

**JASPER COUNTY, TEXAS**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2023**



**JASPER COUNTY, TEXAS**

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and  
Commissioners' Court  
Jasper County, Texas

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jasper County, Texas, (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jasper County, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jasper County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

#### OFFICE LOCATIONS

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## ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information 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.



### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and the Schedule of Expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 the County's internal control over financial reporting and compliance.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
September 27, 2024

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**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

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## JASPER COUNTY, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Jasper County, Texas (the "County") Financial Report presents a narrative overview and analysis of the financial activities of the primary government for the fiscal year ended December 31, 2023.

#### FINANCIAL HIGHLIGHTS

- The County's total net position increased by \$2,949,533 (6.8%) over the course of this year's operations.
- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at December 31, 2023, by \$46,313,365 reported as total net position of the primary government. Of this amount, \$14,536 is reported as unrestricted net position. \$4,520,018 is restricted for specific purposes (restricted net position), and \$41,778,811 is invested in capital assets, net of related debt.
- As of December 31, 2023, the County governmental funds reported combined fund balances of \$4,546,354, which represents a 21% decrease from the prior year.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of the following three components: 1) governmental-wide financial statements; 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements** are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets, deferred outflows and inflows of resources and liabilities, with the difference representing net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information that indicates how net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, legal, public facilities, public safety, health and welfare, conservation, roads, cultural and recreation and interest on long-term debt.

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds. The County does not have any proprietary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County adopts an annual appropriated budget for its General Fund and Road and Bridge Special Revenue Fund. A budgetary comparison statement has been provided for both of these funds to demonstrate compliance with these budgets.

The County maintains 14 individual government funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the major governmental funds. Data from other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

**Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The largest portion of the County's current fiscal year net position (90%) reflects net investment in capital assets (e.g. land, improvements, buildings, equipment, infrastructure) less any related debt used to acquire these assets that is outstanding. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's net investment in capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the County's current fiscal year net position represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.

The following table indicates changes in net position for governmental activities.

**JASPER COUNTY’S CHANGES NET POSITION**

	Governmental Activities	
	2023	2022
<b>REVENUES</b>		
Program revenues:		
Charges for services	\$ 3,129,259	\$ 3,256,338
Operating grants and contributions	2,017,797	1,662,914
Capital grants and contributions	4,064,998	3,026,124
General revenues:		
Taxes - levied for general purposes	16,727,973	15,934,510
Taxes - levied for debt service	2,738	4,899
Other taxes	225,377	222,567
Investment earnings	727,123	105,275
Gain on sale of assets	64,874	62,825
Miscellaneous	1,107,454	562,688
Total revenues	<u>28,067,593</u>	<u>24,838,140</u>
<b>EXPENSES</b>		
General government	6,246,758	5,736,687
Judicial	2,531,551	2,247,691
Legal	952,887	909,530
Public facilities	744,575	651,438
Public safety	6,946,085	6,106,654
Health and welfare	474,829	618,696
Conservation	115,229	84,327
Roads	7,104,506	9,919,799
Cultural and recreation	1,640	1,696
Total expenses	<u>25,118,060</u>	<u>26,276,518</u>
<b>CHANGE IN NET POSITION</b>	2,949,533	(1,438,378)
<b>NET POSITION, BEGINNING</b>	<u>43,363,832</u>	<u>44,802,210</u>
<b>NET POSITION, ENDING</b>	<u>\$ 46,313,365</u>	<u>\$ 43,363,832</u>

**FINANCIAL ANALYSIS OF MAJOR FUNDS**

**Governmental Funds.** The County’s major general government functions are contained in the General Fund. The focus of the County’s Governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

At December 31, 2023, the County’s General Fund reported combined fund balances of \$1,286,963, a decrease of \$2,249,516 from the prior year.

The General Fund is the chief operating fund of the County. At December 31, 2023, the General Fund reported revenues of \$16,193,257 and expenditures of \$17,411,276. These amounts represented a \$1,784,255 increase in revenues, primarily due to a \$954,602 increase in property taxes. The County saw an increase of \$2,447,326 in expenditures in the General Fund. The increase in expenditures was primarily made up of an increase in public safety of \$331,495, an increase in general government expenditures of \$192,682 and an increase in capital outlay expenditures of \$1,687,335. The deficit of revenues over expenditures was \$1,218,019, before other financing uses of -\$1,031,497.

At December 31, 2023, the County’s Road and Bridge Fund reported a restricted fund balance of \$1,926,494, an increase of \$854,930 from the prior year.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

During the year, actual revenues were more than budgeted estimates by \$222,849. Actual expenditures were less than budgeted estimates by \$276,495, and other financing sources/uses resulted in a negative budget variance of \$1,346,065. The net effect resulted in a negative variance of \$846,721.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2023, amounted to \$41,948,506 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, and other tangible and intangible assets. This amount increased by \$3,920,715.

**Long-term Liabilities.** At December 31, 2023, the County had total long-term liabilities outstanding of \$9,823,309, an increase of \$5,264,232 over the prior year.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Commissioners' Court adopted the County's 2024 budget on August 21, 2023.

For 2024, the property tax rate is .5588 per \$100 valuation. The collection rate for the 2024 budget was based on a 96.5% collection rate compared to a 97% collection rate in the prior year.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the County Auditor's Office, 150 N. Austin Street, Jasper, Texas 75951.



**BASIC  
FINANCIAL STATEMENTS**

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**JASPER COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2023**

	Primary Government
	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 16,176,029
Receivables (net of allowance for uncollectibles)	
Accounts	3,899,649
Taxes	3,444,102
Due from other governments	1,169,940
Capital assets:	
Land	1,043,120
Construction in progress	2,065,130
Buildings	20,220,875
Equipment and furniture	11,174,186
Infrastructure	41,192,430
Less: accumulated depreciation	<u>(33,747,235)</u>
Total capital assets	<u>41,948,506</u>
Total assets	<u>66,638,226</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	3,287,926
Deferred outflows related to GTLF OPEB	74,146
Deferred outflows related to retiree health plan OPEB	<u>451,737</u>
Total deferred outflows of resources	<u>3,813,809</u>
<b>LIABILITIES</b>	
Accounts payable	1,196,768
Accrued liabilities	841,485
Unearned revenue	7,332,449
Noncurrent liabilities:	
Due within one year	
Financed purchase	34,922
Compensated Absences	78,274
Total OPEB liability - GTLF OPEB	20,254
Total OPEB liability - retiree health plan OPEB	109,755
Due in more than one year	
Financed purchase	134,773
Compensated Absences	313,094
Net pension liability	6,418,233
Total OPEB liability - GTLF OPEB	520,284
Total OPEB liability - retiree health plan OPEB	<u>2,193,720</u>
Total liabilities	<u>19,194,011</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property taxes received in advance of fiscal year levy	3,633,145
Deferred inflows related to pensions	413,929
Deferred inflows related to GTLF OPEB	142,277
Deferred inflows related to - retiree health plan OPEB	<u>755,308</u>
Total deferred inflows of resources	<u>4,944,659</u>
<b>NET POSITION</b>	
Net investment in capital assets	41,778,811
Restricted for:	
General government	277,455
Judicial	3,958
Legal	30,865
Public safety	858,833
Health and welfare	1,213,642
Debt service	35,060
Roads	2,100,205
Unrestricted	<u>14,536</u>
Total net position	<u>\$ 46,313,365</u>

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

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**JASPER COUNTY, TEXAS**

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
<b>Primary Government:</b>					
Governmental activities:					
General government	\$ 6,246,758	\$ 994,109	\$ 776,984	\$ 2,296,945	\$ (2,178,720)
Judicial	2,531,551	32,801	-	-	(2,498,750)
Legal	952,887	293,991	1,199,986	-	541,090
Public facilities	744,575	-	-	-	(744,575)
Public safety	6,946,085	928,501	35,964	-	(5,981,620)
Health and welfare	474,829	57,290	4,863	-	(412,676)
Conservation	115,229	-	-	-	(115,229)
Roads	7,104,506	822,567	-	1,768,053	(4,513,886)
Cultural and recreation	1,640	-	-	-	(1,640)
<b>Total governmental activities</b>	<b>\$ 25,118,060</b>	<b>\$ 3,129,259</b>	<b>\$ 2,017,797</b>	<b>\$ 4,064,998</b>	<b>(15,906,006)</b>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					16,727,973
Property taxes, levied for debt service					2,738
Other taxes					225,377
Investment earnings					727,123
Gain on sale of capital assets					64,874
Miscellaneous					1,107,454
<b>Total general revenues</b>					<b>18,855,539</b>
					Change in net position 2,949,533
Net position, beginning					43,363,832
Net position, ending					<b>\$ 46,313,365</b>

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

**JASPER COUNTY, TEXAS**

BALANCE SHEET  
GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	<u>General</u>	<u>Road and Bridge</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 12,538,698	\$ 2,332,276
Receivables (net of allowance for uncollectibles)		
Accounts	904,737	2,974,943
Taxes	2,319,090	968,829
Due from other funds	6,117	953,192
Advance to other funds	314,426	-
Due from other governments	256,498	-
	<u>16,339,566</u>	<u>7,229,240</u>
<b>LIABILITIES</b>		
Accounts payable	232,347	81,785
Other liabilities	776,225	60,134
Due to other funds	1,025,445	-
Advance from other funds	-	314,426
Unearned revenue	7,332,449	-
	<u>9,366,466</u>	<u>456,345</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	2,249,606	907,930
Property taxes received in advance of fiscal year levy	2,603,418	963,528
Unavailable revenue - court fines and fees	833,113	2,974,943
	<u>5,686,137</u>	<u>4,846,401</u>
<b>FUND BALANCES (DEFICITS)</b>		
Fund balances:		
Nonspendable:		
Advance to other funds	314,426	-
Restricted for:		
General government	-	-
Judicial	-	-
Legal	30,865	-
Public safety	281,473	-
Health and welfare	948,289	-
Debt service	-	-
Roads	-	1,926,494
Unassigned	(288,090)	-
Total fund balances	<u>1,286,963</u>	<u>1,926,494</u>
Total liabilities, deferred inflows of resources		
and fund balances	<u>\$ 16,339,566</u>	<u>\$ 7,229,240</u>

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as deferred inflows of resources in the funds.

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Net position of governmental activities

<u>Other Governmental</u>	<u>Total Governmental</u>
\$ 1,305,055	\$ 16,176,029
19,969	3,899,649
156,183	3,444,102
66,199	1,025,508
-	314,426
<u>913,442</u>	<u>1,169,940</u>
<u>2,460,848</u>	<u>26,029,654</u>
882,636	1,196,768
5,126	841,485
63	1,025,508
-	314,426
-	<u>7,332,449</u>
<u>887,825</u>	<u>10,710,636</u>
153,958	3,311,494
66,199	3,633,145
<u>19,969</u>	<u>3,828,025</u>
<u>240,126</u>	<u>10,772,664</u>
-	314,426
277,455	277,455
3,958	3,958
-	30,865
577,360	858,833
265,353	1,213,642
35,060	35,060
173,711	2,100,205
-	(288,090)
<u>1,332,897</u>	<u>4,546,354</u>
<u>\$ 2,460,848</u>	
	41,948,506
	7,139,519
	<u>(7,321,014)</u>
	<u>\$ 46,313,365</u>

**JASPER COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General</u>	<u>Road and Bridge</u>
<b>REVENUES</b>		
Taxes	\$ 12,028,612	\$ 4,406,816
License and fees	1,168,150	31,338
Fines and forfeitures	247,236	100,844
Intergovernmental	1,298,942	125,522
Auto registration	-	699,487
Interest	588,605	97,932
Other	<u>861,712</u>	<u>221,927</u>
Total revenues	<u>16,193,257</u>	<u>5,683,866</u>
<b>EXPENDITURES</b>		
General government	5,059,822	524,410
Judicial	2,525,800	-
Legal	950,931	-
Public facilities	736,746	-
Public safety	6,012,777	-
Health and welfare	84,118	-
Conservation	115,054	-
Roads	-	4,626,931
Cultural and recreation	1,640	-
Capital outlay	<u>1,924,388</u>	<u>902,255</u>
Total expenditures	<u>17,411,276</u>	<u>6,053,596</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,218,019)</u>	<u>(369,730)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from sale of capital assets	-	64,874
Issuance of financed purchase	-	169,695
Transfers in	505,650	990,091
Transfers out	<u>(1,537,147)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,031,497)</u>	<u>1,224,660</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,249,516)	854,930
<b>FUND BALANCES, BEGINNING</b>	<u>3,536,479</u>	<u>1,071,564</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,286,963</u>	<u>\$ 1,926,494</u>

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



<u>Other Governmental</u>	<u>Total Governmental</u>
\$ 347,425	\$ 16,782,853
1,122	1,200,610
-	348,080
3,107,551	4,532,015
-	699,487
40,586	727,123
<u>8,679</u>	<u>1,092,318</u>
<u>3,505,363</u>	<u>25,382,486</u>
159,464	5,743,696
-	2,525,800
-	950,931
-	736,746
37,158	6,049,935
390,306	474,424
-	115,054
2,807,263	7,434,194
-	1,640
-	<u>2,826,643</u>
<u>3,394,191</u>	<u>26,859,063</u>
<u>111,172</u>	<u>(1,476,577)</u>
-	64,874
-	169,695
41,406	1,537,147
-	<u>(1,537,147)</u>
<u>41,406</u>	<u>234,569</u>
152,578	(1,242,008)
<u>1,180,319</u>	<u>5,788,362</u>
<u>\$ 1,332,897</u>	<u>\$ 4,546,354</u>

**JASPER COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2023

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds \$ (1,242,008)

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital outlay 6,263,538  
Depreciation (2,342,823)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position.

Issuance of financed purchases (169,695)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.

Property taxes 139,510  
Court fines 340,073

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Pension cost 162,456  
Other postemployment benefits liabilities cost (102,958)  
Compensated absences (98,560)

Change in net position of governmental activities \$ 2,949,533

**JASPER COUNTY, TEXAS**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

DECEMBER 31, 2023

	<u>Private Purpose Trust</u>	<u>County Schools</u>	<u>Custodial Funds</u>
<b>ASSETS</b>			
Cash	\$ 9,743,367		\$ 2,747,814
Total assets	<u>9,743,367</u>		<u>2,747,814</u>
<b>LIABILITIES</b>			
Accounts payable	<u>-</u>		<u>118,659</u>
Total liabilities	<u>-</u>		<u>118,659</u>
<b>NET POSITION</b>			
Restricted for:			
Individuals and organizations	-		1,027,147
Other governments	<u>9,743,367</u>		<u>1,602,008</u>
Total net position	<u>\$ 9,743,367</u>		<u>\$ 2,629,155</u>

**JASPER COUNTY, TEXAS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Private Purpose Trust</u>	
	<u>County Schools</u>	<u>Custodial Funds</u>
<b>ADDITIONS</b>		
Contributions	\$ 32,677	\$ -
State fees collected	-	242,855
Tax collections	-	31,380,895
Intergovernmental receipts	-	2,778,911
Deposits held	-	103,948
Interest	<u>422,373</u>	<u>72,161</u>
Total additions	<u>455,050</u>	<u>34,578,770</u>
<b>DEDUCTIONS</b>		
Forfeitures disbursed	-	90
State fees disbursed	-	532,016
Tax disbursements	-	31,537,929
Probation costs	-	2,384,784
Pass through grant disbursements	-	39,307
Disbursements to beneficiaries	-	21,450
Interest payments	<u>66,720</u>	<u>-</u>
Total deductions	<u>66,720</u>	<u>34,515,576</u>
<b>CHANGE IN NET POSITION</b>	388,330	63,194
<b>TOTAL NET POSITION, BEGINNING</b>	<u>9,355,037</u>	<u>2,565,961</u>
<b>TOTAL NET POSITION, ENDING</b>	<u>\$ 9,743,367</u>	<u>\$ 2,629,155</u>

# JASPER COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

Jasper County, Texas (the "County") operates using a commission form of government under the laws and statutes of the Constitution of the State of Texas. The County provides various services to advance the welfare, health, comfort, safety and convenience of the County and its inhabitants.

The accounting and reporting policies of the County relating to the funds included in the accompanying financial statements conform to the generally accepted accounting principles (GAAP) applicable to state and local governments. The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. As required by generally accepted accounting principles, these financial statements present Jasper County, Texas (the primary government) and its component units. There are no component units which meet the criteria for inclusion in the County's reporting entity.

#### 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 on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County has no business-type activities, or component units.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenue is 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 revenue 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Road and Bridge Fund** is used to account for the proceeds of specific revenue sources, mostly taxes and fees that are legally restricted to expenditures for street and highway improvements.

Additionally, the County reports the following fund types:

**Fiduciary Fund Types:**

The **Private-purpose Trust Fund** is used to account for investments, interest, rents and royalties for the benefit of various school districts in the County. The revenues are distributed to the various school districts.

**Custodial Funds** are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governments that are not required to be reported as another fiduciary fund type.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and Enterprise Funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

**D. Assets, Liabilities and Net Position or Equity**

**Deposits and Investments**

The government's cash and investments are considered to be cash on hand, demand deposits and certificates of deposit.

State statutes authorize the County to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

Investments for the government are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

**Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. Trade accounts receivable based on historical collection rates receivable allowance for uncollectible. The property tax receivable allowance is equal to 12% of the current year tax levy at December 31, 2023.

Property taxes are levied on October 1 and attach as an enforceable lien on property as of January 1. Statements are mailed on October 1, or as soon thereafter as possible, and are due upon receipt. All unpaid taxes become delinquent if not paid before February 1 of the following year.

**Deferred Inflows/Outflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Jasper County has two items that qualify for reporting in this category in the government-wide statement of net position, which are deferred outflows related to pensions and other post-employment benefits.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position of fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items in the government-wide financial statements to report in this category. The County is reporting a balance for advance property tax collections, a deferred inflow related to pensions, and a deferred inflow related to other post-employment benefits in the government-wide statement of net position. Additionally, the County has items which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. The advance collections of property taxes are deferred inflows of resources as well as unavailable revenues for property taxes and court fines and fees.

**Capital Assets**

Capital assets, which include property, plant and equipment are reported in the applicable governmental column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. 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.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives:

Assets	Years
Buildings	39
Equipment	3 - 15
Infrastructure	39

**Compensated Absences**

County employees earn 12 days of vacation with pay per year during the first 4 years of employment, 15 days of vacation with pay per year with after more than 5 years but less than 9 years of employment, and 18 days of vacation with pay per year for after more than 10 years continuous employment. Employees may carry over one year’s earned vacation and an additional three days. Vacation in excess of carryover shall be forfeited. Unused sick leave is paid upon retirement, but not termination.

## Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

## Other Post-Employment Benefits

**Retiree Health Care Insurance Plan.** For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary.

**TCDRS Group Term Life Fund.** The County participates in the Texas County & District Group Term Life Fund (GTLF), which is an optional single-employer defined benefit life insurance plan that is administered by TCDRS. It provides death benefits to active and, if elected, retired employees of participating employers. Contribution rates are determined annually for each participating entity as a percentage of that County's covered payroll. The death benefit for retirees is considered an other postemployment benefit (OPEB). The OPEB program is an unfunded trust because the GTLF trust covers both actives and retirees and is not segregated. The Total OPEB Liability of the plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the Total OPEB Liability, deferred inflows and outflows of resources, and OPEB expense. Benefit payments are recognized when due and payable in accordance with the benefit terms.

## Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by the Commissioners' Court, the County's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Auditor.



- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

### **Net Position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

### **Excess of Expenditures Over Appropriations**

At December 31, 2023, expenditures exceeded appropriations in the General Fund Public Facilities, Capital Outlay and Health & Welfare functions in the amounts of \$71,403, \$983,512, and \$71,403 respectively.

## **3. DETAILED NOTES ON ALL FUNDS**

### **Deposits and Investments**

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 the County 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, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U. S. Treasury, certain U. S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the County 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.

***Custodial Credit Risk.*** In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of December 31, 2023, all of the County's deposit balance was collateralized with securities held by the pledging financial institution.

**Receivables**

Receivables as of year-end for the government’s individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Road and Bridge</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Receivables:				
Taxes	\$ 3,835,146	\$ 1,581,751	\$ 246,366	\$ 5,663,263
Accounts	<u>966,115</u>	<u>3,193,609</u>	<u>21,438</u>	<u>4,181,162</u>
Gross receivables	4,801,261	4,775,360	267,804	9,844,425
Less: allowance for uncollectibles	<u>(1,577,434)</u>	<u>(831,588)</u>	<u>(91,652)</u>	<u>(2,500,674)</u>
Net Total				
Receivables	<u>\$ 3,223,827</u>	<u>\$ 3,943,772</u>	<u>\$ 176,152</u>	<u>\$ 7,343,751</u>

**Capital Assets**

Capital asset activity for the year ended December 31, 2023, was as follows:

**Primary Government**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not bring depreciated:				
Land	\$ 1,043,120	\$ -	\$ -	\$ 1,043,120
CIP	<u>990,934</u>	<u>1,074,196</u>	<u>-</u>	<u>2,065,130</u>
Total assets not being depreciated	<u>2,034,054</u>	<u>1,074,196</u>	<u>-</u>	<u>3,108,250</u>
Capital assets, being depreciated:				
Buildings	20,028,946	191,929	-	20,220,875
Equipment	9,488,839	1,700,347	(15,000)	11,174,186
Infrastructure	<u>37,895,364</u>	<u>3,297,066</u>	<u>-</u>	<u>41,192,430</u>
Total capital assets, being depreciated	<u>67,413,149</u>	<u>5,189,342</u>	<u>(15,000)</u>	<u>72,587,491</u>
Less accumulated depreciation:				
Buildings	(7,023,741)	(496,503)	-	(7,520,244)
Equipment	(7,797,384)	(898,936)	15,000	(8,681,320)
Infrastructure	<u>(16,598,287)</u>	<u>(947,384)</u>	<u>-</u>	<u>(17,545,671)</u>
Total accumulated depreciation	<u>(31,419,412)</u>	<u>(2,342,823)</u>	<u>15,000</u>	<u>(33,747,235)</u>
Total capital assets being depreciated, net	<u>35,993,737</u>	<u>2,846,519</u>	<u>-</u>	<u>38,840,256</u>
Governmental activities capital assets, net	<u>\$ 38,027,791</u>	<u>\$ 3,920,715</u>	<u>\$ -</u>	<u>\$ 41,948,506</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 493,251
Public facility	7,486
Public safety	881,313
Road and bridge	<u>960,773</u>
	<u>\$ 2,342,823</u>

### **Interfund Receivables, Payables and Transfers**

The composition of interfund balances as of December 31, 2023, is as follows:

#### **Due to/from other funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 6,117
Nonmajor Governmental	General	66,199
Road and Bridge	General	<u>953,192</u>
Total		<u>\$ 1,025,508</u>

All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The General Fund gave an advance of funds to be repaid by the Road & Bridge Fund in the amount of \$314,426 for the purchase of equipment to be repaid over several years.

#### **Interfund transfers:**

	<u>General Fund</u>	<u>Transfers Out American Rescue Plan</u>	<u>Total</u>
Transfers In:			
General Fund	\$ -	\$ 505,650	\$ 505,650
Road & Bridge	351,120	638,971	990,091
Nonmajor Governmental	<u>41,406</u>	<u>-</u>	<u>41,406</u>
Total	<u>\$ 392,526</u>	<u>\$ 1,144,621</u>	<u>\$ 1,537,147</u>

Transfers are used to (1) use unrestricted revenues in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (2) transfer funds out of a nonmajor fund to help finance the General Fund.

### **Long-term Debt**

#### **Changes in Long-term Liabilities**

Long-term liability activity for the year ended December 31, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Government activities</b>					
Financed purchases	\$ -	\$ 169,695	\$ -	\$ 169,695	\$ 34,922
Compensated absences	<u>292,808</u>	<u>588,047</u>	<u>489,487</u>	<u>391,368</u>	<u>78,274</u>
Governmental activities long-term liability	<u>\$ 292,808</u>	<u>\$ 757,742</u>	<u>\$ 489,487</u>	<u>\$ 561,063</u>	<u>\$ 113,196</u>

Also, for the governmental activities, compensated absences are generally liquidated by the General Fund.

**Financed Purchases**

The County had entered into an agreement for the financed purchase of a tractor. Annual payments are \$38,850, with an interest rate of 5.95%. This agreement is classified as a financed purchase because the title passes to the County at the end of the agreement term and is included as financed purchases in the Long-Term Debt portion of the government-wide statements. Principal and interest requirements to maturity are as follows:

Year Ending December 31,	Governmental Activities		Totals
	Principal	Interest	
2024	\$ 34,922	\$ 3,928	\$ 38,850
2025	30,831	8,019	38,850
2026	32,665	6,185	38,850
2027	34,609	4,241	38,850
2028	<u>36,668</u>	<u>2,182</u>	<u>38,850</u>
	<u>\$ 169,695</u>	<u>\$ 24,555</u>	<u>\$ 194,250</u>

**Defined Benefit Pension Plan**

**Plan Description.** The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in temporary positions are not eligible for membership.

**Benefits Provided.** TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their 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 employer 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. By law, employee accounts can earn 7% interest. 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.

**Employees covered by benefit terms**

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	172
Inactive employees entitled to but not yet receiving benefits	115
Active employees	<u>154</u>
	<u><u>441</u></u>

**Contributions.** The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer’s governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer’s plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the County was 17.81% in calendar year 2023. The County’s contributions to TCDRS for the year ended December 31, 2023, were \$1,676,678, and were equal to the required contributions.

**Net Pension Liability.** The County’s Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The Total Pension Liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	7.50% (Gross of administrative expenses)

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2022. All other actuarial assumptions that determined the total pension liability as of December 31, 2022, were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2023 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in 2022.

The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation (1)</b>	<b>Geometric Real Rate of Return (Expected minus Inflation) (2)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging	MSCI EM Standard (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	7.60%
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	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

(1) Target asset allocation adopted at the March 2023 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions.

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

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

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

## Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

## Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2021	\$ 51,703,101	\$ 50,787,185	\$ 915,916
Changes for the year:			
Service cost	1,332,421	-	1,332,421
Interest on total pension liability <sup>(1)</sup>	3,926,835	-	3,926,835
Effect of economic/demographic gains or losses	(487,041)	-	(487,041)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(257,560)	(257,560)	-
Benefit payments	(2,526,692)	(2,526,692)	-
Administrative expenses	-	(27,703)	27,703
Member contributions	-	616,430	(616,430)
Net investment income	-	(2,932,635)	2,932,635
Employer contributions	-	1,644,975	(1,644,975)
Other <sup>(3)</sup>	-	(31,169)	31,169
Balance at 12/31/2022	<u>\$ 53,691,064</u>	<u>\$ 47,272,831</u>	<u>\$ 6,418,233</u>

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

<sup>(2)</sup> No plan changes valued

<sup>(3)</sup> Relates to allocation of system-wide items.

## Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:

	1% Decrease	Current	1% Increase
	6.6%	Discount Rate 7.6%	8.6%
Total pension liability	\$ 60,322,537	\$ 53,691,064	\$ 48,088,628
Fiduciary net position	<u>47,272,832</u>	<u>47,272,831</u>	<u>47,272,831</u>
Net pension liability/(asset)	<u>\$ 13,049,705</u>	<u>\$ 6,418,233</u>	<u>\$ 815,797</u>

## Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TCDRS financial report. The report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).

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

For the year ended December 31, 2023, the County recognized pension expense of \$1,517,989.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 28,642	\$ 365,281
Changes in actuarial assumptions	653,760	48,648
Difference between projected and actual investment earnings	928,841	-
Contributions subsequent to the measurement date	<u>1,676,683</u>	<u>-</u>
Total	<u>\$ 3,287,926</u>	<u>\$ 413,929</u>

\$1,676,683 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year Ended December 31,</u>	
2024	\$ (51,300)
2025	(137,652)
2026	32,114
2027	1,354,152

### **Postemployment Retiree Health Care Plan**

#### **Plan Description**

The County offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under County policy. This plan is administered by the County, and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

#### **Benefits and Contributions**

Permanent full-time employees of the County who retire are eligible to participate in the Jasper County Retiree Health Care Plan (JCRHCP). Employees are eligible to retire when they are 60 years of age and have 8 years of service, or at any age with 30 years of service, or if their current age plus their years of service equals 75. Retirees may elect to continue medical coverage by paying premiums for the coverage elected until the retiree is eligible for Medicare Part A and Part B coverage, either by age or disability. Employees who qualify under the eligibility requirements for retirement, who are 60 years or older and who have worked the last 12 consecutive years with Jasper County qualify for medical insurance coverage paid by Jasper County until the retiree is eligible for Medicare Part A and Part B coverage, either by age or disability. Employees terminating before normal retirement conditions are not eligible for retiree health benefits. Survivors of employees who die while actively employed are not eligible for retiree health benefits. Surviving dependents of retired members may continue retiree health coverage for up to 36 months through COBRA. Retirees can also elect to continue coverage for eligible spouses but must pay for the coverage cost of the spouse. Surviving spouses of retired members may continue retiree health care coverage for up to 36 months through COBRA. The County provides a \$5,000 term life insurance policy to retired employees. Life insurance coverage for dependents is not offered. This is offered through TCDRS. Retirees who decide to opt out of health care benefits are not eligible to opt back in at another time. There is no additional stipend provided for those who opt out of retiree health care benefits.

The County's contributions to the Retiree Health Plan for the year ended December 31, 2023, were \$109,755, which equal benefit payments for retirees.



The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving	4
Active employees	<u>127</u>
Total	<u><u>131</u></u>

**Actuarial Methods and Assumptions**

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Discount rate	4.05% as of December 31, 2022
Inflation Rate	2.50%
Salary Increases	0.40% to 5.25%, not including inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS). For the OPEB valuation, the standard TCERS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on
Health care cost trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.15% after 13 years.
Participation rates	100%
Notes	The discount rate changed from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

A Single Discount Rate of 4.05% was used to measure the total OPEB liability. This Single Discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022.

### Changes in the Total OPEB Liability

The County's total OPEB liability of \$2,303,475 was measured as of December 31, 2022 and was determined by an actuarial valuation as of December 31, 2021.

	Total OPEB Liability
Balance at 12/31/2022	\$ 2,613,767
Changes for the year:	
Service cost	182,563
Interest	48,763
Difference between expected and actual experience	37,500
Changes of assumptions	(469,363)
Benefit payments	<u>(109,755)</u>
Net changes	<u>(310,292)</u>
Balance at 12/31/2023	<u>\$ 2,303,475</u>

### Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.05%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
Total OPEB Liability	\$ 2,505,658	\$ 2,303,475	\$ 2,118,391

### Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB Liability	\$ 2,039,032	\$ 2,303,475	\$ 2,614,934

### OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2023, the County recognized OPEB expense of \$175,729 for this OPEB plan. At December 31, 2023, the County reported deferred outflows and of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic e	\$ 48,476	\$ 308,386
Changes in actuarial assumptions	313,312	446,922
Contributions subsequent to the measurement date	<u>89,949</u>	<u>-</u>
Totals	<u>\$ 451,737</u>	<u>\$ 755,308</u>

\$89,849 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date are due to benefit payments the City paid with its own assets and will be recognized as a reduction of the total OPEB liability for the year ending December 31, 2024. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended December 31,	
2024	\$ (55,597)
2025	(55,597)
2026	(55,597)
2027	(59,447)
2028	(62,778)
Thereafter	(104,504)

**TCDRS Group Term Life Fund**

**Plan Description.** The County voluntarily participates in the Texas County & District Group Term Life Fund (TCDRS GTLF). The GTLF is a single-employer defined Other Post-Employment Benefit (OPEB) plan as defined by GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. It is established and administered in accordance with the TCDRS Act.

**Benefits Provided.** The GTLF provides group-term life insurance to County employees who are active members in TCDRS, including or not including retirees. The County’s Commissioners opted into this program via a resolution, and may terminate coverage under, and discontinue participation in, the GTLF by adopting a resolution.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s most recent regular annualized salary. The death benefit for retirees is considered an other post-employment benefit and is a fixed amount of \$5,000.

**Employees covered by benefit terms.** The number of employees currently covered by the benefit terms is as follows:

Inactive employees receiving benefits	172
Inactive employees entitled to but not yet receiving benefits	48
Active employees	<u>121</u>
Total	<u><u>341</u></u>

**Contributions.** The County contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.34% for 2023 and 0.44% for 2022, of which 0.18% and 0.23%, respectively, represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees’ entire careers. The County contributions to the GTLF for the years ended December 31, 2023 and 2022 were \$15,063 and \$18,450, respectively, representing contributions for active members and \$16,946 and \$20,208 respectively for retiree coverage, which equaled the required contributions each year.

**Total OPEB Liability.** The District’s Total OPEB Liability (TOL) was measured as of December 31, 2023 as determined by an actuarial valuation as of that date.

**Actuarial Assumptions.** The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Measurement year ended	December 31, 2022
Investment rate of return (discount rate)	3.72%, or 20 Year Bond GO Index published by 20 Year Bond GO Index published by bondbuyer.com as of December 30, 2022.
Actuarial cost method	Entry Age Level Percent of Salary

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021

All actuarial assumptions and methods that determined the Total OPEB Liability as of December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

**Discount Rate.** The TCDRS GTLF program is treated as an unfunded OPEB plan because the GTLF trust covers both actives and retirees and the assets are not segregated for these groups. As such, a single discount rate of 3.72% was used to measure the Total OPEB Liability. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate was the 20 Year Bond GO Index published by bondbuyer.com as of the measurement date of December 31, 2022.

**Discount Rate Sensitivity Analysis.** The following schedule shows the impact of the total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the Total OPEB Liability.

	1% Decrease in Discount Rate (2.72%)	Current Discount Rate (3.72%)	1% Increase in Discount Rate (4.72%)
Total OPEB Liability	\$ 636,853	\$ 540,538	\$ 464,703

**OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEBs.** At December 31, 2023, the County reported a liability of \$540,538 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022. For the year ended December 31, 2023, the County recognized OPEB expense of \$34,168 for this plan and all other OPEB plans. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

**Changes in the Total OPEB Liability**

	<u>Changes in Total OPEB Liability</u>
Balance at December 31, 2021	\$ 701,666
Changes for the year:	
Service cost	20,930
Interest on total OPEB liability <sup>(1)</sup>	14,678
Effect of economic/demographic gains or losses	(2,024)
Effect of assumptions changes or inputs <sup>(2)</sup>	(174,458)
Benefit payments	<u>(20,254)</u>
Balance at December 31, 2022	<u>\$ 540,538</u>

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

<sup>(2)</sup> Reflects change in discount rate.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 339	\$ 2,710
Change of assumptions	56,861	139,567
Contributions subsequent to the measurement date	<u>16,946</u>	<u>-</u>
Totals	<u>\$ 74,146</u>	<u>\$ 142,277</u>

\$16,946 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the year ending December 31, 2024. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For the Year Ended December 31,</u>	
2024	\$ 3,976
2025	(18,461)
2026	(35,297)
2027	(35,295)

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

**JASPER COUNTY, TEXAS**

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 12,677,284	\$ 12,677,284	\$ 12,028,612	\$ (648,672)
License and fees	1,126,837	1,126,837	1,168,150	41,313
Fines and forfeitures	370,801	370,801	247,236	(123,565)
Intergovernmental	728,279	953,217	1,298,942	345,725
Interest	29,453	29,453	588,605	559,152
Other	165,593	812,816	861,712	48,896
Total revenues	<u>15,098,247</u>	<u>15,970,408</u>	<u>16,193,257</u>	<u>222,849</u>
<b>EXPENDITURES</b>				
General government	4,605,182	5,977,522	5,059,822	917,700
Judicial	2,496,880	2,569,042	2,525,800	43,242
Legal	857,465	959,694	950,931	8,763
Public facilities	665,345	665,343	736,746	(71,403)
Public safety	6,094,778	6,412,435	6,012,777	399,658
Health and welfare	-	-	84,118	(84,118)
Conservation	117,860	117,859	116,694	1,165
Capital outlay	179,000	985,876	1,924,388	(938,512)
Total expenditures	<u>15,016,510</u>	<u>17,687,771</u>	<u>17,411,276</u>	<u>276,495</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>81,737</u>	<u>(1,717,363)</u>	<u>(1,218,019)</u>	<u>499,344</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	505,650	505,650	-
Transfers out	(142,911)	(191,082)	(1,537,147)	(1,346,065)
Total other financing sources (uses)	<u>(142,911)</u>	<u>314,568</u>	<u>(1,031,497)</u>	<u>(1,346,065)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(61,174)	(1,402,795)	(2,249,516)	(846,721)
<b>FUND BALANCES, BEGINNING</b>	<u>3,536,479</u>	<u>3,536,479</u>	<u>3,536,479</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 3,475,305</u>	<u>\$ 2,133,684</u>	<u>\$ 1,286,963</u>	<u>\$ (846,721)</u>



**JASPER COUNTY, TEXAS**

ROAD AND BRIDGE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 4,899,753	\$ 4,899,753	\$ 4,406,816	\$ (492,937)
License and fees	72,054	72,054	31,338	(40,716)
Fines and forfeitures	160,234	160,234	100,844	(59,390)
Intergovernmental	133,986	133,986	125,522	(8,464)
Auto registration	777,216	777,216	699,487	(77,729)
Interest	24,568	24,568	97,932	73,364
Other	<u>229,633</u>	<u>249,107</u>	<u>221,927</u>	<u>(27,180)</u>
Total revenues	<u>6,297,444</u>	<u>6,316,918</u>	<u>5,683,866</u>	<u>(633,052)</u>
<b>EXPENDITURES</b>				
General government	490,941	526,293	524,410	1,883
Roads	5,778,706	6,636,592	4,626,931	2,009,661
Capital outlay	<u>65,100</u>	<u>763,286</u>	<u>902,255</u>	<u>(138,969)</u>
Total expenditures	<u>6,334,747</u>	<u>7,926,171</u>	<u>6,053,596</u>	<u>1,872,575</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(37,303)</u>	<u>(1,609,253)</u>	<u>(369,730)</u>	<u>1,239,523</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	-	64,874	64,874
Issuance of financed purchase	-	-	169,695	169,695
Transfers in	<u>-</u>	<u>1,110,260</u>	<u>990,091</u>	<u>(120,169)</u>
Total other financing sources (uses)	<u>-</u>	<u>1,110,260</u>	<u>1,224,660</u>	<u>114,400</u>
<b>NET CHANGE IN FUND BALANCE</b>				
	(37,303)	(498,993)	854,930	1,353,923
<b>FUND BALANCE, BEGINNING</b>				
	<u>1,071,564</u>	<u>1,071,564</u>	<u>1,071,564</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>				
	<u>\$ 1,034,261</u>	<u>\$ 572,571</u>	<u>\$ 1,926,494</u>	<u>\$ 1,353,923</u>

**JASPER COUNTY, TEXAS**

SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS

LAST TEN FISCAL YEARS

<b>Measurement Date December 31</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Total Pension Liability</b>				
Service Cost	\$ 971,579	\$ 1,010,822	\$ 1,119,518	\$ 1,145,933
Interest total pension liability	2,551,429	2,702,346	2,825,979	3,008,541
Effect of plan changes	-	(193,701)	-	-
Effect of assumption changes or inputs	-	389,362	-	199,604
Effect of economic/demographic (gains) or losses	129,180	(317,572)	(242,011)	284,353
Benefit payments/refunds of contributions	<u>(1,831,338)</u>	<u>(1,979,863)</u>	<u>(2,066,395)</u>	<u>(2,026,218)</u>
Net change in total pension liability	1,820,850	1,611,394	1,637,091	2,612,213
Total pension liability - beginning	<u>31,920,653</u>	<u>33,741,453</u>	<u>35,352,847</u>	<u>36,989,938</u>
Total pension liability - ending (a)	<u>\$ 33,741,503</u>	<u>\$ 35,352,847</u>	<u>\$ 36,989,938</u>	<u>\$ 39,602,151</u>
<b>Plan Fiduciary Net Position</b>				
Employer contributions	\$ 1,138,612	\$ 1,260,531	\$ 1,321,720	\$ 1,361,668
Member contributions	454,148	493,497	517,159	544,051
Investment income net of investment expenses	1,796,794	99,833	2,049,732	4,303,056
Benefit payments refunds of contributions	(1,831,388)	(1,979,863)	(2,066,394)	(2,026,218)
Administrative expenses	(20,838)	(19,981)	(22,293)	(22,379)
Other	<u>10,942</u>	<u>44,606</u>	<u>(42,113)</u>	<u>(1,826)</u>
Net change in plan fiduciary net position	1,548,270	(101,377)	1,757,811	4,158,352
Plan fiduciary net position - beginning	<u>26,288,606</u>	<u>27,836,876</u>	<u>27,735,499</u>	<u>29,493,310</u>
Plan fiduciary net position - ending (b)	<u>27,836,876</u>	<u>27,735,499</u>	<u>29,493,310</u>	<u>33,651,662</u>
Net pension liability - ending (a) - (b)	<u>\$ 5,904,627</u>	<u>\$ 7,617,348</u>	<u>\$ 7,496,628</u>	<u>\$ 5,950,489</u>
Fiduciary net position as a percentage of total pension liability	82.50%	78.45%	79.73%	84.97%
Pensionable covered payroll	\$ 6,487,833	\$ 7,049,963	\$ 7,387,979	\$ 7,772,163
Net pension liability as a percentage of covered payroll	91.01%	108.05%	101.47%	76.56%

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$	1,158,547	\$ 1,091,463	\$ 1,173,200	\$ 1,350,081	\$ 1,332,421
	3,217,730	3,376,196	3,576,825	3,752,546	3,923,835
	-	-	-	-	-
	-	-	2,615,046	(145,944)	-
	(214,326)	145,891	87,071	20,627	(487,041)
	<u>(2,112,413)</u>	<u>(2,165,614)</u>	<u>(2,273,244)</u>	<u>(2,552,731)</u>	<u>(2,784,252)</u>
	2,049,538	2,447,936	5,178,898	2,424,579	1,987,964
	<u>39,602,151</u>	<u>41,651,689</u>	<u>44,099,625</u>	<u>49,278,523</u>	<u>51,703,101</u>
\$	<u>41,651,689</u>	<u>44,099,625</u>	<u>49,278,523</u>	<u>51,703,102</u>	<u>53,691,065</u>
\$	1,373,491	\$ 1,448,979	\$ 1,670,968	\$ 1,641,779	\$ 1,644,975
	550,026	573,692	611,117	615,193	616,430
	(629,034)	5,387,402	3,927,845	9,176,198	(2,932,635)
	(2,112,413)	(2,165,614)	(2,273,244)	(2,552,731)	(2,784,252)
	(26,349)	(28,973)	(30,682)	(27,476)	(27,703)
	<u>(2,248)</u>	<u>403</u>	<u>4,029</u>	<u>3,168</u>	<u>(31,170)</u>
	(846,527)	5,215,889	3,910,033	8,856,131	(3,514,355)
	<u>33,651,662</u>	<u>32,805,135</u>	<u>38,021,024</u>	<u>41,931,057</u>	<u>50,787,187</u>
	<u>32,805,135</u>	<u>38,021,024</u>	<u>41,931,057</u>	<u>50,787,188</u>	<u>47,272,832</u>
\$	<u>8,846,554</u>	<u>6,078,601</u>	<u>7,347,466</u>	<u>915,914</u>	<u>6,418,233</u>
	78.76%	86.22%	85.09%	98.23%	88.05%
\$	7,857,516	\$ 8,195,595	\$ 8,730,249	\$ 8,788,466	\$ 8,806,138
	112.59%	74.17%	84.16%	10.42%	72.88%

**JASPER COUNTY, TEXAS**

**SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS**

LAST TEN FISCAL YEARS

<b>Fiscal Year Ended December 31</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution <sup>(1)</sup></b>	<b>Contribution Deficiency (Excess) <sup>(1)</sup></b>	<b>Pensionable Covered Payroll <sup>(2)</sup></b>	<b>Actual Contribution as a % of Covered Payroll</b>
2014	1,138,612	1,138,612	-	6,487,833	17.5%
2015	1,260,531	1,260,531	-	7,049,963	17.9%
2016	1,321,720	1,321,720	-	7,387,979	17.9%
2017	1,361,668	1,361,668	-	7,772,163	17.5%
2018	1,373,494	1,373,494	-	7,857,516	17.5%
2019	1,448,981	1,448,981	-	8,195,595	17.7%
2020	1,670,966	1,670,966	-	8,730,154	19.1%
2021	1,641,685	1,641,685	-	8,788,466	18.7%
2022	1,641,209	1,641,209	-	8,785,916	18.7%
2023	1,676,678	1,676,678	-	9,414,252	17.8%

**JASPER COUNTY, TEXAS**

NOTES TO SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Valuation Date</b>	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
<b>Actuarial Cost Method</b>	Entry Age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	13.8 years (based on contribution rate calculated in 12/31/2022 valuation)
<b>Asset Valuation Method</b>	5-year smoothed fair value
<b>Inflation</b>	2.50%
<b>Salary Increases</b>	Varies by age and service. 4.7% average over career including inflation.
<b>Investment Rate of Return</b>	7.50%, net of administrative and investment expenses, including inflation.
<b>Retirement Age</b>	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
<b>Mortality</b>	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*</b>	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*</b>	2015-2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018-2022: No changes in plan provisions were reflected in the Schedule.

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

**JASPER COUNTY, TEXAS**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
RETIREE HEALTH CARE INSURANCE PLAN

FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Measurement Date December 31</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total OPEB Liability</b>			
Service Cost	\$ 138,461	\$ 154,665	\$ 152,767
Interest on total OPEB liability	67,486	66,454	79,294
Effect of economic/demographic experience	-	32,620	(302,228)
Effect of assumption changes or inputs	86,380	(73,768)	128,564
Benefit payments	(58,579)	(69,542)	(29,207)
Net change in Total OPEB Liability	233,748	110,429	29,190
Total OPEB Liability - beginning	<u>1,731,354</u>	<u>1,965,102</u>	<u>2,075,531</u>
Total OPEB Liability - ending	<u>\$ 1,965,102</u>	<u>\$ 2,075,531</u>	<u>\$ 2,104,721</u>
Pensionable covered payroll	\$ 7,772,521	\$ 7,554,064	\$ 7,727,238
Total OPEB Liability (Asset) as a percentage of covered payroll	25.28%	27.48%	27.24%

**Notes to Schedule:**

Discount Rate	3.31%	3.71%	2.75%
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This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

Changes of assumptions reflect the effects of changes in the discount rate each period. The discount rate at the beginning of FYE 2017 was 3.81%

FYE22- The demographic and salary increase assumptions were updated to reflect the 2021 TCDRS experience study.

FYE20- The health care trend rates were updated to reflect the repeal of the excise tax on high-cost employer health plans and to better reflect the plan's anticipated experience.

<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 166,036	\$ 193,544	\$ 182,563
59,868	50,269	48,763
(3,185)	(176,156)	37,500
134,382	153,155	(469,363)
(21,424)	(47,443)	(109,755)
335,677	173,369	(310,292)
<u>2,104,721</u>	<u>2,440,398</u>	<u>2,613,767</u>
<u>\$ 2,440,398</u>	<u>\$ 2,613,767</u>	<u>\$ 2,303,475</u>
\$ 7,795,594	\$ 8,726,516	\$ 8,730,034
31.30%	29.95%	26.39%
2.00%	1.84%	4.05%

**JASPER COUNTY, TEXAS**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
TCDRS GROUP TERM LIFE FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Measurement Date December 31</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total OPEB Liability</b>			
Service Cost	\$ 11,355	\$ 12,792	\$ 10,163
Interest on total OPEB liability	17,728	17,053	19,255
Effect of assumption changes or inputs	19,277	(50,175)	115,620
Effect of economic/demographic experience	(7,030)	12,899	(3,448)
Benefit payments, including refunds of employee contributions	<u>(16,322)</u>	<u>(15,715)</u>	<u>(16,391)</u>
Net change in Total OPEB liability	25,008	(23,146)	125,199
Total OPEB liability - beginning	<u>465,713</u>	<u>490,721</u>	<u>467,575</u>
Total OPEB liability - ending	<u>490,721</u>	<u>467,575</u>	<u>592,774</u>
Covered-employee payroll	\$ 7,772,163	\$ 7,857,516	\$ 8,195,595
Total OPEB liability as a percentage of covered-employee payroll	6.31%	5.95%	7.23%

**Notes to Schedule:**

No assets are accumulated in a trust for this plan to pay related benefits that meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

Changes of assumptions reflect a change in the discount rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022.



<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 16,178	\$ 20,443	\$ 20,930
16,412	14,486	14,678
68,210	12,907	(174,458)
(1,006)	677	(2,024)
<u>(20,080)</u>	<u>(19,335)</u>	<u>(20,254)</u>
79,714	29,178	(161,128)
<u>592,774</u>	<u>672,488</u>	<u>701,666</u>
<u>672,488</u>	<u>701,666</u>	<u>540,538</u>
\$ 8,730,249	\$ 8,788,466	\$ 8,806,138
7.70%	7.98%	6.14%

## **JASPER COUNTY, TEXAS**

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to December 31, the County Judge and Commissioners prepare operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A budget hearing, advertised in local papers, is conducted at the County Courthouse to obtain taxpayer comments prior to adoption. The budget must be adopted between August 16 and September 30, annually.
3. Amendments are made at the beginning of the budget year (January) to record the carry forward of previous year's ending balances.
4. The budget is approved on a line-item basis. Any revisions altering the budget require an amendment and must be approved by the Commissioners' Court.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.
6. Budgets for the General and Special Revenue Funds are adopted on a cash basis.
7. Budgeted amounts are as originally adopted, or as amended, by the Commissioners' Court on September 19, 2022. Individual amendments were not material in relation to the original appropriations which were amended.

#### **2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

At December 31, 2023, expenditures exceeded appropriations in the General Fund Public Facilities, Capital Outlay and Health & Welfare functions in the amounts of \$71,403, \$938,512, and \$84,118 respectively.

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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## **NONMAJOR GOVERNMENTAL FUNDS**

***Special Revenue Funds*** are used to account primarily for revenue from specific taxes and federal grant revenue which by law are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

***Debt Service Funds*** are used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

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## **NONMAJOR GOVERNMENTAL FUNDS**

**Special Revenue Funds** are used to account primarily for revenue from specific taxes and federal grant revenue which by law are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

### ***County Records Management***

#### ***Title IV-E***

#### ***Indigent Health***

#### ***Harrisburg Project***

#### ***Harvey CDBG Local Buyout***

#### ***Hurricane Laura***

#### ***GLO MIT PCT 2***

#### ***GLO CDBG***

#### ***TXCDBG Holly Huff***

#### ***Tax Assessment and Collections Services***

#### ***County Child Abuse Protection***

**Debt Service Funds** are used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

#### ***Debt Service Fund***

**JASPER COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue		
	County Records Management	Title IV-E	Indigent Health
<b>ASSETS</b>			
Cash and cash equivalents	\$ 218,396	\$ 577,360	\$ 267,385
Taxes receivable	-	-	127,890
Accounts receivable	18,780	-	-
Due from other funds	-	-	66,199
Due from other governments	-	-	-
Total assets	237,176	577,360	461,474
<b>LIABILITIES</b>			
Accounts payable	117	-	1,671
Other liabilities	-	-	2,231
Due to other funds	-	-	32
Total liabilities	117	-	3,934
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	-	-	125,988
Property taxes received in advance of fiscal year levy	-	-	66,199
Unavailable revenue - court fines and fees	18,780	-	-
Total deferred inflows of resources	18,780	-	192,187
<b>FUND BALANCES</b>			
Restricted for:			
General government	218,279	-	-
Judicial	-	-	-
Public safety	-	577,360	-
Health and welfare	-	-	265,353
Debt service	-	-	-
Roads	-	-	-
Total fund balances	218,279	577,360	265,353
Total liabilities, deferred outflows of resources and fund balances	\$ 237,176	\$ 577,360	\$ 461,474



Special Revenue

Harrisburg Project	Harvey CDBG Local Buyout	Hurricane Laura	GLO MIT PCT 2	GLO CDBG	CDBG Holly Huff	Tax Assessment and Collections Services
\$ -	\$ 28,000	\$ 71,889	\$ -	\$ -	\$ 3,300	\$ 64,102
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>893,742</u>	<u>16,500</u>	<u>-</u>
<u>3,200</u>	<u>28,000</u>	<u>71,889</u>	<u>-</u>	<u>893,742</u>	<u>19,800</u>	<u>64,102</u>
3,200	28,000	-	-	791,920	19,800	2,000
-	-	-	-	-	-	2,895
-	-	-	-	-	-	31
<u>3,200</u>	<u>28,000</u>	<u>-</u>	<u>-</u>	<u>791,920</u>	<u>19,800</u>	<u>4,926</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	59,176
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	71,889	-	101,822	-	-
<u>-</u>	<u>-</u>	<u>71,889</u>	<u>-</u>	<u>101,822</u>	<u>-</u>	<u>59,176</u>
<u>\$ 3,200</u>	<u>\$ 28,000</u>	<u>\$ 71,889</u>	<u>\$ -</u>	<u>\$ 893,742</u>	<u>\$ 19,800</u>	<u>\$ 64,102</u>

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**JASPER COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
(continued)  
**DECEMBER 31, 2023**

	<u>Special Revenue</u>	<u>Debt Service</u>	
	County Child Abuse Protection	Debt Service	Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,958	\$ 70,665	\$ 1,305,055
Taxes receivable	-	28,293	156,183
Accounts receivable	1,189	-	19,969
Due from other funds	-	-	66,199
Due from other governments	-	-	913,442
Total assets	<u>5,147</u>	<u>98,958</u>	<u>2,460,848</u>
<b>LIABILITIES</b>			
Accounts payable	-	35,928	882,636
Other liabilities	-	-	5,126
Due to other funds	-	-	63
Total liabilities	<u>-</u>	<u>35,928</u>	<u>887,825</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	-	27,970	153,958
Property taxes received in advance of fiscal year levy	-	-	66,199
Unavailable revenue - court fines and fees	1,189	-	19,969
Total deferred inflows of resources	<u>1,189</u>	<u>27,970</u>	<u>240,126</u>
<b>FUND BALANCES</b>			
Restricted for:			
General government	-	-	277,455
Judicial	3,958	-	3,958
Public safety	-	-	577,360
Health and welfare	-	-	265,353
Debt service	-	35,060	35,060
Roads	-	-	173,711
Total fund balances	<u>3,958</u>	<u>35,060</u>	<u>1,332,897</u>
Total liabilities, deferred outflows of resources and fund balances	<u>\$ 5,147</u>	<u>\$ 98,958</u>	<u>\$ 2,460,848</u>

**JASPER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue		
	County Records Management	Title IV-E	Indigent Health
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 344,687
Licenses and fees	1,093	-	-
Intergovernmental	-	-	-
Interest	7,178	18,612	11,248
Other	-	-	-
Total revenues	<u>8,271</u>	<u>18,612</u>	<u>355,935</u>
<b>EXPENDITURES</b>			
General government	3,080	-	-
Public safety	-	1,230	-
Roads	-	-	-
Health and welfare	-	-	390,306
Total expenditures	<u>3,080</u>	<u>1,230</u>	<u>390,306</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>5,191</u>	<u>17,382</u>	<u>(34,371)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	29,406
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>29,406</u>
<b>NET CHANGE IN FUND BALANCES</b>	5,191	17,382	(4,965)
<b>FUND BALANCES, BEGINNING</b>	<u>213,088</u>	<u>559,978</u>	<u>270,318</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 218,279</u>	<u>\$ 577,360</u>	<u>\$ 265,353</u>

Special Revenue

Harrisburg Project	Harvey CDBG Local Buyout	Hurricane Laura	GLO MIT PCT 2	GLO CDBG	CDBG Holly Huff	Tax Assessment and Collections Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
3,200	31,785	-	1,733,068	1,088,282	52,750	198,466
-	-	-	-	-	-	1,431
-	-	-	-	-	-	8,679
<u>3,200</u>	<u>31,785</u>	<u>-</u>	<u>1,733,068</u>	<u>1,088,282</u>	<u>52,750</u>	<u>208,576</u>
-	-	-	-	-	-	156,384
-	-	-	-	-	-	-
3,200	31,785	-	1,733,068	986,460	52,750	-
-	-	-	-	-	-	-
<u>3,200</u>	<u>31,785</u>	<u>-</u>	<u>1,733,068</u>	<u>986,460</u>	<u>52,750</u>	<u>156,384</u>
-	-	-	-	101,822	-	52,192
-	-	-	-	-	-	12,000
-	-	-	-	-	-	12,000
-	-	-	-	101,822	-	64,192
-	-	71,889	-	-	-	(5,016)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,889</u>	<u>\$ -</u>	<u>\$ 101,822</u>	<u>\$ -</u>	<u>\$ 59,176</u>

**JASPER COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
(continued)  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Special Revenue</u>	<u>Debt Service</u>	
	County Child Abuse Protection	Debt Service Funds	Totals
<b>REVENUES</b>			
Taxes	\$ -	\$ 2,738	\$ 347,425
Licenses and fees	29	-	1,122
Intergovernmental	-	-	3,107,551
Interest	129	1,988	40,586
Other	-	-	8,679
Total revenues	<u>158</u>	<u>4,726</u>	<u>3,505,363</u>
<b>EXPENDITURES</b>			
General government	-	-	159,464
Public safety	-	35,928	37,158
Roads	-	-	2,807,263
Health and welfare	-	-	390,306
Total expenditures	<u>-</u>	<u>35,928</u>	<u>3,394,191</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>158</u>	<u>(31,202)</u>	<u>111,172</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	41,406
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>41,406</u>
<b>NET CHANGE IN FUND BALANCES</b>	158	(31,202)	152,578
<b>FUND BALANCES, BEGINNING</b>	<u>3,800</u>	<u>66,262</u>	<u>1,180,319</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 3,958</u>	<u>\$ 35,060</u>	<u>\$ 1,332,897</u>

## **FIDUCIARY FUNDS**

***Custodial Funds*** are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governments that are not required to be reported as another fiduciary fund type.

***Forfeiture Holding***

***State Fee Account***

***County Clerk***

***Tax Assessor Collector***

***District Clerk***

***District Attorney***

***1<sup>st</sup> Judicial District Juvenile Probation***

***1<sup>st</sup> Judicial District CSCD Probation***

***Sheriff***

***National Forest***

**JASPER COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Forfeiture Holding</u>	<u>State Fee Account</u>	<u>County Clerk</u>	<u>Tax Assessor Collector</u>	<u>District Clerk</u>
<b>ASSETS</b>					
Cash	<u>\$ 165,616</u>	<u>\$ 58,108</u>	<u>\$ 45,105</u>	<u>\$ 213,961</u>	<u>\$ 873,039</u>
Total assets	<u>165,616</u>	<u>58,108</u>	<u>45,105</u>	<u>213,961</u>	<u>873,039</u>
<b>LIABILITIES</b>					
Accounts payable	<u>-</u>	<u>58,108</u>	<u>15,116</u>	<u>-</u>	<u>429</u>
Total liabilities	<u>-</u>	<u>58,108</u>	<u>15,116</u>	<u>-</u>	<u>429</u>
<b>NET POSITION</b>					
Restricted for:					
Individuals and organizations	<u>-</u>	<u>-</u>	<u>29,989</u>	<u>-</u>	<u>872,610</u>
Other governments	<u>165,616</u>	<u>-</u>	<u>-</u>	<u>213,961</u>	<u>-</u>
Total net position	<u>\$ 165,616</u>	<u>\$ -</u>	<u>\$ 29,989</u>	<u>\$ 213,961</u>	<u>\$ 872,610</u>



<u>District Attorney</u>	<u>1st Judicial District Juvenile Probation</u>	<u>1st Judicial District CSCD Probation</u>	<u>Sheriff</u>	<u>National Forest</u>	<u>Totals</u>
<u>\$ 438</u>	<u>\$ 504,747</u>	<u>\$ 754,518</u>	<u>\$ 126,103</u>	<u>\$ 6,179</u>	<u>\$ 2,747,814</u>
<u>438</u>	<u>504,747</u>	<u>754,518</u>	<u>126,103</u>	<u>6,179</u>	<u>2,747,814</u>
<u>438</u>	<u>28,027</u>	<u>8,807</u>	<u>1,555</u>	<u>6,179</u>	<u>118,659</u>
<u>438</u>	<u>28,027</u>	<u>8,807</u>	<u>1,555</u>	<u>6,179</u>	<u>118,659</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>124,548</u>	<u>-</u>	<u>1,027,147</u>
<u>-</u>	<u>476,720</u>	<u>745,711</u>	<u>-</u>	<u>-</u>	<u>1,602,008</u>
<u>\$ -</u>	<u>\$ 476,720</u>	<u>\$ 745,711</u>	<u>\$ 124,548</u>	<u>\$ -</u>	<u>\$ 2,629,155</u>

**JASPER COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Forfeiture Holding</u>	<u>State Fee Account</u>	<u>County Clerk</u>	<u>Tax Assessor Collector</u>	<u>District Clerk</u>
<b>ADDITIONS</b>					
State fees collected	\$ -	\$ 242,855	\$ -	\$ -	\$ -
Tax collections	-	-	-	31,380,895	-
Intergovernmental receipts	-	-	-	-	-
Deposits held	-	-	1,983	-	96,973
Interest	-	-	-	<u>35,412</u>	<u>813</u>
Total additions	<u>-</u>	<u>242,855</u>	<u>1,983</u>	<u>31,416,307</u>	<u>97,786</u>
<b>DEDUCTIONS</b>					
Forfeitures disbursed	90	-	-	-	-
State fees disbursed	-	532,016	-	-	-
Tax disbursements	-	-	-	31,537,929	-
Probation costs	-	-	-	-	-
Pass through grant disbursements	-	-	-	-	-
Disbursements to beneficiaries	-	-	-	-	<u>12,289</u>
Total deductions	<u>90</u>	<u>532,016</u>	<u>-</u>	<u>31,537,929</u>	<u>12,289</u>
<b>CHANGE IN NET POSITION</b>	(90)	(289,161)	1,983	(121,622)	85,497
<b>TOTAL NET POSITION, BEGINNING</b>	<u>165,706</u>	<u>289,161</u>	<u>28,006</u>	<u>335,583</u>	<u>787,113</u>
<b>TOTAL NET POSITION, ENDING</b>	<u>\$ 165,616</u>	<u>\$ -</u>	<u>\$ 29,989</u>	<u>\$ 213,961</u>	<u>\$ 872,610</u>

District Attorney	1st Judicial District Juvenile Probation	1st Judicial District CSCD Probation	Sheriff	National Forest	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,855
-	-	-	-	-	31,380,895
-	937,453	1,812,071	-	29,387	2,778,911
-	-	-	4,992	-	103,948
-	<u>13,486</u>	<u>22,450</u>	<u>-</u>	<u>-</u>	<u>72,161</u>
-	<u>950,939</u>	<u>1,834,521</u>	<u>4,992</u>	<u>29,387</u>	<u>34,578,770</u>
-	-	-	-	-	90
-	-	-	-	-	532,016
-	-	-	-	-	31,537,929
-	747,373	1,637,411	-	-	2,384,784
-	-	-	-	39,307	39,307
-	-	-	<u>9,161</u>	<u>-</u>	<u>21,450</u>
-	<u>747,373</u>	<u>1,637,411</u>	<u>9,161</u>	<u>39,307</u>	<u>34,515,576</u>
-	203,566	197,110	(4,169)	(9,920)	63,194
-	<u>273,154</u>	<u>548,601</u>	<u>128,717</u>	<u>9,920</u>	<u>2,565,961</u>
\$ -	\$ <u>476,720</u>	\$ <u>745,711</u>	\$ <u>124,548</u>	\$ -	\$ <u>2,629,155</u>

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## **COMPLIANCE SECTION**

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**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**

The Honorable County Judge and  
County Commissioners of  
Jasper County, Texas

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 Jasper County, Texas, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Jasper County, Texas' basic financial statements and have issued our report thereon dated September 27, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Jasper County, Texas' internal control over financial reporting (internal control) as a basis for designing 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 Jasper County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper County, Texas' 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.

**OFFICE LOCATIONS**

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### 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 County'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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
September 27, 2024



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Honorable County Judge and  
Commissioners’ Court of  
Jasper County, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Jasper County, Texas’ (the “County”) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the County’s major federal programs for the year ended December 31, 2023. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County’s compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County’s federal programs.

**OFFICE LOCATIONS**

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jasper County, Texas, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Jasper County, Texas' basic financial statements. We issued our report thereon dated September 27, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
September 27, 2024

**JASPER COUNTY, TEXAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Pass-thru Expenditures
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed through the Texas General Land Office:				
Community Development Block Grant	14.228	CDV21-0249	\$ 52,750	\$ -
Community Development Block Grant	14.228	20-066-043-C300	31,785	-
Community Development Block Grant	14.228	22-082-011-D211	1,733,068	-
Community Development Block Grant	14.228	22-085-018-D254	1,088,282	-
Community Development Block Grant	14.228	7220210	<u>3,200</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>2,909,085</u>	<u>-</u>
<b><u>U.S. Department of Interior</u></b>				
Direct Award:				
Secure Rural Schools and Community Self-Determination	15.234	N/A	<u>29,387</u>	<u>29,387</u>
Total U.S. Department of Interior			<u>29,387</u>	<u>29,387</u>
<b><u>U.S. Department of Justice</u></b>				
Passed through the Office of the Governor of Texas:				
Crime Victim Assistance	16.575	4197102	<u>54,445</u>	<u>-</u>
Total program 16.575			<u>54,445</u>	<u>-</u>
Violence Against Women Formula Grant	16.588	3883204	<u>14,996</u>	<u>-</u>
Total program 16.588			<u>14,996</u>	<u>-</u>
Total U.S. Department of Justice			<u>69,441</u>	<u>-</u>
<b><u>U.S. Department of Transportation</u></b>				
Passed through the Texas Department of Transportation:				
Airport Improvement Program	20.106	2120JASPR	<u>2,140,650</u>	<u>-</u>
Total U.S. Department of Transportation			<u>2,140,650</u>	<u>-</u>
Total Federal Awards			<u>\$ 5,148,563</u>	<u>\$ 29,387</u>

**JASPER COUNTY, TEXAS**

NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS

DECEMBER 31, 2023

**1. GENERAL**

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal award programs of Jasper County, Texas. The County's reporting entity is defined in Note 1 of the financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

**2. BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The County's significant account policies, including the modified accrual basis of accounting, are presented in Note 1 of the basic financial statements. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**3. PASS-THROUGH EXPENDITURES**

None of the federal programs expended by the County were provided to subrecipients.

**4. INDIRECT COSTS**

The County has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance.

**JASPER COUNTY, TEXAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2023

**Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None

Significant deficiency(ies) identified? None

Noncompliance material to financial statements noted? None

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)

None

Identification of major programs:

Assistance Listing Number  
#20.106

Name of Federal Program or Cluster:  
Airport Improvement Program

Dollar threshold used to distinguish between type A and type B programs

\$750,000

Auditee qualified as low-risk auditee?

No

**Findings and Questioned Costs for Federal Awards**

None

**Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance With Generally Accepted Auditing Standards**

None

Phyleasia Fussell  
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First Assistants



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Miranda Acker  
Monica Fox  
Cindi Roberts  
Assistants

Mellissa Smith  
COUNTY AUDITOR  
Jasper County, Texas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2023

None

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