

JONES COUNTY
12th and Commercial
Anson, Texas
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

**JONES COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015**

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INTRODUCTORY SECTION

JONES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED COUNTY OFFICIALS

December 31, 2015

Commissioners Court

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

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

Judicial

Brooks Hagler

259th District Judge

Law Enforcement

**Larry Moore
Joe Edd Boaz
Chad Cowan
Scotty Hansen
Cheryl Guernsey**

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

Financial Administration

**Gwen Bailey
Allison Pinkston
Amber Thompson
Mary Ann Lovelady**

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

Recording Officials

**Lacey Hansen
LeeAnn Jennings**

**District Clerk
County Clerk**

FINANCIAL SECTION

James E. Rodgers and Company, P.C.

Certified Public Accountants

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

E-mail: rodgerscpa@att.net

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

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 13, 2016

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

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of December 31, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

James E. Rodgers and Company, P.C.

Emphasis of Matter

As discussed in Notes to the Financial Statements, in 2015, the County adopted new accounting guidance prescribed by GASB #68 for its pension plan a multiple-employer, cost-sharing, defined benefit pension. Because GASB #68 implements new measurement criteria and reporting provision, significant information has been added to the Government Wide Statements. Exhibit A-1 discloses the County's Net Pension Liability and some deferred resource outflows and deferred resource inflows related to the County's pension plan. Exhibit B-1 discloses the adjustment to the County's Beginning Net Position. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

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

Other Information

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

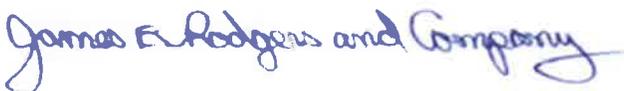
The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2016, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Respectfully submitted,



James E. Rodgers and Company, P.C.

JONES COUNTY, TEXAS



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

Management's Discussion and Analysis

In this section of the Annual Financial and Compliance Report, we, the administration of Jones County, Texas discuss and analyze the County's financial performance for the fiscal year ended December 31, 2015. Please read it in conjunction with the independent auditors' report which precedes this analysis and the County's Basic Financial Statements which begin following this analysis.

FINANCIAL HIGHLIGHTS

- The County's net position increased by \$737,063 as a result of this year's operations.
- At December 31, 2015, the county's net position was \$9,539,114.
- During the year, the County had expenses that were \$7,038,023, this being \$737,063 less than the \$7,775,086 generated in charges for services, operating grants, other general revenues for all services.
- At December 31, 2015, the county was obligated in the amount of \$9,700,479 for long-term liabilities. Those long-term liabilities consisted of certificates of obligation and revenue bonds issued for the acquisition of a new jail facility constructed by the Jones County Public Facilities Corporation (PFC), a lease purchase on two motor graders and the net pension liability of the county.
- The General Fund ended the year with a fund balance of \$3,526,177, increasing by \$394,838.
- The resources available for appropriation were \$343,259 more than budgeted for in the General Fund.

USING THIS ANNUAL REPORT

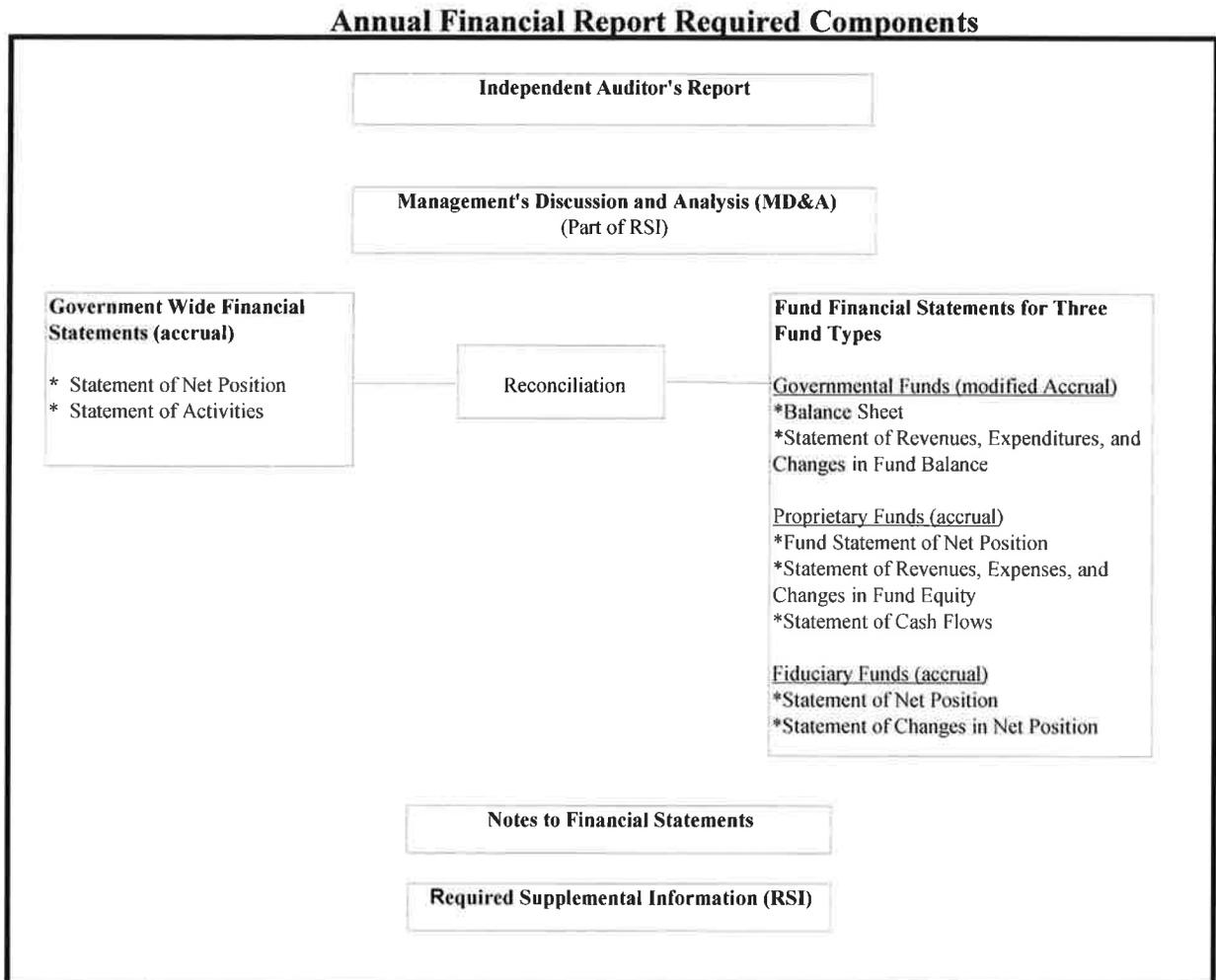
This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (Exhibits A-1 and B-1 in the Basic Financial Statements section). These provide information about the activities of the County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

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

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

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

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



Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

The County as Trustee

Reporting the County's Fiduciary Responsibilities

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the County's governmental activities increased \$737,063. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$7,007,216 at the current year end. The increase in total net position can be broken down into the following components: (1) total governmental revenues exceeded expenditures by \$634,027; (2) the County had capital outlay expenditures of \$448,754 and debt service principal payments on long-term debt of \$230,277; (3) \$677,407 in current depreciation expense; (4) \$0 in proceeds from additional long term debt financing, (5) \$46,855 miscellaneous adjustments and (6) \$142,663 with the implementation of GASB 68 reporting of net pension.

**Table I
JONES COUNTY, TEXAS
Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2014	2015	2014	2015	2014	2015
Current and other assets	\$8,423,814	\$9,061,305	\$0	\$0	\$8,423,814	\$9,061,305
Capital assets	10,260,381	10,033,473	0	0	10,260,381	10,033,473
Deferred outflows - Pension Plan	0	632,076	0	0	0	632,076
Total assets and deferred outflows	\$18,684,195	\$19,726,854	\$0	\$0	\$18,684,195	\$19,726,854
Long-term liabilities	\$8,051,644	\$9,700,479	\$0	\$0	\$8,051,644	\$9,700,479
Other liabilities	291,507	344,598	0	0	291,507	344,598
Total liabilities and deferred inflows	\$8,343,151	\$10,045,077	\$0	\$0	\$8,343,151	\$10,045,077
Net Position:						
Net Investment in capital assets	\$2,079,911	\$1,938,930	\$0	\$0	\$2,079,911	\$1,938,930
Restricted	525,933	592,968	0	0	525,933	592,968
Unrestricted	7,735,200	7,007,216	0	0	7,735,200	7,007,216
Total Net Position	\$10,341,044	\$9,539,114	\$0	\$0	\$10,341,044	\$9,539,114

Table II
JONES COUNTY, TEXAS
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2014	2015	2014	2015	2014	2015
Program Revenues:						
Charges for Services	\$1,381,370	\$1,300,921	\$0	\$0	\$1,381,370	\$1,300,921
Operating & capital grants and contributions	728,421	1,153,426	0	0	728,421	1,153,426
General Revenues:						
Maintenance and operations taxes	4,295,355	4,538,736	0	0	4,295,355	4,538,736
Debt service taxes	556,616	535,226	0	0	556,616	535,226
Investment Earnings	4,438	4,954	0	0	4,438	4,954
Miscellaneous (Fines, etc.)	317,685	241,823	0	0	317,685	241,823
Total Revenues	\$7,283,885	\$7,775,086	\$0	\$0	\$7,283,885	\$7,775,086
Expenses						
General Government - Administration	\$722,269	\$705,624	\$0	\$0	\$722,269	\$705,624
General Government - Financial	408,130	403,219	0	0	408,130	403,219
General Government - Facilities Management	202,706	225,221	0	0	202,706	225,221
Public Safety	1,911,530	1,874,893	0	0	1,911,530	1,874,893
Judicial and Legal	1,145,405	1,185,415	0	0	1,145,405	1,185,415
Health and Human Services	322,322	377,574	0	0	322,322	377,574
Infrastructure and Environmental Services	1,594,774	1,772,621	0	0	1,594,774	1,772,621
Community and Economic Development	109,161	100,750	0	0	109,161	100,750
Interest on Long-Term Debt	366,568	392,706	0	0	366,568	392,706
Total Expenses	\$6,782,865	\$7,038,023	\$0	\$0	\$6,782,865	\$7,038,023
Increase in net position before transfers and special items	\$501,020	\$737,063	\$0	\$0	\$501,020	\$737,063
Transfers	0	0	0	0	0	0
Extraordinary And Special Items	0	0	0	0	0	0
Prior Period Adjustment-GASB 68 Pension	0	(1,538,993)	0	0	0	(1,538,993)
Net assets at January 1	9,840,024	10,341,044	0	0	9,840,024	10,341,044
Total Net Position	\$10,341,044	\$9,539,114	\$0	\$0	\$10,341,044	\$9,539,114

The County's total revenues were \$7,775,086. The total cost of all programs and services were \$7,038,023.

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

- The County maintained salary and wage costs for staff at or near amounts in prior years, providing for only minimal cost of living raises.
- Other budget categories were maintained at prior year levels.

The cost of all governmental activities this year was \$7,038,023.

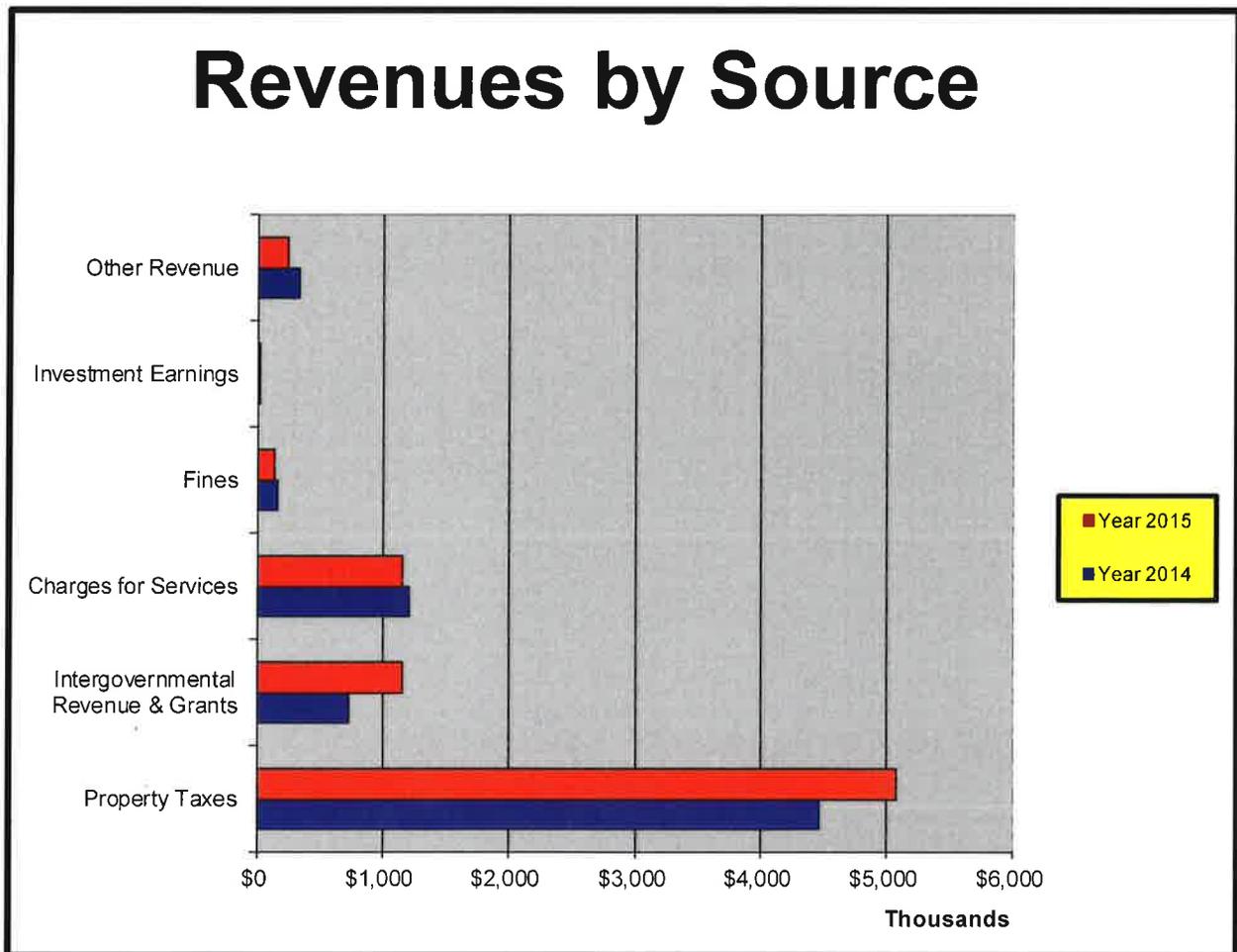
THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented on the balance sheet in Exhibit C-1) reported a combined fund balance of \$5,827,505, which is more than last year's total of \$5,193,478. The following chart illustrates the County's revenue by source for the last two fiscal years.

JONES COUNTY, TEXAS

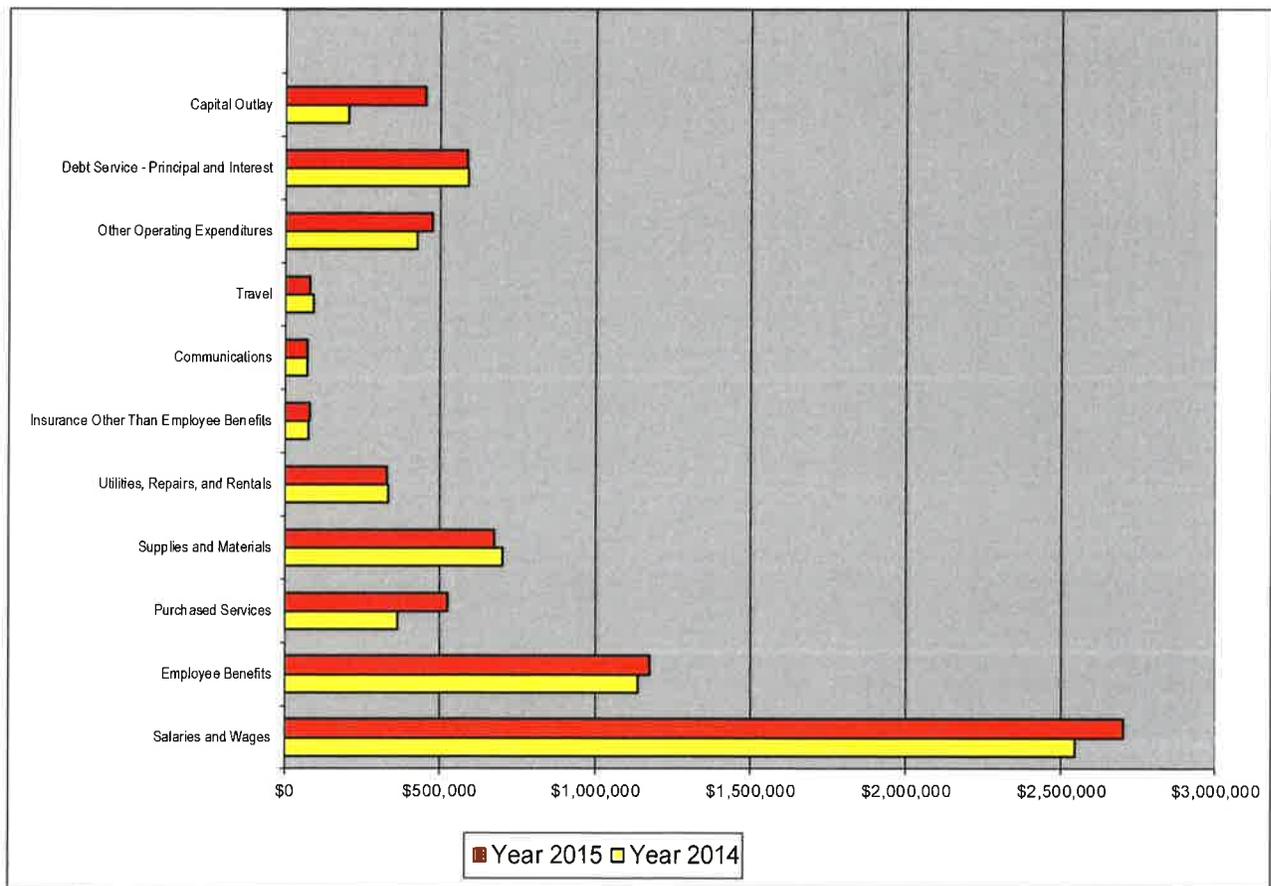
REVENUES BY SOURCE

	Year 2014	Year 2015
Property Taxes	\$4,474,544	\$5,081,772
Intergovernmental Revenue & Grants	728,421	1,160,182
Charges for Services	1,215,251	1,165,716
Fines	166,120	135,208
Investment Earnings	4,438	4,954
Other Revenue	329,723	234,208
Total	\$6,918,497	\$7,782,040



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

JONES COUNTY, TEXAS		
EXPENDITURES BY OBJECT		
	Year 2014	Year 2015
Salaries and Wages	\$2,543,186	\$2,702,058
Employee Benefits	1,138,158	1,174,014
Purchased Services	364,448	525,804
Supplies and Materials	701,464	675,526
Utilities, Repairs, and Rentals	331,546	330,989
Insurance Other Than Employee Benefits	73,998	79,461
Communications	72,684	69,674
Travel	89,031	78,374
Other Operating Expenditures	426,941	476,145
Debt Service - Principal and Interest	589,057	585,470
Capital Outlay	201,411	450,498
Total	\$6,531,924	\$7,148,013



Budget Amendments

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

Capital Assets

At the end of the current fiscal year, the County had \$17,790,897 invested in capital assets, including land, buildings and improvements, machinery and equipment, and roads and bridges infrastructure. This amount represents an increase in capital assets of \$450,498 (\$450,498 in additions less \$0 in retirements).

This year's major additions included:

F-250 Pickup	\$	27,879
2 2015 Ford Explorers		55,292
John Deere 672		65,000
Dump Truck		22,500
Backhoe Equipment		32,000
2 Boom Mowers		13,956
1991 Mack Truck/1978 Loading		15,000
1994 Rand Roller		26,500
Courthouse Improvements		96,500
Adult Probation Building Improvements		15,683
2 Repipe Chillers		24,895
Truck		24,543
D7F Tractor		30,529
TOTAL ADDITIONS	\$	450,276
Deletions		-
NET ADDITIONS	\$	450,276

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

Debt

The County’s long term debt at December 31, 2015:

Date Issued	Debt Payable To	Asset Purchased	Debt Balance	2016 Payments
2/22/2012	Certificate of Obligation Bonds	New Jail Facility	\$ 6,360,000	\$ 480,650
2/22/2012	2012 Revenue Bonds	New Jail Facility	860,000	78,425
9/9/2013	John Deere Financial	2 JD Motorgraders	340,683	26,877
	Unamortized Discount/Premium on Bonds	New Jail Facility	157,701	N/A
	Accrued Interest On Long-Term Debt as of 12/31/2015		96,352	N/A
	TOTALS		\$ 7,814,736	\$ 585,952

The County also has current matured unpaid principal and interest on Revenue Bonds of \$70,000 in principal and \$225,169 in interest. These payments are to be paid from leased beds from the new jail facility. Few beds had been leased as of December 31, 2015.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's officials considered many factors when setting the year 2016 budget and tax rates. Some of those factors were the economy, population data, property tax base valuation, and other factors. These indicators were taken into account when adopting the General Fund budget for 2016. The County's General Fund budgeted expenditures for 2016 totaled \$4,626,289. This represents an increase of only \$389,577 from the final amended year 2015 budget. The County will use its revenues to finance programs and services it currently offers. The County has added no major new programs or services to the 2016 budget.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT WIDE STATEMENTS

JONES COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2015

Data Control Codes		Primary Government
		Governmental Activities
ASSETS		
1010	Cash and Cash Equivalents	\$ 5,614,455
1150	Receivables (net of allowance for uncollectibles)	3,404,242
1390	Due From Others	42,608
	Capital Assets:	
1710	Land	33,173
1720	Infrastructure, net	1,051,817
1730	Buildings, net	7,038,752
1750	Machinery and Equipment, net	1,909,731
	Total Assets	\$ 19,094,778
DEFERRED OUTFLOW OF RESOURCES		
1997	Deferred Outflow Related to Pension Plan	\$ 632,076
	Total Deferred Outflow of Resources	\$ 632,076
LIABILITIES		
2020	Accounts Payable	\$ 49,429
2120	Matured Bonds Payable	70,000
2120	Matured Interest Payable	225,169
	Noncurrent Liabilities	
2501	Due Within One Year	329,587
2502	Due in More Than One Year	7,485,149
2580	Net Pension Liability	1,885,743
	Total Liabilities	\$ 10,045,077
NET POSITION		
3200	Net Investment in Capital Assets	\$ 1,938,930
	Restricted for:	
3810	State and Local Grants	181,771
3830	Other Federal and State Funds	411,197
3900	Unrestricted Net Position	7,007,216
	Total Net Position	\$ 9,539,114

The notes to the Financial Statements are an integral part of this statement.

JONES COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Data Control Codes	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Capital Grants	Primary Government Governmental Activities
Primary Government - Governmental Activities:					
11	Administration - County Judge	\$ 107,806		\$ 18,696	\$ (89,110)
12	Administration - County Clerk	159,239	100,732	62,320	3,813
13	Administration - Veteran's Service Officer	49,608	-	-	(49,608)
14	Administration - Elections	44,627	-	-	(44,627)
15	Administration - Other Miscellaneous	344,344	-	-	(344,344)
16	Financial - County Auditor	108,066	-	-	(108,066)
17	Financial - County Treasurer	58,155	-	-	(58,155)
18	Financial - Tax Assessor / Collector	236,998	279,812	-	42,814
19	Facilities Management	225,221	-	-	(225,221)
21	County Sheriff	452,306	100,732	-	(351,574)
22	Communications -911	221,225	-	-	(221,225)
23	Constable	38,419	-	-	(38,419)
24	Jail	1,026,241	-	-	(1,026,241)
25	LEOSE Funds	2,007	-	2,077	70
26	Patrol Car	60,449	-	-	(60,449)
27	Auto Task Force	1,147	-	-	(1,147)
28	Emergency Management	23,390	-	13,769	(9,621)
29	Other Public Safety	49,709	-	-	(49,709)
31	Juvenile Probation	241,194	-	241,515	321
32	Law Library	12,320	11,192	-	(1,128)
33	District Judge	181,234	-	-	(181,234)
34	District Clerk	196,792	67,155	2,077	(127,560)
35	Justice of the Peace	190,322	33,577	-	(156,745)
36	Adult Probation	12,141	-	-	(12,141)
37	District Attorney	109,318	-	39,965	(69,353)
38	County Attorney	141,475	-	36,015	(105,460)
39	Other Judicial - Jury	100,619	11,192	-	(89,427)
40	Health and Human Services	7,386	-	-	(7,386)
41	Indigent Welfare / Child Care	180,437	-	10,387	(170,050)
43	Senior Citizens	189,751	41,428	107,421	(40,902)
51	Roads and Bridges	1,772,621	655,101	619,184	(498,336)
61	County Extension Agents	100,750	-	-	(100,750)
79	Bond & Other Debt Interest, Fees, Amort.	392,706	-	-	(392,706)
	TOTAL PRIMARY GOVERNMENT	\$ 7,038,023	\$ 1,300,921	\$ 1,153,426	\$ (4,583,676)
General Revenues:					
	Property Taxes, Levied for General Purposes			\$ 4,538,736	
	Property Taxes, Levied for Debt Service			\$ 535,226	
	Other Taxes			5,476	
	Misc. Revenue (Disposal of Equipment, Fines, etc.)			236,347	
	Investment Earnings			4,954	
	Total General Revenues and Transfers			\$ 5,320,739	
	Change in Net Position			\$ 737,063	
	Net Position - Beginning			10,341,044	
	Prior Period Adjustment-GASB 68 Reporting			(1,538,993)	
	Net Position - Ending			\$ 9,539,114	

The notes to the Financial Statements are an integral part of this statement.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

JONES COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
ASSETS				
1010 Cash and Cash Equivalents	\$ 3,174,959	\$ 257,534	\$ 2,181,962	\$ 5,614,455
1050 Taxes Receivable	2,228,103	308,096	505,764	3,041,963
1051 Allowance for Uncollectible Taxes (credit)	(114,227)	(12,607)	(25,928)	(152,762)
1150 Receivables (Net)	3,502	-	16,240	19,742
1260 Intergovernmental Receivables	359,771	52,997	82,531	495,299
1300 Due from Other Funds	-	-	42,795	42,795
1390 Due from Others	19,692	-	22,916	42,608
1490 Advances to other Funds	44,180	-	-	44,180
1000 Total Assets	<u>\$ 5,715,980</u>	<u>\$ 606,020</u>	<u>\$ 2,826,280</u>	<u>\$ 9,148,280</u>
LIABILITIES				
2010 Accounts Payable	\$ 33,132	\$ -	\$ 16,297	\$ 49,429
2080 Due to Other Funds	42,795	-	-	42,795
2120 Bonds, Loans & Other Liabilities Payable - Current	-	295,169	-	295,169
2300 Advance from Other Funds	-	-	44,180	44,180
2000 Total Liabilities	<u>75,927</u>	<u>295,169</u>	<u>60,477</u>	<u>431,573</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	2,113,876	295,489	479,837	2,889,202
2600 Total Deferred Inflows of Resources	<u>2,113,876</u>	<u>295,489</u>	<u>479,837</u>	<u>2,889,202</u>
FUND BALANCES				
3450 Federal or State Funds Grant Restriction	-	-	102,513	102,513
3480 Retirement of Long-Term Debt	-	15,362	-	15,362
3490 Other Restricted Fund Balance	-	-	483,824	483,824
3530 Capital Expenditures for Equipment	-	-	301,258	301,258
3545 Other Committed Fund Balance	-	-	1,374,212	1,374,212
3590 Other Assigned Fund Balance	-	-	24,159	24,159
3600 Unassigned Fund Balance	3,526,177	-	-	3,526,177
3000 Total Fund Balances	<u>3,526,177</u>	<u>15,362</u>	<u>2,285,966</u>	<u>5,827,505</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 5,715,980</u>	<u>\$ 606,020</u>	<u>\$ 2,826,280</u>	<u>\$ 9,148,280</u>

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

JONES COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED DECEMBER 31, 2015

Total Fund Balances - Governmental Funds	\$	5,827,505
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The County uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. The net effect of this consolidation is to Increase (decrease) net position.		-0-
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Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$17,340,621 and the accumulated depreciation was \$7,080,240. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.		2,208,737
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Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase (decrease) net position.		679,031
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The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(677,407)
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Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.		2,754,915
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Included in the non-current assets/(liabilities) is the recognition of the County's net pension asset/(liability) required by GASB 68 in the amount of (\$1,885,743), a deferred resource inflow in the amount of (\$0), and a deferred resource outflow in the amount of \$632,076. This resulted in an increase/(decrease) in net position by (\$1,253,667).		(1,253,667)
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Net Position of Governmental Activities	\$	9,539,114
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The notes to the financial statements are an integral part of this statement.

JONES COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Data Control Codes	General Fund	Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES				
5110 Property Taxes	\$ 3,668,217	\$ 470,533	\$ 832,620	\$ 4,971,370
5180 Other Taxes	5,476	-	-	5,476
5190 Penalty and Interest on Taxes	99,026	11,376	-	110,402
5300 Intergovernmental Revenue and Grants	105,555	-	1,054,627	1,160,182
5400 Charges for Services	570,849	-	594,867	1,165,716
5510 Fines	-	-	135,208	135,208
5610 Investment Earnings	3,404	164	1,386	4,954
5700 Other Revenue	173,783	-	54,949	228,732
5020 Total Revenues	\$ 4,626,310	\$ 482,073	\$ 2,673,657	\$ 7,782,040
EXPENDITURES				
General Government:				
6011 Administration - County Judge	\$ 112,087	\$ -	\$ -	\$ 112,087
6012 Administration - County Clerk	103,333	-	42,968	146,301
6013 Administration - Veteran's Service Officer	51,378	-	-	51,378
6014 Administration - Elections	45,105	-	-	45,105
6015 Administration - Other Miscellaneous	346,910	-	-	346,910
6016 Financial - County Auditor	112,157	-	-	112,157
6017 Financial - County Treasurer	60,288	-	-	60,288
6018 Financial - Tax Assessor / Collector	244,682	-	-	244,682
6019 Facilities Management	127,226	-	167,055	294,281
Public Safety:				
6021 County Sheriff	432,121	-	-	432,121
6022 Communications - 911	228,948	-	-	228,948
6023 Constable	69,110	-	-	69,110
6024 Jail	882,176	-	-	882,176
6025 LEOSE Funds	-	-	2,007	2,007
6026 Patrol Car	110,854	-	-	110,854
6028 Emergency Management	-	-	24,312	24,312
6029 Other Public Safety	1,029	-	50,435	51,464
Justice System:				
6031 Juvenile Probation	-	-	242,297	242,297
6032 Law Library	-	-	12,320	12,320
6033 District Judge	183,074	-	-	183,074
6034 District Clerk	182,550	-	19,188	201,738
6035 Justice of the Peace	188,040	-	7,236	195,276
6036 Adult Probation	10,446	-	-	10,446
6037 District Attorney	113,027	-	-	113,027
6038 County Attorney	103,279	-	43,829	147,108
6039 Other Judicial - Jury	-	-	102,867	102,867
6040 Health and Human Services	7,386	-	-	7,386
6041 Indigent Welfare / Child Care	180,437	-	-	180,437
6043 Senior Citizens	-	-	193,467	193,467
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	1,653,702	1,653,702
Community and Economic Development:				
6061 County Extension Agents	103,746	-	-	103,746

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

JONES COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

Data Control Codes	General Fund	Debt Service Fund	Other Funds	Total Governmental Funds
EXPENDITURES				
Debt Service:				
6071 Bond Principal	-	20,000	-	20,000
6072 Other Debt Principal	-	185,000	17,767	202,767
6073 Bond Interest	-	54,631	-	54,631
6074 Other Debt Interest	-	296,200	10,751	306,951
6075 Fiscal Agent's Fees	-	1,120	1,472	2,592
6030 Total Expenditures	\$ 3,999,389	\$ 556,951	\$ 2,591,673	\$ 7,148,013
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ 626,921	\$ (74,878)	\$ 81,984	\$ 634,027
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ 252,301	\$ 252,301
7951 Transfers Out (Use)	(232,083)	-	(20,218)	(252,301)
Total Other Financing Sources (Uses)	\$ (232,083)	\$ -	\$ 232,083	\$ -
1100 Net Change in Fund Balances	\$ 394,838	\$ (74,878)	\$ 314,067	\$ 634,027
9100 Fund Balance - January 1 (Beginning)	3,131,339	90,240	1,971,899	5,193,478
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 3,526,177	\$ 15,362	\$ 2,285,966	\$ 5,827,505

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

JONES COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

Total Net Change in Fund Balances - Governmental Funds	\$	634,027
<p>The county uses some internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of these internal service funds are reported with governmental activities. The net effect of this consolidation is to increase (decrease) the change in net position.</p>		
		-0-
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase (decrease) the change in net position.</p>		
		679,031
<p>Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.</p>		
		(677,407)
<p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) the change in net position.</p>		
		(41,251)
<p>The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 12/31/14 caused the change in the ending net position to increase in the amount of \$142,663. Contributions made before the measurement date but after the previous measurement date were reversed from deferred resource outflow and recorded as a current year expense. This caused a decrease in the change in net position totaling (\$471,872). The County's reported TCDRS net pension expense had to be recorded. The net pension expense increased/(decreased) the change in net position by \$39,613. The result of these changes are to increase/(decrease) the change in net position by \$142,663.</p>		
		142,663
Change in Net Position of Governmental Activities	\$	737,063

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

FIDUCIARY FUND FINANCIAL STATEMENTS

JONES COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2015

EXHIBIT D-1

	Total Pension Trust Fund	Agency Funds
ASSETS		
Cash and Cash Equivalents	\$ 76,735	\$ 1,061,622
Total Assets	76,735	\$ 1,061,622
LIABILITIES		
Accounts Payable	4,003	\$ -
Wages and Salaries Payable	-	705
Intergovernmental Payable	-	398,560
Due to Others	-	662,146
Other Current Liabilities	-	211
Total Liabilities	4,003	\$ 1,061,622
NET POSITION		
Unrestricted Net Position	72,732	
Total Net Position	\$ 72,732	

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

JONES COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Total Pension Trust Fund
<hr/>	
ADDITIONS:	
Other Revenue	\$ 47,600
Total Additions	<u>47,600</u>
DEDUCTIONS:	
Personnel Services - Employee Benefits - Fn 06	49,761
Total Deductions	<u>49,761</u>
Change in Net Position	(2,161)
Total Net Position -January 1 (Beginning)	<u>74,893</u>
Total Net Position December 31 (Ending)	<u>\$ 72,732</u>

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

JONES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

2. Blended Component Unit: In December of 2009, the Commissioners Court issued a certificate for order that created a nonprofit public facilities corporation under Chapter 303 of the Texas Local Government Code. The Jones County Public Facility Corporation (the "Corporation") was organized for the purpose of financing, on behalf of the County an eligible criminal detention and correctional facility and to be responsible for the operation of such facility. The operations of the facility were to be financed on an ongoing basis by the rental of jail space to third party entities, such as federal agencies and other local governments. All of the members of the Board of Directors of the Corporation are appointed by the Commissioners Court of the County and at December 31, 2015 consisted of the County Judge, one County Commissioner, the County Sheriff, the County Auditor, and one public member. The Corporation is included in the Comprehensive Annual Financial Report as a blended component unit. The Corporation's funds consist of a Debt Service Fund and a Capital Projects Fund. The Commissioners Court elected to purchase the new jail facility due to the failure of all third parties to honor commitments for facility rental. On February 22, 2012, the County purchased the new jail facility from the Corporation from the issuance of certificates of obligation and revenue bonds for \$7,830,000 (\$6,900,000 Cert. of Obligation and \$930,000 Revenue Bonds).

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. FUND ACCOUNTING

The County reports the following major governmental funds:

1. **The General Fund** – The general fund is the County's primary operating fund. This fund accounts for all financial resources except those required to be accounted for in another fund. There were no additional major governmental funds for the current year.
2. **County and PFC Debt Service Funds** – The debt service funds are maintained to account for all financial resources maintained by Jones County and the Jones County Public Facilities Corporation (PFC) for principal and interest payments in connection with Revenue Bonds issued in February 2012 for the purchase of a new jail facility. All the activities are governed by the Commissioners' Court of Jones County and by the trust indenture and the Board of Directors of the Public Facilities Corporation.

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

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

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

Governmental Funds:

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

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

Proprietary Funds:

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

Fiduciary Funds:

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

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

During the current year ended December 31, 2015, the County did not make a one-time transfer of funds from the general fund to the debt service fund to subsidize, in part, the County's obligation of interest and sinking fund requirements.

12. Deferred Outflows of Resources:

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

13. Deferred Inflows of Resources:

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

14. Pensions:

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

E. OTHER ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

Government-wide and Proprietary Fund Net Position:

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

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

Governmental Fund Balances:

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

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

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

10. Use of Restricted Resources:

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Governmental Funds Only				
Capital Assets at the Beginning of the Year	Historical Cost	Accumulated Depreciation	Net Value at the Beginning of the Year	Change in Net Position
Land	\$ 33,173	\$ -	\$ 33,173	
Buildings and Improvements	9,337,140	2,216,017	7,121,123	
Vehicles, Furniture and Equipment	5,137,238	3,160,885	1,976,353	
Infrastructure	2,833,070	1,703,338	1,129,732	
Construction in Progress	-	-	-	
Change in Net Position				\$ 10,260,381

Long-term Liabilities at the Beginning of the Year	Payable at the Beginning of the Year
Notes or Capital Leases Payable	\$ 358,450
Certificates of Obligation	6,545,000
PFC Revenue Bonds Payable	880,000
Unamortized Premium/Discount	165,211
Accrued Interest	102,983
Change in Net Position	8,051,644

Net Adjustment to Net Position	\$ 2,208,737
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B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

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

The details of this adjustment are as follows:

Governmental Funds Only			
	Amount	Adjustments To Changes in Net Position	Adjustments to Net Position
Current Year Capital Outlay			
Land	\$ -		
Buildings & Improvements	137,077		
Vehicles, Furniture & Equipment	311,677		
Infrastructure Assets	-		
Total Capital Outlay	448,754	448,754	448,754
Debt Principal Payments			
Certificates of Obligation Principal	185,000		
Capital Lease Principal	17,767		
Revenue Bond Principal	20,000		
Other Adjustments	7,510		
Total Principal Payments	230,277	230,277	230,277
Total Adjustment to Net Position		\$ 679,031	\$ 679,031

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

	Amount	Adjustments to Change in Net Position	Adjustments to Net Position
Adjustments to Revenue and Unearned Revenue			
Beginning of Year Unearned Tax Revenue	\$ 2,938,829		2,938,829
Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting	\$ (149,617)	(149,617)	(149,617)
Other Revenue Adjustments	\$ (5,765)	(5,765)	(5,765)
Other Adjustments - Rounding	\$ -	-	
Reclassify Proceeds of Bonds, Loans & Capital Leases			
Certificate of Obligation & Revenue Bond Proceeds	\$ -	-	-
Discount (Premium) on Issuance of Bonds	\$ -	-	-
Matured Unpaid Revenue Bonds Prior Year	\$ -	-	-
Change in Matured Unpaid Revenue Bonds	\$ -	-	-
Capital Lease Proceeds for Purchase of Equipment	\$ -	-	-
Reclassify Liabilities Incurred but not Liquidated This Year			
GASB 68 Pension Adjustment	\$ 142,663	142,663	-
Reclassify Certain Expenditures to Full Accrual From Modified Accrual			
Adjust Interest Expense on Long Term Financing	\$ (36,042)	(36,042)	(36,042)
Amortization of Premium/Discount on Bonds Issued	\$ 7,510	7,510	7,510
Record Basis on Disposition of Capital Assets	\$ -	-	-
Totals		\$ (41,251)	\$ 2,754,915

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY DATA

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

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

1. Prior to December 31, the County prepares a budget for the next succeeding fiscal year beginning January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Commissioners Court is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must be given.
3. Prior to January 1, the budget is legally enacted through passage of a resolution by the Commissioners Court. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Commissioners Court. Amendments are presented to the Commissioners Court at its regular meetings. Each amendment must have Commissioners Court approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Commissioners Court, and are not made after year end. Because the County has a policy of careful budgetary control, several amendments were necessary during the year. None of those were significant except additional costs for capital outlay.

4. Each budget is controlled at the department level for applicable revenue and expenditure function/object level. Budgeted amounts are as amended by the Commissioners Court. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and non-appropriated budget special revenue funds is as follows:

	December 31, 2015
	Fund Balance
Appropriated Budget Funds	\$ 2,285,966
Non-appropriated Budget Funds	-
	\$ 2,285,966

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures did not exceed budget appropriations during the current year except for immaterial amounts. The budget is prepared on the cash basis of accounting and the general fund actual amounts are reported on the accrual basis in Exhibit E-1. Differences between the cash basis and the accrual basis were not material for the current year.

C. DEFICIT FUND EQUITY

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

IV. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The County follows the practice of pooling cash and investments of all funds except for restricted funds and agency funds held for others. 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, (9) and 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) banker’s acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and 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.

Policies Governing Deposits and Investments

In compliance with the **Public Funds Investment Act**, the County has adopted a deposit and investment policy. That policy does address the following risks:

- a. **Foreign Currency Risk** – The County investment policy does not permit investments in foreign currency.

- b. **Custodial Credit Risk – Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County’s policy regarding types of deposits allowed and collateral requirements as required by statute are set forth in a depository contract. The funds of the County must be deposited and invested under the terms of this contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount equal greater than the uninsured deposits. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. The County's cash deposits at February 28, 2015, the date of the highest cash balance, and **the cash deposits were covered at all other times** during the year ended December 31, 2015, by FDIC insurance and/or by pledged collateral held by the County's agent bank in the County's name, and therefore, the County **was exposed to custodial credit risk**.

CASH AND INVESTMENTS - BY ACCOUNT TYPE		12/31/2015
1.	Cash in Bank - Including Money Market Accounts	\$ 4,943,687
2.	Certificates of Deposit	1,809,127
Total Cash and Investments		\$ 6,752,813
CASH AND INVESTMENTS - BY FUND		12/31/2015
1.	Cash and Investments - General Fund	\$ 3,174,959
2.	Cash and Investments - Other Major Govt. Funds	257,534
3.	Cash and Investments - Non-Major Governmental	2,181,963
4.	Cash and Investments - Enterprise	-
5.	Cash and Investments - Internal Service	-
6.	Cash and Investments - Agency	1,061,622
7.	Cash and Investments - Trusts	76,735
8.	Cash and Investments - Other	-
Total Cash and Investments		\$ 6,752,813

- c. **Custodial Credit Risk – Investments:** For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments that are in the possession of an outside party. The County’s policy regarding types of investments allowed as required by statute are set forth in the County’s investment policy. The County’s investments **were not** exposed to custodial credit risk because they are registered in the name of the County. Investments in external investment pools and in open-end mutual funds are not subject to custodial credit risk because “their existence is not evidenced by securities that exist in physical or book entry form.”
- d. **Interest – rate risk** – The County’s defines interest – rate risk as occurring when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The County discloses exposure to interest – rate risk through indication of the weighted average maturity in months for all investments at year end. The County’s investment policy limits interest – rate risk by allowing a maximum dollar weighted maturity of 180 days for any internally created pool fund group and a maximum allowable stated maturity of any other individual investment not to exceed one year from the time of purchase.
- e. **Other Credit Risk Exposure** – The County’s investment policy does not address direct or indirect ownership in debt securities. The credit rating for debt securities is not applicable for the County at year end.

- f. **Concentration Risk** – The County defines concentration risk as positions of 5 percent or more in the securities of a single issuer. This is the issuer of the underlying investment – not a pool or mutual fund. It does NOT apply to US Government securities. The County’s investment policy requires diversification in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting over concentration of assets in a specific class of investments, specific maturity, or specific issuer. The County **was not** exposed to concentration risk at year end.

There were no violations of legal or contractual provisions governing investments.

The County did not invest excess funds in an Investment Pool (an external investment pool). The custodian bank for the pool is not applicable. Financial reports may be obtained when pool investments are made by the County. The County’s participation in the pool is voluntary only. There were no material realized gains or losses in the pool investments during the current year. The County has no securities that are identified as derivatives.

B. PROPERTY TAXES

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

C. DELINQUENT TAXES RECEIVABLE

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

D. INTER-FUND BALANCES AND TRANSFERS

Inter-fund balances at December 31, 2015, consisted of the following amounts:

Due to General Fund From:	
Other Major Governmental Funds	\$ -
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Due to General Fund From Other Funds	\$ -
Due to Other Major Governmental Funds From:	
General Fund	\$ -
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Due to Other Major Governmental Funds	\$ -
Due to Non-major Governmental Funds From:	
General Fund	\$ 42,795
Other Major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Due to Non-major Governmental Funds	\$ 42,795
Due to Non-major Proprietary Fund From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
All Others	-
Total due to Non-major Proprietary Fund	\$ -
Due to All Other Funds From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
Total Due to All Other Funds	\$ -

The balance of \$42,795 from the general fund resulted from obligations made to provide the local spending portion of various state and federal programs such juvenile probation and the agency on aging; \$0 of the balance is not scheduled to be collected in the subsequent year.

Inter-fund transfers for the year ended December 31, 2015 were as follows:

Transfers to General Fund From:	
Other Major Governmental Funds	\$ -
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Transferred to General Fund	\$ -
Transfers to Other Major Governmental Funds From:	
General Fund	\$ 232,083
Non-major Governmental Funds	20,218
Non-major Proprietary Fund	-
All Others	-
Total Transferred to Other Major Governmental Fund	\$ 252,301
Transfers to Non-major Governmental Funds From:	
General Fund	\$ -
Other Non-Major Governmental Funds	-
Non-major Proprietary Fund	-
All Others	-
Total Transferred to Non-major Governmental Funds	\$ -
Transferred to Non-major Proprietary Fund From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
All Others	-
Total Transferred to Internal Service Funds	\$ -
Transferred to All Other Funds From:	
General Fund	\$ -
Other Major Governmental Funds	-
Non-major Governmental Funds	-
Non-major Proprietary Fund	-
Total Transferred to All Other Funds	\$ -

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

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

During the current year ended December 31, 2015, the County did not make a one-time transfer of funds from the general fund to the debt service fund to subsidize, in part, the County's obligation of interest and sinking fund requirements.

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables at December 31, 2015, were as follows:

	Property Taxes	Advances to Other Funds	Due From Other Funds	Other	Total Receivables
Governmental Activities:					
General Fund	\$ 2,228,103	\$ 44,180	\$ -	\$ 382,965	\$ 2,655,248
Other Major Governmental Funds	308,096	-	-	52,997	361,093
Non-major Governmental Funds	505,764	-	42,795	121,687	670,246
Other Governmental Funds	-	-	-	-	-
Total Governmental Activities	\$ 3,041,963	\$ 44,180	\$ 42,795	\$ 557,649	\$ 3,686,587
Amounts not scheduled for collection during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -
Business-type Activities:					
Non-major Proprietary Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Other Funds	-	-	-	-	-
Total Business-type Activities	\$ -	\$ -	\$ -	\$ -	\$ -

Payables at December 31, 2015, were as follows:

	Accounts Payable	Loans, Leases and Bonds Payable- Current Year	Advances From Other Funds	Due To Other Funds	Due To Other Governments	Other	Total Payables
Governmental Activities:							
General Fund	\$ 33,132	\$ -	\$ -	\$ 42,795	\$ -	\$ -	\$ 75,927
Other Major Governmental Funds	-	295,169	-	-	-	-	295,169
Non-major Governmental Funds	16,297	-	44,180	-	-	-	60,477
Other Governmental Funds	-	-	-	-	-	-	-
Total Governmental Type Activities	\$ 49,429	\$ 295,169	\$ 44,180	\$ 42,795	\$ -	\$ -	\$ 431,573
Amounts not scheduled for payment during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business-Type Activities:							
Non-major Proprietary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-major Enterprise Funds	-	-	-	-	-	-	-
Total Business-Type Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the County for the year ended December 31, 2015, was as follows:

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 33,173	\$ -	\$ -	\$ 33,173
Capital Assets Being Depreciated:				
Buildings and Improvements	9,337,140	137,077	-	9,474,217
Vehicles, Furniture, and Equipment	5,137,238	313,199	-	5,450,437
Infrastructure Assets	2,833,070	-	-	2,833,070
Totals at Historic Cost	\$ 17,340,621	\$ 450,276	\$ -	\$ 17,790,897
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 2,216,017	\$ 219,448	\$ -	\$ 2,435,465
Vehicles, Furniture, and Equipment	3,160,885	380,044	223	3,540,706
Infrastructure Assets	1,703,338	77,915	-	1,781,253
Total Accumulated Depreciation	\$ 7,080,240	\$ 677,407	\$ 223	\$ 7,757,424
Governmental Activities Capital Assets, Net	\$ 10,260,381	\$ (227,131)	\$ (223)	\$ 10,033,473
Business-type Activities:				
Capital Assets Not Being Depreciated:				
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Capital Assets Being Depreciated:				
Buildings and Improvements	-	-	-	-
Vehicles, Furniture, and Equipment	-	-	-	-
Infrastructure Assets	-	-	-	-
Totals at Historic Cost	\$ -	\$ -	\$ -	\$ -
Less Accumulated Depreciation				
Buildings and Improvements	\$ -	\$ -	\$ -	\$ -
Vehicles, Furniture, and Equipment	-	-	-	-
Infrastructure Assets	-	-	-	-
Total Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
Business-type Activities Capital Assets, Net	\$ -	\$ -	\$ -	\$ -

Depreciation expense was charged to governmental functions as follows:

Juvenile Probation	\$	3,422
Administration - Facilities Management		70,632
Jail		166,362
Constable		1,530
County Sheriff Department		35,227
County Clerk		17,764
District Clerk		1,248
Auto Task Force		1,147
Infrastructure - Roads and Bridges		378,380
Adult Probation		1,695
In addition, depreciation on capital assets held by the District's Internal Service Fund(s) is charged to the various functions based on their usage of the assets		
Total Depreciation Expense	\$	677,407

G. SHORT-TERM DEBT PAYABLE

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

Date of Issue/ Maturity	Description	Beginning Balance	Amount Issued or Long-term Not Paid	Amount Redeemed	Ending Balance
2012/2035	2012 Revenue Bonds-Matured Principal	\$ 50,000	\$ 20,000	\$ -	\$ 70,000
2012/2035	2012 Revenue Bonds-Matured Interest	170,538	54,631	-	225,169
Totals		\$ 220,538	\$ 74,631	\$ -	\$ 295,169

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

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

In relation to the Project, The County has acquired all assets of the PFC and cancelled the lease with the PFC after issuing \$6,900,000 in Certificates of Obligation and \$930,000 in Revenue Bonds on February 22, 2012. The Revenue Bond payments are to be paid by the County only upon the receipt of rental payments received from third party entities that pay the County to house their inmates in the new detention facility. The amount of the payments required under the agreement is 50% of all lease revenue received up to the debt service schedule in the agreement. A summary of changes in general long-term debt for the year ended December 31, 2015 is as follows:

DESCRIPTION	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 1/01/2015	Issued	Retired	Payable Amounts Outstanding 12/31/2015
Governmental Type Activities							
Certificates of Obligation -							
New Jail	3.0 - 5.0%	\$ 6,900,000	\$ 296,200	\$ 6,545,000	\$ -	\$ 185,000	\$ 6,360,000
Revenue Bonds Payable -							
New Jail Lease Beds	6.20%	930,000	54,631	880,000	-	20,000	860,000
Capital Lease Payable -							
JD Financial	2.60%	190,010	4,555	179,225	-	8,883	170,342
Capital Lease Payable -							
JD Financial	2.60%	190,010	4,555	179,225	-	8,884	170,341
SUBTOTAL LONG-TERM DEBT			\$ 359,941	\$ 7,783,450	\$ -	\$ 222,767	\$ 7,560,683
Unamortized Premium /							
Discount on Bonds				165,211	-	7,510	157,701
Accrued Interest Payable				102,983	-	6,631	96,352
Business Type Activities							
None							
TOTAL			\$ 359,941	\$ 8,051,644	\$ -	\$ 236,908	\$ 7,814,736

The County also had \$225,169 in interest payable and \$70,000 in bonds payable that matured during 2012 through 2015 that remains unpaid. The agreement in connection with this Debt was for the Federal Marshall Service or other counties to lease prison beds in return for amounts that are to be used for revenue bond principal and interest payments. As of December 31, 2015, few prison beds have been leased by the Federal Marshall Service or other counties. In prior years, the County has not defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, there are no trust account assets and liabilities for the defeased bonds that are not included in the County's financial statements. On December 31, 2015, \$0 of bonds considered defeased are still outstanding.

I. COMMITMENTS UNDER OPERATING LEASES

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of December 31, 2015, as follows:

Year Ending December 31	
2016	\$ -
2017	-
2018	-
2019	-
2020	-
2021-2026	-
2027-2031	-
Total Minimum Rentals	\$ -
Rental Expenditures in Fiscal Year 2015	\$ 14,038

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

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

Certificates of Obligation, Revenue Bonds and Capital Leases Payable			
Year Ended December 31	Principal	Interest	Total Requirements
2016	\$ 233,235	\$ 351,204	\$ 584,439
2017	238,715	341,612	580,327
2018	533,733	330,564	864,297
2019	240,000	314,425	554,425
2020	250,000	303,975	553,975
2021-2025	1,410,000	1,344,187	2,754,187
2026-2030	1,815,000	946,437	2,761,437
2031-2035	2,380,000	440,013	2,820,013
2036-2040	460,000	20,700	480,700
2041-2045	-	-	-
Totals	\$ 7,560,683	\$ 4,393,117	\$ 11,953,800

K. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

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

L. RETIREMENT PLAN – TEXAS COUNTY DISTRICT RETIREMENT SYSTEM

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

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately

financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

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

Employees of Jones County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 16.50% and 16.26% in calendar years 2014 and 2015, respectively. The County's contributions to TCDRS for the year ended December 31, 2015 were \$471,872 and were equal to the required contributions.

Discount Rate. The discount rate used to measure the total pension liability was 8.1%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2015 information for a 7-10 year time horizon.

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

Asset Class	Benchmark	Target Allocation(1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (Net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds	25.00%	5.15%
Total	Composite Index	100.00%	

- (1) Target asset allocation adopted at the April 2015 TCDRS board meeting.
- (2) Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions.
- (3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.
- (4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Changes in the Net Pension Liability. At December 31, 2014, the County reported a net pension liability (asset) of \$1,885,743. The changes in net pension liability (asset) were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/13	\$ 14,180,570	\$ 12,334,440	\$ 1,846,130
Changes for the year:			
Service cost	407,102		407,102
Interest	1,129,085		1,129,085
Change in benefit terms			
Difference between expected/actual experience	48,325		48,325
Changes in assumptions			
Contributions - employer		449,846	(449,846)
Contributions - employee		190,844	(190,844)
Net investment income		841,086	(841,086)
Benefit payments, including refunds of employee contributions	(899,190)	(899,190)	0
Administrative expenses		(9,739)	9,739
Other charges		72,862	(72,862)
Net changes	685,322	645,709	69,613
Balance at 12/31/14	\$ 14,865,892	\$ 12,980,149	\$ 1,885,743

The net pension liability was measured as of December 31, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

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

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period. **Discount Rate Sensitivity Analysis.** The following shows the net pension liability calculated using the discount rate of 8.10%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
Net pension liability / (asset)	\$ 3,606,337	\$ 1,885,743	\$ 461,488

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

For the year ended December 31, 2015, the County recognized pension expense of \$329,255.

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience (net of current year amortization)	\$ 32,217	\$ 32,217
Changes in actuarial assumptions		
Differences between projected and actual investment earnings (net of current year amortization)	\$ 127,987	\$ 127,987
Contributions subsequent to the measurement date	\$ 471,872	
Total	\$ 632,076	\$ 160,024

For the year ending December 31, 2015, \$471,872 is reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31,	
2015	\$ 48,105
2016	\$ 48,105
2017	\$ 31,997
2018	\$ 31,997
2019	\$ 0
Thereafter	\$ 0

M. CHANGES IN LONG-TERM LIABILITIES

Long-term activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds, Certificates, Capital Leases and Notes Payable:					
2012 Certificates of Obligation	\$ 6,545,000	\$ -	\$ 185,000	\$ 6,360,000	\$ 190,000
Capital Leases John Deere Financial	358,450	-	17,768	340,682	18,235
2012 Revenue Bonds Pay. From Lease Beds	880,000	-	20,000	860,000	25,000
Total Bonds, Certificates, Capital Leases and Notes Payable	\$ 7,783,450	\$ -	\$ 222,768	\$ 7,560,683	\$ 233,235
Unamortized Premium/Discount on Bonds	\$ 165,211	\$ -	\$ 7,510	\$ 157,701	\$ -
Accrued Interest Payable	102,983	-	6,631	96,352	96,352
Net Pension Liability	1,846,130	1,594,251	1,554,638	1,885,743	-
Total Other Liabilities	\$ 2,114,324	\$ 1,594,251	\$ 1,568,779	\$ 2,139,796	\$ 96,352
Total Governmental Activities Long-Term Liabilities	\$ 9,897,774	\$ 1,594,251	\$ 1,791,547	\$ 9,700,479	\$ 329,587
Business-type Activities:					
Bonds and Notes Payable:					
Enterprise Fund Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Less Deferred Amounts	-	-	-	-	-
Total Bonds and Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Other Liabilities:					
Compensated Absences	\$ -	\$ -	\$ -	\$ -	\$ -
Other Long-term Liabilities	-	-	-	-	-
Total Other Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Business-type Activities Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -

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

Unavailable revenue at year-end consisted of the following:

	General Fund	Special Revenue Funds	Debt Service Fund	Total
Unavailable Net Property Tax Revenue	\$ 2,113,876	\$ 479,837	\$ 295,489	\$ 2,889,202
Unavailable State/Federal Revenues	-	-	-	-
Total Unavailable Revenue	\$ 2,113,876	\$ 479,837	\$ 295,489	\$ 2,889,202

O. REVENUE FROM LOCAL, INTERMEDIATE, AND INTERGOVERNMENTAL SOURCES

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

DESCRIPTION	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total
Property Taxes	\$ 3,668,217	\$ 832,620	\$ 470,533	\$ -	\$ 4,971,370
Penalty & Interest on Taxes	99,026	-	11,376	-	110,402
Other Taxes	5,476	-	-	-	5,476
Intergovernmental Revenue	105,555	1,054,627	-	-	1,160,182
Charges for Services	570,849	594,867	-	-	1,165,716
Fines	-	135,208	-	-	135,208
Investment Income	3,404	1,386	164	-	4,954
Other	173,783	54,949	-	-	228,732
TOTAL	\$ 4,626,310	\$ 2,673,657	\$ 482,073	\$ -	\$ 7,782,040

P. LITIGATION

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is not aware of any pending legal actions including unasserted claims that would require a material settlement as of June 13, 2016.

Q. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The County, as of December 31, 2015, has not incurred or made any commitments and/or contingencies in connection with construction or other areas of significance.

R. SUBSEQUENT EVENTS

In preparing the basic financial statements, County administration has evaluated events and transactions for potential recognition or disclosure through **June 13, 2016** the date this Annual Financial Report was issued. No material subsequent events had occurred in the period of December 31, 2015 through that date.

S. RELATED PARTY TRANSACTIONS

The County did not incur any material reportable related party transactions or balances as of and during the year ended December 31, 2015.

T. FUND BALANCE/NET POSITION ADJUSTMENT

The County did not adjust fund balance or net position during the year ended December 31, 2015.

REQUIRED SUPPLEMENTARY INFORMATION

JONES COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT E-1

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
Taxes:					
5110	Property Taxes	\$ 3,452,967	\$ 3,452,967	\$ 3,668,217	\$ 215,250
5180	Other Taxes	-	-	5,476	5,476
5190	Penalty and Interest on Taxes	105,000	105,000	99,026	(5,974)
5300	Intergovernmental Revenue and Grants	68,000	75,500	105,555	30,055
5400	Charges for Services	527,600	534,850	570,849	35,999
5610	Investment Earnings	2,750	2,750	3,404	654
5700	Other Revenue	236,917	111,984	173,783	61,799
5020	Total Revenues	4,393,234	4,283,051	4,626,310	343,259
EXPENDITURES:					
Current:					
General Government:					
0011	Administration - County Judge	116,573	116,572	112,087	4,485
0012	Administration - County Clerk	112,039	112,038	103,333	8,705
0013	Administration - Veteran's Service Officer	52,890	52,889	51,378	1,511
0014	Administration - Elections	43,876	58,126	45,105	13,021
0015	Administration - Other Miscellaneous	362,418	378,168	346,910	31,258
0016	Financial - County Auditor	114,666	114,666	112,157	2,509
0017	Financial - County Treasurer	61,993	61,992	60,288	1,704
0018	Financial - Tax Assessor / Collector	254,350	254,351	244,682	9,669
0019	Facilities Management	135,051	134,152	127,226	6,926
Public Safety:					
0021	County Sheriff	451,518	451,519	432,121	19,398
0022	Communications - 911	236,787	236,788	228,948	7,840
0023	Constable	47,959	70,557	69,110	1,447
0024	Jail	893,299	923,268	882,176	41,092
0026	Patrol Car	119,000	129,000	110,854	18,146
0028	Emergency Management	15,628	-	-	-
0029	Other Public Safety	1,600	1,600	1,029	571
Justice System:					
0031	Juvenile Probation	30,414	-	-	-
0033	District Judge	198,291	198,291	183,074	15,217
0034	District Clerk	192,437	192,438	182,550	9,888
0035	Justice of the Peace	158,622	187,353	188,040	(687)
0036	Adult Probation	11,900	11,900	10,446	1,454
0037	District Attorney	124,765	124,765	113,027	11,738
0038	County Attorney	106,156	104,457	103,279	1,178
0040	Health and Human Services	14,000	14,000	7,386	6,614
0041	Indigent Welfare / Child Care	195,000	195,000	180,437	14,563
0043	Senior Citizens	64,235	-	-	-
Community and Economic Development:					
0061	County Extension Agents	113,403	112,822	103,746	9,076
6030	Total Expenditures	4,228,870	4,236,712	3,999,389	237,323
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	164,364	46,339	626,921	580,582
OTHER FINANCING SOURCES (USES):					
8911	Transfers Out (Use)	164,364	(246,341)	(232,083)	14,258
7080	Total Other Financing Sources (Uses)	164,364	(246,341)	(232,083)	14,258
1200	Net Change in Fund Balances	328,728	(200,002)	394,838	594,840
0100	Fund Balance - January 1 (Beginning)	3,131,339	3,131,339	3,131,339	-
3000	Fund Balance - December 31 (Ending)	\$ 3,460,067	\$ 2,931,337	\$ 3,526,177	\$ 594,840

JONES COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2014
Total Pension Liability	
Service cost	\$ 407,102
Interest (on the total pension liability)	1,129,085
Changes of benefit terms	-
Difference between expected and actual experience	48,325
Change of assumptions	-
Benefit payments, including refunds of employee contributions	(899,190)
Net Change in Total Pension Liability	685,322
Total Pension Liability - Beginning	14,180,570
Total Pension Liability - Ending (a)	\$ 14,865,892
 Plan Fiduciary Net Position	
Contributions - employer	\$ 449,846
Contributions - employee	190,844
Net investment income	841,086
Benefit payments, including refunds of employee contributions	(899,190)
Administrative expense	(9,739)
Other	72,862
Net Change in Plan Fiduciary Net Position	645,709
Plan Fiduciary Net Position - Beginning	12,334,440
Plan Fiduciary Net Position - Ending (b)	\$ 12,980,149
 Net Pension Liability - Ending (a) - (b)	\$ 1,885,743
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.31%
 Covered Employee Payroll	\$ 2,726,345
 Net Pension Liability as a Percentage of Covered Employee Payroll	69.17%

JONES COUNTY, TEXAS
 SCHEDULE OF CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	2015	2014
Actuarially determined contribution	\$ 471,872	\$ 449,846
Contributions in relation to actuarially determined contribution	(471,872)	(449,846)
Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 2,902,043	\$ 2,726,345
Contributions as a percentage of covered employee payroll	16.26%	16.50%

JONES COUNTY, TEXAS
 NOTES TO SCHEDULE OF CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2015

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	2.6 years
Asset Valuation Method	5-yr smoothed value; Fund value
Inflation	3.0%
Salary Increases	4.9%
Investment Rate of Return	8.0%
Retirement Age	Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age, or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan to receive any employer-financed benefit.
Mortality	The RP2000 Active Employee Mortality Table for males with a two-year set-forward and a four-year setback for females with the projection scale AA.

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

COMBINING SCHEDULES

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	12	15	16	17
	JP Technology	Courthouse Security	Dist. Clerk Records Management	District Attorney Special
ASSETS				
1010 Cash and Cash Equivalents	\$ 2,867	\$ 3,279	\$ 27,376	\$ 545
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Intergovernmental Receivables	-	-	-	-
1300 Due from Other Funds	-	-	-	-
1390 Due from Others	29	324	486	-
1000 Total Assets	\$ 2,896	\$ 3,603	\$ 27,862	\$ 545
LIABILITIES				
2010 Accounts Payable	\$ 90	\$ 348	\$ -	\$ -
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	\$ 90	\$ 348	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ -
2600 Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Fund Balance-Restricted:				
3450 Federal or State Funds Grant Restriction	\$ -	\$ -	\$ -	\$ -
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	2,806	3,255	27,862	545
Fund Balance-Committed:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:				
3570 Capital Expenditures for Equipment	-	-	-	-
3000 Total Fund Balances	\$ 2,806	\$ 3,255	\$ 27,862	\$ 545
4000 Total Liabilities, Deferred Inflows & Fund Balances	\$ 2,896	\$ 3,603	\$ 27,862	\$ 545

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	18	19	21	22	
	County Attorney Pretrial	LEOSE Funds	Road & Bridge Pct. 1	Road & Bridge Pct. 2	
ASSETS					
1010	Cash and Cash Equivalents	\$ 50	\$ 6,540	\$ 233,326	\$ 520,881
1050	Taxes Receivable	-	-	95,685	95,685
1051	Allowance for Uncollectible Taxes (credit)	-	-	(4,905)	(4,905)
1260	Intergovernmental Receivables	51	-	15,308	15,308
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	-	-	4,493	4,493
1000	Total Assets	\$ 101	\$ 6,540	\$ 343,907	\$ 631,462
LIABILITIES					
2010	Accounts Payable	-	780	1,648	3,861
2300	Advance from Other Funds	-	-	-	44,180
2000	Total Liabilities	\$ -	\$ 780	\$ 1,648	\$ 48,041
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	-	-	90,780	90,780
2600	Total Deferred Inflows of Resources	\$ -	\$ -	\$ 90,780	\$ 90,780
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	101	5,760	-	-
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	251,479	492,641
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	-	-	-	-
3000	Total Fund Balances	\$ 101	\$ 5,760	\$ 251,479	\$ 492,641
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 101	\$ 6,540	\$ 343,907	\$ 631,462

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	23	24	31	32	
	Road & Bridge Pct. 3	Road & Bridge Pct. 4	Lateral Road Pct. 1	Lateral Road Pct. 2	
ASSETS					
1010	Cash and Cash Equivalents	\$ 159,069	\$ 437,073	\$ 26,195	\$ 16,378
1050	Taxes Receivable	95,685	95,685	-	-
1051	Allowance for Uncollectible Taxes (credit)	(4,905)	(4,905)	-	-
1260	Intergovernmental Receivables	15,308	15,308	-	-
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	4,493	4,493	-	-
1000	Total Assets	\$ 269,650	\$ 547,654	\$ 26,195	\$ 16,378
LIABILITIES					
2010	Accounts Payable	\$ 3,795	\$ 3,586	\$ 1,008	-
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	\$ 3,795	\$ 3,586	\$ 1,008	-
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	\$ 90,780	\$ 90,780	-	-
2600	Total Deferred Inflows of Resources	\$ 90,780	\$ 90,780	-	-
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	\$ -	\$ -	\$ -	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	-	25,187	16,378
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	175,075	453,288	-	-
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	-	-	-	-
3000	Total Fund Balances	\$ 175,075	\$ 453,288	\$ 25,187	\$ 16,378
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 269,650	\$ 547,654	\$ 26,195	\$ 16,378

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	33	34	36	39
	Lateral Road Pct. 3	Lateral Road Pct. 4	Agency On Aging 2015	Emergency Management Coordinator
ASSETS				
1010 Cash and Cash Equivalents	\$ 15,980	\$ 13,836	\$ -	\$ -
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Intergovernmental Receivables	-	-	-	-
1300 Due from Other Funds	-	-	36,623	12
1390 Due from Others	-	-	-	-
1000 Total Assets	<u>\$ 15,980</u>	<u>\$ 13,836</u>	<u>\$ 36,623</u>	<u>\$ 12</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ -
2600 Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Fund Balance-Restricted:				
3450 Federal or State Funds Grant Restriction	\$ -	\$ -	\$ -	\$ 12
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	15,980	13,836	36,623	-
Fund Balance-Committed:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:				
3570 Capital Expenditures for Equipment	-	-	-	-
3000 Total Fund Balances	<u>\$ 15,980</u>	<u>\$ 13,836</u>	<u>\$ 36,623</u>	<u>\$ 12</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 15,980</u>	<u>\$ 13,836</u>	<u>\$ 36,623</u>	<u>\$ 12</u>

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	40 Jury	41 Security Officer	44 Juvenile Probation Pre/Post Adjudication	45 Law Library	
ASSETS					
1010	Cash and Cash Equivalents	\$ 69,160	\$ 2,277	\$ 25,004	\$ 12,028
1050	Taxes Receivable	61,512	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	(3,154)	-	-	-
1260	Intergovernmental Receivables	11,406	-	-	-
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	276	-	-	770
1000	Total Assets	\$ 139,200	\$ 2,277	\$ 25,004	\$ 12,798
LIABILITIES					
2010	Accounts Payable	\$ 74	\$ -	\$ -	\$ 146
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	\$ 74	\$ -	\$ -	\$ 146
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	\$ 58,358	\$ -	\$ -	\$ -
2600	Total Deferred Inflows of Resources	\$ 58,358	\$ -	\$ -	\$ -
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	\$ -	\$ -	\$ -	\$ -
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	80,768	2,277	25,004	12,652
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	-	-	-	-
3000	Total Fund Balances	\$ 80,768	\$ 2,277	\$ 25,004	\$ 12,652
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 139,200	\$ 2,277	\$ 25,004	\$ 12,798

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	46	47	48	50	
	New Jail Furn. Fixt. & Equip.	Juvenile Probation E Grant	Juvenile Probation Local	Juvenile Probation Basic	
ASSETS					
1010	Cash and Cash Equivalents	\$ 42,635	\$ 80,858	\$ -	\$ 10,606
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Intergovernmental Receivables	-	-	-	-
1300	Due from Other Funds	-	-	2,518	-
1390	Due from Others	-	-	-	-
1000	Total Assets	\$ 42,635	\$ 80,858	\$ 2,518	\$ 10,606
LIABILITIES					
2010	Accounts Payable	\$ -	\$ -	\$ 789	\$ -
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	\$ -	\$ -	\$ 789	\$ -
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ -
2600	Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	\$ -	\$ 80,858	\$ -	\$ 10,606
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	42,635	-	-	-
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	1,729	-
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	-	-	-	-
3000	Total Fund Balances	\$ 42,635	\$ 80,858	\$ 1,729	\$ 10,606
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 42,635	\$ 80,858	\$ 2,518	\$ 10,606

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	51 Juvenile Probation Community Programs	53 Juvenile Probation Commitment Diversion	54 Juvenile Probation Mental Health	55 Permanent Improvement	
ASSETS					
1010	Cash and Cash Equivalents	\$ 8,525	\$ (3,642)	\$ 1,077	\$ 291,417
1050	Taxes Receivable	-	-	-	61,512
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	(3,154)
1260	Intergovernmental Receivables	-	-	-	9,842
1300	Due from Other Funds	-	3,642	-	-
1390	Due from Others	-	-	-	-
1000	Total Assets	\$ 8,525	\$ -	\$ 1,077	\$ 359,617
LIABILITIES					
2010	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ 58,359
2600	Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ 58,359
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	\$ 8,525	\$ -	\$ 1,077	\$ -
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	-	-	301,258
3545	Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	-	-	-	-
3000	Total Fund Balances	\$ 8,525	\$ -	\$ 1,077	\$ 301,258
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 8,525	\$ -	\$ 1,077	\$ 359,617

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	56	57	58	59
	Co. Attorney 2015 Salary Supplement	Co. Attorney 2016 Salary Supplement	Co. Attorney Hot Check	District Attorney Employee Salary Supp.
ASSETS				
1010 Cash and Cash Equivalents	\$ -	\$ 24,357	\$ 256	\$ 388
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Intergovernmental Receivables	-	-	-	-
1300 Due from Other Funds	-	-	-	-
1390 Due from Others	-	-	-	-
1000 Total Assets	\$ -	\$ 24,357	\$ 256	\$ 388
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ -
2600 Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Fund Balance-Restricted:				
3450 Federal or State Funds Grant Restriction	\$ -	\$ -	\$ -	\$ -
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	-	24,357	256	388
Fund Balance-Committed:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:				
3570 Capital Expenditures for Equipment	-	-	-	-
3000 Total Fund Balances	\$ -	\$ 24,357	\$ 256	\$ 388
4000 Total Liabilities, Deferred Inflows & Fund Balances	\$ -	\$ 24,357	\$ 256	\$ 388

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	60	63	64	66
	EMC Grant	District Clerk Technology	District Clerk Records Preservation	District Clerk Records Management
ASSETS				
1010 Cash and Cash Equivalents	\$ 1,435	\$ 5,332	\$ 10,310	\$ 6,130
1050 Taxes Receivable	-	-	-	-
1051 Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260 Intergovernmental Receivables	-	-	-	-
1300 Due from Other Funds	-	-	-	-
1390 Due from Others	-	205	170	147
1000 Total Assets	<u>\$ 1,435</u>	<u>\$ 5,537</u>	<u>\$ 10,480</u>	<u>\$ 6,277</u>
LIABILITIES				
2010 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2300 Advance from Other Funds	-	-	-	-
2000 Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ -
2600 Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Fund Balance-Restricted:				
3450 Federal or State Funds Grant Restriction	\$ 1,435	\$ -	\$ -	\$ -
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	-	5,537	10,480	6,277
Fund Balance-Committed:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:				
3570 Capital Expenditures for Equipment	-	-	-	-
3000 Total Fund Balances	<u>\$ 1,435</u>	<u>\$ 5,537</u>	<u>\$ 10,480</u>	<u>\$ 6,277</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 1,435</u>	<u>\$ 5,537</u>	<u>\$ 10,480</u>	<u>\$ 6,277</u>

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	67	68	69	70
	County Clerk Archives	County Clerk Records Management	County Clerk Vital Statistics	County & Dist. Clerks Technology
ASSETS				
1010	\$ 51,911	\$ 49,017	\$ 2,116	\$ 1,077
1050	-	-	-	-
1051	-	-	-	-
1260	-	-	-	-
1300	-	-	-	-
1390	1,210	1,245	16	66
1000	Total Assets	Total Assets	Total Assets	Total Assets
	\$ 53,121	\$ 50,262	\$ 2,132	\$ 1,143
LIABILITIES				
2010	\$ -	\$ -	\$ 22	\$ -
2300	-	-	-	-
2000	Total Liabilities	Total Liabilities	Total Liabilities	Total Liabilities
	\$ -	\$ -	\$ 22	\$ -
DEFERRED INFLOWS OF RESOURCES				
2601	\$ -	\$ -	\$ -	\$ -
2600	Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Total Deferred Inflows of Resources
	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Fund Balance-Restricted:				
3450	\$ -	\$ -	\$ -	\$ -
3480	-	-	-	-
3490	53,121	50,262	2,110	1,143
Fund Balance-Committed:				
3530	-	-	-	-
3545	-	-	-	-
Fund Balance-Assigned:				
3570	-	-	-	-
3000	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances
	\$ 53,121	\$ 50,262	\$ 2,110	\$ 1,143
4000	Total Liabilities, Deferred Inflows & Fund Balances			
	\$ 53,121	\$ 50,262	\$ 2,132	\$ 1,143

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	71 Courthouse Technology	72 Election Services Contract Fund	75 County Jail Project	72 Election Services Contract Fund	
ASSETS					
1010	Cash and Cash Equivalents	\$ 24,309	\$ 584	\$ 1,400	\$ -
1050	Taxes Receivable	-	-	-	-
1051	Allowance for Uncollectible Taxes (credit)	-	-	-	-
1260	Intergovernmental Receivables	-	-	16,240	-
1300	Due from Other Funds	-	-	-	-
1390	Due from Others	-	-	-	-
1000	Total Assets	<u>\$ 24,309</u>	<u>\$ 584</u>	<u>\$ 17,640</u>	<u>\$ -</u>
LIABILITIES					
2010	Accounts Payable	\$ 150	\$ -	\$ -	\$ -
2300	Advance from Other Funds	-	-	-	-
2000	Total Liabilities	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	\$ -	\$ -	\$ -	\$ -
2600	Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	\$ -	\$ -	\$ -	\$ -
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	584	17,640	-
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	-	-	-
3545	Other Committed Fund Balance	-	-	-	-
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	24,159	-	-	-
3000	Total Fund Balances	<u>\$ 24,159</u>	<u>\$ 584</u>	<u>\$ 17,640</u>	<u>\$ -</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 24,309</u>	<u>\$ 584</u>	<u>\$ 17,640</u>	<u>\$ -</u>

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Data Control Codes	75 County Jail Project	Total Nonmajor Special Revenue Funds	96 PFC Revenue Bond Interest & Sinking	Total Nonmajor Governmental Funds	
ASSETS					
1010	Cash and Cash Equivalents	\$ -	\$ 2,181,962	\$ -	\$ 2,181,962
1050	Taxes Receivable	-	505,764	-	505,764
1051	Allowance for Uncollectible Taxes (credit)	-	(25,928)	-	(25,928)
1260	Intergovernmental Receivables	-	98,771	-	98,771
1300	Due from Other Funds	-	42,795	-	42,795
1390	Due from Others	-	22,916	-	22,916
1000	Total Assets	\$ -	\$ 2,826,280	\$ -	\$ 2,826,280
LIABILITIES					
2010	Accounts Payable	\$ -	\$ 16,297	\$ -	\$ 16,297
2300	Advance from Other Funds	-	44,180	-	44,180
2000	Total Liabilities	\$ -	\$ 60,477	\$ -	\$ 60,477
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable Revenue - Property Taxes	\$ -	\$ 479,837	\$ -	\$ 479,837
2600	Total Deferred Inflows of Resources	\$ -	\$ 479,837	\$ -	\$ 479,837
FUND BALANCES					
Fund Balance-Restricted:					
3450	Federal or State Funds Grant Restriction	\$ -	\$ 102,513	\$ -	\$ 102,513
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	483,824	-	483,824
Fund Balance-Committed:					
3530	Capital Expenditures for Equipment	-	301,258	-	301,258
3545	Other Committed Fund Balance	-	1,374,212	-	1,374,212
Fund Balance-Assigned:					
3570	Capital Expenditures for Equipment	-	24,159	-	24,159
3000	Total Fund Balances	\$ -	\$ 2,285,966	\$ -	\$ 2,285,966
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ -	\$ 2,826,280	\$ -	\$ 2,826,280

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	12	15	16	17
	JP Technology	Courthouse Security	Dist. Clerk Records Management	District Attorney Special
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	-	-	-	-
5400 Charges for Services	3,061	8,096	-	280
5510 Fines	-	-	-	-
5610 Investment Earnings	-	7	23	-
5700 Other Revenue	-	-	6,217	-
5020 Total Revenues	\$ 3,061	\$ 8,103	\$ 6,240	\$ 280
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	22,018	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	10,671	-
6035 Justice of the Peace	7,236	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 7,236	\$ 22,018	\$ 10,671	\$ -
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (4,175)	\$ (13,915)	\$ (4,431)	\$ 280
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ 14,218	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 14,218	\$ -	\$ -
1100 Net Change in Fund Balances	\$ (4,175)	\$ 303	\$ (4,431)	\$ 280
9100 Fund Balance - January 1 (Beginning)	6,981	2,952	32,293	265
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 2,806	\$ 3,255	\$ 27,862	\$ 545

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	18	19	21	22
	County Attorney Pretrial	LEOSE Funds	Road & Bridge Pct. 1	Road & Bridge Pct. 2
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ 157,519	\$ 157,519
5300 Intergovernmental Revenue and Grants	-	2,481	-	374,383
5400 Charges for Services	-	-	129,748	129,747
5510 Fines	-	-	33,802	33,802
5610 Investment Earnings	-	-	292	185
5700 Other Revenue	5,695	-	-	29
5020 Total Revenues	\$ 5,695	\$ 2,481	\$ 321,361	\$ 695,665
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	2,007	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	5,673	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	428,051	373,728
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	242
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 5,673	\$ 2,007	\$ 428,051	\$ 373,970
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ 22	\$ 474	\$ (106,690)	\$ 321,695
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ 20,000	\$ 20,000
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 20,000	\$ 20,000
1100 Net Change in Fund Balances	\$ 22	\$ 474	\$ (86,690)	\$ 341,695
9100 Fund Balance - January 1 (Beginning)	79	5,286	338,169	150,946
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 101	\$ 5,760	\$ 251,479	\$ 492,641

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	23	24	31	32
	Road & Bridge Pct. 3	Road & Bridge Pct. 4	Lateral Road Pct. 1	Lateral Road Pct. 2
REVENUES				
5110 Property Taxes	\$ 157,519	\$ 157,519	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	38,005	169,091	8,844	8,844
5400 Charges for Services	130,363	129,747	-	-
5510 Fines	33,802	33,802	-	-
5610 Investment Earnings	212	303	-	-
5700 Other Revenue	4,082	628	-	-
5020 Total Revenues	\$ 363,983	\$ 491,090	\$ 8,844	\$ 8,844
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	401,170	418,352	6,935	574
Debt Service:				
6072 Other Debt Principal	17,767	-	-	-
6074 Other Debt Interest	9,109	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 428,046	\$ 418,352	\$ 6,935	\$ 574
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (64,063)	\$ 72,738	\$ 1,909	\$ 8,270
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ 20,000	\$ 20,000	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 20,000	\$ 20,000	\$ -	\$ -
1100 Net Change in Fund Balances	\$ (44,063)	\$ 92,738	\$ 1,909	\$ 8,270
9100 Fund Balance - January 1 (Beginning)	219,138	360,550	23,278	8,108
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 175,075	\$ 453,288	\$ 25,187	\$ 16,378

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	33	34	36	39
	Lateral Road Pct. 3	Lateral Road Pct. 4	Agency On Aging 2015	Emergency Management Coordinator
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	8,844	8,844	102,195	11,883
5400 Charges for Services	-	-	41,428	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	12,336	-
5020 Total Revenues	\$ 8,844	\$ 8,844	\$ 155,959	\$ 11,883
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	24,312
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	193,467	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	11,567	13,325	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 11,567	\$ 13,325	\$ 193,467	\$ 24,312
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (2,723)	\$ (4,481)	\$ (37,508)	\$ (12,429)
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ 51,742	\$ 9,484
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 51,742	\$ 9,484
1100 Net Change in Fund Balances	\$ (2,723)	\$ (4,481)	\$ 14,234	\$ (2,945)
9100 Fund Balance - January 1 (Beginning)	18,703	18,317	22,389	2,957
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 15,980	\$ 13,836	\$ 36,623	\$ 12

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	40	41	44	45
	Jury	Security Officer	Juvenile Probation Pre/Post Adjudication	Law Library
REVENUES				
5110 Property Taxes	\$ 101,272	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	-	-	29,433	-
5400 Charges for Services	8,139	-	-	8,120
5510 Fines	-	-	-	-
5610 Investment Earnings	60	-	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	\$ 109,471	\$ -	\$ 29,433	\$ 8,120
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	50,435	-	-
Justice System:				
6031 Juvenile Probation	-	-	4,429	-
6032 Law Library	-	-	-	12,320
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	102,867	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 102,867	\$ 50,435	\$ 4,429	\$ 12,320
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ 6,604	\$ (50,435)	\$ 25,004	\$ (4,200)
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ 50,364	\$ -	\$ -
7951 Transfers Out (Use)	\$ (20,218)	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (20,218)	\$ 50,364	\$ -	\$ -
1100 Net Change in Fund Balances	\$ (13,614)	\$ (71)	\$ 25,004	\$ (4,200)
9100 Fund Balance - January 1 (Beginning)	94,382	2,348	-	16,852
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 80,768	\$ 2,277	\$ 25,004	\$ 12,652

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	46	47	48	50
	New Jail Furn. Fixt. & Equip.	Juvenile Probation E Grant	Juvenile Probation Local	Juvenile Probation Basic
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	-	-	-	145,251
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	\$ -	\$ -	\$ -	\$ 145,251
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	29,422	157,733
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ -	\$ -	\$ 29,422	\$ 157,733
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (29,422)	\$ (12,482)
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ 31,151	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 31,151	\$ -
1100 Net Change in Fund Balances	\$ -	\$ -	\$ 1,729	\$ (12,482)
9100 Fund Balance - January 1 (Beginning)	42,635	80,858	-	23,088
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 42,635	\$ 80,858	\$ 1,729	\$ 10,606

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	51	53	54	55
	Juvenile Probation Community Programs	Juvenile Probation Commitment Diversion	Juvenile Probation Mental Health	Permanent Improvement
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ 101,272
5300 Intergovernmental Revenue and Grants	28,945	11,700	4,168	-
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	271
5700 Other Revenue	-	-	-	3,737
5020 Total Revenues	\$ 28,945	\$ 11,700	\$ 4,168	\$ 105,280
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	137,078
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	25,810	21,812	3,091	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 25,810	\$ 21,812	\$ 3,091	\$ 137,078
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ 3,135	\$ (10,112)	\$ 1,077	\$ (31,798)
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ 3,642	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 3,642	\$ -	\$ -
1100 Net Change in Fund Balances	\$ 3,135	\$ (6,470)	\$ 1,077	\$ (31,798)
9100 Fund Balance - January 1 (Beginning)	5,390	6,470	-	333,056
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 8,525	\$ -	\$ 1,077	\$ 301,258

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	56	57	58	59
	Co. Attorney 2015 Salary Supplement	Co. Attorney 2016 Salary Supplement	Co. Attorney Hot Check	District Attorney Employee Salary Supp.
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	-	35,000	-	2,755
5400 Charges for Services	-	-	4,098	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	\$ -	\$ 35,000	\$ 4,098	\$ 2,755
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ 2,367
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	27,559	10,643	5,627	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 27,559	\$ 10,643	\$ 5,627	\$ 2,367
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (27,559)	\$ 24,357	\$ (1,529)	\$ 388
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ 1,700	\$ -	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 1,700	\$ -	\$ -	\$ -
1100 Net Change in Fund Balances	\$ (25,859)	\$ 24,357	\$ (1,529)	\$ 388
9100 Fund Balance - January 1 (Beginning)	25,859	-	1,785	-
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ -	\$ 24,357	\$ 256	\$ 388

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	60	63	64	66
	EMC Grant	District Clerk Technology	District Clerk Records Preservation	District Clerk Records Management
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	-	-	-	2,055
5400 Charges for Services	-	-	1,750	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	2,601	-	-
5020 Total Revenues	\$ -	\$ 2,601	\$ 1,750	\$ 2,055
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	2,844
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ -	\$ -	\$ -	\$ 2,844
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ -	\$ 2,601	\$ 1,750	\$ (789)
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1100 Net Change in Fund Balances	\$ -	\$ 2,601	\$ 1,750	\$ (789)
9100 Fund Balance - January 1 (Beginning)	1,435	2,936	8,730	7,066
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 1,435	\$ 5,537	\$ 10,480	\$ 6,277

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	67	68	69	70
	County Clerk Archives	County Clerk Records Management	County Clerk Vital Statistics	County & Dist. Clerks Technology
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	30,385	30,818	703	-
5400 Charges for Services	-	-	-	290
5510 Fines	-	-	-	-
5610 Investment Earnings	-	33	-	-
5700 Other Revenue	-	-	-	-
5020 Total Revenues	\$ 30,385	\$ 30,851	\$ 703	\$ 290
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ 24,006	\$ 16,081	\$ 514	\$ -
6019 Facilities Management	-	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	-	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 24,006	\$ 16,081	\$ 514	\$ -
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ 6,379	\$ 14,770	\$ 189	\$ 290
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1100 Net Change in Fund Balances	\$ 6,379	\$ 14,770	\$ 189	\$ 290
9100 Fund Balance - January 1 (Beginning)	46,742	35,492	1,921	853
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 53,121	\$ 50,262	\$ 2,110	\$ 1,143

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	71	72	75	72
	Courthouse Technology	Election Services Contract Fund	County Jail Project	Election Services Contract Fund
REVENUES				
5110 Property Taxes	\$ -	\$ -	\$ -	\$ -
5300 Intergovernmental Revenue and Grants	-	-	-	-
5400 Charges for Services	-	-	-	-
5510 Fines	-	-	-	-
5610 Investment Earnings	-	-	-	-
5700 Other Revenue	-	584	19,040	-
5020 Total Revenues	\$ -	\$ 584	\$ 19,040	\$ -
EXPENDITURES				
General Government:				
6012 Administration - County Clerk	\$ -	\$ -	\$ -	\$ -
6019 Facilities Management	7,959	-	-	-
6025 LEOSE Funds	-	-	-	-
Public Safety:				
6028 Emergency Management	-	-	-	-
6029 Other Public Safety	-	-	-	-
Justice System:				
6031 Juvenile Probation	-	-	-	-
6032 Law Library	-	-	-	-
6034 District Clerk	-	-	-	-
6035 Justice of the Peace	-	-	-	-
6038 County Attorney	-	-	-	-
6039 Other Judicial - Jury	-	-	-	-
6043 Senior Citizens	-	-	-	-
Infrastructure and Environmental Services:				
6051 Roads and Bridges	-	-	-	-
Debt Service:				
6072 Other Debt Principal	-	-	-	-
6074 Other Debt Interest	-	-	1,400	-
6075 Fiscal Agent's Fees	-	-	-	-
6030 Total Expenditures	\$ 7,959	\$ -	\$ 1,400	\$ -
1100 Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (7,959)	\$ 584	\$ 17,640	\$ -
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ 10,000	\$ -	\$ -	\$ -
7951 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 10,000	\$ -	\$ -	\$ -
1100 Net Change in Fund Balances	\$ 2,041	\$ 584	\$ 17,640	\$ -
9100 Fund Balance - January 1 (Beginning)	22,118	-	-	-
9110 Prior Period Adjustment	-	-	-	-
9200 Fund Balance - December 31 (Ending)	\$ 24,159	\$ 584	\$ 17,640	\$ -

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

Data Control Codes	75	Total	96	Total
	County Jail Project	Nonmajor Special Revenue Funds	PFC Revenue Bond Interest & Sinking	Nonmajor Governmental Funds
REVENUES				
5110	\$ -	\$ 832,620	\$ -	\$ 832,620
5300	-	1,054,627	-	1,054,627
5400	-	594,867	-	594,867
5510	-	135,208	-	135,208
5610	-	1,386	-	1,386
5700	-	54,949	-	54,949
5020	Total Revenues	\$ - \$ 2,673,657	\$ -	\$ 2,673,657
EXPENDITURES				
General Government:				
6012	\$ -	\$ 42,968	\$ -	\$ 42,968
6019	-	167,055	-	167,055
6025	-	2,007	-	2,007
Public Safety:				
6028	-	24,312	-	24,312
6029	-	50,435	-	50,435
Justice System:				
6031	-	242,297	-	242,297
6032	-	12,320	-	12,320
6034	-	19,188	-	19,188
6035	-	7,236	-	7,236
6038	-	43,829	-	43,829
6039	-	102,867	-	102,867
6043	-	193,467	-	193,467
Infrastructure and Environmental Services:				
6051	-	1,653,702	-	1,653,702
Debt Service:				
6072	-	17,767	-	17,767
6074	-	10,751	-	10,751
6075	-	-	1,472	1,472
6030	Total Expenditures	\$ - \$ 2,590,201	\$ 1,472	\$ 2,591,673
1100	Excess (Deficiency) Revenues Over (Under) Expenditures	\$ - \$ 83,456	\$ (1,472)	\$ 81,984
OTHER FINANCING SOURCES (USES)				
7915	\$ -	\$ 252,301	\$ -	\$ 252,301
7951	\$ -	(20,218)	-	(20,218)
	Total Other Financing Sources (Uses)	\$ - \$ 232,083	\$ -	\$ 232,083
1100	Net Change in Fund Balances	\$ - \$ 315,539	\$ (1,472)	\$ 314,067
9100	Fund Balance - January 1 (Beginning)	- 1,970,427	1,472	1,971,899
9110	Prior Period Adjustment	-	-	-
9200	Fund Balance - December 31 (Ending)	\$ - \$ 2,285,966	\$ -	\$ 2,285,966

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

JONES COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	BALANCE JANUARY 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31 2015
AGENCY FUND-STATE FEES/BONDS				
Assets:				
Cash and Cash Equivalents	\$ 52,515	\$ 63,593	\$ 52,515	\$ 63,593
Liabilities:				
Due to Other Governments	\$ 46,047	\$ 63,382	\$ 46,047	\$ 63,382
Due to Others	6,468	211	6,468	211
Total Liabilities	\$ 52,515	\$ 63,593	\$ 52,515	\$ 63,593
AGENCY FUND-ADULT PROBATION				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 324,827	\$ 324,827	\$ -
Liabilities:				
Due to Other Governments	\$ -	\$ 324,827	\$ 324,827	\$ -
DEPARTMENTAL CASH ACCOUNTS				
Assets:				
Cash and Cash Equivalents	\$ 1,002,390	\$ 9,967,135	\$ 9,971,496	\$ 998,029
Liabilities:				
Due to Other Governments	\$ 470,702	\$ 9,841,792	\$ 9,861,207	\$ 451,287
Due to Others	531,688	125,343	110,289	546,742
Total Liabilities	\$ 1,002,390	\$ 9,967,135	\$ 9,971,496	\$ 998,029
TOTAL AGENCY FUNDS				
Assets:				
Cash and Cash Equivalents	\$ 1,054,905	\$ 10,355,555	\$ 10,348,838	\$ 1,061,622
Liabilities:				
Due to Other Governments	\$ 516,749	\$ 10,230,001	\$ 10,232,081	\$ 514,669
Due to Others	538,156	125,554	116,757	546,953
Total Liabilities	\$ 1,054,905	\$ 10,355,555	\$ 10,348,838	\$ 1,061,622

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

FEDERAL AWARDS SECTION

James E. Rodgers and Company, P.C.

Certified Public Accountants

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

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 13, 2016

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*

To the Commissioners Court of Jones County
Jones County, Texas
Anson, Texas 79501

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Jones County, Texas's basic financial statements, and have issued our report thereon dated June 13, 2016.

Internal Control Over Financial Reporting

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

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

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

James E. Rodgers and Company, P.C.

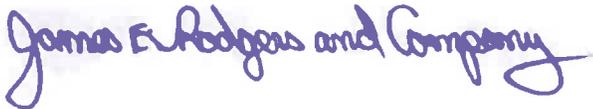
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jones County, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in blue ink that reads "James E. Rodgers and Company". The signature is written in a cursive, flowing style.

James E. Rodgers and Company, P.C.

**JONES COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2015**

I. Summary of the Auditor's Results:

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

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

Finding 2015-001:

- | | |
|---------------------|-----|
| a. Condition: | N/A |
| b. Criteria: | N/A |
| c. Cause: | N/A |
| d. Effect: | N/A |
| e. Recommendation: | N/A |
| f. County Response: | N/A |

**JONES COUNTY, TEXAS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2015**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Agency or Pass Through Grantor's Number	Program Or Award Amount	Due From Or Deferred Revenue 1/1/2015	Federal Revenues / and Receipts	Federal Disbursements/ Expenditures and Refunds	Due From Or (Unavailable Revenue) 12/31/2015
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>							
No.				\$ -	\$ -	\$ -	\$ -
TOTAL US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ -	\$ -	\$ -	\$ -
<u>GENERAL SERVICES ADMINISTRATION</u>							
Passed Through Texas Facilities Commission/Federal Surplus Program							
Donation of Federal Surplus Personal Property	39.003	303	\$ -	\$ -	\$ 57,523	\$ 57,523	\$ -
TOTAL GENERAL SERVICES ADMINISTRATION				\$ -	\$ 57,523	\$ 57,523	\$ -
<u>US DEPARTMENT OF AGRICULTURE</u>							
Passed Through State Department on Aging and West Central Council of Governments-							
Title XIX Food and Nutrition Service	10.558	Jones County, Tx	\$ -	\$ -	\$ 22,908	\$ 22,908	\$ -
Title XX Food and Nutrition Service	10.558	Jones County, Tx	\$ -	\$ -	\$ 42,714	\$ 42,714	\$ -
TOTAL US ELECTION ASSISTANCE COMMISSION				\$ -	\$ 65,622	\$ 65,622	\$ -
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
Passed Through State Department on Aging and West Central Council of Governments-							
Special Programs for the Aging-							
Title III, Part C - Nutrition Services	93.045	Jones County, Tx	\$ -	\$ -	\$ 36,573	\$ 36,573	\$ -
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ -	\$ 36,573	\$ 36,573	\$ -
<u>DEPARTMENT OF HOMELAND SECURITY</u>							
Federal Emergency Management Agency							
Passed Through Texas State Department of Public Safety:							
Emergency Management Performance Grants	97.042	14TX-EMPG-0819	\$ 4,740	\$ -	\$ 490,717	\$ 490,717	\$ -
TOTAL DEPARTMENT OF HOMELAND SECURITY				\$ -	\$ 490,717	\$ 490,717	\$ -
<u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u>				\$ -	\$ 650,435	\$ 650,435	\$ -

STATISTICAL SECTION

JONES COUNTY, TEXAS
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED DECEMBER 31, 2015

Last 10 Years Ended December 31	Tax Rates		Assessed/Appraised Value for Tax Purposes
	Maintenance	Debt Service	
2006 and prior years	Various	Various	\$ 469,683,157
2007	0.61570	0.00000	507,457,203
2008	0.58000	0.00000	575,607,502
2009	0.62000	0.00000	583,751,950
2010	0.61590	0.00000	621,810,521
2011	0.61464	0.00000	622,817,223
2012	0.57100	0.08900	667,267,168
2013	0.57900	0.08100	686,297,053
2014	0.57200	0.07101	745,952,999
2015 (Fiscal year under audit)	0.59466	0.06698	747,774,622
1000 TOTALS			

Beginning Balance January 1, 2015	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance December 31, 2015
\$ 101,676	\$ -	\$ 2,133	\$ 15	\$ 4,026	\$ 95,502
20,228	-	1,367	-	312	18,549
18,446	-	2,397	-	516	15,533
23,481	-	4,079	-	667	18,735
34,233	-	8,846	-	653	24,734
45,486	-	13,612	-	1,235	30,639
77,918	-	21,803	3,444	1,605	51,066
167,167	-	57,335	8,271	1,971	99,590
2,593,100	-	2,132,939	275,260	8,563	176,338
-	4,945,542	2,177,363	256,902	-	2,511,277
<u>\$ 3,081,735</u>	<u>\$ 4,945,542</u>	<u>\$ 4,421,874</u>	<u>\$ 543,892</u>	<u>\$ 19,548</u>	<u>\$ 3,041,963</u>

**JONES COUNTY, TEXAS
MISCELLANEOUS STATISTICS
December 31, 2015**

Date of Organization	1881
Date Current Courthouse Built	1910
Form of Government	Commissioners' Court
Area in Square Miles	937
Number of Full Time County Employees	70

School Districts With Property Located in Jones County:	11
Abilene ISD	Merkel ISD
Anson ISD	Paint Creek ISD
Clyde CISD	Roby CISD
Hamlin ISD	Stamford ISD
Hawley ISD	Trent ISD
Lueders-Avoca ISD	

County Population:				
1900	7,053	<- Census / Estimate->	2003	19,911
1910	24,299	<- Census / Estimate->	2004	19,726
1920	22,323	<- Census / Estimate->	2005	19,544
1930	24,233	<- Census / Estimate->	2006	19,497
1940	23,378	<- Census / Estimate->	2007	19,257
1950	22,147	<- Census / Estimate->	2008	19,197
1990	16,490	<- Census / Estimate->	2009	18,961
2000	20,785	<- Census / Census->	2010	20,202

County Property Tax Rates:	
2000	\$0.63490
2006	\$0.66650
2007	\$0.61570
2008	\$0.58000
2009	\$0.62000
2010	\$0.61590
2012	\$0.66004
2014	\$0.64301
2015	\$0.66164

County Road Miles (TXDOT)-Centerline Miles	
Earth and All-weather	864
Paved	10
Total	874