

JONES COUNTY
12th and Commercial
Anson, Texas
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

**JONES COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

TABLE OF CONTENTS

| <u>Exhibit</u> | | <u>Page</u> |
|-----------------------|--|--------------------|
| | <u>INTRODUCTORY SECTION</u> | |
| | List of Elected and Appointed Officials | 3 |
| | <u>FINANCIAL SECTION</u> | |
| | Independent Auditor's Report | 5 |
| | Management's Discussion and Analysis (Required Supplementary Information) | 7 |
| | <u>Basic Financial Statements</u> | |
| | <u>Government Wide Statements:</u> | |
| A-1 | Statement of Net Position | 19 |
| B-1 | Statement of Activities | 20 |
| | <u>Governmental Fund Financial Statements:</u> | |
| C-1 | Balance Sheet | 22 |
| C-2 | Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position | 23 |
| C-3 | Statement of Revenues, Expenditures, and Changes in Fund Balance | 24 |
| C-4 | Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balance to the Statement of Activities | 26 |
| | <u>Fiduciary Fund Financial Statements:</u> | |
| D-1 | Statement of Fiduciary Net Position | 28 |
| D-2 | Statement of Changes in Fiduciary Net Position | 29 |
| | Notes to the Financial Statements | 30 |
| | <u>Required Supplementary Information</u> | |
| E-1 | Budgetary Comparison Schedule - General Fund | 53 |
| | <u>Combining and Individual Schedules</u> | |
| | Nonmajor Governmental Funds: | |
| F-1 | Combining Balance Sheet | 55 |
| F-2 | Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 70 |
| | Agency Funds: | |
| F-3 | Combining Statement of Changes in Assets and Liabilities | 85 |
| | <u>Federal Awards Section</u> | |
| | Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 87 |
| | Schedule of Findings and Responses | 89 |
| G-1 | Schedule of Federal Financial Assistance | 90 |
| | <u>Other Independent Auditor Communications</u> | |
| | Communication with Those Charged With Governance at Conclusion of Audit | 92 |
| | Communication of No Material Weaknesses in a Separate Report | 94 |
| | <u>STATISTICAL SECTION</u> | |
| H-1 | Schedule of Delinquent Taxes Receivable | 96 |
| | Miscellaneous Statistics | 98 |

INTRODUCTORY SECTION

JONES COUNTY, TEXAS

LIST OF ELECTED AND APPOINTED COUNTY OFFICIALS

December 31, 2014

Commissioners Court

**Dale Spurgin
James Clawson
Mike Polk
Ross Davis
Greg Pinkston**

**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, PC

Certified Public Accountants

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E-mail: rodgerscpa@att.net

Member of Texas Society of CPA's and American Institute of CPA's
Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 8, 2015

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, 2014, 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, 2014, 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, PC

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

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 nonmajor 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 nonmajor 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 nonmajor 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 8, 2015, 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, 2014. 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 \$501,020 as a result of this year's operations.
- At December 31, 2014, the county's net position was \$10,341,044.
- During the year, the County had expenses that were \$6,782,865, this being \$501,020 less than the \$7,283,885 generated in charges for services, operating grants, other general revenues for all services.
- At December 31, 2014, the county was obligated in the amount of \$8,051,644 for long-term liabilities. Those long-term liabilities consisted of certificates of obligation and revenue bonds issued for the acquisition of a new jail facility constructed by the Jones County Public Facilities Corporation (PFC) and a lease purchase on two motor graders.
- The General Fund ended the year with a fund balance of \$3,131,339, increasing from \$2,876,464 last year.
- The resources available for appropriation were \$216,359 more than budgeted for in the General Fund.

USING THIS ANNUAL REPORT

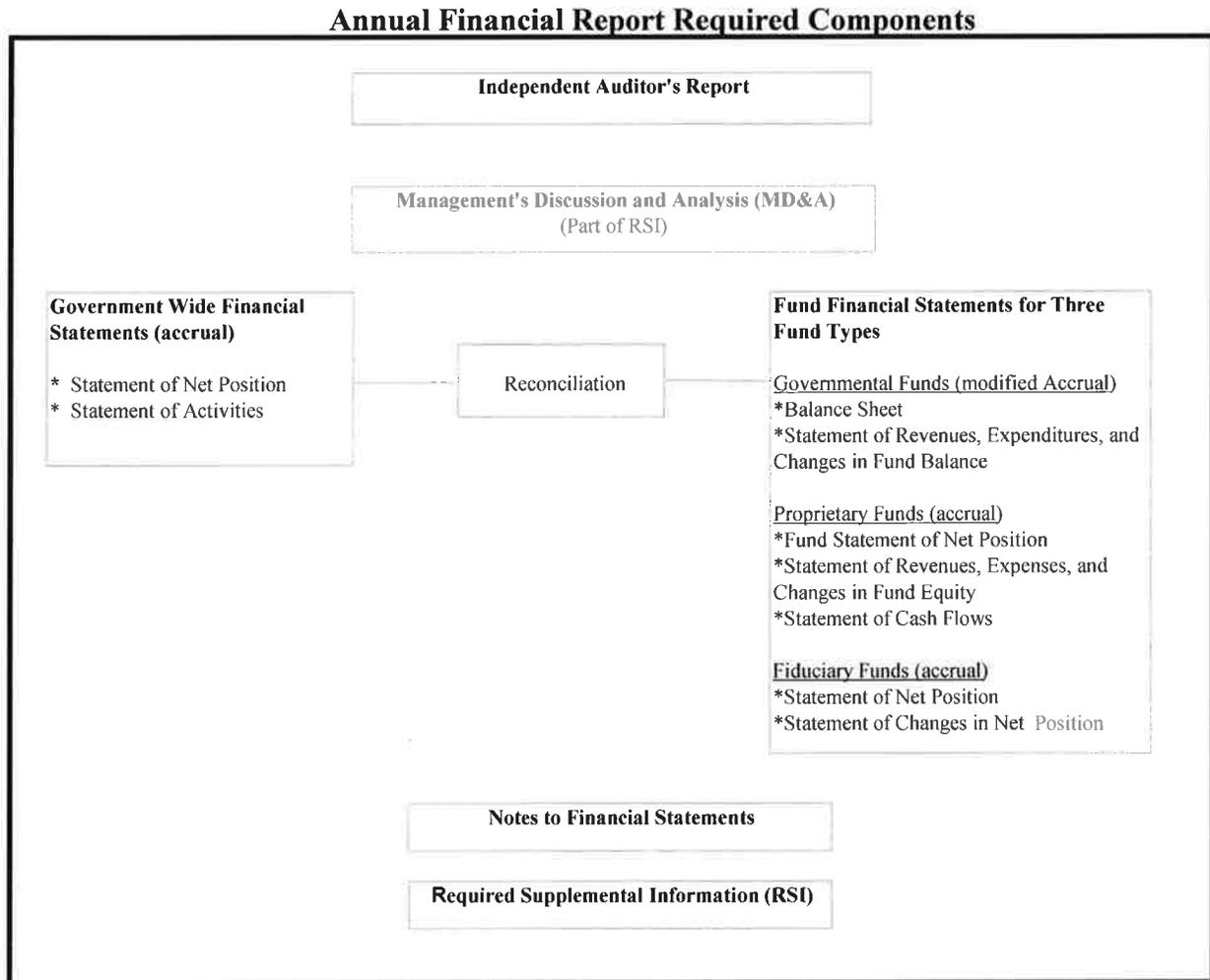
This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (Exhibits A-1 and B-1 in the Basic Financial Statements section). These provide information about the activities of the County 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 \$501,020. 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 \$7,735,200 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 \$386,573; (2) the County had capital outlay expenditures of \$201,411 and debt service principal payments on long-term debt of \$217,312; (3) \$679,341 in current depreciation expenses; (4) \$0 in proceeds from additional long term debt financing, and (5) \$375,065 miscellaneous adjustments.

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

| | Governmental Activities | | Business-Type Activities | | Totals | |
|----------------------------------|-------------------------|---------------------|--------------------------|------------|---------------------|---------------------|
| | 2013 | 2014 | 2013 | 2014 | 2013 | 2014 |
| Current and other assets | \$7,656,809 | \$8,423,814 | \$0 | \$0 | \$7,656,809 | \$8,423,814 |
| Capital assets | 10,749,811 | 10,260,381 | 0 | 0 | 10,749,811 | 10,260,381 |
| Total assets | \$18,406,620 | \$18,684,195 | \$0 | \$0 | \$18,406,620 | \$18,684,195 |
| Long-term liabilities | \$8,268,633 | \$8,051,644 | \$0 | \$0 | \$8,268,633 | \$8,051,644 |
| Other liabilities | 297,963 | 291,507 | 0 | 0 | 297,963 | 291,507 |
| Total liabilities | \$8,566,596 | \$8,343,151 | \$0 | \$0 | \$8,566,596 | \$8,343,151 |
| Net Position: | | | | | | |
| Net Investment in capital assets | \$2,586,328 | \$2,079,911 | \$0 | \$0 | \$2,586,328 | \$2,079,911 |
| Restricted | 508,087 | 525,933 | 0 | 0 | 508,087 | 525,933 |
| Unrestricted | 6,745,609 | 7,735,200 | 0 | 0 | 6,745,609 | 7,735,200 |
| Total Net Position | \$9,840,024 | \$10,341,044 | \$0 | \$0 | \$9,840,024 | \$10,341,044 |

Table II
JONES COUNTY, TEXAS
Changes in Net Position

| | Governmental Activities | | Business-Type Activities | | Totals | |
|--|-------------------------|---------------------|--------------------------|------------|--------------------|---------------------|
| | 2013 | 2014 | 2013 | 2014 | 2013 | 2014 |
| Program Revenues: | | | | | | |
| Charges for Services | \$1,360,459 | \$1,381,370 | \$0 | \$0 | \$1,360,459 | \$1,381,370 |
| Operating & capital grants and contributions | 730,223 | 728,421 | 0 | 0 | 730,223 | 728,421 |
| General Revenues: | | | | | | |
| Maintenance and operations taxes | 4,060,033 | 4,295,355 | 0 | 0 | 4,060,033 | 4,295,355 |
| Debt service taxes | 578,494 | 556,616 | 0 | 0 | 578,494 | 556,616 |
| Investment Earnings | 5,111 | 4,438 | 0 | 0 | 5,111 | 4,438 |
| Miscellaneous (Fines, etc.) | 182,093 | 317,685 | 0 | 0 | 182,093 | 317,685 |
| Total Revenues | \$6,916,413 | \$7,283,885 | \$0 | \$0 | \$6,916,413 | \$7,283,885 |
| Expenses | | | | | | |
| General Government - Administration | \$638,819 | \$722,269 | \$0 | \$0 | \$638,819 | \$722,269 |
| General Government - Financial | 395,573 | 408,130 | 0 | 0 | 395,573 | 408,130 |
| General Government - Facilities Management | 279,800 | 202,706 | 0 | 0 | 279,800 | 202,706 |
| Public Safety | 2,000,700 | 1,911,530 | 0 | 0 | 2,000,700 | 1,911,530 |
| Judicial and Legal | 1,128,111 | 1,145,405 | 0 | 0 | 1,128,111 | 1,145,405 |
| Health and Human Services | 489,786 | 322,322 | 0 | 0 | 489,786 | 322,322 |
| Infrastructure and Environmental Services | 1,533,066 | 1,594,774 | 0 | 0 | 1,533,066 | 1,594,774 |
| Community and Economic Development | 103,336 | 109,161 | 0 | 0 | 103,336 | 109,161 |
| Interest on Long-Term Debt | 315,006 | 366,568 | 0 | 0 | 315,006 | 366,568 |
| Total Expenses | \$6,884,197 | \$6,782,865 | \$0 | \$0 | \$6,884,197 | \$6,782,865 |
| Increase in net position before transfers and special items | \$32,216 | \$501,020 | \$0 | \$0 | \$32,216 | \$501,020 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary And Special Items | 0 | 0 | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Net assets at January 1 | 9,807,808 | 9,840,024 | 0 | 0 | 9,807,808 | 9,840,024 |
| Total Net Position | \$9,840,024 | \$10,341,044 | \$0 | \$0 | \$9,840,024 | \$10,341,044 |

The County's total revenues were \$7,283,885. The total cost of all programs and services were \$6,782,865.

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 \$6,782,865.

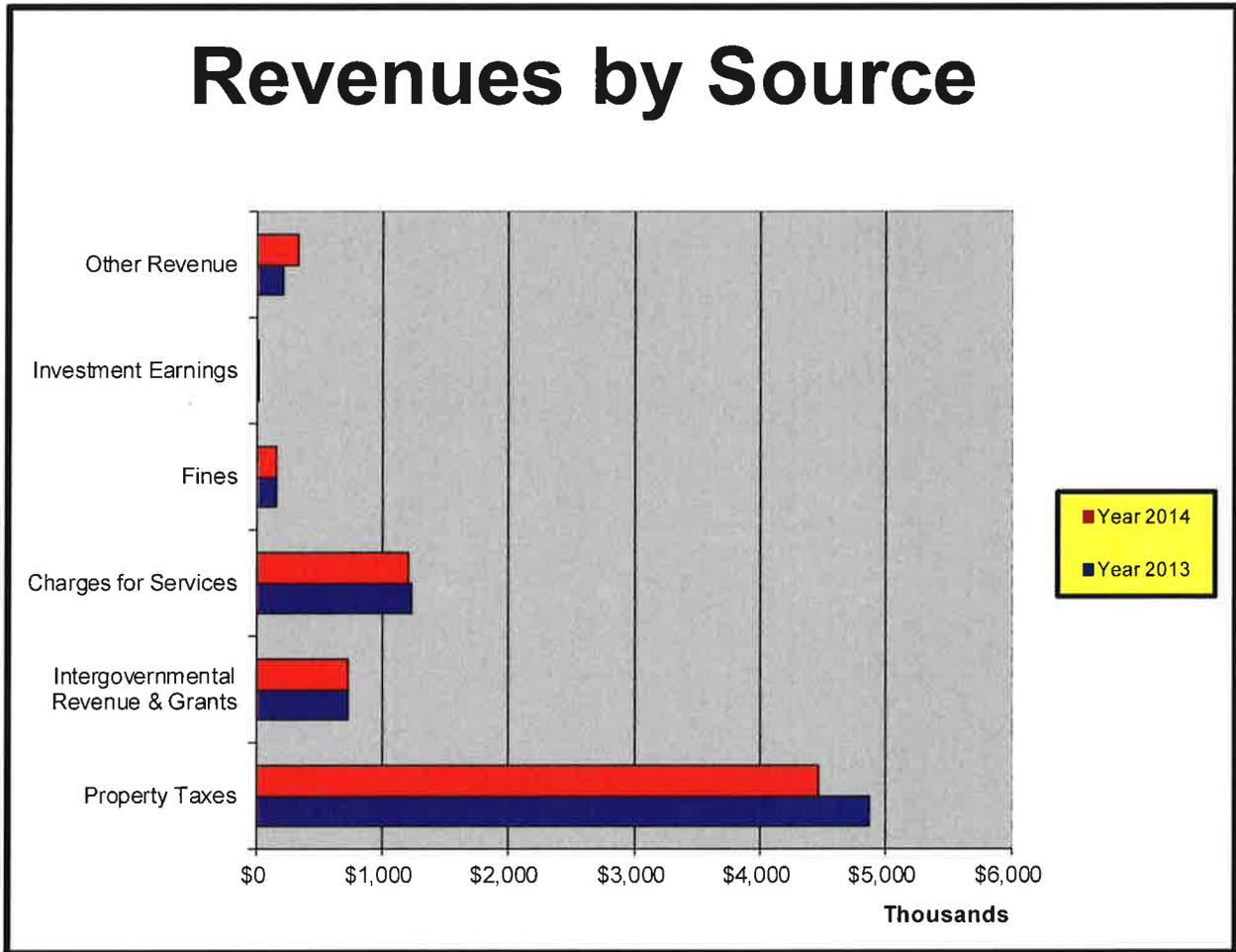
THE COUNTY'S FUNDS

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 \$5,193,478, which is more than last year's total of \$4,806,905. The following chart illustrates the County's revenue by source for the last two fiscal years.

JONES COUNTY, TEXAS

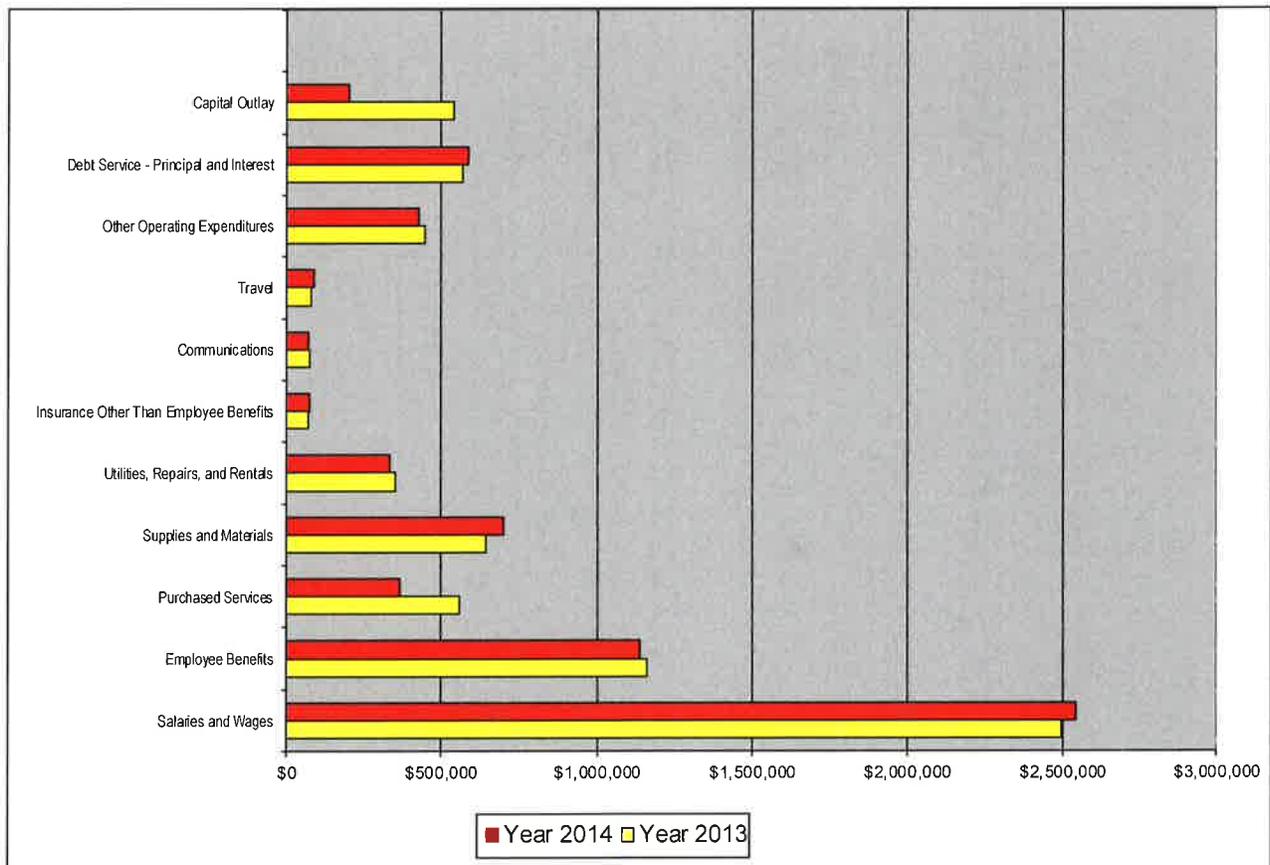
REVENUES BY SOURCE

| | Year 2013 | Year 2014 |
|---|--------------------|--------------------|
| Property Taxes | \$4,871,060 | \$4,474,544 |
| Intergovernmental Revenue & Grants | 730,225 | 728,421 |
| Charges for Services | 1,240,797 | 1,215,251 |
| Fines | 164,416 | 166,120 |
| Investment Earnings | 5,111 | 4,438 |
| Other Revenue | 217,581 | 329,723 |
| Total | \$7,229,190 | \$6,918,497 |



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

| JONES COUNTY, TEXAS | | |
|---|--------------------|--------------------|
| EXPENDITURES BY OBJECT | | |
| | <i>Year 2013</i> | <i>Year 2014</i> |
| Salaries and Wages | \$2,496,178 | \$2,543,186 |
| Employee Benefits | 1,158,513 | 1,138,158 |
| Purchased Services | 556,958 | 364,448 |
| Supplies and Materials | 641,759 | 701,464 |
| Utilities, Repairs, and Rentals | 350,472 | 331,546 |
| Insurance Other Than Employee Benefits | 69,668 | 73,998 |
| Communications | 74,443 | 72,684 |
| Travel | 80,791 | 89,031 |
| Other Operating Expenditures | 445,472 | 426,941 |
| Debt Service - Principal and Interest | 567,634 | 589,057 |
| Capital Outlay | 540,458 | 201,411 |
| Total | \$6,982,346 | \$6,531,924 |



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 \$17,340,621 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 \$184,911 (\$201,411 in additions less \$16,500 in retirements).

This year's major additions included:

| | | |
|--|-----------|----------------|
| 2014 Expedition | \$ | 25,276 |
| 2005 Chevy LS 3500 | | 10,588 |
| Compressor, Small Tools, and Equipment | | 18,933 |
| 6 Cargo Trailers | | 13,922 |
| 3 Semi-Trailer Tankers | | 71,869 |
| John Deere Tractor | | 14,000 |
| Land Adjacent to County Barn | | 2,207 |
| Courthouse Improvements | | 44,616 |
| TOTAL ADDITIONS | \$ | 201,411 |
| Deletions | | 16,500 |
| NET ADDITIONS | \$ | 184,911 |

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, 2014:

| Date Issued | Debt Payable To | Asset Purchased | Debt Balance | 2015 Payments |
|--------------------|---|------------------------|---------------------|----------------------|
| 2/22/2012 | Certificate of Obligation Bonds | New Jail Facility | \$ 6,545,000 | \$ 481,200 |
| 2/22/2012 | 2012 Revenue Bonds | New Jail Facility | 880,000 | 74,631 |
| 9/9/2013 | John Deere Financial | 2 JD Motorgraders | 358,450 | 26,877 |
| | Unamortized Discount/Premium on Bonds | New Jail Facility | 165,211 | N/A |
| | Accrued Interest On Long-Term Debt as of 12/31/2014 | | 102,983 | N/A |
| | TOTALS | | \$ 8,051,644 | \$ 582,708 |

The County also has current matured unpaid principal and interest on Revenue Bonds of \$50,000 in principal and \$170,538 in interest. These payments are to be paid from leased beds from the new jail facility. No beds had been leased as of December 31, 2014.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's officials considered many factors when setting the year 2015 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 2015. The County's General Fund budgeted expenditures for 2015 totaled \$4,393,234. This represents an increase of only \$270,139 from the final amended year 2014 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 2015 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, 2014

| Data Control Codes | <u>Primary Government</u> |
|--|------------------------------------|
| | <u>Governmental Activities</u> |
| ASSETS | |
| 1010 Cash and Cash Equivalents | \$ 4,994,277 |
| 1150 Receivables (net of allowance for uncollectibles) | 3,367,146 |
| 1390 Due From Others | 62,391 |
| Capital Assets: | |
| 1710 Land | 33,173 |
| 1720 Infrastructure, net | 1,129,732 |
| 1730 Buildings, net | 7,121,123 |
| 1750 Machinery and Equipment, net | 1,976,353 |
| Total Assets | <u><u>\$ 18,684,195</u></u> |
| LIABILITIES | |
| 2020 Accounts Payable | \$ 70,969 |
| 2120 Matured Bonds Payable | 50,000 |
| 2120 Matured Interest Payable | 170,538 |
| Noncurrent Liabilities | |
| 2501 Due Within One Year | 325,750 |
| 2502 Due in More Than One Year | 7,725,894 |
| Total Liabilities | <u><u>\$ 8,343,151</u></u> |
| NET POSITION | |
| 3200 Net Investment in Capital Assets | \$ 2,079,911 |
| Restricted for: | |
| 3810 State and Local Grants | 117,241 |
| 3890 Other Legal Purposes | 408,692 |
| 3900 Unrestricted Net Position | 7,735,200 |
| Total Net Position | <u><u>\$ 10,341,044</u></u> |

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, 2014

| Data Control Codes | | Program Revenues | | | | Net (Expense) |
|--|--|---------------------|----------------------------|--|-------------------|---|
| | | Expenses | Charges For Services | Operating Grants and Contributions | Capital Grants | Revenue and Changes in Net Position |
| | | | | | | Primary Governmental Activities |
| Primary Government - Governmental Activities: | | | | | | |
| 11 | Administration - County Judge | \$ 109,835 | \$ - | \$ 14,829 | \$ - | \$ (95,006) |
| 12 | Administration - County Clerk | 155,234 | 113,734 | 74,144 | - | 32,644 |
| 13 | Administration - Veteran's Service Officer | 50,470 | - | - | - | (50,470) |
| 14 | Administration - Elections | 55,653 | - | - | - | (55,653) |
| 15 | Administration - Other Miscellaneous | 351,077 | - | - | - | (351,077) |
| 16 | Financial - County Auditor | 108,508 | - | - | - | (108,508) |
| 17 | Financial - County Treasurer | 58,947 | - | - | - | (58,947) |
| 18 | Financial - Tax Assessor / Collector | 240,675 | 261,588 | - | - | 20,913 |
| 19 | Facilities Management | 202,706 | - | - | - | (202,706) |
| 21 | County Sheriff | 419,897 | 68,240 | - | - | (351,657) |
| 22 | Communications -911 | 199,387 | - | - | - | (199,387) |
| 23 | Constable | 42,683 | - | - | - | (42,683) |
| 24 | Jail | 1,085,592 | - | - | - | (1,085,592) |
| 25 | LEOSE Funds | 4,018 | - | 2,471 | - | (1,547) |
| 26 | Patrol Car | 84,338 | - | - | - | (84,338) |
| 27 | Auto Task Force | 1,147 | - | - | - | (1,147) |
| 28 | Emergency Management | 23,861 | - | 10,628 | - | (13,233) |
| 29 | Other Public Safety | 50,607 | - | - | - | (50,607) |
| 31 | Juvenile Probation | 239,110 | - | 237,831 | - | (1,279) |
| 32 | Law Library | 10,580 | 11,373 | - | - | 793 |
| 33 | District Judge | 174,997 | - | - | - | (174,997) |
| 34 | District Clerk | 186,482 | 79,614 | 2,471 | - | (104,397) |
| 35 | Justice of the Peace | 172,199 | 34,120 | - | - | (138,079) |
| 36 | Adult Probation | 9,815 | - | - | - | (9,815) |
| 37 | District Attorney | 124,912 | - | 27,186 | - | (97,726) |
| 38 | County Attorney | 139,849 | 11,373 | 34,539 | - | (93,937) |
| 39 | Other Judicial - Jury | 87,461 | 11,373 | - | - | (76,088) |
| 40 | Health and Human Services | 8,514 | - | - | - | (8,514) |
| 41 | Indigent Welfare / Child Care | 34,004 | - | 66,729 | - | 32,725 |
| 43 | Senior Citizens | 279,804 | 71,510 | 127,530 | - | (80,764) |
| 51 | Roads and Bridges | 1,594,774 | 718,445 | 130,063 | - | (746,266) |
| 61 | County Extension Agents | 109,161 | - | - | - | (109,161) |
| 79 | Bond & Other Debt Interest, Fees, Amort. | 366,568 | - | - | - | (366,568) |
| | TOTAL PRIMARY GOVERNMENT | \$ 6,782,865 | \$ 1,381,370 | \$ 728,421 | \$ - | \$ (4,673,074) |
| General Revenues: | | | | | | |
| | Property Taxes, Levied for General Purposes | | | | \$ | 4,295,355 |
| | Property Taxes, Levied for Debt Service | | | | \$ | 556,616 |
| | Other Taxes | | | | | 4,761 |
| | Misc. Revenue (Disposal of Equipment, Fines, etc.) | | | | | 312,924 |
| | Investment Earnings | | | | | 4,438 |
| | Total General Revenues and Transfers | | | | \$ | 5,174,094 |
| | Change in Net Position | | | | \$ | 501,020 |
| | Net Position - Beginning | | | | | 9,840,024 |
| | Prior Period Adjustment | | | | | - |
| | Net Position - Ending | | | | \$ | 10,341,044 |

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, 2014

| Data Control Codes | General Fund | Debt Service Fund | Other Funds | Total Governmental Funds |
|---|---------------------|----------------------|---------------------|--------------------------------|
| ASSETS | | | | |
| 1010 Cash and Cash Equivalents | \$ 2,867,478 | \$ 264,783 | \$ 1,862,016 | \$ 4,994,277 |
| 1050 Taxes Receivable | 2,242,309 | 330,435 | 508,991 | 3,081,735 |
| 1051 Allowance for Uncollectible Taxes (credit) | (107,537) | (10,956) | (24,410) | (142,903) |
| 1150 Receivables (Net) | 1,221 | - | - | 1,221 |
| 1260 Intergovernmental Receivables | 290,371 | 45,995 | 90,727 | 427,093 |
| 1300 Due from Other Funds | - | - | 39,153 | 39,153 |
| 1390 Due from Others | 33,024 | - | 29,367 | 62,391 |
| 1490 Advances to other Funds | 24,239 | - | - | 24,239 |
| 1000 Total Assets | \$ 5,351,105 | \$ 630,257 | \$ 2,505,844 | \$ 8,487,206 |
| LIABILITIES | | | | |
| 2010 Accounts Payable | \$ 44,476 | \$ - | \$ 25,128 | \$ 69,604 |
| 2020 Payroll Liabilities | 1,365 | - | - | 1,365 |
| 2080 Due to Other Funds | 39,153 | - | - | 39,153 |
| 2120 Bonds, Loans & Other Liabilities Payable - Current | - | 220,538 | - | 220,538 |
| 2300 Advance from Other Funds | - | - | 24,239 | 24,239 |
| 2000 Total Liabilities | \$ 84,994 | \$ 220,538 | \$ 49,367 | \$ 354,899 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| 2601 Unavailable Revenue - Property Taxes | \$ 2,134,772 | \$ 319,479 | \$ 484,578 | \$ 2,938,829 |
| 2600 Total Deferred Inflows of Resources | \$ 2,134,772 | \$ 319,479 | \$ 484,578 | \$ 2,938,829 |
| FUND BALANCES | | | | |
| Fund Balance-Restricted: | | | | |
| 3450 Federal or State Funds Grant Restriction | \$ - | \$ - | \$ 117,241 | \$ 117,241 |
| 3480 Retirement of Long-Term Debt | - | 90,240 | 1,472 | 91,712 |
| 3490 Other Restricted Fund Balance | - | - | 408,692 | 408,692 |
| Fund Balance-Committed | | | | |
| 3530 Capital Expenditures for Equipment | - | - | 333,056 | 333,056 |
| 3545 Other Committed Fund Balance | - | - | 1,068,803 | 1,068,803 |
| Fund Balance-Assigned | | | | |
| 3570 Capital Expenditures for Equipment | - | - | 42,635 | 42,635 |
| 3600 Unassigned Fund Balance | 3,131,339 | - | - | 3,131,339 |
| 3000 Total Fund Balances | \$ 3,131,339 | \$ 90,240 | \$ 1,971,899 | \$ 5,193,478 |
| 4000 Total Liabilities, Deferred Inflows & Fund Balances | \$ 5,351,105 | \$ 630,257 | \$ 2,505,844 | \$ 8,487,206 |

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, 2014

| | | |
|---|----|-----------|
| Total Fund Balances - Governmental Funds | \$ | 5,193,478 |
|---|----|-----------|

| | | |
|--|--|-----|
| 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 position. The net effect of this consolidation is to increase (decrease) net position. | | -0- |
|--|--|-----|

| | | |
|---|--|-----------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$17,155,710 and the accumulated depreciation was \$6,405,899. 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. | | 2,471,178 |
|---|--|-----------|

| | | |
|--|--|---------|
| 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. | | 418,723 |
|--|--|---------|

| | | |
|--|--|-----------|
| The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. | | (679,341) |
|--|--|-----------|

| | | |
|---|--|-----------|
| Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unearned 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. | | 2,937,006 |
|---|--|-----------|

| | | |
|--|-----------|-------------------|
| Net Position of Governmental Activities | \$ | 10,341,044 |
|--|-----------|-------------------|

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, 2014

| Data Control Codes | General Fund | Debt Service Fund | Other Funds | Total Governmental Funds |
|---|---------------------|-------------------|---------------------|--------------------------|
| REVENUES | | | | |
| 5110 Property Taxes | \$ 3,205,007 | \$ 448,201 | \$ 727,432 | \$ 4,380,640 |
| 5180 Other Taxes | 4,761 | - | - | 4,761 |
| 5190 Penalty and Interest on Taxes | 85,844 | 8,060 | - | 93,904 |
| 5300 Intergovernmental Revenue and Grants | 137,039 | - | 591,382 | 728,421 |
| 5400 Charges for Services | 556,668 | - | 658,583 | 1,215,251 |
| 5510 Fines | - | - | 166,120 | 166,120 |
| 5610 Investment Earnings | 2,942 | 165 | 1,331 | 4,438 |
| 5700 Other Revenue | 263,532 | - | 61,430 | 324,962 |
| 5020 Total Revenues | \$ 4,255,793 | \$ 456,426 | \$ 2,206,278 | \$ 6,918,497 |
| EXPENDITURES | | | | |
| General Government: | | | | |
| 6011 Administration - County Judge | \$ 109,835 | \$ - | \$ - | \$ 109,835 |
| 6012 Administration - County Clerk | 95,433 | - | 35,281 | 130,714 |
| 6013 Administration - Veteran's Service Officer | 50,470 | - | - | 50,470 |
| 6014 Administration - Elections | 55,653 | - | - | 55,653 |
| 6015 Administration - Other Miscellaneous | 351,077 | - | - | 351,077 |
| 6016 Financial - County Auditor | 108,508 | - | - | 108,508 |
| 6017 Financial - County Treasurer | 58,947 | - | - | 58,947 |
| 6018 Financial - Tax Assessor / Collector | 240,675 | - | - | 240,675 |
| 6019 Facilities Management | 117,887 | - | 57,833 | 175,720 |
| Public Safety: | | | | |
| 6021 County Sheriff | 385,663 | - | - | 385,663 |
| 6022 Communications - 911 | 199,387 | - | - | 199,387 |
| 6023 Constable | 42,683 | - | - | 42,683 |
| 6024 Jail | 925,527 | - | - | 925,527 |
| 6025 LEOSE Funds | - | - | 4,018 | 4,018 |
| 6026 Patrol Car | 109,614 | - | - | 109,614 |
| 6028 Emergency Management | - | - | 23,861 | 23,861 |
| 6029 Other Public Safety | - | - | 50,607 | 50,607 |
| Justice System: | | | | |
| 6031 Juvenile Probation | - | - | 235,688 | 235,688 |
| 6032 Law Library | - | - | 10,580 | 10,580 |
| 6033 District Judge | 174,997 | - | - | 174,997 |
| 6034 District Clerk | 176,870 | - | 8,364 | 185,234 |
| 6035 Justice of the Peace | 165,665 | - | 6,534 | 172,199 |
| 6036 Adult Probation | 8,773 | - | - | 8,773 |
| 6037 District Attorney | 124,912 | - | - | 124,912 |
| 6038 County Attorney | 99,904 | - | 39,945 | 139,849 |
| 6039 Other Judicial - Jury | - | - | 87,461 | 87,461 |
| 6040 Health and Human Services | 8,514 | - | - | 8,514 |
| 6041 Indigent Welfare / Child Care | 34,004 | - | - | 34,004 |
| 6043 Senior Citizens | - | - | 279,804 | 279,804 |
| Infrastructure and Environmental Services: | | | | |
| 6051 Roads and Bridges | - | - | 1,344,232 | 1,344,232 |
| Community and Economic Development: | | | | |
| 6061 County Extension Agents | 109,161 | - | - | 109,161 |

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, 2014

| 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 | - | 180,000 | 17,312 | 197,312 |
| 6073 Bond Interest | - | 55,838 | - | 55,838 |
| 6074 Other Debt Interest | - | 301,600 | 14,428 | 316,028 |
| 6075 Fiscal Agent's Fees | - | 129 | 4,250 | 4,379 |
| 6030 Total Expenditures | <u>\$ 3,754,159</u> | <u>\$ 557,567</u> | <u>\$ 2,220,198</u> | <u>\$ 6,531,924</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ 501,634</u> | <u>\$ (101,141)</u> | <u>\$ (13,920)</u> | <u>\$ 386,573</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| 7915 Transfers In | \$ - | \$ - | \$ 295,770 | \$ 295,770 |
| 7951 Transfers Out (Use) | (246,759) | (1,000) | (48,011) | (295,770) |
| Total Other Financing Sources (Uses) | <u>\$ (246,759)</u> | <u>\$ (1,000)</u> | <u>\$ 247,759</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | <u>\$ 254,875</u> | <u>\$ (102,141)</u> | <u>\$ 233,839</u> | <u>\$ 386,573</u> |
| 9100 Fund Balance - January 1 (Beginning) | 2,876,464 | 192,381 | 1,738,060 | 4,806,905 |
| 9110 Prior Period Adjustment | - | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u><u>\$ 3,131,339</u></u> | <u><u>\$ 90,240</u></u> | <u><u>\$ 1,971,899</u></u> | <u><u>\$ 5,193,478</u></u> |

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

JONES COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2014

| | | |
|---|-----------|----------------|
| Total Net Change in Fund Balances - Governmental Funds | \$ | 386,573 |
| | | |
| 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) net position. | | -0- |
| | | |
| Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase (decrease) net position. | | 418,723 |
| | | |
| 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 net position. | | (679,341) |
| | | |
| Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unearned 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) net position. | | 375,065 |
| | | |
| Change in Net Position of Governmental Activities | \$ | 501,020 |

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, 2014

| | Total Pension Trust Fund | Agency Funds |
|---------------------------|--------------------------------|---------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 75,980 | \$ 1,054,905 |
| Total Assets | <u>75,980</u> | <u>\$ 1,054,905</u> |
| LIABILITIES | | |
| Accounts Payable | 1,087 | \$ - |
| Intergovernmental Payable | - | 516,749 |
| Due to Others | - | 538,156 |
| Total Liabilities | <u>1,087</u> | <u>\$ 1,054,905</u> |
| NET POSITION | | |
| Unrestricted Net Position | <u>74,893</u> | |
| Total Net Position | <u>\$ 74,893</u> | |

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

JONES COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

| | Total Pension Trust Fund |
|---|--------------------------------|
| <hr/> | |
| ADDITIONS: | |
| Other Revenue | \$ 51,051 |
| Total Additions | <u>51,051</u> |
| DEDUCTIONS: | |
| Other Operating Expenses | 53,092 |
| Total Deductions | <u>53,092</u> |
| Change in Net Position | (2,041) |
| Total Net Position -January 1 (Beginning) | <u>76,934</u> |
| Total Net Position December 31 (Ending) | <u><u>\$ 74,893</u></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, 2014

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, 2014 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) 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 interfund activities removed. *Governmental activities* include programs supported primarily by intergovernmental revenues from participating taxing units. *Business-type activities* include operations that rely to a significant extent on fees and charges for support.

Interfund 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 interfund transactions between governmental funds and between governmental funds and internal service funds are eliminated on the government-wide statements. Interfund 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 interfund transfers. Interfund 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. **Interfund 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, 2014, 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.

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 workers 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.
- Unassignable—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 | \$ 30,966 | \$ - | \$ 30,966 | |
| Buildings and Improvements | 9,292,524 | 1,998,932 | 7,293,592 | |
| Vehicles, Furniture and Equipment | 4,999,150 | 2,781,544 | 2,217,606 | |
| Infrastructure | 2,833,070 | 1,625,423 | 1,207,647 | |
| Construction in Progress | - | - | - | |
| Change in Net Position | | | | \$ 10,749,811 |

| Long-term Liabilities at the Beginning of the Year | Payable at the Beginning of the Year |
|---|---|
| Notes or Capital Leases Payable | \$ 375,762 |
| Certificates of Obligation | 6,725,000 |
| PFC Revenue Bonds Payable | 900,000 |
| Unamortized Premium/Discount | 172,721 |
| Accrued Interest | 105,150 |
| Change in Net Position | 8,278,633 |

| | |
|---------------------------------------|---------------------|
| Net Adjustment to Net Position | \$ 2,471,178 |
|---------------------------------------|---------------------|

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 | \$ 2,207 | | |
| Buildings & Improvements | 44,616 | | |
| Vehicles, Furniture & Equipment | 154,588 | | |
| Infrastructure Assets | - | | |
| Total Capital Outlay | 201,411 | 201,411 | 201,411 |
| Debt Principal Payments | | | |
| Certificates of Obligation Principal | 180,000 | | |
| Capital Lease Principal | 17,312 | | |
| Revenue Bond Principal | 20,000 | | |
| Other Adjustments | - | | |
| Total Principal Payments | 217,312 | 217,312 | 217,312 |
| Total Adjustment to Net Position | | \$ 418,723 | \$ 418,723 |

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 | \$ 2,561,941 | | 2,561,941 |
| Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting | 376,888 | 376,888 | 376,888 |
| Other Revenue Adjustments | - | - | - |
| 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 | - | - | - |
| Matured Unpaid Revenue Bonds | - | - | - |
| Capital Lease Proceeds for Purchase of Equipment | - | - | - |
| Reclassify Liabilities Incurred but not Liquidated This Year | | | |
| Unused Vacation Pay and/or Unused Sick Leave | - | - | - |
| Reclassify Certain Expenditures to Full Accrual From Modified Accrual | | | |
| Adjust Interest Expense on Long Term Financing | 2,167 | 2,167 | 2,167 |
| Amortization of Premium/Discount on Bonds Issued | 7,510 | 7,510 | 7,510 |
| Record Basis on Disposition of Capital Assets | 11,500 | (11,500) | (11,500) |
| Totals | | \$ 375,065 | \$ 2,937,006 |

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, 2014 |
|-------------------------------|--------------------------|
| | Fund Balance |
| Appropriated Budget Funds | \$ 1,970,427 |
| Non-appropriated Budget Funds | - |
| | \$ 1,970,427 |

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures did not exceed budget appropriations during the current year. The budget is prepared on the cash basis of accounting 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) bankers 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, 2014 **were not covered by \$189,909; however the cash deposits were covered at all other times** during the year ended December 31, 2014, 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 | | 12/31/2014 |
|---|--|---------------------|
| 1. | Cash in Bank - Including Money Market Accounts | \$ 4,308,340 |
| 2. | Certificates of Deposit | 1,816,822 |
| 3. | Lone Star and TexStar Investment Pool Funds | - |
| Total Cash and Investments | | \$ 6,125,162 |
| CASH AND INVESTMENTS - BY FUND | | 12/31/2014 |
| 1. | Cash and Investments - General Fund | \$ 2,867,478 |
| 2. | Cash and Investments - Other Major Govt. Funds | 264,783 |
| 3. | Cash and Investments - Non-Major Governmental | 1,862,016 |
| 4. | Cash and Investments - Enterprise | - |
| 5. | Cash and Investments - Internal Service | - |
| 6. | Cash and Investments - Agency | 1,054,905 |
| 7. | Cash and Investments - Trusts | 75,980 |
| 8. | Cash and Investments - Other | - |
| Total Cash and Investments | | \$ 6,125,162 |

- 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. INTERFUND BALANCES AND TRANSFERS

Interfund balances at December 31, 2014, 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 | \$ | 39,153 |
| Other Major Governmental Funds | | - |
| Non-major Proprietary Fund | | - |
| All Others | | - |
| Total Due to Non-major Governmental Funds | \$ | 39,153 |
| 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 \$39,153 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, 2014 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 | \$ - |
| Non-major Governmental Funds | - |
| Non-major Proprietary Fund | - |
| All Others | - |
| Total Transferred to Other Major Governmental Fund | \$ - |
| Transfers to Non-major Governmental Funds From: | |
| General Fund | \$ 246,759 |
| Other Non-Major Governmental Funds | 48,011 |
| Non-major Proprietary Fund | - |
| All Others | 1,000 |
| Total Transferred to Non-major Governmental Funds | \$ 295,770 |
| 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, 2014, 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, 2014, were as follows:

| | Property Taxes | Advances to Other Funds | Due From Other Funds | Other | Total Receivables |
|--|---------------------|----------------------------|-------------------------|-------------------|---------------------|
| Governmental Activities: | | | | | |
| General Fund | \$ 2,242,309 | \$ 24,239 | \$ - | \$ 324,616 | \$ 2,591,164 |
| Other Major Governmental Funds | 330,435 | - | - | 45,995 | 376,430 |
| Non-major Governmental Funds | 508,991 | - | 39,153 | 120,094 | 668,238 |
| Other Governmental Funds | - | - | - | - | - |
| Total Governmental Activities | \$ 3,081,735 | \$ 24,239 | \$ 39,153 | \$ 490,705 | \$ 3,635,832 |
| 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, 2014, 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 | \$ 44,476 | \$ - | \$ - | \$ 39,153 | \$ - | \$ 1,365 | \$ 84,994 |
| Other Major Governmental Funds | - | 220,538 | - | - | - | - | 220,538 |
| Non-major Governmental Funds | 25,128 | - | 24,239 | - | - | - | 49,367 |
| Other Governmental Funds | - | - | - | - | - | - | - |
| Total Governmental Type Activities | \$ 69,604 | \$ 220,538 | \$ 24,239 | \$ 39,153 | \$ - | \$ 1,365 | \$ 354,899 |
| 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, 2014, was as follows:

| Primary Government | | | | |
|---|--------------------------|---------------------|--------------------|-----------------------|
| | Beginning Balance | Additions | Retirements | Ending Balance |
| Governmental Activities: | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 30,966 | \$ 2,207 | \$ - | \$ 33,173 |
| Capital Assets Being Depreciated: | | | | |
| Buildings and Improvements | 9,292,524 | 44,616 | - | 9,337,140 |
| Vehicles, Furniture, and Equipment | 4,999,150 | 154,588 | 16,500 | 5,137,238 |
| Infrastructure Assets | 2,833,070 | - | - | 2,833,070 |
| Totals at Historic Cost | \$ 17,155,710 | \$ 201,411 | \$ 16,500 | \$ 17,340,621 |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Improvements | \$ 1,998,932 | \$ 217,085 | \$ - | \$ 2,216,017 |
| Vehicles, Furniture, and Equipment | 2,781,544 | 384,341 | 5,000 | 3,160,885 |
| Infrastructure Assets | 1,625,423 | 77,915 | - | 1,703,338 |
| Total Accumulated Depreciation | \$ 6,405,899 | \$ 679,341 | \$ 5,000 | \$ 7,080,240 |
| Governmental Activities Capital Assets, Net | \$ 10,749,811 | \$ (477,930) | \$ 11,500 | \$ 10,260,381 |
| 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 | | 71,602 |
| Jail | | 165,878 |
| County Sheriff Department | | 34,234 |
| County Clerk | | 24,520 |
| District Clerk | | 1,248 |
| Auto Task Force | | 1,147 |
| Infrastructure - Roads and Bridges | | - |
| Adult Probation | | 1,042 |

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 | \$ | 303,093 |
|-----------------------------------|-----------|----------------|

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 | \$ 30,000.00 | \$ 20,000.00 | \$ - | \$ 50,000.00 |
| 2012/2035 | 2012 Revenue Bonds-Matured Interest | \$ 114,700.00 | \$ 55,838.00 | \$ - | \$ 170,538.00 |
| Totals | | \$ 144,700.00 | \$ 75,838.00 | \$ - | \$ 220,538.00 |

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, 2014 is as follows:

| DESCRIPTION | Interest Rate Payable | Amounts Original Issue | Interest Current Year | Payable Amounts Outstanding 1/01/2014 | Issued | Retired | Payable Amounts Outstanding 12/31/2014 |
|-------------------------------------|-----------------------|------------------------|-----------------------|---------------------------------------|-------------------|-------------------|--|
| Governmental Type Activities | | | | | | | |
| Certificates of Obligation - | | | | | | | |
| New Jail | 3.0 - 5.0% | \$ 6,900,000 | \$ 306,850 | \$ 6,725,000 | \$ - | \$ 180,000 | \$ 6,545,000 |
| Revenue Bonds Payable - | | | | | | | |
| New Jail Lease Beds | 6.20% | 930,000 | 57,044 | 900,000 | - | 20,000 | 880,000 |
| Capital Lease Payable - JD | | | | | | | |
| Financial | 2.60% | 190,010 | 1,231 | 187,881 | - | 8,656 | 179,225 |
| Capital Lease Payable - JD | | | | | | | |
| Financial | 2.60% | 190,010 | 1,231 | 187,881 | - | 8,656 | 179,225 |
| SUBTOTAL LONG-TERM DEBT | | | \$ 366,356 | \$ 8,000,762 | \$ - | \$ 217,312 | \$ 7,783,450 |
| Unamortized Premium/ | | | | | | | |
| Discount on Bonds | | | | 172,721 | - | 7,510 | 165,211 |
| Accrued Interest Payable | | | | 105,150 | 102,983 | 105,150 | 102,983 |
| Business Type Activities | | | | | | | |
| None | | - | - | - | - | - | - |
| TOTAL | | | \$ 366,356 | \$ 8,278,633 | \$ 102,983 | \$ 329,972 | \$ 8,051,644 |

The County also had \$170,538 in interest payable and \$50,000 in bonds payable that matured during 2012, 2013, and 2014 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, 2014, no 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, 2014, **\$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, 2014, as follows:

| Year Ending December 31 | |
|---|-------------|
| 2015 | \$ - |
| 2016 | - |
| 2017 | - |
| 2018 | - |
| 2019 | - |
| 2020-2025 | - |
| 2026-2030 | - |
| Total Minimum Rentals | \$ - |
| Rental Expenditures in Fiscal Year 2014 | \$ 15,206 |

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 |
| 2015 | \$ 222,767 | \$ 358,734 | \$ 581,501 |
| 2016 | 233,235 | 3,581,204 | 3,814,439 |
| 2017 | 238,715 | 341,612 | 580,327 |
| 2018 | 533,733 | 330,564 | 864,297 |
| 2019 | 240,000 | 314,425 | 554,425 |
| 2020-2024 | 1,350,000 | 1,406,875 | 2,756,875 |
| 2025-2029 | 1,725,000 | 1,036,125 | 2,761,125 |
| 2030-2034 | 2,205,000 | 551,113 | 2,756,113 |
| 2035-2039 | 1,035,000 | 61,200 | 1,096,200 |
| 2040-2044 | - | - | - |
| Totals | \$ 7,783,450 | \$ 7,981,852 | \$ 15,765,302 |

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 or sick leave benefits.

L. PENSION PLAN

A. Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at PO Box 2034, Austin, Texas 78768-2034.

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

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

B. Annual Pension Cost

The required contribution was determined as part of the December 31, 2014 actuarial valuation using the entry age actuarial cost method. The actuarial assumption at December 31, 2014 included (a) 9.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls on a closed basis. The remaining amortization period at December 31, 2014 was 20 years.

C. Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 72.77 percent funded. The actuarial accrued liability for benefits was \$9,400,674, and actuarial value of assets was \$6,840,767, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,559,907. The covered payroll (annual payroll of active employees covered by the plan) was \$2,691,831, and the ratio of the UAAL to the covered payroll was 95.10 percent.

The schedule of funding progress, presented below, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. The contribution rate was 15.33% for calendar year 2013. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Schedule of Actuarial Liabilities and Funding Progress

| Actuarial Valuation Date | 12/31/2011 | 12/31/2012 | 12/31/2013 |
|---|--------------|--------------|--------------|
| Actuarial Value of Assets | \$ 6,334,846 | \$ 6,325,089 | \$ 6,840,767 |
| Actuarial Accrued Liability | \$ 8,604,303 | \$ 8,831,578 | \$ 9,400,674 |
| Unfunded / (Over-funded) Actuarial Accrued Liability (UAAL) | \$ 2,269,457 | \$ 2,506,489 | \$ 2,559,907 |
| Percentage Funded | 73.62% | 71.62% | 72.77% |
| Annual Covered Payroll | \$ 2,629,917 | \$ 2,552,805 | \$ 2,691,831 |
| UAAL as a Percentage of Covered Payroll | 86.29% | 98.19% | 95.10% |

M. CHANGES IN LONG-TERM LIABILITIES

Long-term activity for the year ended December 31, 2014, 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 | \$ 6,725,000 | \$ - | \$ 180,000 | \$ 6,545,000 | \$ 185,000 |
| Capital Leases John Deere Financial | 375,762 | - | 17,312 | 358,450 | 17,767 |
| 2012 Revenue Bonds Pay. From Lease Beds | 900,000 | - | 20,000 | 880,000 | 20,000 |
| Total Bonds, Certificates, Capital Leases and Notes Payable | \$ 8,000,762 | \$ - | \$ 217,312 | \$ 7,783,450 | \$ 222,767 |
| Unamortized Premium/Discount on Bonds | \$ 172,721 | \$ - | \$ 7,510 | \$ 165,211 | \$ - |
| Accrued Interest Payable | 105,150 | 102,983 | 105,150 | 102,983 | 102,983 |
| Total Other Liabilities | \$ 277,871 | \$ 102,983 | \$ 112,660 | \$ 268,194 | \$ 102,983 |
| Total Governmental Activities Long-Term Liabilities | \$ 8,278,633 | \$ 102,983 | \$ 329,972 | \$ 8,051,644 | \$ 325,750 |
| 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

Unavailable revenue at year-end consisted of the following:

| | General Fund | Special Revenue Funds | Debt Service Fund | Total |
|--------------------------------------|---------------------|-----------------------|-------------------|---------------------|
| Unavailable Net Property Tax Revenue | \$ 2,134,772 | \$ 484,578 | \$ 319,479 | \$ 2,938,829 |
| Unavailable State/Federal Revenues | - | - | - | - |
| Total Unavailable Revenue | \$ 2,134,772 | \$ 484,578 | \$ 319,479 | \$ 2,938,829 |

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 | \$ 3,205,007 | \$ 727,432 | \$ 448,201 | \$ - | \$ 4,380,640 |
| Penalty & Interest on Taxes | 85,844 | - | 8,060 | - | 93,904 |
| Other Taxes | 4,761 | - | - | - | 4,761 |
| Intergovernmental Revenue | 137,039 | 591,382 | - | - | 728,421 |
| Charges for Services | 556,668 | 658,583 | - | - | 1,215,251 |
| Fines | - | 166,120 | - | - | 166,120 |
| Investment Income | 2,942 | 1,331 | 165 | - | 4,438 |
| Other | 263,532 | 61,430 | - | - | 324,962 |
| TOTAL | \$ 4,255,793 | \$ 2,206,278 | \$ 456,426 | \$ - | \$ 6,918,497 |

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 8, 2015.

Q. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The County, as of December 31, 2014, 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 8, 2015** the date this Annual Financial Report was issued. No material subsequent events had occurred in the period of December 31, 2014 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, 2014.

T. FUND BALANCE/NET POSITION ADJUSTMENT

The County did not adjust fund balance or net position during the year ended December 31, 2014.

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, 2014

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 | \$ 3,214,553 | \$ 3,214,553 | \$ 3,205,007 | \$ (9,546) |
| 5180 | Other Taxes | 3,200 | 3,200 | 4,761 | 1,561 |
| 5190 | Penalty and Interest on Taxes | 110,000 | 110,000 | 85,844 | (24,156) |
| 5300 | Intergovernmental Revenue and Grants | 63,500 | 76,500 | 137,039 | 60,539 |
| 5400 | Charges for Services | 524,500 | 531,500 | 556,668 | 25,168 |
| 5610 | Investment Earnings | 2,500 | 2,500 | 2,942 | 442 |
| 5700 | Other Revenue | 245,032 | 101,181 | 263,532 | 162,351 |
| 5020 | Total Revenues | 4,163,285 | 4,039,434 | 4,255,793 | 216,359 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| 0011 | Administration - County Judge | 112,921 | 112,921 | 109,835 | 3,086 |
| 0012 | Administration - County Clerk | 108,432 | 108,432 | 95,433 | 12,999 |
| 0013 | Administration - Veteran's Service Officer | 51,054 | 51,054 | 50,470 | 584 |
| 0014 | Administration - Elections | 62,666 | 72,666 | 55,653 | 17,013 |
| 0015 | Administration - Other Miscellaneous | 330,020 | 356,813 | 351,077 | 5,736 |
| 0016 | Financial - County Auditor | 110,265 | 110,266 | 108,508 | 1,758 |
| 0017 | Financial - County Treasurer | 59,663 | 59,664 | 58,947 | 717 |
| 0018 | Financial - Tax Assessor / Collector | 243,084 | 247,766 | 240,675 | 7,091 |
| 0019 | Facilities Management | 131,669 | 132,170 | 117,887 | 14,283 |
| Public Safety: | | | | | |
| 0021 | County Sheriff | 422,175 | 421,389 | 385,663 | 35,726 |
| 0022 | Communications - 911 | 220,322 | 223,249 | 199,387 | 23,862 |
| 0023 | Constable | 43,497 | 43,497 | 42,683 | 814 |
| 0024 | Jail | 900,994 | 948,420 | 925,527 | 22,893 |
| 0026 | Patrol Car | 115,000 | 115,000 | 109,614 | 5,386 |
| 0029 | Other Public Safety | 1,600 | 1,600 | - | 1,600 |
| Justice System: | | | | | |
| 0033 | District Judge | 184,194 | 189,424 | 174,997 | 14,427 |
| 0034 | District Clerk | 182,879 | 182,880 | 176,870 | 6,010 |
| 0035 | Justice of the Peace | 153,132 | 166,932 | 165,665 | 1,267 |
| 0036 | Adult Probation | 11,900 | 11,900 | 8,773 | 3,127 |
| 0037 | District Attorney | 118,271 | 126,581 | 124,912 | 1,669 |
| 0038 | County Attorney | 102,485 | 101,885 | 99,904 | 1,981 |
| 0040 | Health and Human Services | 14,000 | 14,000 | 8,514 | 5,486 |
| 0041 | Indigent Welfare / Child Care | 115,000 | 115,000 | 34,004 | 80,996 |
| Community and Economic Development: | | | | | |
| 0061 | County Extension Agents | 109,586 | 109,586 | 109,161 | 425 |
| 6030 | Total Expenditures | 3,904,809 | 4,023,095 | 3,754,159 | 268,936 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | 258,476 | 16,339 | 501,634 | 485,295 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 8911 | Transfers Out (Use) | (258,476) | (238,860) | (246,759) | (7,899) |
| 7080 | Total Other Financing Sources (Uses) | (258,476) | (238,860) | (246,759) | (7,899) |
| 1200 | Net Change in Fund Balances | - | (222,521) | 254,875 | 477,396 |
| 0100 | Fund Balance - January 1 (Beginning) | 2,876,464 | 2,876,464 | 2,876,464 | - |
| 3000 | Fund Balance - December 31 (Ending) | \$ 2,876,464 | \$ 2,653,943 | \$ 3,131,339 | \$ 477,396 |

COMBINING SCHEDULES

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 12 JP Technology | 13 VIT Interest | 14 Co. Attorney Salary Supplement |
|--------------------------------------|------------------------|--------------------|--|
| ASSETS | | | |
| 1010 | \$ 6,957 | \$ - | \$ - |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | - | - | - |
| 1390 | 24 | - | - |
| 1000 | \$ 6,981 | \$ - | \$ - |
| LIABILITIES | | | |
| 2010 | \$ - | \$ - | \$ - |
| 2300 | - | - | - |
| 2000 | \$ - | \$ - | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | \$ - | \$ - | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 6,981 | - | - |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | \$ 6,981 | \$ - | \$ - |
| 4000 | \$ 6,981 | \$ - | \$ - |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 15 Courthouse Security | 16 Dist. Clerk Records Management | 17 District Attorney Special |
|--------------------------------------|------------------------------|--|---------------------------------------|
| ASSETS | | | |
| 1010 | \$ 2,692 | \$ 31,923 | \$ 265 |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | - | - | - |
| 1390 | 260 | 370 | - |
| 1000 | \$ 2,952 | \$ 32,293 | \$ 265 |
| LIABILITIES | | | |
| 2010 | \$ - | \$ - | \$ - |
| 2300 | - | - | - |
| 2000 | \$ - | \$ - | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | \$ - | \$ - | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 2,952 | 32,293 | 265 |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | \$ 2,952 | \$ 32,293 | \$ 265 |
| 4000 | \$ 2,952 | \$ 32,293 | \$ 265 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 18 County Attorney Pretrial | 19 LEOSE Funds | 21 Road & Bridge Pct. 1 |
|--------------------------------------|--|--|--|
| ASSETS | | | |
| 1010 | \$ 79 | \$ 5,286 | \$ 321,174 |
| 1050 | - | - | 96,296 |
| 1051 | - | - | (4,618) |
| 1260 | - | - | 12,292 |
| 1300 | - | - | - |
| 1390 | - | - | 5,671 |
| 1000 | Total Assets | Total Assets | Total Assets |
| | \$ 79 | \$ 5,286 | \$ 430,815 |
| LIABILITIES | | | |
| 2010 | \$ - | \$ - | \$ 969 |
| 2300 | - | - | - |
| 2000 | Total Liabilities | Total Liabilities | Total Liabilities |
| | \$ - | \$ - | \$ 969 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ 91,677 |
| 2600 | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources |
| | \$ - | \$ - | \$ 91,677 |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 79 | 5,286 | - |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | 338,169 |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | Total Fund Balances | Total Fund Balances | Total Fund Balances |
| | \$ 79 | \$ 5,286 | \$ 338,169 |
| 4000 | Total Liabilities, Deferred Inflows & Fund Balances | Total Liabilities, Deferred Inflows & Fund Balances | Total Liabilities, Deferred Inflows & Fund Balances |
| | \$ 79 | \$ 5,286 | \$ 430,815 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 22 Road & Bridge Pct. 2 | 23 Road & Bridge Pct. 3 | 24 Road & Bridge Pct. 4 |
|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| ASSETS | | | |
| 1010 | \$ 159,872 | \$ 203,224 | \$ 340,509 |
| 1050 | 96,296 | 96,296 | 96,295 |
| 1051 | (4,618) | (4,618) | (4,618) |
| 1260 | 12,292 | 12,292 | 12,292 |
| 1300 | - | - | - |
| 1390 | 5,055 | 4,993 | 9,238 |
| 1000 | <u>\$ 268,897</u> | <u>\$ 312,187</u> | <u>\$ 453,716</u> |
| LIABILITIES | | | |
| 2010 | \$ 2,035 | \$ 1,372 | \$ 1,489 |
| 2300 | 24,239 | - | - |
| 2000 | <u>\$ 26,274</u> | <u>\$ 1,372</u> | <u>\$ 1,489</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ 91,677 | \$ 91,677 | \$ 91,677 |
| 2600 | <u>\$ 91,677</u> | <u>\$ 91,677</u> | <u>\$ 91,677</u> |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | - | - | - |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | 150,946 | 219,138 | 360,550 |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | <u>\$ 150,946</u> | <u>\$ 219,138</u> | <u>\$ 360,550</u> |
| 4000 | <u>\$ 268,897</u> | <u>\$ 312,187</u> | <u>\$ 453,716</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, 2014

| Data Control Codes | 31 Lateral Road Pct. 1 | 32 Lateral Road Pct. 2 | 33 Lateral Road Pct. 3 |
|---|--|--|--|
| ASSETS | | | |
| 1010 | \$ 23,278 | \$ 8,848 | \$ 18,703 |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | - | - | - |
| 1390 | - | - | - |
| 1000 | Total Assets | Total Assets | Total Assets |
| | \$ 23,278 | \$ 8,848 | \$ 18,703 |
| LIABILITIES | | | |
| 2010 | \$ - | \$ 740 | \$ - |
| 2300 | - | - | - |
| 2000 | Total Liabilities | Total Liabilities | Total Liabilities |
| | \$ - | \$ 740 | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources |
| | \$ - | \$ - | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 23,278 | 8,108 | 18,703 |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | Total Fund Balances | Total Fund Balances | Total Fund Balances |
| | \$ 23,278 | \$ 8,108 | \$ 18,703 |
| Total Liabilities, Deferred Inflows & Fund | | | |
| 4000 | Balances | Balances | Balances |
| | \$ 23,278 | \$ 8,848 | \$ 18,703 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 34 Lateral Road Pct. 4 | 35 Agency On Aging 2014 | 36 Agency On Aging 2015 |
|---|---------------------------------|-------------------------------|-------------------------------|
| ASSETS | | | |
| 1010 Cash and Cash Equivalents | \$ 18,317 | \$ - | \$ (23,886) |
| 1050 Taxes Receivable | - | - | - |
| 1051 Allowance for Uncollectible Taxes (credit) | - | - | - |
| 1260 Intergovernmental Receivables | - | - | 20,210 |
| 1300 Due from Other Funds | - | 22,389 | 14,234 |
| 1390 Due from Others | - | - | - |
| 1000 Total Assets | \$ 18,317 | \$ 22,389 | \$ 10,558 |
| LIABILITIES | | | |
| 2010 Accounts Payable | \$ - | \$ - | \$ 10,558 |
| 2300 Advance from Other Funds | - | - | - |
| 2000 Total Liabilities | \$ - | \$ - | \$ 10,558 |
| 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 | 18,317 | 22,389 | - |
| 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 | \$ 18,317 | \$ 22,389 | \$ - |
| Total Liabilities, Deferred Inflows & Fund | | | |
| 4000 Balances | \$ 18,317 | \$ 22,389 | \$ 10,558 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 39 Emergency Management Coordinator | 40 Jury | 41 Security Officer |
|--------------------------------------|--|-------------------|---------------------------|
| ASSETS | | | |
| 1010 | \$ - | \$ 84,228 | \$ 2,348 |
| 1050 | - | 61,904 | - |
| 1051 | - | (2,969) | - |
| 1260 | 3,095 | 10,351 | - |
| 1300 | 12 | - | - |
| 1390 | - | 150 | - |
| 1000 | \$ 3,107 | \$ 153,664 | \$ 2,348 |
| LIABILITIES | | | |
| 2010 | \$ 150 | \$ 347 | \$ - |
| 2300 | - | - | - |
| 2000 | \$ 150 | \$ 347 | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ 58,935 | \$ - |
| 2600 | \$ - | \$ 58,935 | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 2,957 | 94,382 | 2,348 |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | \$ 2,957 | \$ 94,382 | \$ 2,348 |
| 4000 | \$ 3,107 | \$ 153,664 | \$ 2,348 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 45 Law Library | 46 New Jail Furn. Fixt. & Equip. | 47 Juvenile Probation E Grant |
|--------------------------------------|--------------------------|---|--|
| ASSETS | | | |
| 1010 | \$ 16,966 | \$ 42,635 | \$ 80,858 |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | - | - | - |
| 1390 | 350 | - | - |
| 1000 | <u>\$ 17,316</u> | <u>\$ 42,635</u> | <u>\$ 80,858</u> |
| LIABILITIES | | | |
| 2010 | \$ 464 | \$ - | \$ - |
| 2300 | - | - | - |
| 2000 | <u>\$ 464</u> | <u>\$ -</u> | <u>\$ -</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ 80,858 |
| 3480 | - | - | - |
| 3490 | 16,852 | - | - |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | 42,635 | - |
| 3000 | <u>\$ 16,852</u> | <u>\$ 42,635</u> | <u>\$ 80,858</u> |
| 4000 | <u>\$ 17,316</u> | <u>\$ 42,635</u> | <u>\$ 80,858</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, 2014

| Data Control Codes | 48 Juvenile Probation Local | 50 Juvenile Probation A Grant | 51 Juvenile Probation C Grant |
|--------------------------------------|--|--|--|
| ASSETS | | | |
| 1010 | \$ - | \$ 27,528 | \$ 5,390 |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | 2,518 | - | - |
| 1390 | - | - | - |
| 1000 | Total Assets | Total Assets | Total Assets |
| | \$ 2,518 | \$ 27,528 | \$ 5,390 |
| LIABILITIES | | | |
| 2010 | \$ 2,518 | \$ 4,440 | \$ - |
| 2300 | - | - | - |
| 2000 | Total Liabilities | Total Liabilities | Total Liabilities |
| | \$ 2,518 | \$ 4,440 | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources |
| | \$ - | \$ - | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ 23,088 | \$ 5,390 |
| 3480 | - | - | - |
| 3490 | - | - | - |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | Total Fund Balances | Total Fund Balances | Total Fund Balances |
| | \$ - | \$ 23,088 | \$ 5,390 |
| 4000 | Total Liabilities, Deferred Inflows & Fund Balances | Total Liabilities, Deferred Inflows & Fund Balances | Total Liabilities, Deferred Inflows & Fund Balances |
| | \$ 2,518 | \$ 27,528 | \$ 5,390 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 53 Juvenile Probation N Grant | 55 Permanent Improvement | 56 Co. Attorney 2015 Salary Supplement |
|---|--|--|---|
| ASSETS | | | |
| 1010 | \$ 6,470 | \$ 325,153 | \$ 25,859 |
| 1050 | - | 61,904 | - |
| 1051 | - | (2,969) | - |
| 1260 | - | 7,903 | - |
| 1300 | - | - | - |
| 1390 | - | - | - |
| 1000 | Total Assets | Total Assets | Total Assets |
| | \$ 6,470 | \$ 391,991 | \$ 25,859 |
| LIABILITIES | | | |
| 2010 | \$ - | \$ - | \$ - |
| 2300 | - | - | - |
| 2000 | Total Liabilities | Total Liabilities | Total Liabilities |
| | \$ - | \$ - | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ 58,935 | \$ - |
| 2600 | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources | Total Deferred Inflows of Resources |
| | \$ - | \$ 58,935 | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ 6,470 | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | - | - | 25,859 |
| Fund Balance-Committed: | | | |
| 3530 | - | 333,056 | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | Total Fund Balances | Total Fund Balances | Total Fund Balances |
| | \$ 6,470 | \$ 333,056 | \$ 25,859 |
| Total Liabilities, Deferred Inflows & Fund | | | |
| 4000 | Balances | Balances | Balances |
| | \$ 6,470 | \$ 391,991 | \$ 25,859 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 57 Co. Attorney 2014 Salary Supplement | 58 Co. Attorney Hot Check | 60 EMC Grant |
|---|---|------------------------------------|--------------------|
| ASSETS | | | |
| 1010 Cash and Cash Equivalents | \$ - | \$ 1,785 | \$ 1,435 |
| 1050 Taxes Receivable | - | - | - |
| 1051 Allowance for Uncollectible Taxes (credit) | - | - | - |
| 1260 Intergovernmental Receivables | - | - | - |
| 1300 Due from Other Funds | - | - | - |
| 1390 Due from Others | - | - | - |
| 1000 Total Assets | \$ - | \$ 1,785 | \$ 1,435 |
| 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 | \$ - | \$ - | \$ 1,435 |
| 3480 Retirement of Long-Term Debt | - | - | - |
| 3490 Other Restricted Fund Balance | - | 1,785 | - |
| 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 | \$ - | \$ 1,785 | \$ 1,435 |
| 4000 Total Liabilities, Deferred Inflows & Fund Balances | \$ - | \$ 1,785 | \$ 1,435 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 63 District Clerk Technology | 64 District Clerk Records Preservation | 66 District Clerk Records Management |
|--------------------------------------|---------------------------------------|---|---|
| ASSETS | | | |
| 1010 | \$ 2,729 | \$ 8,630 | \$ 6,953 |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | - | - | - |
| 1390 | 207 | 100 | 113 |
| 1000 | \$ 2,936 | \$ 8,730 | \$ 7,066 |
| LIABILITIES | | | |
| 2010 | \$ - | \$ - | \$ - |
| 2300 | - | - | - |
| 2000 | \$ - | \$ - | \$ - |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | \$ - | \$ - | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 2,936 | 8,730 | 7,066 |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | \$ 2,936 | \$ 8,730 | \$ 7,066 |
| 4000 | \$ 2,936 | \$ 8,730 | \$ 7,066 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 67 County Clerk Archives | 68 County Clerk Records Management | 69 County Clerk Vital Statistics |
|--------------------------------------|-----------------------------------|---|---|
| ASSETS | | | |
| 1010 | \$ 45,351 | \$ 34,082 | \$ 1,932 |
| 1050 | - | - | - |
| 1051 | - | - | - |
| 1260 | - | - | - |
| 1300 | - | - | - |
| 1390 | 1,411 | 1,410 | 15 |
| 1000 | \$ 46,762 | \$ 35,492 | \$ 1,947 |
| LIABILITIES | | | |
| 2010 | \$ 20 | \$ - | \$ 26 |
| 2300 | - | - | - |
| 2000 | \$ 20 | \$ - | \$ 26 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ - |
| 2600 | \$ - | \$ - | \$ - |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ - |
| 3480 | - | - | - |
| 3490 | 46,742 | 35,492 | 1,921 |
| Fund Balance-Committed: | | | |
| 3530 | - | - | - |
| 3545 | - | - | - |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | - |
| 3000 | \$ 46,742 | \$ 35,492 | \$ 1,921 |
| 4000 | \$ 46,762 | \$ 35,492 | \$ 1,947 |

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

JONES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

| Data Control Codes | 70 County & Dist. Clerks Technology | 71 Courthouse Technology | Total Nonmajor Special Revenue Funds |
|--------------------------------------|--|--------------------------------|---|
| ASSETS | | | |
| 1010 | \$ 853 | \$ 22,118 | \$ 1,860,544 |
| 1050 | - | - | 508,991 |
| 1051 | - | - | (24,410) |
| 1260 | - | - | 90,727 |
| 1300 | - | - | 39,153 |
| 1390 | - | - | 29,367 |
| 1000 | Total Assets | \$ 22,118 | \$ 2,504,372 |
| LIABILITIES | | | |
| 2010 | \$ - | \$ - | \$ 25,128 |
| 2300 | - | - | 24,239 |
| 2000 | Total Liabilities | \$ - | \$ 49,367 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | \$ - | \$ - | \$ 484,578 |
| 2600 | Total Deferred Inflows of Resources | \$ - | \$ 484,578 |
| FUND BALANCES | | | |
| Fund Balance-Restricted: | | | |
| 3450 | \$ - | \$ - | \$ 117,241 |
| 3480 | - | - | - |
| 3490 | 853 | 22,118 | 408,692 |
| Fund Balance-Committed: | | | |
| 3530 | - | - | 333,056 |
| 3545 | - | - | 1,068,803 |
| Fund Balance-Assigned: | | | |
| 3570 | - | - | 42,635 |
| 3000 | Total Fund Balances | \$ 22,118 | \$ 1,970,427 |
| 4000 | Total Liabilities, Deferred Inflows & Fund Balances | \$ 22,118 | \$ 2,504,372 |

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

JONES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2014

| Data Control Codes | 96 PFC Revenue Bond Interest & Sinking | Total Nonmajor Governmental Funds |
|--------------------------------------|---|--|
| ASSETS | | |
| 1010 | \$ 1,472 | \$ 1,862,016 |
| 1050 | - | 508,991 |
| 1051 | - | (24,410) |
| 1260 | - | 90,727 |
| 1300 | - | 39,153 |
| 1390 | - | 29,367 |
| 1000 | <u>\$ 1,472</u> | <u>\$ 2,505,844</u> |
| LIABILITIES | | |
| 2010 | \$ - | \$ 25,128 |
| 2300 | - | 24,239 |
| 2000 | <u>\$ -</u> | <u>\$ 49,367</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| 2601 | \$ - | \$ 484,578 |
| 2600 | <u>\$ -</u> | <u>\$ 484,578</u> |
| FUND BALANCES | | |
| Fund Balance-Restricted: | | |
| 3450 | \$ - | \$ 117,241 |
| 3480 | 1,472 | 1,472 |
| 3490 | - | 408,692 |
| Fund Balance-Committed: | | |
| 3530 | - | 333,056 |
| 3545 | - | 1,068,803 |
| Fund Balance-Assigned: | | |
| 3570 | - | 42,635 |
| 3000 | <u>\$ 1,472</u> | <u>\$ 1,971,899</u> |
| 4000 | <u>\$ 1,472</u> | <u>\$ 2,505,844</u> |

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, 2014

| Data Control Codes | 12 JP Technology | 13 VIT Interest | 14 Co. Attorney Salary Supplement |
|---|------------------------|--------------------|--|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | - | - | - |
| 5400 Charges for Services | 3,308 | - | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ 3,308</u> | <u>\$ -</u> | <u>\$ -</u> |
| 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 | 6,534 | - | - |
| 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 | <u>\$ 6,534</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (3,226)</u> | <u>\$ -</u> | <u>\$ -</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ - |
| 7951 Transfers Out (Use) | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ (3,226) | \$ - | \$ - |
| 9100 Fund Balance - January 1 (Beginning) | 10,207 | - | - |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 6,981</u> | <u>\$ -</u> | <u>\$ -</u> |

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, 2014

| Data Control Codes | 15 Courthouse Security | 16 Dist. Clerk Records Management | 17 District Attorney Special |
|---|------------------------------|--|---------------------------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | - | - | - |
| 5400 Charges for Services | 8,910 | - | 265 |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | 6 | 25 | - |
| 5700 Other Revenue | - | 5,473 | - |
| 5020 Total Revenues | <u>\$ 8,916</u> | <u>\$ 5,498</u> | <u>\$ 265</u> |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 Facilities Management | 20,625 | - | - |
| 6025 LEOSE Funds | - | - | - |
| Public Safety: | | | |
| 6028 Emergency Management | - | - | - |
| 6029 Other Public Safety | - | - | - |
| Justice System: | | | |
| 6031 Juvenile Probation | - | - | - |
| 6032 Law Library | - | - | - |
| 6034 District Clerk | - | 2,094 | - |
| 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 | <u>\$ 20,625</u> | <u>\$ 2,094</u> | <u>\$ -</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (11,709)</u> | <u>\$ 3,404</u> | <u>\$ 265</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ 11,011 | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ 11,011</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ (698) | \$ 3,404 | \$ 265 |
| 9100 Fund Balance - January 1 (Beginning) | 3,650 | 28,889 | - |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 2,952</u> | <u>\$ 32,293</u> | <u>\$ 265</u> |

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, 2014

| Data Control Codes | 18 County Attorney Pretrial | 19 LEOSE Funds | 21 Road & Bridge Pct. 1 |
|---|--------------------------------------|----------------------|----------------------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ 137,619 |
| 5300 Intergovernmental Revenue and Grants | - | 2,851 | 32,058 |
| 5400 Charges for Services | - | - | 136,973 |
| 5510 Fines | - | - | 41,530 |
| 5610 Investment Earnings | - | - | 305 |
| 5700 Other Revenue | 3,244 | - | 1,313 |
| 5020 Total Revenues | <u>\$ 3,244</u> | <u>\$ 2,851</u> | <u>\$ 349,798</u> |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 Facilities Management | - | - | - |
| 6025 LEOSE Funds | - | 4,018 | - |
| Public Safety: | | | |
| 6028 Emergency Management | - | - | - |
| 6029 Other Public Safety | - | - | - |
| Justice System: | | | |
| 6031 Juvenile Probation | - | - | - |
| 6032 Law Library | - | - | - |
| 6034 District Clerk | 3,165 | - | - |
| 6035 Justice of the Peace | - | - | - |
| 6038 County Attorney | - | - | - |
| 6039 Other Judicial - Jury | - | - | - |
| 6043 Senior Citizens | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 Roads and Bridges | - | - | 307,285 |
| Debt Service: | | | |
| 6072 Other Debt Principal | - | - | - |
| 6074 Other Debt Interest | - | - | 1 |
| 6075 Fiscal Agent's Fees | - | - | - |
| 6030 Total Expenditures | <u>\$ 3,165</u> | <u>\$ 4,018</u> | <u>\$ 307,286</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ 79</u> | <u>\$ (1,167)</u> | <u>\$ 42,512</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ 17,500 |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ (25,000) |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (7,500)</u> |
| 1100 Net Change in Fund Balances | \$ 79 | \$ (1,167) | \$ 35,012 |
| 9100 Fund Balance - January 1 (Beginning) | - | 6,453 | 303,157 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 79</u> | <u>\$ 5,286</u> | <u>\$ 338,169</u> |

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, 2014

| Data Control Codes | 22 Road & Bridge Pct. 2 | 23 Road & Bridge Pct. 3 | 24 Road & Bridge Pct. 4 |
|---|----------------------------------|----------------------------------|----------------------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ 137,619 | \$ 137,619 | \$ 137,619 |
| 5300 Intergovernmental Revenue and Grants | 21,456 | 34,204 | - |
| 5400 Charges for Services | 136,973 | 136,358 | 136,973 |
| 5510 Fines | 41,530 | 41,530 | 41,530 |
| 5610 Investment Earnings | 167 | 185 | 317 |
| 5700 Other Revenue | - | 25,048 | 9,630 |
| 5020 Total Revenues | <u>\$ 337,745</u> | <u>\$ 374,944</u> | <u>\$ 326,069</u> |
| 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 | 387,982 | 329,329 | 300,721 |
| Debt Service: | | | |
| 6072 Other Debt Principal | - | 17,312 | - |
| 6074 Other Debt Interest | 362 | 14,065 | - |
| 6075 Fiscal Agent's Fees | - | - | - |
| 6030 Total Expenditures | <u>\$ 388,344</u> | <u>\$ 360,706</u> | <u>\$ 300,721</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (50,599)</u> | <u>\$ 14,238</u> | <u>\$ 25,348</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ 42,500 | \$ 17,500 | \$ 17,500 |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ 42,500</u> | <u>\$ 17,500</u> | <u>\$ 17,500</u> |
| 1100 Net Change in Fund Balances | \$ (8,099) | \$ 31,738 | \$ 42,848 |
| 9100 Fund Balance - January 1 (Beginning) | 159,045 | 187,400 | 317,702 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 150,946</u> | <u>\$ 219,138</u> | <u>\$ 360,550</u> |

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, 2014

| Data Control Codes | 31 Lateral Road Pct. 1 | 32 Lateral Road Pct. 2 | 33 Lateral Road Pct. 3 |
|---|---------------------------------|---------------------------------|---------------------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | 8,848 | 8,848 | 8,848 |
| 5400 Charges for Services | - | - | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ 8,848</u> | <u>\$ 8,848</u> | <u>\$ 8,848</u> |
| 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 | 4,978 | 10,753 | 558 |
| Debt Service: | | | |
| 6072 Other Debt Principal | - | - | - |
| 6074 Other Debt Interest | - | - | - |
| 6075 Fiscal Agent's Fees | - | - | - |
| 6030 Total Expenditures | <u>\$ 4,978</u> | <u>\$ 10,753</u> | <u>\$ 558</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ 3,870</u> | <u>\$ (1,905)</u> | <u>\$ 8,290</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ 3,870 | \$ (1,905) | \$ 8,290 |
| 9100 Fund Balance - January 1 (Beginning) | 19,408 | 10,013 | 10,413 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 23,278</u> | <u>\$ 8,108</u> | <u>\$ 18,703</u> |

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, 2014

| Data Control Codes | 34 Lateral Road Pct. 4 | 35 Agency On Aging 2014 | 36 Agency On Aging 2015 |
|---|---------------------------------|-------------------------------|-------------------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | 8,848 | 93,990 | 32,663 |
| 5400 Charges for Services | - | 56,572 | 14,938 |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | - | 12,153 | 195 |
| 5020 Total Revenues | <u>\$ 8,848</u> | <u>\$ 162,715</u> | <u>\$ 47,796</u> |
| 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 | - | 217,774 | 62,030 |
| Infrastructure and Environmental Services: | | | |
| 6051 Roads and Bridges | 2,626 | - | - |
| Debt Service: | | | |
| 6072 Other Debt Principal | - | - | - |
| 6074 Other Debt Interest | - | - | - |
| 6075 Fiscal Agent's Fees | - | - | - |
| 6030 Total Expenditures | <u>\$ 2,626</u> | <u>\$ 217,774</u> | <u>\$ 62,030</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ 6,222</u> | <u>\$ (55,059)</u> | <u>\$ (14,234)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ 77,448 | \$ 14,234 |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ 77,448</u> | <u>\$ 14,234</u> |
| 1100 Net Change in Fund Balances | \$ 6,222 | \$ 22,389 | \$ - |
| 9100 Fund Balance - January 1 (Beginning) | 12,095 | - | - |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 18,317</u> | <u>\$ 22,389</u> | <u>\$ -</u> |

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, 2014

| Data Control Codes | 39 Emergency Management Coordinator | 40 Jury | 41 Security Officer |
|---|--|--------------------|------------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ 88,478 | \$ - |
| 5300 Intergovernmental Revenue and Grants | 11,704 | - | - |
| 5400 Charges for Services | - | 10,629 | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | 66 | - |
| 5700 Other Revenue | - | 1,500 | - |
| 5020 Total Revenues | <u>\$ 11,704</u> | <u>\$ 100,673</u> | <u>\$ -</u> |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 Facilities Management | - | - | - |
| 6025 LEOSE Funds | - | - | - |
| Public Safety: | | | |
| 6028 Emergency Management | 23,861 | - | - |
| 6029 Other Public Safety | - | - | 47,006 |
| Justice System: | | | |
| 6031 Juvenile Probation | - | - | - |
| 6032 Law Library | - | - | - |
| 6034 District Clerk | - | - | - |
| 6035 Justice of the Peace | - | - | - |
| 6038 County Attorney | - | - | - |
| 6039 Other Judicial - Jury | - | 87,461 | - |
| 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 | <u>\$ 23,861</u> | <u>\$ 87,461</u> | <u>\$ 47,006</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (12,157)</u> | <u>\$ 13,212</u> | <u>\$ (47,006)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ 15,114 | \$ - | \$ 47,284 |
| 7951 Transfers Out (Use) | \$ - | \$ (23,011) | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ 15,114</u> | <u>\$ (23,011)</u> | <u>\$ 47,284</u> |
| 1100 Net Change in Fund Balances | \$ 2,957 | \$ (9,799) | \$ 278 |
| 9100 Fund Balance - January 1 (Beginning) | - | 104,181 | 2,070 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 2,957</u> | <u>\$ 94,382</u> | <u>\$ 2,348</u> |

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, 2014

| Data Control Codes | 45 Law Library | 46 New Jail Furn. Fixt. & Equip. | 47 Juvenile Probation E Grant |
|---|----------------------|---|--|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | - | - | - |
| 5400 Charges for Services | 8,610 | - | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ 8,610</u> | <u>\$ -</u> | <u>\$ -</u> |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 Facilities Management | - | - | - |
| 6025 LEOSE Funds | - | - | - |
| Public Safety: | | | |
| 6028 Emergency Management | - | - | - |
| 6029 Other Public Safety | - | 3,601 | - |
| Justice System: | | | |
| 6031 Juvenile Probation | - | - | - |
| 6032 Law Library | 10,580 | - | - |
| 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 | <u>\$ 10,580</u> | <u>\$ 3,601</u> | <u>\$ -</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (1,970)</u> | <u>\$ (3,601)</u> | <u>\$ -</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ (1,970) | \$ (3,601) | \$ - |
| 9100 Fund Balance - January 1 (Beginning) | 18,822 | 46,236 | 80,858 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 16,852</u> | <u>\$ 42,635</u> | <u>\$ 80,858</u> |

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, 2014

| Data Control Codes | 48 Juvenile Probation Local | 50 Juvenile Probation A Grant | 51 Juvenile Probation C Grant |
|---|--------------------------------------|--|--|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | - | 191,868 | 10,780 |
| 5400 Charges for Services | - | - | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ -</u> | <u>\$ 191,868</u> | <u>\$ 10,780</u> |
| 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 | 24,079 | 192,145 | 10,780 |
| 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 | <u>\$ 24,079</u> | <u>\$ 192,145</u> | <u>\$ 10,780</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (24,079)</u> | <u>\$ (277)</u> | <u>\$ -</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ 24,079 | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ 24,079</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ - | \$ (277) | \$ - |
| 9100 Fund Balance - January 1 (Beginning) | - | 23,365 | 5,390 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ -</u> | <u>\$ 23,088</u> | <u>\$ 5,390</u> |

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, 2014

| Data Control Codes | 53 Juvenile Probation N Grant | 55 Permanent Improvement | 56 Co. Attorney 2015 Salary Supplement |
|---|--|--------------------------------|---|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ 88,478 | \$ - |
| 5300 Intergovernmental Revenue and Grants | 12,940 | - | 35,000 |
| 5400 Charges for Services | - | - | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | 240 | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ 12,940</u> | <u>\$ 88,718</u> | <u>\$ 35,000</u> |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 Facilities Management | - | 18,697 | - |
| 6025 LEOSE Funds | - | - | - |
| Public Safety: | | | |
| 6028 Emergency Management | - | - | - |
| 6029 Other Public Safety | - | - | - |
| Justice System: | | | |
| 6031 Juvenile Probation | 8,684 | - | - |
| 6032 Law Library | - | - | - |
| 6034 District Clerk | - | - | - |
| 6035 Justice of the Peace | - | - | - |
| 6038 County Attorney | - | - | 9,741 |
| 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 | <u>\$ 8,684</u> | <u>\$ 18,697</u> | <u>\$ 9,741</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ 4,256</u> | <u>\$ 70,021</u> | <u>\$ 25,259</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ 600 |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 600</u> |
| 1100 Net Change in Fund Balances | \$ 4,256 | \$ 70,021 | \$ 25,859 |
| 9100 Fund Balance - January 1 (Beginning) | 2,214 | 263,035 | - |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 6,470</u> | <u>\$ 333,056</u> | <u>\$ 25,859</u> |

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, 2014

| Data Control Codes | 57 Co. Attorney 2014 Salary Supplement | 58 Co. Attorney Hot Check | 60 EMC Grant |
|---|---|------------------------------------|--------------------|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | - | - | - |
| 5400 Charges for Services | - | 6,237 | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ -</u> | <u>\$ 6,237</u> | <u>\$ -</u> |
| 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 | 25,028 | 5,176 | - |
| 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 | <u>\$ 25,028</u> | <u>\$ 5,176</u> | <u>\$ -</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (25,028)</u> | <u>\$ 1,061</u> | <u>\$ -</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ (25,028) | \$ 1,061 | \$ - |
| 9100 Fund Balance - January 1 (Beginning) | 25,028 | 724 | 1,435 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ -</u> | <u>\$ 1,785</u> | <u>\$ 1,435</u> |

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, 2014

| Data Control Codes | 63 District Clerk Technology | 64 District Clerk Records Preservation | 66 District Clerk Records Management |
|---|------------------------------------|---|---|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | - | - | 1,716 |
| 5400 Charges for Services | - | 1,780 | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | - | - |
| 5700 Other Revenue | 2,874 | - | - |
| 5020 Total Revenues | <u>\$ 2,874</u> | <u>\$ 1,780</u> | <u>\$ 1,716</u> |
| 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 | 3,105 | - | - |
| 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 | <u>\$ 3,105</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (231)</u> | <u>\$ 1,780</u> | <u>\$ 1,716</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ (231) | \$ 1,780 | \$ 1,716 |
| 9100 Fund Balance - January 1 (Beginning) | 3,167 | 6,950 | 5,350 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 2,936</u> | <u>\$ 8,730</u> | <u>\$ 7,066</u> |

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, 2014

| Data Control Codes | 67 County Clerk Archives | 68 County Clerk Records Management | 69 County Clerk Vital Statistics |
|---|-----------------------------------|---|---|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ - |
| 5300 Intergovernmental Revenue and Grants | 36,760 | 37,345 | 655 |
| 5400 Charges for Services | - | - | - |
| 5510 Fines | - | - | - |
| 5610 Investment Earnings | - | 20 | - |
| 5700 Other Revenue | - | - | - |
| 5020 Total Revenues | <u>\$ 36,760</u> | <u>\$ 37,365</u> | <u>\$ 655</u> |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ 20,397 | \$ 13,245 | \$ 1,639 |
| 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 | <u>\$ 20,397</u> | <u>\$ 13,245</u> | <u>\$ 1,639</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ 16,363</u> | <u>\$ 24,120</u> | <u>\$ (984)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ - | \$ - |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1100 Net Change in Fund Balances | \$ 16,363 | \$ 24,120 | \$ (984) |
| 9100 Fund Balance - January 1 (Beginning) | 30,379 | 11,372 | 2,905 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 46,742</u> | <u>\$ 35,492</u> | <u>\$ 1,921</u> |

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, 2014

| Data Control Codes | 70 County & Dist. Clerks Technology | 71 Courthouse Technology | Total Nonmajor Special Revenue Funds |
|---|--|--------------------------------|---|
| REVENUES | | | |
| 5110 Property Taxes | \$ - | \$ - | \$ 727,432 |
| 5300 Intergovernmental Revenue and Grants | - | - | 591,382 |
| 5400 Charges for Services | 57 | - | 658,583 |
| 5510 Fines | - | - | 166,120 |
| 5610 Investment Earnings | - | - | 1,331 |
| 5700 Other Revenue | - | - | 61,430 |
| 5020 Total Revenues | \$ 57 | \$ - | \$ 2,206,278 |
| EXPENDITURES | | | |
| General Government: | | | |
| 6012 Administration - County Clerk | \$ - | \$ - | \$ 35,281 |
| 6019 Facilities Management | - | 18,511 | 57,833 |
| 6025 LEOSE Funds | - | - | 4,018 |
| Public Safety: | | | |
| 6028 Emergency Management | - | - | 23,861 |
| 6029 Other Public Safety | - | - | 50,607 |
| Justice System: | | | |
| 6031 Juvenile Probation | - | - | 235,688 |
| 6032 Law Library | - | - | 10,580 |
| 6034 District Clerk | - | - | 8,364 |
| 6035 Justice of the Peace | - | - | 6,534 |
| 6038 County Attorney | - | - | 39,945 |
| 6039 Other Judicial - Jury | - | - | 87,461 |
| 6043 Senior Citizens | - | - | 279,804 |
| Infrastructure and Environmental Services: | | | |
| 6051 Roads and Bridges | - | - | 1,344,232 |
| Debt Service: | | | |
| 6072 Other Debt Principal | - | - | 17,312 |
| 6074 Other Debt Interest | - | - | 14,428 |
| 6075 Fiscal Agent's Fees | - | - | - |
| 6030 Total Expenditures | \$ - | \$ 18,511 | \$ 2,215,948 |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | \$ 57 | \$ (18,511) | \$ (9,670) |
| OTHER FINANCING SOURCES (USES) | | | |
| 7915 Transfers In | \$ - | \$ 10,000 | \$ 294,770 |
| 7951 Transfers Out (Use) | \$ - | \$ - | \$ (48,011) |
| Total Other Financing Sources (Uses) | \$ - | \$ 10,000 | \$ 246,759 |
| 1100 Net Change in Fund Balances | \$ 57 | \$ (8,511) | \$ 237,089 |
| 9100 Fund Balance - January 1 (Beginning) | 796 | 30,629 | 1,733,338 |
| 9110 Prior Period Adjustment | - | - | - |
| 9200 Fund Balance - December 31 (Ending) | \$ 853 | \$ 22,118 | \$ 1,970,427 |

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, 2014

| Data Control Codes | 96 PFC Revenue Bond Interest & Sinking | Total Nonmajor Governmental Funds |
|---|---|--|
| REVENUES | | |
| 5110 Property Taxes | \$ - | \$ 727,432 |
| 5300 Intergovernmental Revenue and Grants | - | 591,382 |
| 5400 Charges for Services | - | 658,583 |
| 5510 Fines | - | 166,120 |
| 5610 Investment Earnings | - | 1,331 |
| 5700 Other Revenue | - | 61,430 |
| 5020 Total Revenues | <u>\$ -</u> | <u>\$ 2,206,278</u> |
| EXPENDITURES | | |
| General Government: | | |
| 6012 Administration - County Clerk | \$ - | \$ 35,281 |
| 6019 Facilities Management | - | 57,833 |
| 6025 LEOSE Funds | - | 4,018 |
| Public Safety: | | |
| 6028 Emergency Management | - | 23,861 |
| 6029 Other Public Safety | - | 50,607 |
| Justice System: | | |
| 6031 Juvenile Probation | - | 235,688 |
| 6032 Law Library | - | 10,580 |
| 6034 District Clerk | - | 8,364 |
| 6035 Justice of the Peace | - | 6,534 |
| 6038 County Attorney | - | 39,945 |
| 6039 Other Judicial - Jury | - | 87,461 |
| 6043 Senior Citizens | - | 279,804 |
| Infrastructure and Environmental Services: | | |
| 6051 Roads and Bridges | - | 1,344,232 |
| Debt Service: | | |
| 6072 Other Debt Principal | - | 17,312 |
| 6074 Other Debt Interest | - | 14,428 |
| 6075 Fiscal Agent's Fees | 4,250 | 4,250 |
| 6030 Total Expenditures | <u>\$ 4,250</u> | <u>\$ 2,220,198</u> |
| 1100 Excess (Deficiency) Revenues Over (Under) Expenditures | <u>\$ (4,250)</u> | <u>\$ (13,920)</u> |
| OTHER FINANCING SOURCES (USES) | | |
| 7915 Transfers In | \$ 1,000 | \$ 295,770 |
| 7951 Transfers Out (Use) | \$ - | \$ (48,011) |
| Total Other Financing Sources (Uses) | <u>\$ 1,000</u> | <u>\$ 247,759</u> |
| 1100 Net Change in Fund Balances | \$ (3,250) | \$ 233,839 |
| 9100 Fund Balance - January 1 (Beginning) | 4,722 | 1,738,060 |
| 9110 Prior Period Adjustment | - | - |
| 9200 Fund Balance - December 31 (Ending) | <u>\$ 1,472</u> | <u>\$ 1,971,899</u> |

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, 2014

| | BALANCE JANUARY 1 2014 | ADDITIONS | DEDUCTIONS | BALANCE DECEMBER 31 2014 |
|-------------------------------------|------------------------------|---------------|---------------|--------------------------------|
| AGENCY FUND-STATE FEES/BONDS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 53,921 | \$ 74,641 | \$ 76,047 | \$ 52,515 |
| Liabilities: | | | | |
| Due to Other Governments | \$ 48,560 | \$ 46,047 | \$ 48,560 | \$ 46,047 |
| Due to Others | 5,361 | 6,468 | 5,361 | 6,468 |
| Total Liabilities | \$ 53,921 | \$ 52,515 | \$ 53,921 | \$ 52,515 |
| AGENCY FUND-ADULT PROBATION | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ - | \$ 286,093 | \$ 286,093 | \$ - |
| Liabilities: | | | | |
| Due to Others | \$ - | \$ 286,093 | \$ 286,093 | \$ - |
| DEPARTMENTAL CASH ACCOUNTS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 1,105,377 | \$ 11,094,552 | \$ 11,197,539 | \$ 1,002,390 |
| Liabilities: | | | | |
| Due to Other Governments | \$ 464,895 | \$ 10,904,164 | \$ 10,898,357 | \$ 470,702 |
| Due to Others | 640,482 | 190,388 | 299,182 | 531,688 |
| Total Liabilities | \$ 1,105,377 | \$ 11,094,552 | \$ 11,197,539 | \$ 1,002,390 |
| TOTAL AGENCY FUNDS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 1,159,298 | \$ 11,455,286 | \$ 11,559,679 | \$ 1,054,905 |
| Liabilities: | | | | |
| Due to Other Governments | \$ 513,455 | \$ 10,950,211 | \$ 10,946,917 | \$ 516,749 |
| Due to Others | 645,843 | 482,949 | 590,636 | 538,156 |
| Total Liabilities | \$ 1,159,298 | \$ 11,433,160 | \$ 11,537,553 | \$ 1,054,905 |

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

FEDERAL AWARDS SECTION

James E. Rodgers and Company, PC

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Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 8, 2015

Government Auditing Standards Report on Internal Control over Financial Reporting and on Compliance and Other Matters—with No Material Weaknesses or Significant Deficiencies, but with Reportable Instances of Noncompliance or Other Matters Identified

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, 2014, 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 8, 2015.

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, PC

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2014-001.

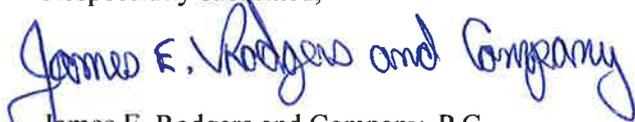
Jones County's Response to Findings

Jones County's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Jones County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,


James E. Rodgers and Company, P.C.

**JONES COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014**

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 – **Yes**

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

Finding 2014-001:

- a. **Condition:** The County did not have adequate security over depository funds at all times during the current fiscal year.
- b. **Criteria:** To the extent that funds in the County selected depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, the depository must secure funds in the manner provided by law for the security of funds, typically requiring the depository to pledge additional securities held by a third party to the County or provide a surety bond that is adequate to secure the funds.
- c. **Cause:** An inadequate amount of additional securities pledged or surety bond provided to the County. Due to the receipt of additional local funding from property tax receipts in February of 2014, the County was under secured for a short period.
- d. **Effect:** At the date of the highest cash balance (February 28, 2014), the County had \$7,124,430 total funds on deposit in all accounts. Applicable FDIC coverage on those accounts was \$822,863 and the fair market value of securities pledged to the County was \$6,111,658. This resulted in a lack of security over funds of \$189,909. The County has an excellent control system for monitoring depository security and thus discovered the shortage and requested additional securities needed to cover the deposits in March of 2014.
- e. **Recommendation:** The County should continue to monitor monthly the cash balances at the depository and institute procedures to provide adequate security for all County funds.
- f. **County Response:** The County has requested additional pledged securities from its depository.

JONES COUNTY, TEXAS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2014

| 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 1/1/2014 | Federal Revenues / and Receipts | Federal Disbursements/ Expenditures/ and Refunds | Due From Or (Unavailable Revenue) 12/31/2014 |
|---|---------------------------|--|-------------------------------|--|---------------------------------------|---|---|
| <u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | | | | | |
| Passed Through Office of Rural Community Affairs | | | | | | | |
| Texas Community Development Program | 14.218 | | | | | | |
| 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 | | \$ 92,331 | \$ | - | \$ 92,331 | \$ |
| TOTAL GENERAL SERVICES ADMINISTRATION | | | | \$ | - | \$ 92,331 | \$ |
| <u>US DEPARTMENT OF AGRICULTURE</u> | | | | | | | |
| Passed Through State Department on Aging and West Central Council of Governments- | | | | | | | |
| Title XX Food and Nutrition Service | 10.558 | | \$ 67,176 | \$ | - | \$ 67,176 | \$ |
| TOTAL US ELECTION ASSISTANCE COMMISSION | | | | \$ | - | \$ 67,176 | \$ |
| <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 | \$ 59,476 | \$ | - | \$ 59,476 | \$ |
| TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | \$ | - | \$ 59,476 | \$ |
| <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 | \$ | - | \$ 11,704 | \$ |
| TOTAL DEPARTMENT OF HOMELAND SECURITY | | | | \$ | - | \$ 11,704 | \$ |
| <u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u> | | | | \$ | - | \$ 230,687 | \$ |

OTHER INDEPENDENT AUDITOR COMMUNICATIONS

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June 8, 2015

Communication with Those Charged with Governance at the Conclusion of the Audit

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas for the year ended December 31, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 8, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Jones County, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the County's financial statements were:

- ❖ Management's estimate of the allowance for uncollectible taxes is based on historical property tax collections for the County. We evaluated the key factors and assumptions used to develop the allowance for uncollectible taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- ❖ The disclosure of current litigation (if any) in Note IV-R to the financial statements. There were no issues or judgments in formulating the disclosure due to the lack of current litigation.
- ❖ The financial statement disclosures are neutral, consistent, and clear.

James E. Rodgers and Company, PC

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 8, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

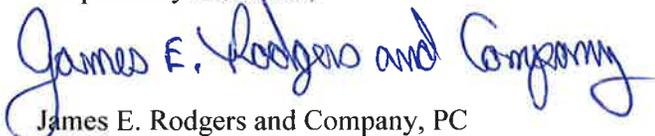
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,


James E. Rodgers and Company, PC

James E. Rodgers and Company, PC

Certified Public Accountants

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Richard E. Rodgers CPA • Gerald L. Rodgers CPA

June 8, 2015

Communication of No Material Weaknesses in a Separate Report

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

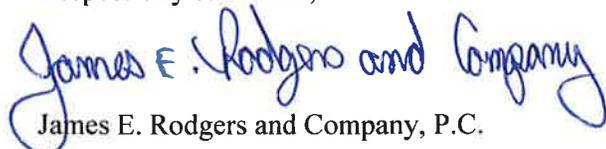
In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jones County, Texas as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered Jones County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jones County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Jones County, Texas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,


James E. Rodgers and Company, P.C.

STATISTICAL SECTION

JONES COUNTY, TEXAS
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED DECEMBER 31, 2014

| Last 10 Years Ended December 31 | Tax Rates | | Assessed/Appraised Value for Tax Purposes |
|------------------------------------|-------------|--------------|---|
| | Maintenance | Debt Service | |
| 2005 and prior years | Various | Various | \$ 849,574,353 |
| 2006 | 0.66650 | 0.00000 | 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 (Fiscal year under audit) | 0.57200 | 0.07101 | 745,952,999 |
| 1000 TOTALS | | | |

| Beginning Balance January 1, 2014, 2013 | Current Year's Total Levy | Maintenance Collections | Debt Service Collections | Entire Year's Adjustments | Ending Balance December 31, 2014 |
|---|---------------------------------|----------------------------|-----------------------------|---------------------------------|--|
| \$ 103,073 | \$ - | \$ 4,613 | \$ 92 | \$ (12,183) | \$ 86,185 |
| 17,559 | - | 790 | - | (1,278) | 15,491 |
| 22,802 | - | 1,561 | - | (1,013) | 20,228 |
| 23,319 | - | 3,292 | - | (1,581) | 18,446 |
| 31,730 | - | 6,476 | - | (1,773) | 23,481 |
| 49,405 | - | 11,280 | - | (3,892) | 34,233 |
| 70,880 | - | 21,582 | - | (3,812) | 45,486 |
| 140,251 | - | 50,452 | 8,074 | (3,807) | 77,918 |
| 2,235,562 | - | 1,798,145 | 263,527 | (6,723) | 167,167 |
| - | 4,796,530 | 1,951,400 | 252,030 | - | 2,593,100 |
| <u>\$ 2,694,581</u> | <u>\$ 4,796,530</u> | <u>\$ 3,849,591</u> | <u>\$ 523,723</u> | <u>\$ (36,062)</u> | <u>\$ 3,081,735</u> |

**JONES COUNTY, TEXAS
MISCELLANEOUS STATISTICS
December 31, 2014**

| | | | | |
|--|---------------|--|-----------------------------|------------------|
| 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 | | 2003 | 19,911 |
| 1910 | 24,299 | | 2004 | 19,726 |
| 1920 | 22,323 | | 2005 | 19,544 |
| 1930 | 24,233 | | 2006 | 19,497 |
| 1940 | 23,378 | | 2007 | 19,257 |
| 1950 | 22,147 | | 2008 | 19,197 |
| 1990 | 16,490 | | 2009 | 18,961 |
| 2000 | 20,785 | | 2010 | 20,202 |
| County Property Tax Rates: | | | | |
| 2000 | | | | \$0.63490 |
| 2005 | | | | \$0.68010 |
| 2006 | | | | \$0.66650 |
| 2007 | | | | \$0.61570 |
| 2008 | | | | \$0.58000 |
| 2009 | | | | \$0.62000 |
| 2010 | | | | \$0.61590 |
| 2012 | | | | \$0.66004 |
| 2014 | | | | \$0.64301 |
| County Road Miles (TXDOT)-Centerline Miles | | | | |
| Earth and All-weather | | | | 864 |
| Paved | | | | 10 |
| Total | | | | 874 |