

JONES COUNTY
12th and Commercial
Anson, Texas
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

**JONES COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020**

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INTRODUCTORY SECTION

JONES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED COUNTY OFFICIALS

December 31, 2020

Commissioners Court

**Dale Spurgin
James Clawson
Lonnie Vivian
Ross Davis
Joel Spraberry**

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

Judicial

Brooks Hagler

259th District Judge

Law Enforcement

**Danny Jimenez
Joe Edd Boaz
Chad Cowan
Jay Pace
Cheryl Guernsey**

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

Financial Administration

**Gwen Bailey
Allison Pinkston
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

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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

June 28, 2021

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, 2020, 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, 2020, 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, the County did not adopt accounting guidance prescribed by GASB 75 for other post-employment benefit plans (OPEB) due to no current participation by the County with TCDRS 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 June 28, 2021, 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, 2020. Please read it in conjunction with the independent auditors' report which precedes this analysis and the County's Basic Financial Statements which begin following this analysis.

FINANCIAL HIGHLIGHTS

- The County's net position increased by \$3,479,544 as a result of this year's operations.
- As of December 31, 2020, the county's net position was \$13,357,892.
- During the year, the County had expenses that were \$5,451,562, this being \$3,479,544 less than the \$8,931,106 generated in charges for services, operating grants, other general revenues for all services.
- As of December 31, 2020, the county was obligated in the amount of \$6,267,697 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 \$4,848,654, increasing by \$746,705.
- The resources available for appropriation were \$640,264 more than budgeted for in the General Fund.

USING THIS ANNUAL REPORT

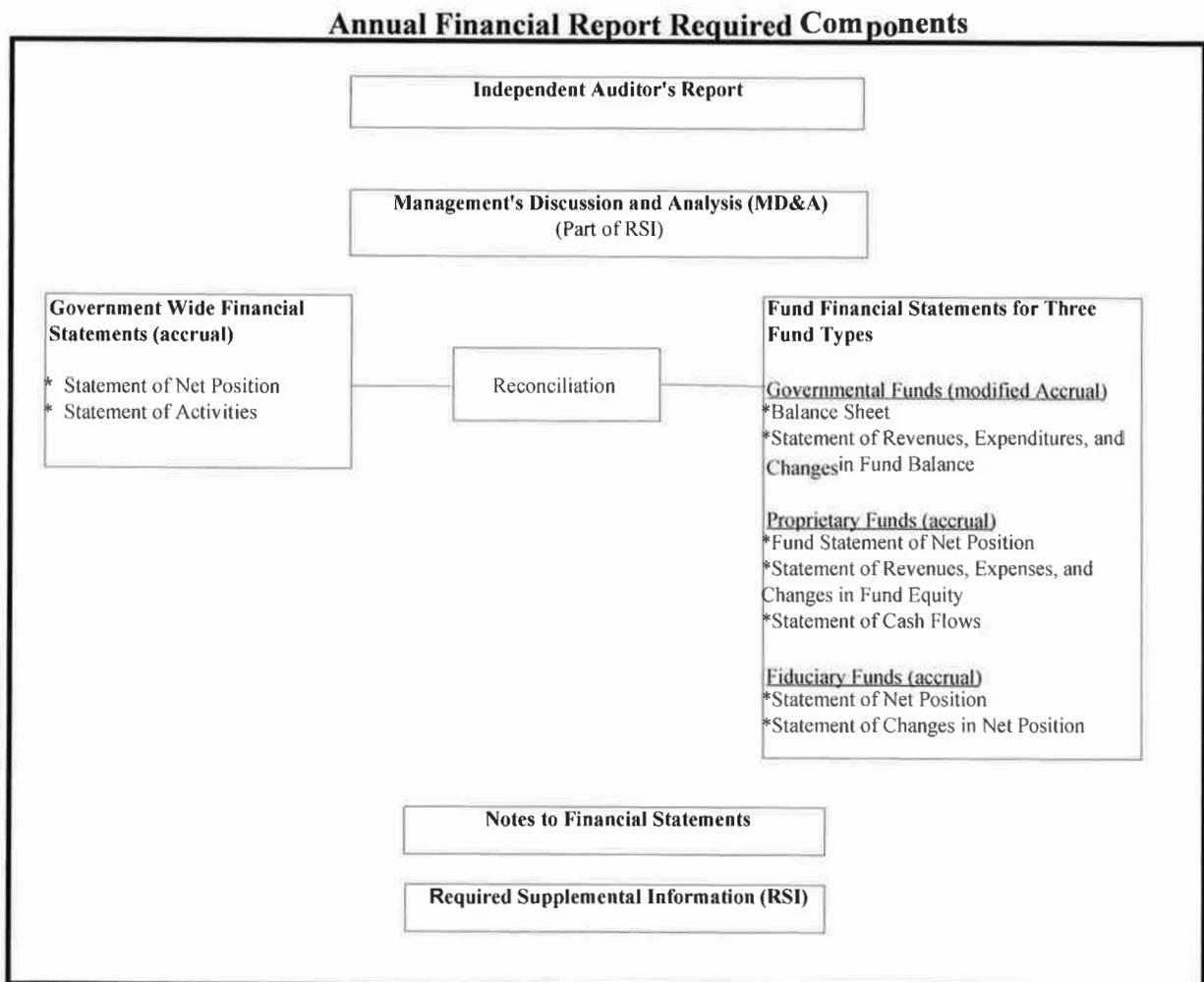
This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (Exhibits A-1 and B-1 in the Basic Financial Statements section). These provide information about the activities of the County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

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

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

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

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



Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

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

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

These two statements report the County's net position and changes in them. The County's net position (the difference between assets and liabilities) 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 a pension trust proprietary type fund. In this type of fund, the same accounting methods employed in the Statement of Net Position and the Statement of Activities is used.

The County as Trustee

Reporting the County's Fiduciary Responsibilities

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the County's governmental activities increased by \$3,479,544. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$9,375,766 at the current year end. The change in total net position can be broken down into the following components: (1) total governmental revenues exceeded expenditures by \$890,436; (2) the County had capital outlay expenditures of \$884,270 and debt service principal payments on long-term debt of \$250,000; (3) \$626,713 in current depreciation expense; (4) \$0 in proceeds from additional long term debt financing, (5) \$698,049 miscellaneous adjustments and (6) \$2,779,600 reduction in expense with the current year GASB 68 reporting of the net pension liability.

	Governmental Activities		Business-Type Activities		Totals	
	2019	2020	2019	2020	2019	2020
Current and other assets	\$11,530,734	\$11,835,509	\$0	\$0	\$11,530,734	\$11,835,509
Capital assets	8,521,042	8,638,519	0	0	8,521,042	8,638,519
Deferred outflows - Pension Plan	296,196	530,154	0	0	296,196	530,154
Total assets and deferred outflows	\$20,347,972	\$21,004,182	\$0	\$0	\$20,347,972	\$21,004,182
Long-term liabilities	\$6,442,662	\$5,925,152	\$0	\$0	\$6,442,662	\$5,925,152
Other liabilities	141,109	585,100	0	0	141,109	585,100
Net Pension Liability	2,351,530	1,011,736	0	0	2,351,530	1,011,736
Deferred inflows - Pension Plan	1,534,323	124,302	0	0	1,534,323	124,302
Total liabilities and deferred inflows	\$10,469,624	\$7,646,290	\$0	\$0	\$10,469,624	\$7,646,290
Net Position:						
Net Investment in capital assets	\$2,078,380	\$2,453,367	\$0	\$0	\$2,078,380	\$2,453,367
Restricted	1,082,806	1,528,759	0	0	1,082,806	1,528,759
Unrestricted	6,717,162	9,375,766	0	0	6,717,162	9,375,766
Total Net Position	\$9,878,348	\$13,357,892	\$0	\$0	\$9,878,348	\$13,357,892

Table II
JONES COUNTY, TEXAS
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2019	2020	2019	2020	2019	2020
Program Revenues:						
Charges for Services	\$1,221,717	\$907,655	\$0	\$0	\$1,221,717	\$907,655
Operating & capital grants and contributions	1,625,170	980,638	0	0	1,625,170	980,638
General Revenues:						
Maintenance and operations taxes	4,857,390	4,875,852	0	0	4,857,390	4,875,852
Debt service taxes	577,693	634,842	0	0	577,693	634,842
Investment Earnings	22,826	21,834	0	0	22,826	21,834
Miscellaneous (Fines, etc.)	703,207	1,510,285	0	0	703,207	1,510,285
Total Revenues	\$9,008,003	\$8,931,106	\$0	\$0	\$9,008,003	\$8,931,106
Expenses						
General Government - Administration	\$880,171	\$790,755	\$0	\$0	\$880,171	\$790,755
General Government - Financial	274,222	59,509	0	0	274,222	59,509
General Government - Facilities Management	447,008	591,211	0	0	447,008	591,211
Public Safety	3,177,616	1,106,821	0	0	3,177,616	1,106,821
Judicial and Legal	1,883,285	964,499	0	0	1,883,285	964,499
Health and Human Services	282,197	205,365	0	0	282,197	205,365
Infrastructure and Environmental Services	2,622,028	1,435,082	0	0	2,622,028	1,435,082
Community and Economic Development	0	0	0	0	0	0
Interest on Long-Term Debt	251,052	298,320	0	0	251,052	298,320
Total Expenses	\$9,817,579	\$5,451,562	\$0	\$0	\$9,817,579	\$5,451,562
Increase in net position before transfers and special items	(\$809,576)	\$3,479,544	\$0	\$0	(\$809,576)	\$3,479,544
Transfers	0	0	0	0	0	0
Extraordinary And Special Items	0	0	0	0	0	0
Prior Period Adjustment-PFC Debt Transactions	(49,400)	0	0	0	(49,400)	0
Net Position at January 1	10,737,324	9,878,348	0	0	10,737,324	9,878,348
Total Net Position	\$9,878,348	\$13,357,892	\$0	\$0	\$9,878,348	\$13,357,892

The County's total revenues were \$8,931,106. The total cost of all programs and services were \$5,451,562.

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

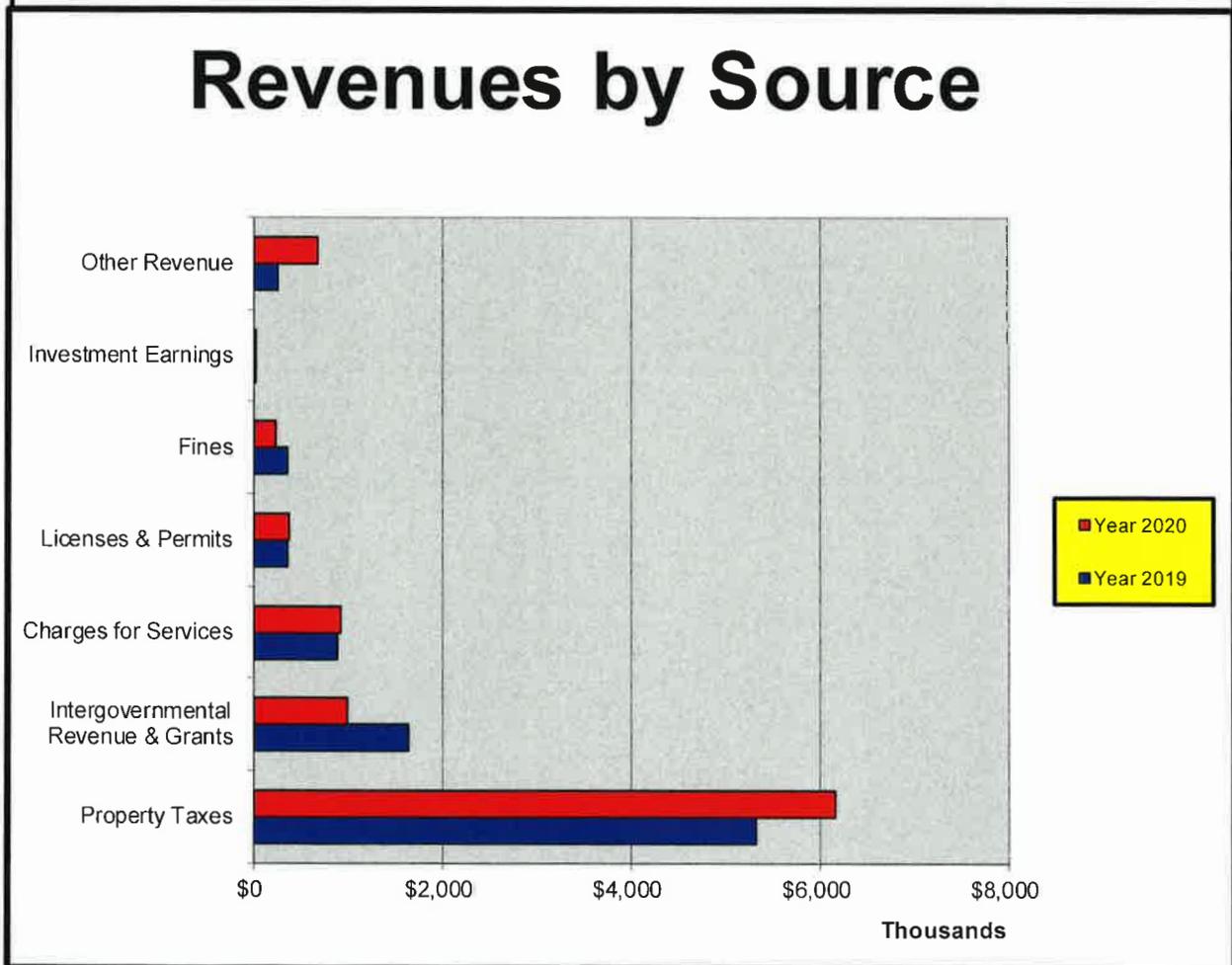
- The County maintained salary and wage costs for staff at a slight increase from prior years, providing for only minimal cost of living raises.
- Other budget categories were maintained at prior year levels.

The cost of all governmental activities this year was \$5,451,562.

THE COUNTY'S FUNDS

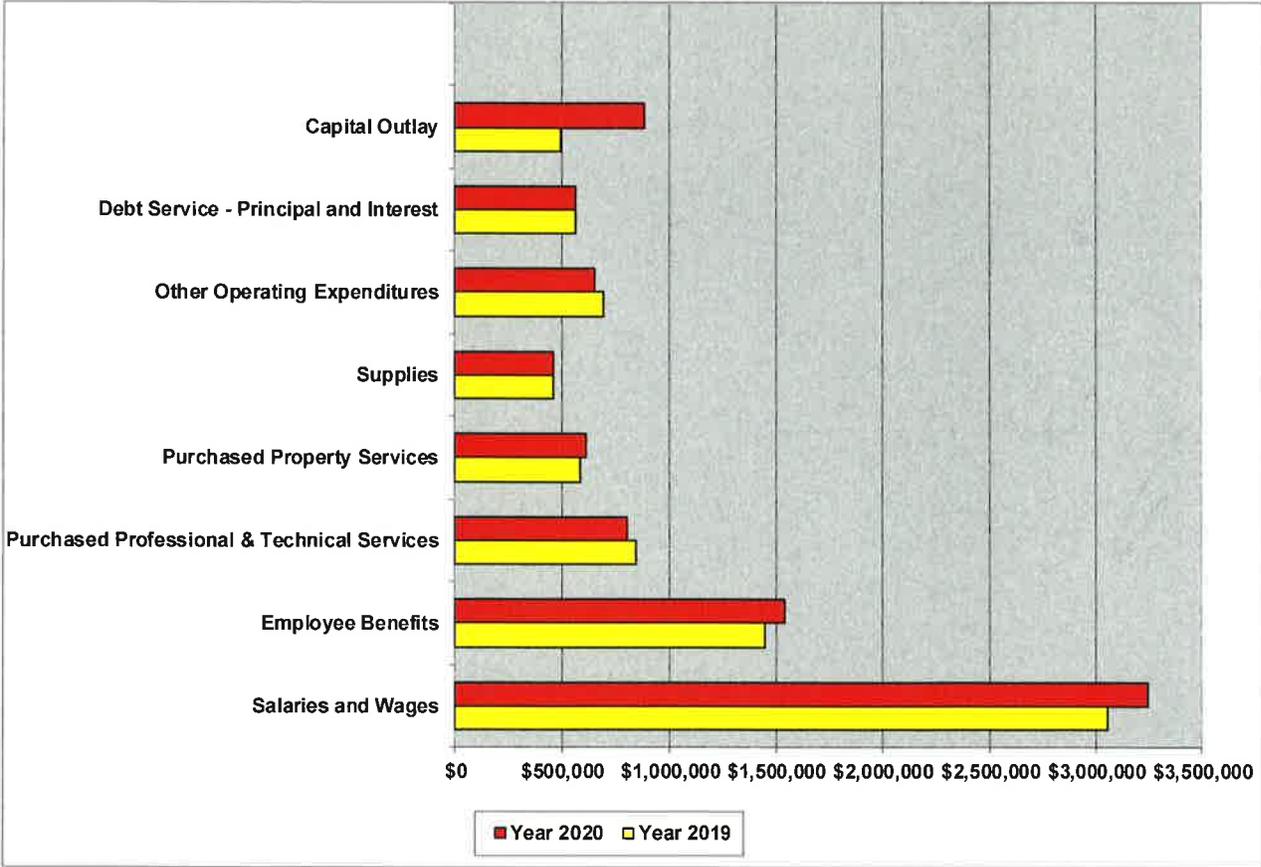
As the County completed the year, its governmental funds (as presented on the balance sheet in Exhibit C-1) reported a combined fund balance of \$8,906,735, which is more than last year's total of \$8,016,299. The following chart illustrates the County's revenue by source for the last two fiscal years.

JONES COUNTY, TEXAS			
REVENUES BY SOURCE			
	Year 2019	Year 2020	
Property Taxes	\$5,310,703	\$6,155,320	
Intergovernmental Revenue & Grants	1,632,672	980,637	
Charges for Services	866,828	907,653	
Licenses & Permits	360,000	360,350	
Fines	354,889	231,451	
Investment Earnings	22,826	21,834	
Other Revenue	241,170	664,053	
TOTALS	\$8,789,088	\$9,321,298	



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

JONES COUNTY, TEXAS		
EXPENDITURES BY OBJECT		
	Year 2019	Year 2020
Salaries and Wages	\$3,055,792	\$3,245,350
Employee Benefits	1,449,090	1,540,227
Purchased Professional & Technical Services	839,627	801,886
Purchased Property Services	579,881	608,176
Supplies	456,542	458,750
Other Operating Expenditures	692,099	651,739
Debt Service - Principal and Interest	559,901	558,964
Capital Outlay	494,419	884,270
Total	\$8,127,351	\$8,749,362



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 \$18,144,333 invested in capital assets, including land, buildings and improvements, machinery and equipment, and roads and bridges infrastructure. This amount represents an decrease in capital assets of \$335,873 (\$884,270 in additions less \$1,220,143 in retirements).

This year's major additions included:

3 Motor Graders	\$	727,500
2001 Cat Packer		40,000
JD Rotary Cutter		19,950
Camera Security System		27,361
14' x 24' Moldboard		6,000
Election Systems & Software		16,534
2020 Chevy Tahoe SUV		46,925
TOTAL ADDITIONS	\$	884,270
Deletions		1,220,143
NET ADDITIONS	\$	(335,873)

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, 2020:

Date Issued	Debt Payable To	Asset Purchased	Debt Balance	2021 Payments
2/22/2012	Certificate of Obligation Bonds	New Jail Facility	\$ 5,335,000	\$ 479,650
2/22/2012	2012 Revenue Bonds	New Jail Facility	730,000	75,525
	Unamortized Discount/Premium on Bonds	New Jail Facility	120,152	N/A
	Accrued Interest On Long-Term Debt as of 12/31/2020		82,545	N/A
	TOTALS		\$ 6,267,697	\$ 555,175

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's officials considered many factors when setting the year 2021 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 2021. The County's General Fund budgeted expenditures for 2021 totaled \$5,486,000. This represents a decrease of \$285,969 from the final amended year 2020 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 2021 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, 2020

EXHIBIT A-1

Data Control Codes	Primary Government
	Governmental Activities
ASSETS	
1010 Cash and Cash Equivalents	\$ 8,492,429
1050 Taxes Receivable, Net	2,686,219
1260 Due from Other Governments	552,238
1390 Due from Others	104,623
Capital Assets:	
1710 Land Purchase and Improvements	58,564
1720 Infrastructure, Net	662,244
1730 Buildings, Net	5,964,199
1750 Furniture and Equipment, Net	1,953,512
1000 Total Assets	20,474,028
DEFERRED OUTFLOWS OF RESOURCES	
1997 Deferred Outflow Related to Pension Plan	530,154
1500 Total Deferred Outflows of Resources	530,154
LIABILITIES	
2010 Accounts Payable	63,747
2140 Accrued Interest Payable	82,545
2230 Unearned Revenues	178,808
2250 Bonds Payable - Current	260,000
Noncurrent Liabilities:	
2502 Bonds Payable - Noncurrent	5,925,152
2580 Net Pension Liability	1,011,736
2000 Total Liabilities	7,521,988
DEFERRED INFLOWS OF RESOURCES	
2602 Deferred Inflow Related to Pension Plan	124,302
2500 Total Deferred Inflows of Resources	124,302
NET POSITION	
3200 Net Investment in Capital Assets	2,453,367
Restricted for:	
3810 Restricted for Federal and State Grants	162,540
3820 Restricted for State Revenue Programs	602,227
3860 Restricted for Debt Service	763,992
3900 Unrestricted	9,375,766
3000 Total Net Position	\$ 13,357,892

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, 2020

EXHIBIT B-1

Net (Expense)
Revenue and
Changes in Net
Position

Data Control Codes	Program Revenues			Primary Gov. Governmental Activities	
	Expenses	Charges for Services	Operating Grants and Contributions		
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
100	General Government	\$ 567,611	\$ 353,985	\$ -	\$ (213,626)
120	Judicial	864,756	199,684	333,417	(331,655)
130	Executive	40,946	-	29,419	(11,527)
140	Elections	49,992	-	-	(49,992)
150	Financial Administration	59,509	181,531	-	122,022
190	Other General Government Functions	699,817	-	-	(699,817)
200	Public Safety	1,106,821	-	362,836	(743,985)
230	Corrections	16,631	-	-	(16,631)
290	Other Public Safety	83,112	9,077	-	(74,035)
310	Highways and Streets	1,437,205	163,378	225,547	(1,048,280)
400	Health and Welfare	205,365	-	29,419	(175,946)
490	Other - Jail Facility	23,600	-	-	(23,600)
720	Interest on Debt	295,182	-	-	(295,182)
790	Other Debt Service	1,015	-	-	(1,015)
TOTAL PRIMARY GOVERNMENT		\$ 5,451,562	\$ 907,655	\$ 980,638	(3,563,269)

Data
Control
Codes

General Revenues:

Taxes:		
5010	Property Taxes, Levied for General Purposes	4,875,852
5011	Property Taxes, Levied for Debt Service	634,842
5180	Other Taxes	5,774
5700	Miscellaneous Revenue	1,326,091
5800	Investment Earnings	21,834
	Gain on Sale of Property	178,420
Total General Revenues and Transfers		<u>7,042,813</u>
Change in Net Position		<u>3,479,544</u>
Net Position-- Beginning		<u>9,878,348</u>
Net Position - Ending		<u>\$ 13,357,892</u>

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, 2020

Data Control Codes	General Fund	Major Road & Bridge Pct. 2 Fund	Other Funds	Total Governmental Funds	
ASSETS					
1010	Cash and Cash Equivalents	\$ 4,223,213	\$ 547,215	\$ 3,722,001	\$ 8,492,429
1050	Taxes Receivable	2,111,720	90,687	676,314	2,878,721
1051	Allowance for Uncollectible Taxes (credit)	(142,022)	(6,099)	(44,381)	(192,502)
1260	Due from Other Governments	249,710	70,770	231,758	552,238
1300	Due from Other Funds	422,190	-	29,301	451,491
1390	Due from Others	5,158	1,045	98,420	104,623
1000	Total Assets	\$ 6,869,969	\$ 703,618	\$ 4,713,413	\$ 12,287,000
LIABILITIES					
2010	Accounts Payable	\$ 48,574	\$ 12,135	\$ 3,038	\$ 63,747
2080	Due to Other Funds	-	-	26,258	26,258
2230	Unearned Revenues	-	-	178,808	178,808
2300	Advance from Other Funds	3,043	153,000	269,190	425,233
2000	Total Liabilities	51,617	165,135	477,294	694,046
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	1,969,698	84,588	631,933	2,686,219
2600	Total Deferred Inflows of Resources	1,969,698	84,588	631,933	2,686,219
FUND BALANCES					
3450	Federal or State Funds Grant Restriction	-	-	162,540	162,540
3480	Retirement of Long-Term Debt	-	-	763,992	763,992
3490	Other Restricted Fund Balance	-	-	602,227	602,227
3530	Capital Expenditures for Equipment	-	-	521,682	521,682
3545	Other Committed Fund Balance	1,468,876	453,895	1,553,745	3,476,516
3600	Unassigned Fund Balance	3,379,778	-	-	3,379,778
3000	Total Fund Balances	4,848,654	453,895	3,604,186	8,906,735
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 6,869,969	\$ 703,618	\$ 4,713,413	\$ 12,287,000

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, 2020

Total Fund Balances - Governmental Funds	\$	8,906,735
<p>The County does use an internal service fund to charge the costs of certain activities, such as self-insurance to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds would be included in governmental activities in the statement of net assets. The net effect of this consolidation is to increase (decrease) net position.</p>		
		-0-
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.</p>		
		1,992,702
<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>		
		1,134,270
<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 reduction of \$1,339,794, a deferred resource inflow reduction of \$1,410,021 and a deferred resource outflow increase of \$1,004,169. The net effect of these was to increase the ending net position.</p>		
		1,745,646
<p>The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.</p>		
		(626,713)
<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>		
		205,252
Net Position of Governmental Activities	\$	13,357,892

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, 2020

Data Control Codes	General Fund	Major Road & Bridge Pct. 2 Fund	Other Funds	Total Governmental Funds
REVENUES:				
Taxes:				
5110 Property Taxes	\$ 4,476,478	\$ 191,662	\$ 1,402,464	\$ 6,070,604
5180 Other Taxes	5,774	-	-	5,774
5190 Penalty and Interest on Taxes	84,716	-	-	84,716
5200 Licenses and Permits	-	90,087	270,263	360,350
5300 Intergovernmental Revenue and Grants	80,265	102,672	797,700	980,637
5400 Charges for Services	631,338	41,060	235,255	907,653
5510 Fines	75,947	38,876	116,628	231,451
5610 Investment Earnings	13,380	1,832	6,622	21,834
5700 Other Revenue	247,240	538	410,501	658,279
5020 Total Revenues	<u>5,615,138</u>	<u>466,727</u>	<u>3,239,433</u>	<u>9,321,298</u>
EXPENDITURES:				
Current:				
0100 General Government	465,176	-	94,989	560,165
0120 Judicial	1,053,325	-	407,198	1,460,523
0130 Executive	129,189	-	-	129,189
0140 Elections	52,456	-	19,340	71,796
0150 Financial Administration	176,324	-	-	176,324
0190 Other General Government Functions	839,248	-	-	839,248
0200 Public Safety	1,728,424	-	99,451	1,827,875
0230 Corrections	8,285	-	44,186	52,471
0290 Other Public Safety	217,244	-	23,900	241,144
Public Works:				
0310 Highways and Streets	-	1,043,552	1,447,158	2,490,710
0400 Health and Welfare	267,010	-	-	267,010
0490 Other - Jail Facility	-	-	76,067	76,067
Debt Service:				
0710 Principal on Debt	-	-	250,000	250,000
0720 Interest on Debt	-	-	305,825	305,825
0790 Other Debt Service	-	-	1,015	1,015
6030 Total Expenditures	<u>4,936,681</u>	<u>1,043,552</u>	<u>2,769,129</u>	<u>8,749,362</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>678,457</u>	<u>(576,825)</u>	<u>470,304</u>	<u>571,936</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	142,000	176,500	318,500
7915 Transfers In	254,032	20,000	382,313	656,345
8911 Transfers Out	(185,784)	-	(470,561)	(656,345)
7080 Total Other Financing Sources (Uses)	<u>68,248</u>	<u>162,000</u>	<u>88,252</u>	<u>318,500</u>
1200 Net Change in Fund Balances	746,705	(414,825)	558,556	890,436
0100 Fund Balance - January 1 (Beginning)	<u>4,101,949</u>	<u>868,720</u>	<u>3,045,630</u>	<u>8,016,299</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 4,848,654</u>	<u>\$ 453,895</u>	<u>\$ 3,604,186</u>	<u>\$ 8,906,735</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, 2020

Total Net Change in Fund Balances - Governmental Funds	\$	890,436
<p>The county does use an internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of this internal service fund would be reported with governmental activities. The net effect of this consolidation is to increase (decrease) the change in net position.</p>		
		-0-
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase (decrease) the change in net position.</p>		
		1,134,270
<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 decrease to expenses was \$2,779,600 The net effect on the change in net position on Exhibit B-1 is a increase of \$2,779,600.</p>		
		2,779,600
<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>		
		(626,713)
<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>		
		(698,049)
Change in Net Position of Governmental Activities	\$	3,479,544

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

PROPRIETARY FUND FINANCIAL STATEMENTS

JONES COUNTY, TEXAS
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2020

	Governmental Activities
	Total Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ -
Total Assets	-
NET POSITION	
Restricted for Other Purposes	-
Total Net Position	\$ -

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

JONES COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Governmental Activities Total
	Internal Service Funds
OPERATING REVENUES:	
Intergovernmental Revenue and Grants	\$ 686,921
Total Operating Revenues	<u>686,921</u>
OPERATING EXPENSES:	
Personnel Services - Employee Benefits	686,921
Total Operating Expenses	<u>686,921</u>
Operating Income	-
Total Net Position - January 1 (Beginning)	<u>-</u>
Total Net Position - December 31 (Ending)	<u>\$ -</u>

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

JONES COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Governmental Activities
	Total
	Internal Service Funds
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Assessments - Other Funds	\$ 686,921
Cash Payments for Insurance Claims	(686,921)
Net Cash Provided by Operating Activities	-
Net Increase in Cash and Cash Equivalents	-
Cash and Cash Equivalents at the Beginning of the Year	-
Cash and Cash Equivalents at the End of the Year	\$ -
<u>Reconciliation of Total Cash and Cash Equivalents:</u>	
Cash & Cash Equivalents - Statement of Net Assets	\$ -

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

FIDUCIARY FUND FINANCIAL STATEMENTS

JONES COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Private Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 164,505	\$ 969,020
Total Assets	<u>164,505</u>	<u>969,020</u>
NET POSITION		
Restricted for Other Purposes	164,505	969,020
Unrestricted	<u>-</u>	<u>-</u>
Total Net Position	<u>\$ 164,505</u>	<u>\$ 969,020</u>

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

JONES COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Private Purpose Trust Fund	Custodial Funds
ADDITIONS:		
Other Revenue	\$ 45,050	\$ 45,702,804
Total Additions	<u>45,050</u>	<u>45,702,804</u>
DEDUCTIONS:		
Personnel Services - Salaries and Wages	-	243,213
Personnel Services - Employee Benefits	33,498	55,241
Other Operating Costs	-	45,388,828
Total Deductions	<u>33,498</u>	<u>45,687,282</u>
Net Change in Fiduciary Net Position	11,552	15,522
Total Net Position - January 1 (Beginning)	<u>152,953</u>	<u>953,498</u>
Total Net Position - December 31 (Ending)	<u>\$ 164,505</u>	<u>\$ 969,020</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, 2020

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, 2020 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).

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

The Statement of Activities demonstrates the degree to which the *direct expenses* of a given function or segment are offset by *program revenues*. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include:

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

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

Separate financial statements are provided for *Governmental Funds*, *Proprietary Funds*, and *Fiduciary Funds*, although the 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** – Road & Bridge Pct. 2 is a major fund for the current year.

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

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

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

Governmental Funds:

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

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

Proprietary Funds:

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

Fiduciary Funds:

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

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

During the current year ended December 31, 2020, 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	\$ 58,564	\$ -	\$ 58,564	
Buildings and Improvements	9,522,167	3,336,239	6,185,928	
Vehicles, Furniture and Equipment	6,066,405	4,530,014	1,536,391	
Infrastructure	2,833,070	2,092,911	740,159	
Construction in Progress	-	-	-	
Change in Net Position				\$ 8,521,042
Long-term Liabilities at the Beginning of the Year			Payable at the Beginning of the Year	
Notes or Capital Leases Payable			\$ -	
Certificates of Obligation			5,555,000	
PFC Revenue Bonds Payable			760,000	
Unamortized Premium/Discount			127,662	
Accrued Interest			85,678	
Change in Net Position				6,528,340
Net Adjustment to Net Position				\$ 1,992,702

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

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

The details of this adjustment are as follows:

Governmental Funds Only			
	Amount	Adjustments To Changes in Net Position	Adjustments to Net Position
Current Year Capital Outlay			
Land	\$ -		
Buildings & Improvements	-		
Vehicles, Furniture & Equipment	884,270		
Infrastructure Assets	-		
Total Capital Outlay	884,270	884,270	884,270
Debt Principal Payments			
Certificates of Obligation Principal	220,000		
Capital Lease Principal	-		
Revenue Bond Principal	30,000		
Total Principal Payments	250,000	250,000	250,000
Total Adjustment to Net Position		\$ 1,134,270	\$ 1,134,270

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	\$ 903,301		\$ 903,301
Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting	\$ (568,612)	\$ (568,612)	(568,612)
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	\$ 18,153	18,153	18,153
Other Adjustments	\$ -	-	-
Amortization of Premium/Discount on Bonds Issued	\$ (7,510)	(7,510)	(7,510)
Record Basis on Disposition of Capital Assets	\$ (140,080)	(140,080)	(140,080)
Totals		\$ (698,049)	\$ 205,252

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, 2020
	Fund Balance
Appropriated Budget Funds	\$ 3,294,089
Non-appropriated Budget Funds	-
	\$ 3,294,089

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures did not exceed the 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 CASH EQUIVALENTS - BY ACCOUNT TYPE		12/31/2020
1	Cash Deposits in Bank	\$ 7,711,449
2	Certificates of Deposit	1,750,000.00
3	Restricted Cash Deposits in Bank--Trust Accounts	164,504.93
TOTAL CASH AND INVESTMENTS		\$ 9,625,954
CASH AND CASH EQUIVALENTS - BY FUND TYPE		
1	Cash and Investments - General Fund	\$ 4,223,213
2	Cash and Investments - Major Governmental	547,215
3	Cash and Investments - Non-Major Governmental	3,722,001
4	Cash and Investments - Enterprise	
5	Cash and Investments - Pension Trust Fund-GAP	164,505
6	Cash and Investments - Custodial	969,020
7	Cash and Investments - Trusts	(0)
8	Cash and Investments - Other	
TOTAL CASH AND INVESTMENTS		\$ 9,625,954

County Policies and Legal and Contractual Provisions Governing Deposits

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

CUSTODIAL CREDIT RISK	Highest Cash Balance	12/31/2020
Name of Depository Bank: First Financial Bank, N.A. and U.S. Bank		
Total amount of FDIC Insurance (FDIC)	\$ 885,100	\$ 971,620
Amount of Bond or Securities Pledged	9,490,457	7,507,180
Total FDIC, Bond or Securities Pledged	\$ 10,375,557	\$ 8,478,800
Cash Deposits and Cash Investments in Bank	\$ 10,960,148	\$ 9,629,239
Excess or (Shortage) FDIC and Bond or Pledged Securities Pledged	\$ (584,591)	\$ (1,150,439)
The District's cash deposits were entirely covered by FDIC Insurance or by bond or pledged collateral by the Depository Bank	NO	NO

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

Investments

County Policies and Legal and Contractual Provisions Governing Investments

Compliance with the Public Funds Investment Act

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

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

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

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

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

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

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

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

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

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

B. PROPERTY TAXES

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

C. DELINQUENT TAXES RECEIVABLE

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

D. INTER-FUND BALANCES AND TRANSFERS

Inter-fund balances as of December 31, 2020, consisted of the following amounts:

Due to General Fund From:	
Other Major Governmental Funds	\$ 153,000
Non-major Governmental Funds	269,190
Non-major Proprietary Fund	-
All Others	-
Total Due to General Fund From Other Funds	\$ 422,190
Due to Other Major Governmental Funds From:	
General Fund	\$ -
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Due to Other Major Governmental Funds	\$ -
Due to Non-major Governmental Funds From:	
General Fund	\$ 3,043
Other Major Governmental Funds	26,258
Non-major Proprietary Fund	-
All Others	-
Total Due to Non-major Governmental Funds	\$ 29,301
Due to Non-major Proprietary Fund From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
All Others	-
Total due to Non-major Proprietary Fund	\$ -
Due to All Other Funds From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
Total Due to All Other Funds	\$ -

The balance of \$153,000 and \$269,190 due to the general fund resulted from prior year loans to special revenue funds that will be liquidated in three years, thus \$0 of the balance is not scheduled to be collected in the subsequent year 2020.

Inter-fund transfers for the year ended December 31, 2020, were as follows :

Transfers to General Fund From:	
Other Major Governmental Funds	\$ -
Non-major Governmental Funds	254,032
Non-major Proprietary Fund	-
All Others	-
Total Transferred to General Fund	\$ 254,032
Transfers to Other Major Governmental Funds From:	
General Fund	\$ -
Non-major Governmental Funds	20,000
Non-major Proprietary Fund	-
All Others	-
Total Transferred to Other Major Governmental Fund	\$ 20,000
Transfers to Non-major Governmental Funds From:	
General Fund	\$ 185,784
Other Non-Major Governmental Funds	196,529
Non-major Proprietary Fund	-
All Others	-
Total Transferred to Non-major Governmental Funds	\$ 382,313
Transferred to Non-major Proprietary Fund From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
All Others	-
Total Transferred to Internal Service Funds	\$ -
Transferred to All Other Funds From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
Total Transferred to All Other Funds	\$ -

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

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

During the current year ended December 31, 2020, the County did not make a one-time transfer of funds from the general fund to the debt service fund to subsidize, in part, the County's obligation of interest and sinking fund requirements.

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables as of December 31, 2020, were as follows:

	Due From		Due From			
	Property Taxes	Other Governments	Other Funds	Other		Total Receivables
Governmental Activities:						
General Fund	\$ 2,111,720	\$ 249,710	\$ 422,190	\$ 5,158	\$	2,788,778
Other Major Governmental Funds	90,687	70,770	-	1,045		162,502
Non-major Governmental Funds	676,314	231,758	29,301	98,420		1,035,793
Other Governmental Funds	-	-	-	-		-
Total Governmental Activities	\$ 2,878,721	\$ 552,238	\$ 451,491	\$ 104,623	\$	3,987,073
Amounts not scheduled for collection during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business-type Activities:						
Non-major Proprietary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Funds	-	-	-	-	-	-
Total Business-type Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Payables as of December 31, 2020, were as follows:

	Loans, Leases and Bonds		Advances		Due To		Accrued		Total	
	Accounts Payable	Payable-Current Year	From Funds	Other Funds	Other Funds	Other Governments	Interest Payable			Payables
Governmental Activities:										
General Fund	\$ 48,574	\$ -	\$ 3,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,617
Other Major Governmental Funds	12,135	-	153,000	-	-	-	-	-	-	165,135
Non-major Governmental Funds	3,038	-	269,190	26,258	-	-	-	-	-	298,486
Other Governmental Funds	-	-	-	-	-	-	-	-	-	-
Total Governmental Type Activities	\$ 63,747	\$ -	\$ 425,233	\$ 26,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,238
Amounts not scheduled for payment during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business-Type Activities:										
Non-major Proprietary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-major Enterprise Funds	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the County for the year ended December 31, 2020, was as follows:

Primary Government					
	Beginning Balance	Additions	Retirements	Ending Balance	
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 58,564	\$ -	\$ -	\$ 58,564	
Capital Assets Being Depreciated:					
Buildings and Improvements	9,522,167	-	-	9,522,167	
Vehicles, Furniture, and Equipment	6,066,405	884,270	1,220,143	5,730,532	
Infrastructure Assets	2,833,070	-	-	2,833,070	
Totals at Historic Cost	\$ 18,480,206	\$ 884,270	\$ 1,220,143	\$ 18,144,333	
Less Accumulated Depreciation for:					
Buildings and Improvements	\$ 3,336,239	\$ 221,729	\$ -	\$ 3,557,968	
Vehicles, Furniture, and Equipment	4,530,014	327,069	1,080,063	3,777,020	
Infrastructure Assets	2,092,911	77,915	-	2,170,826	
Total Accumulated Depreciation	\$ 9,959,164	\$ 626,713	\$ 1,080,063	\$ 9,505,814	
Governmental Activities Capital Assets, Net	\$ 8,521,042	\$ 257,557	\$ 140,080	\$ 8,638,519	

Depreciation expense was charged to governmental functions as follows :

General Government	\$ 59,157
Judicial	4,430
Executive	-
Elections	-
Financial Administration	-
Other General Government Functions	-
Public Safety	221,480
Corrections	-
Other Public Safety	-
Highways and Streets	341,646
Health and Welfare	-
Total Depreciation Expense	\$ 626,713

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
None		\$ -	\$ -	\$ -	\$ -
Totals		\$ -	\$ -	\$ -	\$ -

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.

The following is a summary of the County's long-term debt for the year ended December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds and Notes Payable:					
General Obligation Bonds	\$ 760,000	\$ -	\$ 30,000	730,000	\$ 30,000
Premium on Bond Issuance	127,662	-	7,511	120,152	-
Maintenance Tax Notes	5,555,000	-	220,000	5,335,000	230,000
Capital Leases	-	-	-	-	-
Total Bonds and Notes Payable	\$ 6,442,662	\$ -	\$ 257,511	\$ 6,185,152	\$ 260,000
Other Liabilities:					
Accretion Interest	\$ -	\$ -	\$ -	-	\$ -
Accrued Interest Payable	85,678	82,545	85,678	82,545	82,545
Total Other Liabilities	\$ 85,678	\$ 82,545	\$ 85,678	\$ 82,545	\$ 82,545
Total Governmental Activities Long-Term Liabilities	\$ 6,528,340	\$ 82,545	\$ 343,189	\$ 6,267,697	\$ 342,545

The County also had \$0 in interest payable and \$0 in bonds payable that matured during 2012 through 2020 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, 2020, 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, 2020, \$0 of bonds considered defeased are still outstanding.

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

Debt Payable - Governmental Activities:

Description	Interest Rate	Original Issue	Interest Current Year	Beginning Balance 1/1/2020	Additions	Reductions	Ending Balance 12/31/2020	
General Obligation Bonds Payable:								
PFC REVENUE BONDS 2012 SERIES	6.20-6.20%	\$ 7,880,000	\$ 47,375	\$ 760,000	\$ -	\$ 30,000	\$ 730,000	
N/A	0.00-0.00%	\$ -	-	-	-	-	-	
N/A	0.00-0.00%	\$ -	-	-	-	-	-	
N/A	0.00-0.00%	\$ -	-	-	-	-	-	
N/A	0.00-0.00%	\$ -	-	-	-	-	-	
N/A	0.00-0.00%	\$ -	-	-	-	-	-	
N/A	0.00-0.00%	\$ -	-	-	-	-	-	
Total General Obligation Bonds			\$ 47,375	\$ 760,000	\$ -	\$ 30,000	\$ 730,000	
Premium on Bond Issuance								
				\$ 127,662	\$ -	\$ 7,511	\$ 120,152	
Maintenance Tax Notes Payable:								
CERTIFICATES OF OBLIGATION SERIES 2012	3.75-5.50%	\$ 6,900,000	\$ 258,450	\$ 5,555,000	\$ -	\$ 220,000	\$ 5,335,000	
N/A			-	-	-	-	-	
Total Maintenance Tax Notes			\$ 258,450	\$ 5,555,000	\$ -	\$ 220,000	\$ 5,335,000	
Capital Leases Payable:								
NO CAPITAL LEASE PAYABLE	0.00-0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A		\$ -	-	-	-	-	-	
Total Capital Leases			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Debt Payable - Governmental Activities				\$ 305,825	\$ 6,442,662	\$ -	\$ 257,511	\$ 6,185,152

The following table summarizes the annual debt service requirements of the District's Governmental Activities long-term debt December 31, 2020:

	General Obligation Bonds		Maintenance Tax Notes		Capital Leases		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 30,000	\$ 45,525	\$ 230,000	\$ 249,650	\$ -	\$ -	\$ 260,000	\$ 295,175
2022	30,000	43,675	240,000	240,450	-	-	270,000	284,125
2023	30,000	41,825	250,000	230,850	-	-	280,000	272,675
2024	30,000	39,975	260,000	218,350	-	-	290,000	258,325
2025	35,000	38,125	275,000	205,350	-	-	310,000	243,475
2026-2030	215,000	154,375	1,600,000	805,500	-	-	1,815,000	959,875
2031-2035	360,000	78,438	2,020,000	384,075	-	-	2,380,000	462,513
2036-2040	-	-	460,000	20,700	-	-	460,000	20,700
2041-2045	-	-	-	-	-	-	-	-
2046-2050	-	-	-	-	-	-	-	-
Totals	\$ 730,000	\$ 441,938	\$ 5,335,000	\$ 2,354,925	\$ -	\$ -	\$ 6,065,000	\$ 2,796,863

I. COMMITMENTS UNDER OPERATING LEASES

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of December 31, 2020, as follows:

Year Ending December 31	
2021	\$ -
2022	-
2023	-
2024	-
2025-2029	-
2030-2034	-
Total Minimum Rentals	\$ -
Rental Expenditures in Fiscal Year 2020	\$ 22,825

J. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

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

K. RETIREMENT PLAN – TEXAS COUNTY DISTRICT RETIREMENT SYSTEM

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

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

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

Contributions. The County has elected the annually determined contribution rate (ADCR) plan provisions of 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 15.67% and 14.51% in calendar years 2018 and 2020, respectively. The County's contributions to TCDRS for the year ended December 31, 2020, were \$472,606 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 2020 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

Asset Class	Benchmark	Target Allocation⁽¹⁾	Geometric Real Rate of Return⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

⁽¹⁾ Target asset allocation adopted at the April 2019 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 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, 2020, the County reported a net pension liability (asset) of \$1,011,736. 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 12/31/18	\$ 16,733,868	\$ 14,382,338	\$ 2,351,530
Changes for the year:			
Service cost	432,117		432,117
Interest	1,348,751		1,348,751
Change in benefit terms	-		-
Diff between expected/actual experience	(84,117)		(84,117)
Changes of assumptions	-		-
Contributions - employer		469,945	(469,945)
Contributions - employee		226,664	(226,664)
Net investment income		2,362,226	(2,362,226)
Benefit payments, including refunds of employee contributions	(1,049,924)	(1,049,924)	-
Administrative expenses		(12,474)	12,474
Other charges		(9,816)	9,816
Net changes	646,827	1,986,621	(1,339,794)
Balance at 12/31/19	\$ 17,380,695	\$ 16,368,959	\$ 1,011,736

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

⁽²⁾ No plan changes valued.

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

The net pension liability was measured as of December 31, 2019 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.

	Discount Rate (7.1%)	Discount Rate (8.1%)	Discount Rate (9.1%)
County's net pension liability	\$ 3,068,863	\$ 1,011,736	\$ (733,316)

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

For the year ended December 31, 2020, the County recognized pension expense reduction of (\$2,083,873).

As of December 31, 2020, 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)	\$ -	\$ (131,239)
Changes in actuarial assumptions	\$ -	\$ -
Differences between projected and actual investment earnings (net of current year amortization)	\$ -	\$ 255,541
Contributions subsequent to the measurement date	530,154	
Total	\$ 530,154	\$ 124,302

For the year ending December 31, 2020, \$530,154 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,	
2021	\$ (110,585)
2022	\$ (201,500)
2023	\$ (54,653)
2024	\$ 242,436
2025	\$ -
Thereafter	\$ -

L. 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	\$ 1,969,698	\$ -	\$ 537,713	\$ 178,808	\$ 2,686,219
Unavailable State/Federal Revenues	-	-	-	-	-
Total Unavailable Revenue	\$ 1,969,698	\$ -	\$ 537,713	\$ 178,808	\$ 2,686,219

M. REVENUE FROM LOCAL, INTERMEDIATE, AND INTERGOVERNMENTAL SOURCES

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

DESCRIPTION	General Fund	Major Governmental Fund	Special Revenue Funds	Debt Service Fund	Total
Property Taxes	\$ 4,476,478	\$ 191,662	\$ 821,433	\$ 581,031	\$ 6,070,604
Penalty & Interest on Taxes	84,716	-	-	-	84,716
Other Taxes	5,774	-	-	-	5,774
Licenses and Permits	-	90,087	270,263	-	360,350
Intergovernmental Revenue	80,265	102,672	797,700	-	980,637
Charges for Services	631,338	41,060	235,255	-	907,653
Fines	75,947	38,876	116,628	-	231,451
Investment Income	13,380	1,832	5,610	1,012	21,834
Other	247,240	538	410,501	-	658,279
TOTAL	\$ 5,615,138	\$ 466,727	\$ 2,657,390	\$ 582,043	\$ 9,321,298

N. LITIGATION

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is not aware of any pending legal actions including unasserted claims that would require a material settlement as of June 28, 2021.

O. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The County, as of December 31, 2020, has not incurred or made any commitments and/or contingencies in connection with construction or other areas of significance.

P. SUBSEQUENT EVENTS

In preparing the basic financial statements, County administration has evaluated events and transactions for potential recognition or disclosure through **June 28, 2021**, the date this Annual Financial Report was issued. No material subsequent events had occurred in the period of December 31, 2020, through that date.

Q. RELATED PARTY TRANSACTIONS

The County did not incur any material reportable related party transactions or balances as of and during the year ended December 31, 2020.

R. FUND BALANCE/NET POSITION ADJUSTMENT

The County did not make a prior period adjustment and also did not make a net position adjustment during the year ended December 31, 2020.

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, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
RECEIPTS:					
Taxes:					
5110	Property Taxes	\$ 3,962,902	\$ 3,962,902	\$ 4,476,478	\$ 513,576
5180	Other Taxes	6,500	6,500	5,774	(726)
5190	Penalty and Interest on Taxes	78,000	78,000	84,716	6,716
5300	Intergovernmental Revenue and Grants	121,450	121,450	80,265	(41,185)
5400	Charges for Services	544,000	544,000	631,338	87,338
5510	Fines	90,000	90,000	75,947	(14,053)
5610	Investment Earnings	8,000	8,000	13,380	5,380
5700	Other Revenue	164,022	164,022	247,240	83,218
5020	Total Receipts	4,974,874	4,974,874	5,615,138	640,264
DISBURSEMENTS:					
Current:					
0100	General Government	1,138,085	1,138,085	1,007,825	130,260
0120	Judicial	1,569,070	1,569,070	1,053,325	515,745
0130	Executive	130,798	130,798	129,189	1,609
0140	Elections	69,313	69,313	52,456	16,857
0150	Financial Administration	236,209	236,209	176,324	59,885
0190	Other General Government Functions	325,945	325,945	296,600	29,345
0200	Public Safety	1,785,757	1,785,757	1,728,424	57,333
0230	Corrections	11,000	11,000	8,285	2,715
0290	Other Public Safety	230,963	230,963	217,244	13,719
0400	Health and Welfare	274,829	274,829	267,010	7,819
6030	Total Disbursements	5,771,969	5,771,969	4,936,682	835,287
1100	Excess (Deficiency) of Receipts Over (Under) Disbursements	(797,095)	(797,095)	678,456	1,475,551
OTHER FINANCING SOURCES (USES):					
7915	Transfers In	329,252	329,252	254,032	(75,220)
8911	Transfers Out	(199,768)	(199,768)	(185,784)	13,984
7080	Total Other Financing Sources (Uses)	129,484	129,484	68,248	(61,236)
1200	Net Change in Cash Balance	(667,611)	(667,611)	746,704	1,414,315
0100	Cash Balance - January 1 (Beginning)	4,101,949	4,101,949	4,101,949	-
3000	Cash Balance - December 31 (Ending)	\$ 3,434,338	\$ 3,434,338	\$ 4,848,653	\$ 1,414,315

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, 2020

	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
A. Total Pension Liability			
Service Cost	\$ 432,117	\$ 475,527	\$ 488,660
Interest (on the Total Pension Liability)	1,348,751	1,310,158	1,293,084
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	(84,117)	(225,481)	(612,517)
Changes of Assumptions	-	-	83,291
Benefit Payments, Including Refunds of Employee Contributions	(1,049,924)	(1,031,119)	(1,026,184)
Net Change in Total Pension Liability	\$ 646,827	\$ 529,085	\$ 226,334
Total Pension Liability - Beginning	16,733,868	16,204,783	15,978,448
Total Pension Liability - Ending	\$ 17,380,695	\$ 16,733,868	\$ 16,204,782
B. Total Fiduciary Net Position			
Contributions - Employer	\$ 469,945	\$ 488,009	\$ 527,704
Contributions - Employee	226,664	217,974	225,674
Net Investment Income	2,362,226	(283,274)	1,944,599
Benefit Payments, Including Refunds of Employee Contributions	(1,049,924)	(1,031,119)	(1,026,184)
Administrative Expense	(12,474)	(11,552)	(9,982)
Other	(9,816)	(8,179)	(3,750)
Net Change in Plan Fiduciary Net Position	\$ 1,986,621	\$ (628,141)	\$ 1,658,061
Plan Fiduciary Net Position - Beginning	14,382,338	15,010,479	13,352,418
Plan Fiduciary Net Position - Ending	\$ 16,368,959	\$ 14,382,338	\$ 15,010,479
C. Net Pension Liability	\$ 1,011,736	\$ 2,351,530	\$ 1,194,303
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.18%	85.95%	92.63%
E. Covered Payroll	\$ 3,238,059	\$ 3,113,909	\$ 3,223,919
F. Net Pension Liability as a Percentage of Covered Payroll	31.25%	75.52%	37.05%

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

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

<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
\$ 450,438	\$ 423,041	\$ 407,102
1,224,946	1,189,140	1,129,085
-	(81,516)	-
(103,963)	(299,393)	48,325
39,999	173,892	-
(970,947)	(893,081)	(899,190)
<u>\$ 640,473</u>	<u>\$ 512,083</u>	<u>\$ 685,322</u>
<u>15,337,975</u>	<u>14,865,892</u>	<u>14,180,570</u>
<u>\$ 15,978,448</u>	<u>\$ 15,377,975</u>	<u>\$ 14,865,892</u>
\$ 512,991	\$ 471,943	\$ 449,846
221,664	203,154	190,844
938,446	42,533	841,086
(970,947)	(893,081)	(899,190)
(10,193)	(9,222)	(9,739)
(36,154)	(98,865)	72,862
<u>\$ 655,807</u>	<u>\$ (283,538)</u>	<u>\$ 645,709</u>
<u>12,696,611</u>	<u>12,980,149</u>	<u>12,334,440</u>
<u>\$ 13,352,418</u>	<u>\$ 12,696,611</u>	<u>\$ 12,980,149</u>
\$ 2,626,030	\$ 2,681,364	\$ 1,885,743
83.57%	82.56%	87.31%
\$ 3,166,627	\$ 2,902,204	\$ 2,726,345
82.93%	92.39%	69.17%

JONES COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE FISCAL YEAR 2020

	2020	2019	2018
Actuarially Determined Contribution	\$ 530,154	\$ 469,842	\$ 487,950
Contributions in Relation to the Actuarially Determined Contributions	(530,154)	(469,945)	(488,009)
Contribution Deficiency (Excess)	\$ -	\$ (103)	\$ (59)
Covered Employee Payroll	\$ 3,451,522	\$ 3,238,059	\$ 3,113,909
Contributions as a Percentage of Covered Employee Payroll	15.36%	14.51%	15.67%

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

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

	2017	2016	2015
\$	527,704	\$ 512,991	\$ 471,898
	(527,704)	(512,991)	(471,898)
\$	-	\$ -	\$ -
\$	3,224,158	\$ 3,166,627	\$ 2,902,204
	16.37%	16.20%	16.26%

COMBINING AND INDIVIDUAL SCHEDULES

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

Data Control Codes	212 JP Technology Fund	213 Capital Murder Fund	214 Truancy Prev/ Diversion Fd	215 Courthouse Security Fund	
ASSETS					
1010	Cash and Cash Equivalents	\$ 6,763	\$ (17,510)	\$ 2,161	\$ 13,470
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Due from Other Governments	-	14,502	-	-
1300	Due from Other Funds	-	3,008	-	-
1390	Due from Others	-	-	-	20
1000	Total Assets	<u>\$ 6,763</u>	<u>\$ -</u>	<u>\$ 2,161</u>	<u>\$ 13,490</u>
LIABILITIES					
2010	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	-	-	-	-
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	6,763	-	2,161	13,490
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>6,763</u>	<u>-</u>	<u>2,161</u>	<u>13,490</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 6,763</u>	<u>\$ -</u>	<u>\$ 2,161</u>	<u>\$ 13,490</u>

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

EXHIBIT G-1 (Cont'd)

216 Records Management Fund	217 DA-Special Acct. Fund	218 CO. Attorney Pretrial Fund	219 L.E.O.S.E. Fund	221 Road & Bridge Pct. 1 Fund	223 Road & Bridge Pct. 3 Fund	224 Road & Bridge Pct. 4 Fund	231 Lateral Road Pct. 1 Fund
\$ 27,550	\$ 1,180	\$ 200	\$ 10,888	\$ 369,262	\$ 503,330	\$ 721,211	\$ 45,336
-	-	-	-	90,687	90,687	90,687	-
-	-	-	-	(6,099)	(6,099)	(6,099)	-
-	-	-	-	10,591	10,591	10,591	-
-	-	-	-	-	-	-	-
20	-	-	-	1,045	1,045	1,045	-
<u>\$ 27,570</u>	<u>\$ 1,180</u>	<u>\$ 200</u>	<u>\$ 10,888</u>	<u>\$ 465,486</u>	<u>\$ 599,554</u>	<u>\$ 817,435</u>	<u>\$ 45,336</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,058	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	100,000	169,190	-	-
-	-	-	-	100,000	169,190	2,058	-
-	-	-	-	84,588	84,588	84,588	-
-	-	-	-	84,588	84,588	84,588	-
-	-	-	10,888	-	-	-	45,336
-	-	-	-	-	-	-	-
27,570	1,180	200	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	280,898	345,776	730,789	-
<u>27,570</u>	<u>1,180</u>	<u>200</u>	<u>10,888</u>	<u>280,898</u>	<u>345,776</u>	<u>730,789</u>	<u>45,336</u>
<u>\$ 27,570</u>	<u>\$ 1,180</u>	<u>\$ 200</u>	<u>\$ 10,888</u>	<u>\$ 465,486</u>	<u>\$ 599,554</u>	<u>\$ 817,435</u>	<u>\$ 45,336</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

Data Control Codes	232 Lateral Road Pct. 2 Fund	233 Lateral Road Pct. 3 Fund	234 Lateral Road Pct. 4 Fund	239 Emergency Management Fund
ASSETS				
1010 Cash and Cash Equivalents	\$ -	\$ 8,797	\$ 8,612	\$ -
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Due from Other Governments	-	-	-	-
1300 Due from Other Funds	-	-	-	-
1390 Due from Others	-	-	-	-
1000 Total Assets	<u>\$ -</u>	<u>\$ 8,797</u>	<u>\$ 8,612</u>	<u>\$ -</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080 Due to Other Funds	-	-	-	-
2230 Unearned Revenues	-	-	-	-
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	-	8,797	8,612	-
3280 Retirement of Long-Term Debt	-	-	-	-
3290 Other Restricted Fund Balance	-	-	-	-
3430 Capital Expenditures for Equipment	-	-	-	-
3445 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>8,797</u>	<u>8,612</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ -</u>	<u>\$ 8,797</u>	<u>\$ 8,612</u>	<u>\$ -</u>

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

EXHIBIT G-1 (Cont'd)

240 Jury Fund	241 Security Officer Fund	242 CESF 4173801 Grant Jail Fund	243 Jail Standards Grant Fund	245 Law Library Fund	246 HAVA Cares Grant Fund	247 HAVA Grant Fund	248 CO. Attorney Supplemental Salary Fund
\$ 111,713	\$ 22,356	\$ (94,187)	\$ -	\$ 19,049	\$ 14,139	\$ 100,737	\$ 33,923
58,299	-	-	-	-	-	-	-
(3,921)	-	-	-	-	-	-	-
6,809	-	95,167	-	-	-	-	-
-	-	-	-	-	-	-	-
46	-	-	-	105	-	-	-
<u>\$ 172,946</u>	<u>\$ 22,356</u>	<u>\$ 980</u>	<u>\$ -</u>	<u>\$ 19,154</u>	<u>\$ 14,139</u>	<u>\$ 100,737</u>	<u>\$ 33,923</u>
\$ -	\$ -	\$ 980	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	14,128	100,660	-
-	-	-	-	-	-	-	-
-	-	980	-	-	14,128	100,660	-
54,378	-	-	-	-	-	-	-
<u>54,378</u>	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	19,154	11	77	-
-	-	-	-	-	-	-	-
118,568	22,356	-	-	-	-	-	33,923
<u>118,568</u>	<u>22,356</u>	<u>-</u>	<u>-</u>	<u>19,154</u>	<u>11</u>	<u>77</u>	<u>33,923</u>
<u>\$ 172,946</u>	<u>\$ 22,356</u>	<u>\$ 980</u>	<u>\$ -</u>	<u>\$ 19,154</u>	<u>\$ 14,139</u>	<u>\$ 100,737</u>	<u>\$ 33,923</u>

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

Data Control Codes	251 Coronavirus Relief Fund	255 Permanent Improvement Fund	256 Grant 3557201 Tech Upgrade Fund	257 BVP Grant Fund	
ASSETS					
1010	Cash and Cash Equivalents	\$ 64,020	\$ 514,873	\$ -	\$ (4,731)
1050	Taxes Receivable	-	58,299	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	(3,921)	-	-
1260	Due from Other Governments	-	6,809	-	4,731
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	-	-	-	-
1000	Total Assets	<u>\$ 64,020</u>	<u>\$ 576,060</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES					
2010	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	64,020	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	<u>64,020</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	-	54,378	-	-
2600	Total Deferred Inflows of Resources	<u>-</u>	<u>54,378</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	-	-	-	-
3430	Capital Expenditures for Equipment	-	521,682	-	-
3445	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>521,682</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 64,020</u>	<u>\$ 576,060</u>	<u>\$ -</u>	<u>\$ -</u>

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

EXHIBIT G-1 (Cont'd)

258 CO. Attorney Hot Check Fund	259 DA & Salary Supplement Fd	260 EMC Grant Fund	261 TDA Grant Fund	262 Child Abuse Prevention Fund	263 Dist. Clerk Technology Fund	264 Court Record Preservation Fund	266 Dist. Clerk Records Mgt. Fund
\$ 2,667	\$ 1,226	\$ -	\$ -	\$ 657	\$ 6,230	\$ 7,324	\$ 8,386
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1	32	40	21
<u>\$ 2,667</u>	<u>\$ 1,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658</u>	<u>\$ 6,262</u>	<u>\$ 7,364</u>	<u>\$ 8,407</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,667	1,226	-	-	658	6,262	7,364	8,407
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,667</u>	<u>1,226</u>	<u>-</u>	<u>-</u>	<u>658</u>	<u>6,262</u>	<u>7,364</u>	<u>8,407</u>
<u>\$ 2,667</u>	<u>\$ 1,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658</u>	<u>\$ 6,262</u>	<u>\$ 7,364</u>	<u>\$ 8,407</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

Data Control Codes	267 County Clerk Archives Fund	268 County Clerk Records Mgt. Fund	269 County Clerk Vital Stats. Fund	270 CO. & DIST. Clerks Tech. Fund	
ASSETS					
1010	Cash and Cash Equivalents	\$ 92,398	\$ 101,930	\$ 1,155	\$ -
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Due from Other Governments	-	-	-	-
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	-	-	-	-
1000	Total Assets	\$ 92,398	\$ 101,930	\$ 1,155	\$ -
LIABILITIES					
2010	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2080	Due to Other Funds	-	-	-	-
2230	Unearned Revenues	-	-	-	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES					
3250	Federal or State Funds Grant Restriction	-	-	-	-
3280	Retirement of Long-Term Debt	-	-	-	-
3290	Other Restricted Fund Balance	92,398	101,930	1,155	-
3430	Capital Expenditures for Equipment	-	-	-	-
3445	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	92,398	101,930	1,155	-
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 92,398	\$ 101,930	\$ 1,155	\$ -

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

EXHIBIT G-1 (Cont'd)

271 Courthouse Technology Fund	272 Election Services Contract Fund	275 County Jail Project Fund	278 Facility Revenue Fund	280 Juv. Prob. Local Fund	282 Juv. Prob. Basic Grant Fund	283 Juv. Prob. Community Prog. Fund	284 Juv. Prob. Pre/Post Adjudication
\$ 19,088	\$ 2,347	\$ 52,515	\$ 151,082	\$ -	\$ 6,937	\$ 7,231	\$ 30,821
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	37,215	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	95,000	-	-	-	-
<u>\$ 19,088</u>	<u>\$ 2,347</u>	<u>\$ 89,730</u>	<u>\$ 246,082</u>	<u>\$ -</u>	<u>\$ 6,937</u>	<u>\$ 7,231</u>	<u>\$ 30,821</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	26,258	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	26,258	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	6,937	7,231	30,821
-	-	-	-	-	-	-	-
-	-	63,472	246,082	-	-	-	-
-	-	-	-	-	-	-	-
19,088	2,347	-	-	-	-	-	-
<u>19,088</u>	<u>2,347</u>	<u>63,472</u>	<u>246,082</u>	<u>-</u>	<u>6,937</u>	<u>7,231</u>	<u>30,821</u>
<u>\$ 19,088</u>	<u>\$ 2,347</u>	<u>\$ 89,730</u>	<u>\$ 246,082</u>	<u>\$ -</u>	<u>\$ 6,937</u>	<u>\$ 7,231</u>	<u>\$ 30,821</u>

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2020

Data Control Codes	285 Juv. Prob. Commitment Diversion Fd.	286 Juv. Prob. Mental Health Services Fund	287 Juv. Prob. Reimbursement Grant Fund	288 Juv. Prob. Regionalizat. Fund
ASSETS				
1010	\$ (35)	\$ 326	\$ -	\$ -
1050	-	-	-	-
1051	-	-	-	-
1260	-	-	-	-
1300	35	-	-	-
1390	-	-	-	-
1000	<u>\$ -</u>	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
2010	\$ -	\$ -	\$ -	\$ -
2080	-	-	-	-
2230	-	-	-	-
2300	-	-	-	-
2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
2601	-	-	-	-
2600	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
3250	-	326	-	-
3280	-	-	-	-
3290	-	-	-	-
3430	-	-	-	-
3445	-	-	-	-
3000	<u>-</u>	<u>326</u>	<u>-</u>	<u>-</u>
4000	<u>\$ -</u>	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ -</u>

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

289 Juv. Prob. E Grant Fund	Total Nonmajor Special Revenue Funds	579 Interest and Sinking Fund	590 PFC Bond Account Fund	Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
\$ 43,592	\$ 3,019,019	\$ 525,999	\$ 176,983	\$ 702,982	\$ 3,722,001
-	388,659	287,655	-	287,655	676,314
-	(26,139)	(18,242)	-	(18,242)	(44,381)
-	197,006	34,752	-	34,752	231,758
-	3,043	-	26,258	26,258	29,301
-	98,420	-	-	-	98,420
<u>\$ 43,592</u>	<u>\$ 3,680,008</u>	<u>\$ 830,164</u>	<u>\$ 203,241</u>	<u>\$ 1,033,405</u>	<u>\$ 4,713,413</u>
\$ -	\$ 3,038	\$ -	\$ -	\$ -	\$ 3,038
-	26,258	-	-	-	26,258
-	178,808	-	-	-	178,808
-	269,190	-	-	-	269,190
-	477,294	-	-	-	477,294
-	362,520	269,413	-	269,413	631,933
-	362,520	269,413	-	269,413	631,933
43,592	162,540	-	-	-	162,540
-	-	560,751	203,241	763,992	763,992
-	602,227	-	-	-	602,227
-	521,682	-	-	-	521,682
-	1,553,745	-	-	-	1,553,745
<u>43,592</u>	<u>2,840,194</u>	<u>560,751</u>	<u>203,241</u>	<u>763,992</u>	<u>3,604,186</u>
<u>\$ 43,592</u>	<u>\$ 3,680,008</u>	<u>\$ 830,164</u>	<u>\$ 203,241</u>	<u>\$ 1,033,405</u>	<u>\$ 4,713,413</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Data Control Codes	212 JP Technology Fund	213 Capital Murder Fund	214 Truancy Prev/ Diversion Fd	215 Courthouse Security Fund
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	-	39,137	-	-
5400 Charges for Services	2,843	-	2,528	8,807
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	44
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>2,843</u>	<u>39,137</u>	<u>2,528</u>	<u>8,851</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	2,810	42,145	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	367	23,078
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
0790 Other Debt Service	-	-	-	-
6030 Total Expenditures	<u>2,810</u>	<u>42,145</u>	<u>367</u>	<u>23,078</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>33</u>	<u>(3,008)</u>	<u>2,161</u>	<u>(14,227)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	3,008	-	15,491
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>3,008</u>	<u>-</u>	<u>15,491</u>
1200 Net Change in Fund Balance	33	-	2,161	1,264
0100 Fund Balance - January 1 (Beginning)	<u>6,730</u>	<u>-</u>	<u>-</u>	<u>12,226</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 6,763</u>	<u>\$ -</u>	<u>\$ 2,161</u>	<u>\$ 13,490</u>

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

216 Records Management Fund	217 DA-Special Acct. Fund	218 CO. Attorney Pretrial Fund	219 L.E.O.S.E. Fund	221 Road & Bridge Pct. 1 Fund	223 Road & Bridge Pct. 3 Fund	224 Road & Bridge Pct. 4 Fund	231 Lateral Road Pct. 1 Fund
\$ -	\$ -	\$ -	\$ -	\$ 191,661	\$ 191,662	\$ 191,662	\$ -
-	-	-	-	90,088	90,088	90,087	-
-	-	-	3,782	82,069	-	-	8,798
1,393	-	4,193	-	41,060	41,060	41,060	-
-	-	-	-	38,876	38,876	38,876	-
63	-	-	-	873	1,277	1,678	-
-	-	-	-	593	9,860	1,000	6,000
<u>1,456</u>	<u>-</u>	<u>4,193</u>	<u>3,782</u>	<u>445,220</u>	<u>372,823</u>	<u>364,363</u>	<u>14,798</u>
-	-	-	-	-	-	-	-
450	-	6,107	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	455	-	-	-	-
-	-	-	-	592,718	389,729	357,231	16,035
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>450</u>	<u>-</u>	<u>6,107</u>	<u>455</u>	<u>592,718</u>	<u>389,729</u>	<u>357,231</u>	<u>16,035</u>
<u>1,006</u>	<u>-</u>	<u>(1,914)</u>	<u>3,327</u>	<u>(147,498)</u>	<u>(16,906)</u>	<u>7,132</u>	<u>(1,237)</u>
-	-	-	-	165,000	11,500	-	-
-	-	-	-	20,000	20,000	20,000	-
(9,350)	-	-	-	-	-	-	-
<u>(9,350)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,000</u>	<u>31,500</u>	<u>20,000</u>	<u>-</u>
(8,344)	-	(1,914)	3,327	37,502	14,594	27,132	(1,237)
<u>35,914</u>	<u>1,180</u>	<u>2,114</u>	<u>7,561</u>	<u>243,396</u>	<u>331,182</u>	<u>703,657</u>	<u>46,573</u>
<u>\$ 27,570</u>	<u>\$ 1,180</u>	<u>\$ 200</u>	<u>\$ 10,888</u>	<u>\$ 280,898</u>	<u>\$ 345,776</u>	<u>\$ 730,789</u>	<u>\$ 45,336</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Data Control Codes	232 Lateral Road Pct. 2 Fund	233 Lateral Road Pct. 3 Fund	234 Lateral Road Pct. 4 Fund	239 Emergency Management Fund
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	8,798	8,797	8,797	11,157
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	522	-	24,000
5020 Total Revenues	<u>8,798</u>	<u>9,319</u>	<u>8,797</u>	<u>35,157</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	16,851	6,709	8,320	59,565
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
0790 Other Debt Service	-	-	-	-
6030 Total Expenditures	<u>16,851</u>	<u>6,709</u>	<u>8,320</u>	<u>59,565</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,053)</u>	<u>2,610</u>	<u>477</u>	<u>(24,408)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	13,252
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,252</u>
1200 Net Change in Fund Balance	(8,053)	2,610	477	(11,156)
0100 Fund Balance - January 1 (Beginning)	<u>8,053</u>	<u>6,187</u>	<u>8,135</u>	<u>11,156</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ -</u>	<u>\$ 8,797</u>	<u>\$ 8,612</u>	<u>\$ -</u>

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

240 Jury Fund	241 Security Officer Fund	242 CESF 4173801 Grant Jail Fund	243 Jail Standards Grant Fund	245 Law Library Fund	246 HAVA Cares Grant Fund	247 HAVA Grant Fund	248 CO. Attorney Supplemental Salary Fund
\$ 123,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
680	-	95,168	-	-	1,150	19,340	-
2,255	-	-	-	7,013	-	-	-
-	-	-	-	-	-	-	-
211	-	-	-	-	11	77	-
608	-	-	-	100	-	-	42,000
<u>126,978</u>	<u>-</u>	<u>95,168</u>	<u>-</u>	<u>7,113</u>	<u>1,161</u>	<u>19,417</u>	<u>42,000</u>
-	-	-	-	-	-	-	-
84,855	53,508	-	-	5,028	-	-	-
-	-	-	-	-	-	19,340	-
-	-	98,301	-	-	1,150	-	-
-	-	-	-	-	-	-	40,232
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>84,855</u>	<u>53,508</u>	<u>98,301</u>	<u>-</u>	<u>5,028</u>	<u>1,150</u>	<u>19,340</u>	<u>40,232</u>
<u>42,123</u>	<u>(53,508)</u>	<u>(3,133)</u>	<u>-</u>	<u>2,085</u>	<u>11</u>	<u>77</u>	<u>1,768</u>
-	-	-	-	-	-	-	-
-	55,775	3,133	-	-	-	-	-
(15,491)	-	-	-	-	-	-	-
<u>(15,491)</u>	<u>55,775</u>	<u>3,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26,632	2,267	-	-	2,085	11	77	1,768
<u>91,936</u>	<u>20,089</u>	<u>-</u>	<u>-</u>	<u>17,069</u>	<u>-</u>	<u>-</u>	<u>32,155</u>
<u>\$ 118,568</u>	<u>\$ 22,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,154</u>	<u>\$ 11</u>	<u>\$ 77</u>	<u>\$ 33,923</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Data Control Codes	251 Coronavirus Relief Fund	255 Permanent Improvement Fund	256 Grant 3557201 Tech Upgrade Fund	257 BVP Grant Fund
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ 123,224	\$ -	\$ -
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	4,609	-	-	851
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	47	993	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>4,656</u>	<u>124,217</u>	<u>-</u>	<u>851</u>
EXPENDITURES:				
Current:				
0100 General Government	4,656	44,172	-	-
0120 Judicial	-	-	-	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	851
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
0790 Other Debt Service	-	-	-	-
6030 Total Expenditures	<u>4,656</u>	<u>44,172</u>	<u>-</u>	<u>851</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>80,045</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	-	80,045	-	-
0100 Fund Balance - January 1 (Beginning)	<u>-</u>	<u>441,637</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ -</u>	<u>\$ 521,682</u>	<u>\$ -</u>	<u>\$ -</u>

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

258 CO. Attorney Hot Check Fund	259 DA & Salary Supplement Fd	260 EMC Grant Fund	261 TDA Grant Fund	262 Child Abuse Prevention Fund	263 Dist. Clerk Technology Fund	264 Court Record Preservation Fund	266 Dist. Clerk Records Mgt. Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	658	-	-	-
1,970	-	-	-	-	2,508	2,624	3,367
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,226	-	-	-	-	-	-
<u>1,970</u>	<u>1,226</u>	-	-	<u>658</u>	<u>2,508</u>	<u>2,624</u>	<u>3,367</u>
-	-	-	-	-	-	-	-
2,544	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,544</u>	-	-	-	-	-	-	-
<u>(574)</u>	<u>1,226</u>	-	-	<u>658</u>	<u>2,508</u>	<u>2,624</u>	<u>3,367</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(10,000)	(12,000)	(9,000)
-	-	-	-	-	(10,000)	(12,000)	(9,000)
<u>(574)</u>	<u>1,226</u>	-	-	<u>658</u>	<u>(7,492)</u>	<u>(9,376)</u>	<u>(5,633)</u>
<u>3,241</u>	-	-	-	-	<u>13,754</u>	<u>16,740</u>	<u>14,040</u>
<u>\$ 2,667</u>	<u>\$ 1,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658</u>	<u>\$ 6,262</u>	<u>\$ 7,364</u>	<u>\$ 8,407</u>

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Data Control Codes	267 County Clerk Archives Fund	268 County Clerk Records Mgt. Fund	269 County Clerk Vital Stats. Fund	270 CO. & DIST. Clerks Tech. Fund
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	-	-	-	-
5400 Charges for Services	35,730	36,175	669	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	288	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>35,730</u>	<u>36,463</u>	<u>669</u>	<u>-</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	-	4,200	591	-
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
0790 Other Debt Service	-	-	-	-
6030 Total Expenditures	<u>-</u>	<u>4,200</u>	<u>591</u>	<u>-</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>35,730</u>	<u>32,263</u>	<u>78</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
8911 Transfers Out	(19,451)	(19,451)	-	-
7080 Total Other Financing Sources (Uses)	<u>(19,451)</u>	<u>(19,451)</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	16,279	12,812	78	-
0100 Fund Balance - January 1 (Beginning)	<u>76,119</u>	<u>89,118</u>	<u>1,077</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ 92,398</u>	<u>\$ 101,930</u>	<u>\$ 1,155</u>	<u>\$ -</u>

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

271 Courthouse Technology Fund	272 Election Services Contract Fund	275 County Jail Project Fund	278 Facility Revenue Fund	280 Juv. Prob. Local Fund	282 Juv. Prob. Basic Grant Fund	283 Juv. Prob. Community Prog. Fund	284 Juv. Prob. Pre/Post Adjudication
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	265,680	-	-	77,954	68,995	85,279
-	-	-	-	-	-	-	-
-	-	-	48	-	-	-	-
-	2,347	-	322,101	144	-	-	-
-	2,347	265,680	322,149	144	77,954	68,995	85,279
46,161	-	-	-	-	-	-	-
-	-	-	-	7,622	72,432	62,790	54,458
-	-	-	-	-	-	-	-
-	-	-	-	3,103	-	-	-
-	-	-	-	-	-	-	-
-	-	-	76,067	-	-	-	-
-	-	-	-	-	-	-	-
46,161	-	-	76,067	10,725	72,432	62,790	54,458
(46,161)	2,347	265,680	246,082	(10,581)	5,522	6,205	30,821
-	-	-	-	-	-	-	-
20,000	-	-	-	10,581	-	-	-
-	-	(375,818)	-	-	-	-	-
20,000	-	(375,818)	-	10,581	-	-	-
(26,161)	2,347	(110,138)	246,082	-	5,522	6,205	30,821
45,249	-	173,610	-	-	1,415	1,026	-
\$ 19,088	\$ 2,347	\$ 63,472	\$ 246,082	\$ -	\$ 6,937	\$ 7,231	\$ 30,821

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Data Control Codes	285 Juv. Prob. Commitment Diversion Fd.	286 Juv. Prob. Mental Health Services Fund	287 Juv. Prob. Reimbursement Grant Fund	288 Juv. Prob. Regionalizat. Fund
REVENUES:				
Taxes:				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5200 Licenses and Permits	-	-	-	-
5300 Intergovernmental Revenue and Grants	521	3,799	-	1,681
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	<u>521</u>	<u>3,799</u>	<u>-</u>	<u>1,681</u>
EXPENDITURES:				
Current:				
0100 General Government	-	-	-	-
0120 Judicial	1,675	4,302	-	1,681
0140 Elections	-	-	-	-
0200 Public Safety	-	-	-	-
0230 Corrections	-	-	-	-
0290 Other Public Safety	-	-	-	-
Public Works:				
0310 Highways and Streets	-	-	-	-
Health and Welfare:				
0490 Other - Jail Facility	-	-	-	-
Debt Service:				
0710 Principal on Debt	-	-	-	-
0720 Interest on Debt	-	-	-	-
0790 Other Debt Service	-	-	-	-
6030 Total Expenditures	<u>1,675</u>	<u>4,302</u>	<u>-</u>	<u>1,681</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,154)</u>	<u>(503)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	35	-	-	-
8911 Transfers Out	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	(1,119)	(503)	-	-
0100 Fund Balance - January 1 (Beginning)	<u>1,119</u>	<u>829</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - December 31 (Ending)	<u>\$ -</u>	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ -</u>

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

289 Juv. Prob. E Grant Fund	Total Nonmajor Special Revenue Funds	579 Interest and Sinking Fund	590 PFC Bond Account Fund	Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
\$ -	\$ 821,433	\$ 581,031	\$ -	\$ 581,031	\$ 1,402,464
-	270,263	-	-	-	270,263
-	797,700	-	-	-	797,700
-	235,255	-	-	-	235,255
-	116,628	-	-	-	116,628
-	5,610	670	342	1,012	6,622
-	410,501	-	-	-	410,501
-	<u>2,657,390</u>	<u>581,701</u>	<u>342</u>	<u>582,043</u>	<u>3,239,433</u>
-	94,989	-	-	-	94,989
-	407,198	-	-	-	407,198
-	19,340	-	-	-	19,340
-	99,451	-	-	-	99,451
-	44,186	-	-	-	44,186
-	23,900	-	-	-	23,900
-	1,447,158	-	-	-	1,447,158
-	76,067	-	-	-	76,067
-	-	220,000	30,000	250,000	250,000
-	-	258,450	47,375	305,825	305,825
-	-	1,015	-	1,015	1,015
-	<u>2,212,289</u>	<u>479,465</u>	<u>77,375</u>	<u>556,840</u>	<u>2,769,129</u>
-	445,101	102,236	(77,033)	25,203	470,304
-	176,500	-	-	-	176,500
-	181,275	-	201,038	201,038	382,313
-	(470,561)	-	-	-	(470,561)
-	<u>(112,786)</u>	<u>-</u>	<u>201,038</u>	<u>201,038</u>	<u>88,252</u>
-	332,315	102,236	124,005	226,241	558,556
43,592	<u>2,507,879</u>	<u>458,515</u>	<u>79,236</u>	<u>537,751</u>	<u>3,045,630</u>
\$ 43,592	\$ 2,840,194	\$ 560,751	\$ 203,241	\$ 763,992	\$ 3,604,186

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	811 County Liability Fund	852 Adult Probation Fund	885 County Departmental Cash Accounts	Total Custodial Funds
ASSETS				
Cash and Cash Equivalents	\$ 98,124	\$ -	\$ 870,896	\$ 969,020
Total Assets	<u>98,124</u>	<u>-</u>	<u>870,896</u>	<u>969,020</u>
NET POSITION				
Restricted for Other Purposes	98,124	-	870,896	969,020
Unrestricted	-	-	-	-
Total Net Position	<u>\$ 98,124</u>	<u>\$ -</u>	<u>\$ 870,896</u>	<u>\$ 969,020</u>

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF ADDITIONS, DEDUCTIONS AND CHANGES IN NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2020

Data Control Codes	811 County Liability Fund	852 Adult Probation Fund	885 County Departmental Cash Accounts	Total Custodial Funds
ADDITIONS:				
Other Revenue	\$ 98,124	\$ 411,350	\$ 45,193,330	\$ 45,702,804
Total Additions	<u>98,124</u>	<u>411,350</u>	<u>45,193,330</u>	<u>45,702,804</u>
DEDUCTIONS:				
Personnel Services - Salaries and Wages	-	243,213	-	243,213
Personnel Services - Employee Benefits	-	55,241	-	55,241
Other Operating Costs	92,259	112,896	45,183,673	45,388,828
Total Deductions	<u>92,259</u>	<u>411,350</u>	<u>45,183,673</u>	<u>45,687,282</u>
Change in Net Position	5,865	-	9,657	15,522
Total Net Position - January 1 (Beginning)	<u>92,259</u>	<u>-</u>	<u>861,239</u>	<u>953,498</u>
Total Net Position - December 31 (Ending)	<u>\$ 98,124</u>	<u>\$ -</u>	<u>\$ 870,896</u>	<u>\$ 969,020</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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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 28, 2021

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, 2020, and the related notes to the financial statements, which collectively comprise Jones County, Texas's basic financial statements, and have issued our report thereon dated June 28, 2021.

Internal Control Over Financial Reporting

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

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

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

James E. Rodgers and Company, P.C.

Compliance and Other Matters

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

County's Response to Finding

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

Purpose of this Report

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

Respectfully submitted,



James E. Rodgers and Company, P.C.

**JONES COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

I. Summary of the Auditor's Results :

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

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

Finding 2020-001:

- | | |
|----------------------------|---|
| a. Condition: | The securities pledged by the First Financial Bank, N.A. were insufficient as of the date of the highest cash balance and the end of year balance to cover the County's cash deposits. |
| b. Criteria: | State law requires governmental entities to contract with financial institutions in which funds are deposited to secure those deposits with insurance or pledged securities with a fair value equal or exceeding the amount on deposit at the end of each business day. |
| c. Cause: | The securities pledged by the financial institution was less than the deposits at the date of the highest cash balance and at year-end December 31, 2020. |
| d. Effect: | The failure of the financial institution to pledge sufficient securities subjected the County to custodial credit risk which is a violation of state law. |
| e. Recommendation: | The County should require the financial institution to increase the amount of the securities pledged sufficient to cover all cash deposits at all times during the 2021 year. |
| f. County Response: | The County has requested and received depository bids and has awarded the depository contract to a new financial institution as of June 2021. |

STATISTICAL SECTION

JONES COUNTY, TEXAS
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED DECEMBER 31, 2020

Last 10 Years Ended December 31	Tax Rates		Assessed/Appraised Value for Tax Purposes
	Maintenance	Debt Service	
2011	Various	Various	\$ Various
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	0.62276	0.07196	742,760,660
2019	0.60697	0.06784	788,459,386
2020 (Fiscal year under audit)	0.56603	0.05996	849,145,604
1000	TOTALS		

Beginning Balance January 1, 2020	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance December 31, 2020
\$ 131,728	\$ -	\$ 1,970	\$ 13	\$ 16,364	\$ 113,381
23,121	-	621	102	1,323	21,075
30,821	-	1,517	212	1,540	27,552
55,961	-	2,104	265	1,912	51,680
65,845	-	5,839	671	2,716	56,619
84,342	-	11,607	1,465	2,404	68,866
116,227	-	21,414	2,613	1,984	90,216
177,369	-	49,523	6,164	2,873	118,809
2,968,691	-	2,505,681	297,895	13,018	152,097
-	5,315,524	2,824,410	312,688	-	2,178,426
<u>\$ 3,654,105</u>	<u>\$ 5,315,524</u>	<u>\$ 5,424,686</u>	<u>\$ 622,088</u>	<u>\$ 44,134</u>	<u>\$ 2,878,721</u>

**JONES COUNTY, TEXAS
MISCELLANEOUS STATISTICS
December 31, 2020**

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 / Census->	2010	20,202
1990	16,490	<- Census / Estimate->	2013	20,037
2000	20,785	<- Census / Estimate->	2015	19,983
2003	19,911	<- Estimate / Estimate->	2016	19,994
2004	19,726	<- Estimate / Census->	2020	19,943
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
2019				\$0.67481
County Road Miles (TXDOT)-Centerline Miles				
Earth and All-weather				864
Paved				10
Total				874