County's programs. The County did not maintain Permanent Funds during the current year.

Proprietary Funds:

5. **Enterprise Funds** – The County's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in an enterprise fund. The County did not operate an enterprise fund during the current year.
6. **Internal Service Funds** – Revenues and expenses related to services provided to organizations inside the County on a cost reimbursement basis are accounted for in an internal service fund. The County did 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. **Agency 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 Agency Funds.
11. **Inter-fund Balances and Transfers** – There were no balances due to internal service funds during the current year as internal service funds were not maintained during the current year. All remaining balances resulted from the time lag between the dates that (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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

During the current year ended December 31, 2018, the County did not make a one-time transfer of funds from the general fund to the debt service fund to subsidize, in part, the County's obligation for interest and sinking fund requirements. However, there were transfers from the County Jail Project Fund to the debt service fund for the County's obligations for interest and sinking fund requirements.

12. Deferred Outflows of Resources:

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

13. Deferred Inflows of Resources:

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

14. Pensions:

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

E. OTHER ACCOUNTING POLICIES

1. For purposes of the statement of cash flows for proprietary funds, the County considers highly liquid investments to be cash equivalents if they have maturity of three months or less when purchased.
2. The County reports inventories of supplies using first-in, first-out cost including consumable maintenance and office supply items. Under the purchase method, supplies are recorded as expenditures when they are purchased.
3. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

4. The County maintains a vacation and sick leave policy available only to full-time employees. Full-time employees earn 6.66 hours of vacation per month and 8 hours of sick leave per month. Vacation and sick leave days are allowed to accumulate up to 80 hours and 240 hours respectively. The County has no liability for unused sick leave at termination of employment.

5. Capital assets include land, buildings, furniture and equipment, and infrastructure assets. These assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

6. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the County as a whole.

7. The County does not maintain any restricted assets at this time.

8. The County purchases worker's compensation insurance through the Texas Association of Counties Workers Compensation Fund.

9. Net Position and Fund Balances:

Government-wide and Proprietary Fund Net Position:

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

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

Governmental Fund Balances:

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

- Non-spendable—Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- Restricted—Amounts that can be spent only for specific purposes because of the County's state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed—Amounts that can be used only for specific purposes determined by a formal action by Commissioners' Court ordinance.

- Assigned—Amounts that are designated by the County Judge for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by the Commissioners' Court.
- Unassigned—All amounts not included in other spendable classifications.

10. Use of Restricted Resources:

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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	\$ 53,567	\$ -	\$ 53,567	
Buildings and Improvements	9,513,217	2,887,929	6,625,288	
Vehicles, Furniture and Equipment	5,580,107	4,000,613	1,579,494	
Infrastructure	2,833,070	1,937,082	895,988	
Construction in Progress	-	-	-	
Change in Net Position				\$ 9,154,337
Long-term Liabilities at the Beginning of the Year	Payable at the Beginning of the Year			
Notes or Capital Leases Payable			\$ 148,499	
Certificates of Obligation			5,975,000	
PFC Revenue Bonds Payable			810,000	
Unamortized Premium/Discount			142,682	
Accrued Interest			95,417	
Change in Net Position				7,171,598
Net Adjustment to Net Position				\$ 1,982,739

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	\$ 4,997		
Buildings & Improvements	8,950		
Vehicles, Furniture & Equipment	194,342		
Infrastructure Assets	-		
Total Capital Outlay	208,289	208,289	208,289
Debt Principal Payments			
Certificates of Obligation Principal	230,000		
Capital Lease Principal	148,499		
Revenue Bond Principal	-		
Total Principal Payments	378,499	378,499	378,499
Total Adjustment to Net Position		\$ 586,788	\$ 586,788

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

	Amount	Adjustments to Change in Net Position	Adjustments to Net Position
Adjustments to Revenue and Unearned Revenue			
Beginning of Year Unearned Tax Revenue	\$ 2,960,679		\$ 2,960,679
Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting	\$ 401,888	\$ 401,888	401,888
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	\$ -	-	-
Capital 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	\$ 3,016	3,016	3,016
Other Adjustments	\$ -	-	-
Amortization of Premium/Discount on Bonds Issued	\$ 7,510	7,510	7,510
Record Basis on Disposition of Capital Assets	\$ (33,258)	(33,258)	(33,258)
Totals		\$ 379,156	\$ 3,339,835

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY DATA

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

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

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

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

	December 31, 2018
	Fund Balance
Appropriated Budget Funds	\$ 3,194,374
Non-appropriated Budget Funds	-
	\$ 3,194,374

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures **did not exceed budget appropriations during the current year.** 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 INVESTMENTS - BY ACCOUNT TYPE		12/31/2018
1.	Cash in Bank - Including Money Market Accounts	\$ 6,279,808
2.	Certificates of Deposit	1,838,780
Total Cash and Investments		\$ 8,118,588
CASH AND INVESTMENTS - BY FUND		12/31/2018
1.	Cash and Investments - General Fund	\$ 3,483,301
2.	Cash and Investments - Other Major Govt. Funds	\$ -
3.	Cash and Investments - Non-Major Governmental	\$ 3,229,267
4.	Cash and Investments - Enterprise	\$ -
5.	Cash and Investments - Internal Service	\$ -
6.	Cash and Investments - Agency	\$ 1,259,510
7.	Cash and Investments - Trusts	\$ 146,510
8.	Cash and Investments - Other	\$ -
Total Cash and Investments		\$ 8,118,588

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 at year end and at the date of the highest cash balance were entirely covered by FDIC insurance and/or pledged collateral or bond held by the County's agent bank in the County's name, and therefore, the County was not exposed to custodial credit risk during the current year.

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.)

As of the end of the current fiscal year, the following are the County's cash and cash equivalents, and investments with respective maturities and credit rating:

Type of Deposit for Cash, Cash Equivalents, and Investments	Fair Value	Percent	Maturity in less than 1 year	Maturity in 1 to 10 years	Maturity in over 10 years	Credit Rating
Cash	\$ 2,765,552	34.06%	\$ 2,765,552	\$ -	\$ -	N/A
Money markets, CD's and FDIC Insured Accounts	5,353,036	65.94%	5,353,036	-	-	N/A
Investment Pools						
None	-	0.00%	-	-	-	
Total Cash & Cash Equivalents	\$ 8,118,588	100.00%	\$ 8,118,588	\$ -	\$ -	

Investments

County Policies and Legal and Contractual Provisions Governing Investments

Compliance with the Public Funds Investment Act

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

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

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

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

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

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

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

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

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

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

B. PROPERTY TAXES

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

C. DELINQUENT TAXES RECEIVABLE

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

D. INTER-FUND BALANCES AND TRANSFERS

Inter-fund balances at December 31, 2018, consisted of the following amounts:

Due to General Fund From:	
Other Major Governmental Funds	\$ -
Non-major Governmental Funds	154,446
Non-major Proprietary Fund	-
All Others	-
Total Due to General Fund From Other Funds	\$ 154,446
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	\$ 154,446
Other Major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Due to Non-major Governmental Funds	\$ 154,446

The balance of \$154,446 due to the general fund resulted from a current year loan and prior year loans to a special revenue funds that will be liquidated in three years, thus \$87,392 of the balance is not scheduled to be collected in the subsequent year.

Inter-fund transfers for the year ended December 31, 2018 were as follows:

Transfers to General Fund From:	
Other Major Governmental Funds	\$ -
Non-major Governmental Funds	257,725
Non-major Proprietary Fund	-
All Others	-
Total Transferred to General Fund	\$ 257,725
Transfers to Other Major Governmental Funds From:	
General Fund	\$ -
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Transferred to Other Major Governmental Fund	\$ -
Transfers to Non-major Governmental Funds From:	
General Fund	\$ 196,718
Other Non-Major Governmental Funds	103,918
Non-major Proprietary Fund	-
All Others	-
Total Transferred to Non-major Governmental Funds	\$ 300,636
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	2,769
Non-major Proprietary Fund	-
Total Transferred to All Other Funds	\$ 2,769

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 and the Juvenile Probation fund during the current year.

During the current year ended December 31, 2018, 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 at December 31, 2018 were as follows:

	Property Taxes	Due From Other Governments	Due From Other Funds	Other	Total Receivables
Governmental Activities:					
General Fund	\$ 2,586,618	\$ 198,649	\$ 154,446	\$ 26,658	\$ 2,966,371
Other Major Governmental Funds	-	-	-	-	-
Non-major Governmental Funds	962,103	486,753	-	39,069	1,487,925
Other Governmental Funds	-	-	-	-	-
Total Governmental Activities	\$ 3,548,721	\$ 685,402	\$ 154,446	\$ 65,727	\$ 4,454,296
Amounts not scheduled for collection during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -

Payables at December 31, 2018 were as follows:

	Accounts Payable	Loans, Leases and Bonds Payable-Current Year	Advances From Other Funds	Due To Other Funds	Due To Other Governments	Accrued Interest Payable	Total Payables
Governmental Activities:							
General Fund	\$ 45,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,942
Other Major Governmental Funds	-	-	-	-	-	-	-
Non-major Governmental Funds	36,215	145,000	154,446	-	-	54,615	390,276
Other Governmental Funds	-	-	-	-	-	-	-
Total Governmental Type Activities	\$ 82,157	\$ 145,000	\$ 154,446	\$ -	\$ -	\$ 54,615	\$ 436,218
Amounts not scheduled for payment during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the County for the year ended December 31, 2018, was as follows:

Primary Government					
	Beginning Balance	Additions	Retirements	Ending Balance	
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 53,567	\$ 4,997	\$ -	\$ 58,564	
Capital Assets Being Depreciated:					
Buildings and Improvements	9,513,217	8,950	-	9,522,167	
Vehicles, Furniture, and Equipment	5,580,107	194,342	104,067	5,670,382	
Infrastructure Assets	2,833,070	-	-	2,833,070	
Totals at Historic Cost	\$ 17,979,961	\$ 208,289	\$ 104,067	\$ 18,084,183	
Less Accumulated Depreciation for:					
Buildings and Improvements	\$ 2,887,929	\$ 226,581	\$ -	\$ 3,114,510	
Vehicles, Furniture, and Equipment	4,000,613	329,055	70,809	4,258,859	
Infrastructure Assets	1,937,082	77,915	I	2,014,996	
Total Accumulated Depreciation	\$ 8,825,624	\$ 633,551	\$ 70,810	\$ 9,388,365	
Governmental Activities Capital Assets, Net	\$ 9,154,337	\$ (425,262)	\$ 33,257	\$ 8,695,818	

Depreciation expense was charged to governmental functions as follows:

Juvenile Probation	\$ 4,282
Administration - Facilities Management	69,583
Jail	7,680
Constable	3,060
County Sheriff Department	39,775
Jail - New	163,790
District Clerk	-
Auto Task Force	-
Infrastructure - Roads and Bridges	343,466
Adult Probation	1,915
Total Depreciation Expense	\$ 633,551

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.

Date of Issue/ Maturity	Description	Beginning Balance	Amount Issued or Long-term Not Paid	Amount Paid or Redeemed	Ending Balance
2012/2035	2012 Revenue Bonds-Matured Principal	\$ 120,000	\$ 25,000	\$ -	\$ 145,000
2012/2035	2012 Revenue Bonds-Matured Interest	100,758	50,400	96,543	54,615
Totals		\$ 220,758	\$ 75,400	\$ 96,543	\$ 199,615

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

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

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

A summary of changes in general long-term debt for the year ended December 31, 2018 is as follows:

DESCRIPTION	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts		Payable Amounts Outstanding 12/31/2018
				Outstanding 12/31/2017	Issued Retired	
<u>Governmental Type Activities</u>						
Certificates of Obligation -						
New Jail	3.0 - 5.0%	\$ 6,900,000	\$ -	\$ 5,975,000	\$ - \$ 205,000	\$ 5,770,000
Revenue Bonds Payable -						
New Jail Lease Beds	6.20%	930,000	-	810,000	- 25,000	785,000
Capital Lease Payable -						
JD Financial	2.60%	190,010	-	148,499	- 148,499	-
Net Pension Liability				2,586,031	- 1,391,728	1,194,303
SUBTOTAL LONG-TERM DEBT			\$ -	\$ 9,519,530	\$ - \$ 1,770,227	\$ 7,749,303
Unamortized Premium / Discount on Bonds						
				142,681	- 7,509	135,172
Accrued Interest Payable						
				95,418	92,402 95,418	92,402
<u>Business Type Activities</u>						
None		-	-	-	- -	-
TOTAL			\$ -	\$ 9,757,629	\$ 92,402 \$ 1,873,154	\$ 7,976,877

The County also had \$54,615 in interest payable and \$145,000 in bonds payable that matured during 2012 through 2018 that remains unpaid and is reported current liabilities. 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, 2018, prison beds have been leased by the Federal Marshall Service or other counties. 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, 2018, **\$0** of bonds considered defeased are still outstanding.

I. COMMITMENTS UNDER OPERATING LEASES

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of December 31, 2018, as follows:

Year Ending December 31	
2019	\$ -
2020	-
2021	-
2022	-
2023-2028	-
2029-2033	-
Total Minimum Rentals	\$ -
Rental Expenditures in Fiscal Year 2018	\$ 10,329

J. DEBT SERVICE REQUIREMENTS – BONDS, CAPITAL LEASES, & OTHER LONG-TERM DEBT

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

Certificates of Obligation, Revenue Bonds and Capital Leases Payable			
Year Ended December 31	Principal	Interest	Total Requirements
2019	\$ 240,000	\$ 315,938	\$ 555,938
2020	250,000	303,975	553,975
2021	260,000	293,325	553,325
2022	270,000	282,275	552,275
2023	280,000	270,825	550,825
2024-2028	1,635,000	1,121,125	2,756,125
2029-2033	2,105,000	654,750	2,759,750
2034-2038	1,515,000	129,038	1,644,038
Totals	\$ 6,555,000	\$ 3,371,250	\$ 9,926,250

K. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

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

L. RETIREMENT PLAN – TEXAS COUNTY DISTRICT RETIREMENT SYSTEM

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

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

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

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

Employees of Jones County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 16.37% and 15.67% in calendar years 2017 and 2018, respectively. The County’s contributions to TCDRS for the year ended December 31, 2018 were \$487,951 and were equal to the required contributions.

Discount Rate. The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 8.10%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS’ investment consultant, Cliffwater LLC. The numbers shown below are based on January 2016 information for a 7-10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%*	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities – Developed Markets	MSCI World Ex USA (Net)	10.00%	4.70%
International Equities – Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds	20.00%	3.85%
Total	Composite Index	100.00%	

- (1) Target asset allocation adopted at the April 2017 TCDRS board meeting.
- (2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2017 capital market assumptions.
- (3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.
- (4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.
- (5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Changes in the Net Pension Liability. At December 31, 2018, the County reported a net pension liability (asset) of \$1,194,303. 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 12/31/16	\$ 15,978,448	\$ 13,352,418	\$ 2,626,030
Changes for the year:			
Service cost	488,660		488,660
Interest	1,293,084		1,293,084
Change in benefit terms	-		-
Diff between expected/actual experience	(612,517)		(612,517)
Changes of assumptions	83,291		83,291
Contributions - employer		527,704	(527,704)
Contributions - employee		225,674	(225,674)
Net investment income		1,944,599	(1,944,599)
Benefit payments, including refunds of employee contributions	(1,026,184)	(1,026,184)	-
Administrative expenses		(9,982)	9,982
Other charges		(3,750)	3,750
Net changes	226,334	1,658,061	(1,431,727)
Balance at 12/31/17	\$ 16,204,782	\$ 15,010,479	\$ 1,194,303

The net pension liability was measured as of December 31, 2017 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 8.10%, 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 (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	Increase in Discount Rate (9.1%)
County's net pension liability	\$ 3,105,180	\$ 1,194,303	\$ (429,499)

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

For the year ended December 31, 2018, the County recognized pension expense of \$116,457.

At December 31, 2018, 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)	\$ (408,345)	\$ 443,000
Changes in actuarial assumptions	\$ 55,527	\$ -
Differences between projected and actual investment earnings (net of current year amortization)	\$ -	\$ 218,242
Contributions subsequent to the measurement date	487,951	
Total	\$ 135,133	\$ 661,242

For the year ending December 31, 2018, \$487,951 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,	
2019	\$ (341,348)
2020	\$ (338,690)
2021	\$ (159,134)
2022	\$ (174,888)
2023	\$ -
Thereafter	\$ -

M. CHANGES IN LONG-TERM LIABILITIES

Long-term activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds, Certificates, Capital Leases and Notes Payable:					
2012 Certificates of Obligation	\$ 5,975,000	\$ -	\$ 205,000	\$ 5,770,000	\$ 215,000
Capital Leases John Deere Financial	148,499	-	148,499	-	-
2012 Revenue Bonds Pay. From Lease Beds	810,000	-	25,000	785,000	25,000
Total Bonds, Certificates, Capital Leases and Notes Payable	\$ 6,933,499	\$ -	\$ 378,499	\$ 6,555,000	\$ 240,000
Unamortized Premium/Discount on Bonds	\$ 142,682	\$ -	\$ 7,510	\$ 135,172	\$ -
Accrued Interest Payable	95,417	92,402	95,417	92,402	92,402
Net Pension Liability	2,586,031	-	1,391,728	1,194,303	-
Total Other Liabilities	\$ 2,824,130	\$ 92,402	\$ 1,494,655	\$ 1,421,877	\$ 92,402
Total Governmental Activities Long-Term Liabilities	\$ 9,757,629	\$ 92,402	\$ 1,873,154	\$ 7,976,877	\$ 332,402

N. DEFERRED INFLOWS - UNAVAILABLE REVENUE (GOVERNMENTAL FUND STATEMENTS)

Unavailable revenue at year-end consisted of the following:

	General Fund	Major Governmental Fund	Special Revenue Funds	Debt Service Fund	Total
Unavailable Net Property Tax Revenue	\$ 2,448,978	\$ -	\$ 555,904	\$ 357,685	\$ 3,362,567
Unavailable State/Federal Revenues	-	-	-	-	-
Total Unavailable Revenue	\$ 2,448,978	\$ -	\$ 555,904	\$ 357,685	\$ 3,362,567

O. 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 Fund	Special Revenue Funds	Debt Service Fund	Total
Property Taxes	\$ 3,481,689	\$ -	\$ 790,276	\$ 512,296	\$ 4,784,261
Penalty & Interest on Taxes	89,412	-	-	(51,069)	38,343
Other Taxes	4,874	-	-	-	4,874
Licenses and Permits	-	-	360,693	-	360,693
Intergovernmental Revenue	103,070	-	1,446,515	-	1,549,585
Charges for Services	539,069	-	277,506	-	816,575
Fines	103,096	-	196,946	-	300,042
Investment Income	3,722	-	2,183	182	6,087
Other	203,408	-	92,561	-	295,969
TOTAL	\$ 4,528,340	\$ -	\$ 3,166,680	\$ 461,409	\$ 8,156,429

P. 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 July 22, 2019.

Q. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The County, as of December 31, 2018, has not incurred or made any commitments and/or contingencies in connection with construction or other areas of significance.

R. SUBSEQUENT EVENTS

In preparing the basic financial statements, County administration has evaluated events and transactions for potential recognition or disclosure through **July 22, 2019** the date this Annual Financial Report was issued. No material subsequent events had occurred in the period of December 31, 2018 through that date.

S. 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, 2018.

T. FUND BALANCE/NET POSITION ADJUSTMENT

The County did not make a prior period adjustment or net position adjustment during the year ended December 31, 2018.

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, 2018

Data Control Codes	Budgeted Amounts		Actual Amounts (BUDGET BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
RECEIPTS:					
Taxes:					
5110	Property Taxes	\$ 3,809,782	\$ 3,809,782	\$ 3,584,011	\$ (225,771)
5180	Other Taxes	4,500	4,500	6,388	1,888
5190	Penalty and Interest on Taxes	95,000	95,000	88,062	(6,938)
5300	Intergovernmental Revenue and Grants	111,700	111,700	119,569	7,869
5400	Charges for Services	461,000	461,000	554,469	93,469
5510	Fines	75,000	75,000	97,647	22,647
5610	Investment Earnings	3,300	3,300	3,722	422
5700	Other Revenue	115,813	115,813	173,352	57,539
5020	Total Receipts	4,676,095	4,676,095	4,627,220	(48,875)
DISBURSEMENTS:					
Current:					
0100	General Government	562,772	560,933	431,252	129,681
0120	Judicial	1,029,721	1,029,721	938,010	91,711
0130	Executive	138,026	138,026	100,815	37,211
0140	Elections	55,860	55,860	45,365	10,495
0150	Financial Administration	195,605	195,605	193,196	2,409
0190	Other General Government Functions	408,783	410,125	365,786	44,339
0200	Public Safety	1,952,418	1,952,915	1,943,648	9,267
0230	Corrections	11,000	11,000	9,375	1,625
0290	Other Public Safety	251,287	251,287	244,822	6,465
0400	Health and Welfare	286,787	286,787	192,373	94,414
6030	Total Disbursements	4,892,259	4,892,259	4,464,642	427,617
1100	Excess (Deficiency) of Receipts Over (Under) Disbursements	(216,164)	(216,164)	162,578	378,742
OTHER FINANCING SOURCES (USES):					
7915	Transfers In	100,000	100,000	257,725	157,725
8911	Transfers Out (Use)	(201,624)	(201,624)	(196,718)	4,906
7080	Total Other Financing Sources (Uses)	(101,624)	(101,624)	61,007	162,631
1200	Net Change in Cash Balance	(317,788)	(317,788)	223,585	541,373
0100	Cash Balance - January 1 (Beginning)	3,722,034	3,722,034	3,722,034	-
3000	Cash Balance - December 31 (Ending)	\$ 3,404,246	\$ 3,404,246	\$ 3,945,619	\$ 541,373

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, 2018

	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
A. Total Pension Liability				
Service Cost	\$ 488,660	\$ 450,438	\$ 423,041	\$ 407,102
Interest (on the Total Pension Liability)	1,293,084	1,224,946	1,189,140	1,129,085
Changes of Benefit Terms	-	-	(81,516)	-
Difference between Expected and Actual Experience	(612,517)	(103,963)	(299,393)	48,325
Changes of Assumptions	83,291	39,999	173,892	-
Benefit Payments, Including Refunds of Employee Contributions	(1,026,184)	(970,947)	(893,081)	(899,190)
Net change in Total Pension Liability	\$ 226,334	\$ 640,473	\$ 512,083	\$ 685,322
Total Pension Liability - Beginning	15,978,448	15,337,975	14,865,892	14,180,570
Total Pension Liability - Ending	\$ 16,204,782	\$ 15,978,448	\$ 15,377,975	\$ 14,865,892
B. Total Fiduciary Net Position				
Contributions - Employer	\$ 527,704	\$ 512,991	\$ 471,943	\$ 449,846
Contributions - Employee	225,674	221,664	203,154	190,844
Net Investment Income	1,944,599	938,446	42,533	841,086
Benefit Payments, Including Refunds of Employee Contributions	(1,026,184)	(970,947)	(893,081)	(899,190)
Administrative Expense	(9,982)	(10,193)	(9,222)	(9,739)
Other	(3,750)	(36,154)	(98,865)	72,862
Net Change in Plan Fiduciary Net Position	\$ 1,658,061	\$ 655,807	\$ (283,538)	\$ 645,709
Plan Fiduciary Net Position - Beginning	13,352,418	12,696,611	12,980,149	12,334,440
Plan Fiduciary Net Position - Ending	\$ 15,010,479	\$ 13,352,418	\$ 12,696,611	\$ 12,980,149
C. Net Pension Liability				
	\$ 1,194,303	\$ 2,626,030	\$ 2,681,364	\$ 1,885,743
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability				
	92.63%	83.57%	82.56%	87.31%
E. Covered Payroll				
	\$ 3,223,919	\$ 3,166,627	\$ 2,902,204	\$ 2,726,345
F. Net Pension Liability as a Percentage of Covered Payroll				
	37.05%	82.93%	92.39%	69.17%

Note: GASB 68, Paragraph 46, a and b 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.

Note: Only four years of data are presented in accordance with GASBS #68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

JONES COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE FISCAL YEAR 2018

	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 487,951	\$ 527,704	\$ 512,991	\$ 471,898
Contributions in Relation to the Actuarially Determined Contributions	(487,951)	(527,704)	(512,991)	(471,898)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 3,113,915	\$ 3,224,158	\$ 3,166,627	\$ 2,902,204
Contributions as a Percentage of Covered Employee Payroll	15.67%	16.36%	16.20%	16.26%

Note: GASB 68, Paragraph 81 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.

Note: In accordance with GASB 68, Paragraph 138, the years of data presented this reporting period are those for which data is available. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

JONES COUNTY
NOTES TO SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2018

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	1.8 years
Asset Valuation Method	5-yr smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, 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	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

Other Information: There were no benefit changes during the year.

COMBINING AND INDIVIDUAL SCHEDULES

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

Data Control Codes	212 JP Technology	213 Capital Murder Fund	215 Courthouse Security	216 Records Management
ASSETS				
1010 Cash and Cash Equivalents	\$ 4,387	\$ (176,833)	\$ 5,489	\$ 33,964
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	176,833	-	-
1390 Due from Others	140	-	244	90
1000 Total Assets	<u>\$ 4,527</u>	<u>\$ -</u>	<u>\$ 5,733</u>	<u>\$ 34,054</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2120 Bonds, Notes, Loans Payable - Matured	-	-	-	-
2140 Accrued Interest Payable	-	-	-	-
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	4,527	-	5,733	34,054
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
3590 Other Assigned Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>4,527</u>	<u>-</u>	<u>5,733</u>	<u>34,054</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 4,527</u>	<u>\$ -</u>	<u>\$ 5,733</u>	<u>\$ 34,054</u>

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

217 District Attorney Special	218 County Attorney Pretrial	219 LEOSE Funds	221 Road & Bridge Pct 1	222 Road & Bridge Pct 2	223 Road & Bridge Pct 3	224 Road & Bridge Pct 4	231 Lateral Road Pct 1
\$ 1,180	\$ 136	\$ 9,683	\$ 277,570	\$ 777,669	\$ 488,638	\$ 615,111	\$ 40,085
-	-	-	111,082	111,082	111,082	111,082	-
-	-	-	(5,911)	(5,911)	(5,911)	(5,911)	-
-	-	-	8,281	8,281	8,281	8,281	-
-	-	-	6,684	6,685	6,684	6,684	-
<u>\$ 1,180</u>	<u>\$ 136</u>	<u>\$ 9,683</u>	<u>\$ 397,706</u>	<u>\$ 897,806</u>	<u>\$ 608,774</u>	<u>\$ 735,247</u>	<u>\$ 40,085</u>
\$ -	\$ -	\$ -	\$ 19,459	\$ 7,225	\$ 657	\$ 5,769	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	23,359	131,087	-	-
-	-	-	19,459	30,584	131,744	5,769	-
-	-	-	105,171	105,171	105,171	105,171	-
-	-	-	105,171	105,171	105,171	105,171	-
-	-	9,683	-	-	-	-	40,085
-	-	-	-	-	-	-	-
1,180	136	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	273,076	762,051	371,859	624,307	-
-	-	-	-	-	-	-	-
<u>1,180</u>	<u>136</u>	<u>9,683</u>	<u>273,076</u>	<u>762,051</u>	<u>371,859</u>	<u>624,307</u>	<u>40,085</u>
<u>\$ 1,180</u>	<u>\$ 136</u>	<u>\$ 9,683</u>	<u>\$ 397,706</u>	<u>\$ 897,806</u>	<u>\$ 608,774</u>	<u>\$ 735,247</u>	<u>\$ 40,085</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

Data Control Codes	232 Lateral Road Pct 2	233 Lateral Road Pct 3	234 Lateral Road Pct 4	237 Miscellaneous Funds
ASSETS				
1010 Cash and Cash Equivalents	\$ 37,619	\$ 3,430	\$ 3,421	\$ -
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	-	-	-
1390 Due from Others	-	-	-	-
1000 Total Assets	<u>\$ 37,619</u>	<u>\$ 3,430</u>	<u>\$ 3,421</u>	<u>\$ -</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ 42	\$ -
2120 Bonds, Notes, Loans Payable - Matured	-	-	-	-
2140 Accrued Interest Payable	-	-	-	-
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
3250 Federal or State Funds Grant Restriction	37,619	3,430	3,379	-
3280 Retirement of Long-Term Debt	-	-	-	-
3290 Other Restricted Fund Balance	-	-	-	-
3430 Capital Expenditures for Equipment	-	-	-	-
3445 Other Committed Fund Balance	-	-	-	-
3590 Other Assigned Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>37,619</u>	<u>3,430</u>	<u>3,379</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 37,619</u>	<u>\$ 3,430</u>	<u>\$ 3,421</u>	<u>\$ -</u>

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

239 Emergency Management Fund	240 Jury Fund	241 Security Officer Fund	242 EForce Grant	245 Law Library Fund	248 Juvenile Probation Local	250 Juvenile Prob Basic Grant	251 Juvenile Prob Community Programs
\$ 13,818	\$ 78,753	\$ 19,980	\$ (123,836)	\$ 16,970	\$ -	\$ 7,403	\$ 6,546
-	71,410	-	-	-	-	-	-
-	(3,800)	-	-	-	-	-	-
-	5,324	-	123,836	-	-	-	-
9,920	150	-	-	350	-	-	-
<u>\$ 23,738</u>	<u>\$ 151,837</u>	<u>\$ 19,980</u>	<u>\$ -</u>	<u>\$ 17,320</u>	<u>\$ -</u>	<u>\$ 7,403</u>	<u>\$ 6,546</u>
\$ 2,500	\$ 337	\$ -	\$ -	\$ 206	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,500</u>	<u>337</u>	<u>-</u>	<u>-</u>	<u>206</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	67,610	-	-	-	-	-	-
-	<u>67,610</u>	-	-	-	-	-	-
-	-	-	-	-	-	7,403	6,546
-	-	-	-	-	-	-	-
-	-	-	-	17,114	-	-	-
-	-	-	-	-	-	-	-
-	83,890	19,980	-	-	-	-	-
21,238	-	-	-	-	-	-	-
<u>21,238</u>	<u>83,890</u>	<u>19,980</u>	<u>-</u>	<u>17,114</u>	<u>-</u>	<u>7,403</u>	<u>6,546</u>
<u>\$ 23,738</u>	<u>\$ 151,837</u>	<u>\$ 19,980</u>	<u>\$ -</u>	<u>\$ 17,320</u>	<u>\$ -</u>	<u>\$ 7,403</u>	<u>\$ 6,546</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

Data Control Codes	253 Juvenile Probation N Grant	254 Juvenile Prob Mental Health Services	255 Permanent Improvement Fund	256 Rifle Res. Body Armor Grant
ASSETS				
1010	\$ 1,603	\$ 2,164	\$ 397,922	\$ -
1050	-	-	71,410	-
1051	-	-	(3,800)	-
1260	-	-	5,323	-
1390	-	-	-	-
1000	<u>\$ 1,603</u>	<u>\$ 2,164</u>	<u>\$ 470,855</u>	<u>\$ -</u>
LIABILITIES				
2010	\$ -	\$ -	\$ -	\$ -
2120	-	-	-	-
2140	-	-	-	-
2300	-	-	-	-
2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
2601	-	-	67,610	-
2600	<u>-</u>	<u>-</u>	<u>67,610</u>	<u>-</u>
FUND BALANCES				
3250	1,603	-	-	-
3280	-	-	-	-
3290	-	-	-	-
3430	-	2,164	403,245	-
3445	-	-	-	-
3590	-	-	-	-
3000	<u>1,603</u>	<u>2,164</u>	<u>403,245</u>	<u>-</u>
4000	<u>\$ 1,603</u>	<u>\$ 2,164</u>	<u>\$ 470,855</u>	<u>\$ -</u>

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

257 BPV Grant	258 County Attorney Hot Check	259 Dist Attorney & Employee Salry Supp	260 EMC Grant	261 TDA Grant	262 Hawley Grant	263 District Clerk Technology	264 Dist Clerk Court Records Preservation
\$ (1,452)	\$ 2,670	\$ 490	\$ 113	\$ (19,250)	\$ (2,125)	\$ 9,941	\$ 15,230
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,452	-	-	-	19,250	2,125	-	-
-	226	-	-	-	-	158	100
<u>\$ -</u>	<u>\$ 2,896</u>	<u>\$ 490</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,099</u>	<u>\$ 15,330</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	490	113	-	-	-	-
-	-	-	-	-	-	-	-
-	2,896	-	-	-	-	10,099	15,330
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,896	490	113	-	-	10,099	15,330
<u>\$ -</u>	<u>\$ 2,896</u>	<u>\$ 490</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,099</u>	<u>\$ 15,330</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

Data Control Codes	265 Juvenile Probation E Grant	266 District Clerk Records Management	267 County Clerk Archives	268 County Clerk Records Management
ASSETS				
1010 Cash and Cash Equivalents	\$ 63,999	\$ 9,356	\$ 88,220	\$ 80,394
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	-	-	-
1390 Due from Others	-	181	385	388
1000 Total Assets	<u>\$ 63,999</u>	<u>\$ 9,537</u>	<u>\$ 88,605</u>	<u>\$ 80,782</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2120 Bonds, Notes, Loans Payable - Matured	-	-	-	-
2140 Accrued Interest Payable	-	-	-	-
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
3250 Federal or State Funds Grant Restriction	-	-	-	-
3280 Retirement of Long-Term Debt	-	-	-	-
3290 Other Restricted Fund Balance	63,999	9,537	88,605	80,782
3430 Capital Expenditures for Equipment	-	-	-	-
3445 Other Committed Fund Balance	-	-	-	-
3590 Other Assigned Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>63,999</u>	<u>9,537</u>	<u>88,605</u>	<u>80,782</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 63,999</u>	<u>\$ 9,537</u>	<u>\$ 88,605</u>	<u>\$ 80,782</u>

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

269 County Clerk Vital Statistics	270 District & County Clerks Tech Fund	271 Courthouse Technology Fund	272 Election Services Contract Fund	273 Juvenile Prob Region- alization	275 County Jail Project Fund	288 Juvenile Probation Local	292 Adult Probation
\$ 909	\$ 2,365	\$ 53,504	\$ -	\$ (608)	\$ 42,408	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	608	89,055	-	-
-	-	-	-	-	-	-	-
<u>\$ 909</u>	<u>\$ 2,365</u>	<u>\$ 53,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,463</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	131,463	-	-
-	-	-	-	-	-	-	-
889	2,365	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	53,504	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>889</u>	<u>2,365</u>	<u>53,504</u>	<u>-</u>	<u>-</u>	<u>131,463</u>	<u>-</u>	<u>-</u>
<u>\$ 909</u>	<u>\$ 2,365</u>	<u>\$ 53,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,463</u>	<u>\$ -</u>	<u>\$ -</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

Data Control Codes	243	Total Nonmajor Special Revenue Funds	579 Interest & Sinking Fund	580 PFC Interest & Sinking Fund
ASSETS				
1010 Cash and Cash Equivalents	\$ -	\$ 2,889,036	\$ 340,231	\$ -
1050 Taxes Receivable	-	587,148	374,955	-
1051 Allowance for Uncollectible Taxes (credit)	-	(31,244)	(17,270)	-
1260 Due from Other Governments	-	456,930	29,823	-
1390 Due from Others	-	39,069	-	-
1000 Total Assets	<u>\$ -</u>	<u>\$ 3,940,939</u>	<u>\$ 727,739</u>	<u>\$ -</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ 36,215	\$ -	\$ -
2120 Bonds, Notes, Loans Payable - Matured	-	-	-	145,000
2140 Accrued Interest Payable	-	-	-	54,615
2300 Advance from Other Funds	-	154,446	-	-
2000 Total Liabilities	<u>-</u>	<u>190,661</u>	<u>-</u>	<u>199,615</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	555,904	357,685	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>555,904</u>	<u>357,685</u>	<u>-</u>
FUND BALANCES				
3250 Federal or State Funds Grant Restriction	-	241,814	-	-
3280 Retirement of Long-Term Debt	-	-	370,054	(199,615)
3290 Other Restricted Fund Balance	-	337,246	-	-
3430 Capital Expenditures for Equipment	-	405,409	-	-
3445 Other Committed Fund Balance	-	2,188,667	-	-
3590 Other Assigned Fund Balance	-	21,238	-	-
3000 Total Fund Balances	<u>-</u>	<u>3,194,374</u>	<u>370,054</u>	<u>(199,615)</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ -</u>	<u>\$ 3,940,939</u>	<u>\$ 727,739</u>	<u>\$ -</u>

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

Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
\$ 340,231	\$ 3,229,267
374,955	962,103
(17,270)	(48,514)
29,823	486,753
-	39,069
\$ 727,739	\$ 4,668,678
\$ -	\$ 36,215
145,000	145,000
54,615	54,615
-	154,446
199,615	390,276
357,685	913,589
357,685	913,589
-	241,814
170,439	170,439
-	337,246
-	405,409
-	2,188,667
-	21,238
170,439	3,364,813
\$ 727,739	\$ 4,668,678

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Data Control Codes	212 JP Technology	213 Capital Murder Fund	215 Courthouse Security	216 Records Management
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	-	330,386	-	-
5400 Charges for Services	4,537	-	9,521	2,103
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	8	26
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>4,537</u>	<u>330,386</u>	<u>9,529</u>	<u>2,129</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	2,811	330,386	-	3,715
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	23,335	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
6030 Total Expenditures	<u>2,811</u>	<u>330,386</u>	<u>23,335</u>	<u>3,715</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,726</u>	<u>-</u>	<u>(13,806)</u>	<u>(1,586)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	13,646	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>13,646</u>	<u>-</u>
1200 Net Change in Fund Balance	1,726	-	(160)	(1,586)
0100 Fund Balance - January 1 (Beginning)	<u>2,801</u>	<u>-</u>	<u>5,893</u>	<u>35,640</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 4,527</u>	<u>\$ -</u>	<u>\$ 5,733</u>	<u>\$ 34,054</u>

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

217 District Attorney Special	218 County Attorney Pretrial	219 LEOSE Funds	221 Road & Bridge Pct 1	222 Road & Bridge Pct 2	223 Road & Bridge Pct 3	224 Road & Bridge Pct 4	231 Lateral Road Pct 1
\$ -	\$ -	\$ -	\$ 149,508	\$ 149,508	\$ 149,508	\$ 149,508	\$ -
-	-	-	-	-	-	-	-
-	-	-	90,693	90,000	90,000	90,000	-
-	-	2,440	47,343	175,585	21,550	30,215	8,826
-	5,724	-	41,260	41,952	41,952	41,952	-
-	-	-	49,237	49,237	49,236	49,236	-
-	-	-	349	556	381	472	-
-	-	-	500	41,000	17,694	8,665	-
-	5,724	2,440	378,890	547,838	370,321	370,048	8,826
-	-	-	-	-	-	-	-
-	5,898	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,071	-	-	-	-	-
-	-	-	575,303	472,925	547,993	398,081	1,457
-	-	-	-	-	-	-	-
-	5,898	1,071	575,303	472,925	547,993	398,081	1,457
-	(174)	1,369	(196,413)	74,913	(177,672)	(28,033)	7,369
-	-	-	-	-	1,000	29,228	-
-	-	-	20,000	20,000	20,000	20,000	-
-	-	-	-	-	-	-	-
-	-	-	20,000	20,000	21,000	49,228	-
-	(174)	1,369	(176,413)	94,913	(156,672)	21,195	7,369
1,180	310	8,314	449,489	667,138	528,531	603,112	32,716
\$ 1,180	\$ 136	\$ 9,683	\$ 273,076	\$ 762,051	\$ 371,859	\$ 624,307	\$ 40,085

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Data Control Codes	232 Lateral Road Pct 2	233 Lateral Road Pct 3	234 Lateral Road Pct 4	237 Miscellaneous Funds
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	8,826	8,826	8,826	-
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>8,826</u>	<u>8,826</u>	<u>8,826</u>	<u>-</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	-	-	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	14,240	12,757	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
6030 Total Expenditures	<u>-</u>	<u>14,240</u>	<u>12,757</u>	<u>-</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,826</u>	<u>(5,414)</u>	<u>(3,931)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	8,826	(5,414)	(3,931)	-
0100 Fund Balance - January 1 (Beginning)	<u>28,793</u>	<u>8,844</u>	<u>7,310</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 37,619</u>	<u>\$ 3,430</u>	<u>\$ 3,379</u>	<u>\$ -</u>

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

239 Emergency Management Fund	240 Jury Fund	241 Security Officer Fund	242 EForce Grant	245 Law Library Fund	248 Juvenile Probation Local	250 Juvenile Prob Basic Grant	251 Juvenile Prob Community Programs
\$ -	\$ 96,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
23,946	21,509	-	123,836	-	-	66,276	55,154
-	2,522	-	-	7,770	-	-	-
-	-	-	-	-	-	-	-
-	54	-	-	-	-	-	-
18,000	228	-	-	-	224	-	-
<u>41,946</u>	<u>120,435</u>	<u>-</u>	<u>123,836</u>	<u>7,770</u>	<u>224</u>	<u>66,276</u>	<u>55,154</u>
-	-	-	-	-	-	-	-
-	105,714	36,777	-	6,258	-	-	-
-	-	-	123,836	-	-	-	-
-	-	-	-	-	24,383	64,343	52,053
-	-	-	-	-	-	-	-
31,350	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>31,350</u>	<u>105,714</u>	<u>36,777</u>	<u>123,836</u>	<u>6,258</u>	<u>24,383</u>	<u>64,343</u>	<u>52,053</u>
<u>10,596</u>	<u>14,721</u>	<u>(36,777)</u>	<u>-</u>	<u>1,512</u>	<u>(24,159)</u>	<u>1,933</u>	<u>3,101</u>
-	-	-	-	-	-	-	-
10,642	-	55,647	-	-	24,159	-	-
-	(13,646)	-	-	-	-	-	-
<u>10,642</u>	<u>(13,646)</u>	<u>55,647</u>	<u>-</u>	<u>-</u>	<u>24,159</u>	<u>-</u>	<u>-</u>
21,238	1,075	18,870	-	1,512	-	1,933	3,101
-	82,815	1,110	-	15,602	-	5,470	3,445
<u>\$ 21,238</u>	<u>\$ 83,890</u>	<u>\$ 19,980</u>	<u>\$ -</u>	<u>\$ 17,114</u>	<u>\$ -</u>	<u>\$ 7,403</u>	<u>\$ 6,546</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Data Control Codes	253 Juvenile Probation N Grant	254 Juvenile Prob Mental Health Services	255 Permanent Improvement Fund	256 Rifle Res. Body Armor Grant
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ 96,122	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	531	-	-	3,730
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	289	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>531</u>	<u>-</u>	<u>96,411</u>	<u>3,730</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	68,583	-
0120 Judicial	-	-	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	867	-	3,730
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
6030 Total Expenditures	<u>-</u>	<u>867</u>	<u>68,583</u>	<u>3,730</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>531</u>	<u>(867)</u>	<u>27,828</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	531	(867)	27,828	-
0100 Fund Balance - January 1 (Beginning)	<u>1,072</u>	<u>3,031</u>	<u>375,417</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 1,603</u>	<u>\$ 2,164</u>	<u>\$ 403,245</u>	<u>\$ -</u>

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

257	258	259	260	261	262	263	264
BPV	County	Dist Attorney	EMC	TDA	Hawley	District	Dist Clerk
Grant	Attorney	& Employee	Grant	Grant	Grant	Clerk	Court Records
	Hot Check	Salry Supp				Technology	Preservation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,452	-	4,511	-	22,750	66,163	-	-
-	2,424	-	-	-	-	2,442	1,660
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,452</u>	<u>2,424</u>	<u>4,511</u>	<u>-</u>	<u>22,750</u>	<u>66,163</u>	<u>2,442</u>	<u>1,660</u>
-	-	-	-	-	-	-	-
-	1,210	6,061	-	-	-	2,316	-
-	-	-	-	-	-	-	-
1,452	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,452</u>	<u>1,210</u>	<u>6,061</u>	<u>-</u>	<u>22,750</u>	<u>66,163</u>	<u>2,316</u>	<u>-</u>
-	1,214	(1,550)	-	-	-	126	1,660
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,214	(1,550)	-	-	-	126	1,660
-	1,682	2,040	113	-	-	9,973	13,670
<u>\$ -</u>	<u>\$ 2,896</u>	<u>\$ 490</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,099</u>	<u>\$ 15,330</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Data Control Codes	265 Juvenile Probation E Grant	266 District Clerk Records Management	267 County Clerk Archives	268 County Clerk Records Management
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5190 Penalty and Interest on Taxes	-	-	-	-
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	-	-	-	-
5400 Charges for Services	-	3,063	33,755	34,213
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	48
5700 Other Revenue	6,250	-	-	-
5020 Total Revenues	<u>6,250</u>	<u>3,063</u>	<u>33,755</u>	<u>34,261</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	-	1,841	-	4,850
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	23,109	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
6030 Total Expenditures	<u>23,109</u>	<u>1,841</u>	<u>-</u>	<u>4,850</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,859)</u>	<u>1,222</u>	<u>33,755</u>	<u>29,411</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	(18,744)	(19,442)
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(18,744)</u>	<u>(19,442)</u>
1200 Net Change in Fund Balance	(16,859)	1,222	15,011	9,969
0100 Fund Balance - January 1 (Beginning)	<u>80,858</u>	<u>8,315</u>	<u>73,594</u>	<u>70,813</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 63,999</u>	<u>\$ 9,537</u>	<u>\$ 88,605</u>	<u>\$ 80,782</u>

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

269 County Clerk Vital Statistics	270 District & County Clerks Tech Fund	271 Courthouse Technology Fund	272 Election Services Contract Fund	273 Juvenile Prob Region- alization	275 County Jail Project Fund	288 Juvenile Probation Local	292 Adult Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	1,042	412,792	-	-
544	112	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>544</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>1,042</u>	<u>412,792</u>	<u>-</u>	<u>-</u>
-	-	13,133	-	-	-	-	-
421	-	-	2,755	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,042	499	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>421</u>	<u>-</u>	<u>13,133</u>	<u>2,755</u>	<u>1,042</u>	<u>499</u>	<u>-</u>	<u>-</u>
<u>123</u>	<u>112</u>	<u>(13,133)</u>	<u>(2,755)</u>	<u>-</u>	<u>412,293</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	20,000	-	-	-	-	-
-	-	-	-	-	(306,255)	-	(6,325)
-	-	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>(306,255)</u>	<u>-</u>	<u>(6,325)</u>
123	112	6,867	(2,755)	-	106,038	-	(6,325)
<u>766</u>	<u>2,253</u>	<u>46,637</u>	<u>2,755</u>	<u>-</u>	<u>25,425</u>	<u>-</u>	<u>6,325</u>
<u>\$ 889</u>	<u>\$ 2,365</u>	<u>\$ 53,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,463</u>	<u>\$ -</u>	<u>\$ -</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Data Control Codes	243	Total Nonmajor Special Revenue Funds	579 Interest & Sinking Fund	580 PFC Interest & Sinking Fund
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ 790,276	\$ 512,296	\$ -
5190 Penalty and Interest on Taxes	-	-	(51,069)	-
5200 Licenses and Permits	-	360,693	-	-
5300 Intergovernmental Revenue and Grants	-	1,446,515	-	-
5400 Charges for Services	-	277,506	-	-
5510 Fines	-	196,946	-	-
5610 Investment Earnings	-	2,183	182	-
5700 Other Revenue	-	92,561	-	-
5020 Total Revenues	<u>-</u>	<u>3,166,680</u>	<u>461,409</u>	<u>-</u>
EXPENDITURES:				
Current:				
0100 General Government	-	81,716	-	-
0120 Judicial	-	508,258	-	-
0140 Elections	-	2,755	-	-
0200 Public Safety	-	123,836	-	-
0230 Corrections	-	171,478	-	-
0290 Other Public Safety	-	24,406	-	-
Public Works:				
0310 Highways and Streets	-	2,143,019	-	-
Debt Service:				
0710 Principal on Debt	<u>-</u>	<u>-</u>	<u>481,295</u>	<u>75,399</u>
6030 Total Expenditures	<u>-</u>	<u>3,055,468</u>	<u>481,295</u>	<u>75,399</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>111,212</u>	<u>(19,886)</u>	<u>(75,399)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	30,228	-	-
7915 Transfers In	-	204,094	-	96,542
8911 Transfers Out (Use)	-	(364,412)	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>(130,090)</u>	<u>-</u>	<u>96,542</u>
1200 Net Change in Fund Balance	-	(18,878)	(19,886)	21,143
0100 Fund Balance - January 1 (Beginning)	<u>-</u>	<u>3,213,252</u>	<u>389,940</u>	<u>(220,758)</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ -</u>	<u>\$ 3,194,374</u>	<u>\$ 370,054</u>	<u>\$ (199,615)</u>

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

Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
\$ 512,296	\$ 1,302,572
(51,069)	(51,069)
-	360,693
-	1,446,515
-	277,506
-	196,946
182	2,365
-	92,561
<u>461,409</u>	<u>3,628,089</u>
-	81,716
-	508,258
-	2,755
-	123,836
-	171,478
-	24,406
-	2,143,019
<u>556,694</u>	<u>556,694</u>
<u>556,694</u>	<u>3,612,162</u>
<u>(95,285)</u>	<u>15,927</u>
-	30,228
96,542	300,636
-	(364,412)
<u>96,542</u>	<u>(33,548)</u>
1,257	(17,621)
<u>169,182</u>	<u>3,382,434</u>
<u>\$ 170,439</u>	<u>\$ 3,364,813</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	BALANCE JANUARY 1 2017	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31 2018
AGENCY FUND-STATE FEES/BONDS				
Assets:				
Cash and Cash Equivalents	\$ 87,574	\$ 56,994	\$ 87,574	\$ 56,994
Due From Other Governments	833	-	833	-
Due from Others	7,937	-	7,937	-
Total Assets	<u>\$ 96,344</u>	<u>\$ 56,994</u>	<u>\$ 96,344</u>	<u>\$ 56,994</u>
Liabilities:				
Due to Other Governments	<u>\$ 96,344</u>	<u>\$ 56,994</u>	<u>\$ 96,344</u>	<u>\$ 56,994</u>
 AGENCY FUND-ADULT PROBATION				
Assets:				
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 399,154</u>	<u>\$ 371,810</u>	<u>\$ 27,344</u>
Liabilities:				
Due to Other Governments	<u>\$ -</u>	<u>\$ 399,154</u>	<u>\$ 371,810</u>	<u>\$ 27,344</u>
 AGENCY FUND-DEPARTMENTAL CASH ACCOUNTS				
Assets:				
Cash and Cash Equivalents	<u>\$ 696,570</u>	<u>\$ 12,630,597</u>	<u>\$ 12,151,995</u>	<u>\$ 1,175,172</u>
Liabilities:				
Due to Other Governments	<u>\$ 287,944</u>	<u>\$ 12,355,165</u>	<u>\$ 12,059,900</u>	<u>\$ 583,209</u>
Due to Others	<u>408,626</u>	<u>275,432</u>	<u>92,095</u>	<u>591,963</u>
Total Liabilities	<u>\$ 696,570</u>	<u>\$ 12,630,597</u>	<u>\$ 12,151,995</u>	<u>\$ 1,175,172</u>
 TOTAL AGENCY FUNDS				
Assets:				
Cash and Cash Equivalents	<u>\$ 784,144</u>	<u>\$ 13,086,745</u>	<u>\$ 12,611,379</u>	<u>\$ 1,259,510</u>
Due From Other Governments	833	-	833	-
Due From Others	7,937	-	7,937	-
Total Assets	<u>\$ 792,914</u>	<u>\$ 13,086,745</u>	<u>\$ 12,620,149</u>	<u>\$ 1,259,510</u>
Liabilities:				
Due to Other Governments	<u>\$ 384,288</u>	<u>\$ 12,811,313</u>	<u>\$ 12,528,054</u>	<u>\$ 667,547</u>
Due to Others	<u>408,626</u>	<u>275,432</u>	<u>92,095</u>	<u>591,963</u>
Total Liabilities	<u>\$ 792,914</u>	<u>\$ 13,086,745</u>	<u>\$ 12,620,149</u>	<u>\$ 1,259,510</u>

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

REPORTS ON COMPLIANCE AND INTERNAL CONTROLS

James E. Rodgers and Company, P.C.

Certified Public Accountants

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E-mail: rodgerscpa@att.net

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

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

July 22, 2019

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of and for the year ended December 31, 2018, 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 July 22, 2019.

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.

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 therefore are not described in the accompanying schedule of finding and questioned costs.

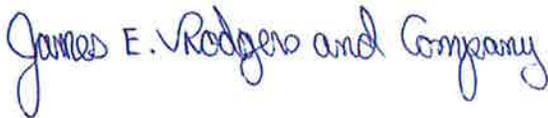
County's Response to Finding

Jones County was not required to issue a response since no findings were identified in our audit and therefore is not described in the accompanying schedule of findings and responses. Jones County's response would not have been subjected to the auditing procedures applied in the audit of the financial statements if the response had been required and, accordingly, we would not have expressed an opinion on it.

Purpose of this Report

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

Respectfully submitted,



James E. Rodgers and Company, P.C.

**JONES COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2018**

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 2018-001:

- | | |
|----------------------------|-----|
| a. Condition: | N/A |
| 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, 2018

Last 10 Years Ended December 31	Tax Rates		Assessed/Appraised Value for Tax Purposes
	Maintenance	Debt Service	
2009 and prior years	Various	Various	\$ Various
2010	0.61590	0.00000	621,810,521
2011	0.61464	0.00000	622,817,223
2012	0.57100	0.08900	667,267,168
2013	0.57900	0.08100	686,297,053
2014	0.57200	0.07101	745,952,999
2015	0.59466	0.06698	747,774,622
2016	0.60932	0.07064	735,175,886
2017	0.62867	0.07133	730,096,619
2018 (Fiscal year under audit)	0.62276	0.07196	742,760,660
1000 TOTALS			

Beginning Balance January 1, 2018	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance December 31, 2018
\$ 119,115	\$ -	\$ 3,655	\$ -	\$ 7,620	\$ 107,840
15,144	-	1,586	-	191	13,367
17,166	-	1,820	-	293	15,053
27,851	-	2,718	433	315	24,385
40,609	-	4,595	674	1,232	34,108
86,768	-	10,351	1,330	655	74,432
111,731	-	18,055	2,111	829	90,736
175,079	-	46,710	5,689	1,602	121,078
2,535,870	-	2,104,455	254,157	6,339	170,919
-	5,160,092	2,016,027	247,262	-	2,896,803
<u>\$ 3,129,333</u>	<u>\$ 5,160,092</u>	<u>\$ 4,209,972</u>	<u>\$ 511,656</u>	<u>\$ 19,076</u>	<u>\$ 3,548,721</u>

**JONES COUNTY, TEXAS
MISCELLANEOUS STATISTICS
December 31, 2018**

Date of Organization				1881
Date Current Courthouse Built				1910
Form of Government			Commissioners' Court	
Area in Square Miles				937
Number of Full Time County Employees				70
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 / Estimate->	2010	20,202
1990	16,490	<- Census / Estimate->	2013	20,037
2000	20,785	<- Census / Estimate->	2015	19,983
2003	19,911	<- Estimate / Estimate->	2016	19,994
2004	19,726	<- Estimate / Estimate->	2018	19,817
County Property Tax Rates:				
2000				\$0.63490
2006				\$0.66650
2007				\$0.61570
2008				\$0.58000
2009				\$0.62000
2010				\$0.61590
2012				\$0.66004
2014				\$0.64301
2015				\$0.66164
2016				\$0.67996
2018				\$0.69472
County Road Miles (TXDOT)-Centerline Miles				
Earth and All-weather				864
Paved				10
Total				874