

Comprehensive Annual Financial Report

For Fiscal Year Ended

December 31, 2014

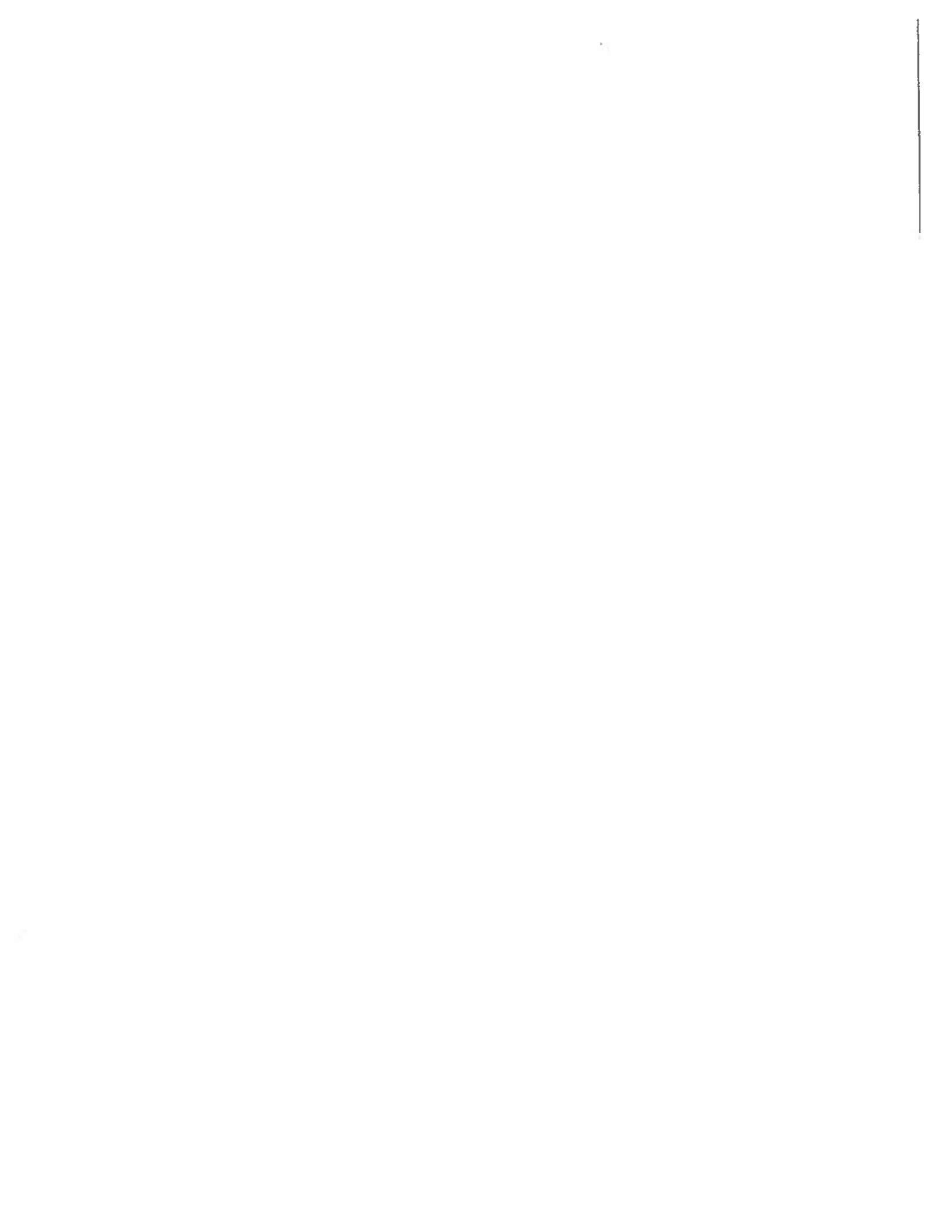
JIM WELLS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

Prepared by:

Jim Wells County, Texas – Auditor's Office

Noe Gamez

County Auditor



Jim Wells County, Texas
 Comprehensive Annual Financial Report
 For The Year Ended December 31, 2014

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INTRODUCTORY SECTION

Introductory Section

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COUNTY OF JIM WELLS

STATE OF TEXAS

NOE GAMEZ
COUNTY AUDITOR

ALICE, TEXAS 78332

OFFICE (361) 668-5701
FAX (361) 664-6366

July 29, 2015

Honorable District Judge
Honorable County Judge
Honorable County Commissioners
Jim Wells County
Alice, TX 78332

Ladies and Gentlemen:

State law, V.T.C.A. Local Government Code 114.025 and 115.045, requires issuance of an annual financial report, audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants, of all matters relating to fiscal affairs of the County. Pursuant to those requirements, we hereby issue the comprehensive annual financial report of the County of Jim Wells for the fiscal year ended December 31, 2014.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and compile sufficient reliable information for the preparation of the County's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. Responsibility for internal controls is shared by the Commissioners Court, which is the governing body; the County Auditor, who is appointed by the District Judge and, the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Raul Hernandez & Company, P.C. The goal of the independent audit was to provide reasonable assurance that the financial statements of the

County for the fiscal year ended December 31, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended December 31, 2014, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statement, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the other supplementary information section of this report.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information and the combining and individual fund financial statements and schedules in addition to the report of the independent auditors on the financial statements and schedules. The statistical section of this report includes selected financial and demographic information, which is generally presented on a multi-year basis.

Profile of Jim Wells County

Jim Wells County is a political subdivision of the State of Texas. It has no legislative powers, and very restricted judicial and administrative powers. The governing body of the County is its Commissioners' Court of five members. The county judge is its chairman and the commissioner from each of the four road and bridge precincts is also a member. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from. County government provides many varied services for the public it serves. Among these services are maintenance and minor construction work on county owned and operated roads and bridges, recording functions related to property rights and vital statistics of the county, operation of the county and district judicial system, operation of the county jail, operation of the county welfare department, operation of the county agriculture extension service, and the operation and maintenance of the city/county library and county fairgrounds.

The commissioners' court sets the tax rates, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the county auditor. The commissioners' court is also responsible for development of policies and order, approving financial commitments and appointment of various department heads.

The management and leadership provided by members of the commissioners' court and the elected and appointed officials of other departments are crucial to the success of the County's financial management and growth.

The county auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the commissioners court for approval.

The County provides many varied services for the public it serves. These services include operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of the law enforcement agencies (sheriff and constables), operation of the county jail, operation of the public health department in conjunction with the City of Alice, operation of the park services department, operation of the county libraries, assistance to indigents, the provision of juvenile, health, education and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for multiple agencies.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the county auditor on or before June 30 of each year. The county judge, assisted by the county auditor, uses these requests as the starting point for developing a base line budget, but without any tax increases or personnel changes. The county auditor then presents this base line budget to the commissioners' court for review prior to July. The commissioners' court holds several budget workshops to discuss priorities or meet with department heads. The county judge, assisted by the county auditor, then prepares the proposed budget with all the revisions as directed by commissioners' court. A copy of the proposed budget is filed with the county clerk and county auditor. The commissioners' court then must hold a public hearing on a day within seven calendar days after the date the proposed budget is filed but before October 1st of the current year. The commissioners' court must take action on the proposed budget at the conclusion of the public hearing. The appropriated budget is prepared by fund, department, and budget category. On some items of greater importance, the budget is prepared by line item. All transfers between budget categories and departments require the special approval of the commissioners' court, except State and Federal grants. The appropriate department head can make a budget transfer with the approval of grantor agency for those special revenue funds.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the basis financial statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the Supplemental Nonmajor Governmental Funds subsection of this report. Also included in the governmental fund subsection is project-length budget-to-actual comparison for each governmental fund for which a project length budget has been adopted (road & bridges, small dams, law library and capital projects fund).

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

Oil and Gas. The oil and gas industry is a major employer in Jim Wells County. Our strategic central location makes Alice ideal for companies to utilize all forms of transportation: rail, air, land or sea. Several major oilfield service companies and drilling contractors have established regional operations in Alice. Approximately 90 percent of local oilfield activity is related to natural gas exploration and production.

According to the US Department of Agriculture Economic Research Service, Jim Wells County is categorized as a mining dependent county. This means that mining contributed a weighted annual average of 15 percent or more of total labor and proprietor income over the three years from 1987 to 1989. By far, the majority of employees in the category "Mining" are in the area of oil and gas field services.

Alice is the Hub of the South Texas oil and gas industry with five major drilling companies, six international oilfield service companies, and an array of rental tool companies, completion and production companies and trucking companies. Currently the Eagle Ford Shale boom is bringing many new companies and workers to Alice and Jim Wells County. Many job openings exist for workers looking to train into the oilfield with good pay and benefits. Alice is rapidly growing to the next tier community. (1).

Agriculture. Since the late 1800's, agribusiness has been a heavy contributor to the economy of the Alice area and South Texas. The combination of rich, fertile soils and long growing seasons provide farmers and ranchers with ideal conditions. Agribusiness is the second most important source of income for the Alice area. The city is also one of Texas' largest beef cattle centers.

Jim Wells County boasts more than 510,000 acres of agriculture land. Agricultural commodities include wheat, corn, hay sorghum, cotton, sunflower oil and melons. Cattle, goats, hogs, horses, exotic animals and aquaculture are also agricultural related commodities that are significant contributors to agribusiness in Alice and Jim Wells County.

The agricultural business is still a leading contributor to the economy of Jim Wells County, Texas in 2014.

Unemployment Rate. The current unemployment rate of Jim Wells County, Texas is 4.2%, which is lower than the national unemployment rate of 6.49% and the statewide average rate is 5.49%.

Retail Trades. For many years Alice, Texas, the county seat of Jim Wells County, has served as the retail trade center for many surrounding communities. The general public still remains mobile and uses Corpus Christi, Texas (located 55 miles east of Alice) as the principle retail center for our area. Tourism is on the rise in Alice, and the City is focusing on the tourism industry and working to attract Winter Texans to boost local retail trade. (1) Alice is the Hub of South Texas retail. A Super Wal-Mart, HEB, 6 banks, 2 credit unions, 3 car dealerships and the Alice News Papers Inc. form the core of the Alice retail community. In 2012, the sales tax revenues were up compared to 2010.

Healthcare. Alice is the Hub of the South Texas health care community. The health care cluster in Alice consists of a 138 bed primary care hospital, kidney dialysis center, heart center, cancer center, orthopedic clinic, nursing homes and rehabilitation centers.

The CHRISTUS Spohn Hospital System in 1999 opened a \$20 million, 71-bed hospital. The facility offers primary care, obstetrics, diagnostic and emergency services as well as wellness, educational and disease prevention programs. In addition, the facility has a helicopter pad for air-ambulance transport www.christusspohn.org

During 2004 CHRISTUS Spohn Health System purchased Triad's Alice Regional Hospital which was established in 1931 and opened a new \$40 million hospital in Alice during 1999. The facility consists of 177,000 square feet and is licensed for 138 beds. The purchase immediately transforms CHRISTUS Spohn Hospital Alice from a 73-bed facility to a 148-bed facility. Alice Regional Hospital was renamed CHRISTUS Spohn Hospital Alice. CHRISTUS Spohn Hospital Alice was renamed CHRISTUS Spohn Laviana Plaza and will house physician office and a 10-bed inpatient geropsychiatric unit. The full service, acute care hospital offers 24 hour emergency service, outpatient and inpatient surgical services, intensive and critical care units, diagnostic radiology, geriatric psychiatric unit, obstetrical and newborn services, pediatric wing, women's center, physical therapy, nuclear medicine, rural health clinics, home health services, and community outreach services.

Transportation. Alice and Jim Wells County offer an enviable location to any firm dependent on transportation or trade in the United States, its immediate neighbors or Central America. The city has an advantage over other regions in its close proximity to Mexico and to deep-water ports. There are 15 ports of entry within 120 miles of Alice and Jim Wells County. These ports are:

- The Port of Corpus Christi
- La Quinta Terminal
- Laredo - Juarez-Lincoln Bridge, Gateway to the Americas Bridge, World Trade Bridge, Colombia Bridge
- Roma - Roma-Miguel Aleman Bridge
- Rio Grande City - Rio Grande City-Camargo Bridge
- Los Ebanos Ferry
- McAllen - Hidalgo-Reynosa Bridge
- Pharr - Pharr-Reynosa Bridge
- Progreso - Progreso International Bridge
- Harlingen - Free Trade Bridge
- Brownsville - Gateway International Bridge, B & M Bridge, The Port of Brownsville

Alice is equally accessible to both coasts, and the central time zone eases communication with other zones. There has been considerable focus on the region and the impact of trade with Mexico. First, the maquiladora or twin plant concept became an important development along the border with Mexico. Then, the passage of NAFTA had the effect of opening markets. Because of our location, much of the goods in trade pass through Jim Wells County. The county is positioned to provide valuable resources and to take advantage of opportunities that will accompany expanded trade with Mexico and Canada. Also our transportation infrastructure is being expanded to take advantage of these opportunities.

Major Highways: SH44/US 59 provides a major east-west trade corridor between the Port of Corpus Christi, Laredo, and Monterrey, Mexico and points south. US 281 provides a major north-south trade corridor between Northern Mexico, the Rio Grande Valley and points north. Alice is

strategically located at the intersection of SH 44 and US 281, an essential component of the proposed Interstate Highway 69 International Trade Corridor. I-69 will connect Mexico, the United States and Canada.

Railroad: Texas Mexican Railway operates its main line through Alice. Tex-Mex recently merged with Kansas City Southern Railway and now provides service from Mexico through Laredo, to Corpus Christi, Houston, the Midwest and the East Coast.

Airports: Alice International Airport provides a 6,000-foot runway. Corpus Christi International Airport, 35 minutes east of Alice, provides daily passenger, commercial and cargo service.

Professional Sports: During May 2005, a 21.5 million dollar baseball stadium named "Whataburger Field" was completed in Corpus Christi, Texas, (which is 35 miles east of Alice, Texas) and is the new home of the Corpus Christi Hooks, Houston Astros AA league affiliate for 2005. The addition of a professional baseball team has provided a positive impact to the economy throughout all of South Texas.

Law Enforcement: Alice and Jim Wells County are served by numerous law enforcement agencies including the Alice Police Department, Jim Wells County Sheriff's Department, Texas Department of Public Safety, Texas Parks and Wildlife, the U.S. Border Patrol, and other municipal police departments in Orange Grove, Premont, and San Diego.

Attractions

Visitors and residents of Jim Wells County enjoy the outdoor-oriented lifestyle of South Texas. With an abundance of wildlife, hunting, fishing, and bird watching are favorite activities of those both living in Alice and visiting in the area. Other attractions in the area include:

South Texas Museum- focuses on distinctive history and traditions of this South Texas region. Exhibits trace habitation from American Indian to 20th Century farm, ranch, railroad, and oil activities, with emphasis on pioneer ranch and household artifacts. Includes mounted wildlife and livestock specimens. The museum is located at 66 South Wright Street.

Tejano ROOTS- is a private, non-profit organization established June 9, 1999. The Hall of Fame honors and recognizes Tejano artists, musicians, composers and any other persons who have contributed to the awareness and entertainment of the Tejano culture. The museum preserves the historical artifacts, documents and culture of the Tejano Music Industry. The museum is located at 213 N. Wright Street. www.tejanorootshalloffame.com.

Jose De Escandon Statue- Don Jose de Escandón was chosen in 1746 to explore and settle the South Texas area. He founded 23 settlements in the area over a two year period. Ranching and farming were the economic foundation of these settlements. This still held true through the 1800's, as Alice was recognized as the largest cattle-shipping center in the world. On November 14, 1999 a statue of Don Jose de Escandón was donated to the City of Alice by the children of the late Tomas and Eloisa Pena Martinez: Jose C. Martinez, Rita Martinez Jaso, Lucila Martinez Reynolds and Guadalupe T. Martinez

Guinness Book of World Records-Only in Alice will one find the world's tallest, cement water tower. Located in downtown Alice near City Hall, is what the 1976 Guinness Book of Records calls the tallest concrete water tower in the world. Built in 1926-27, the 165-foot tall tower has a 3-foot tall tank which; measures 28.4 feet in diameter.

Golf Courses- Golfers have two courses to choose from in the Hub City. The two courses with a total of 27 holes are home for golfing organizations such as the Alice Pan American Golf Association and the Alice 50 Plus Golf Association. Benefit and high school tournaments are also held at the courses. Lined with mesquite trees, the Alice Municipal Golf Course is the larger of the two courses with 18 holes. The course, located at Anderson Park on North Texas Boulevard, features everything from long fairways to water hazards with a total of 5,911 yards of fairways and greens. Green fees on Monday through Friday vary according to days and tee-times.

Long-term financial planning.

The County is participating in the Jim Wells County & Alice Economic Development Task Force which is a public/private county wide alliance for the purpose of developing strategies and support for economic development proposals. The Jim Wells County & Alice Transportation Committee, also a public/private effort in which the County is a participant, has successfully worked with the Texas Department of Transportation to develop the State Highway 44 Relief Route and the U.S. 281 Relief Route and the improvement of S.H. 44 and U.S. 281 business routes through our County. The Transportation Committee is active in promoting the upgrade of U.S. 281, U.S. 59/S.H. 44 and U.S. 77 to interstate standards. These roadways link our area to the proposed I-69 project, which connects South Texas to Houston and the Midwest.

The County of Jim Wells and the City of Alice jointly operate the Municipal Airport. Through grant programs offered by the FAA and TAC, this facility has been upgraded to a level that could be of enormous benefit to any industry considering the area as a location site.

The essential components are coming together to open the door to diversification of our local industrial base and release the County from the swings of the volatile oil market.

Awards and acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jim Wells County, Texas for its comprehensive annual financial report for the year ended December 31, 2012. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation and execution of this audit could not have been accomplished without the efforts and cooperation of my staff, other County officials, their staffs, and the Commissioners' Court. I wish to thank them all.

Respectfully Submitted,

A handwritten signature in black ink that reads "Noe Gamez". The signature is written in a cursive style with a large, sweeping "N" and "G".

Noe Gamez
County Auditor

(1)Source: Alice Chamber of Commerce, Alice/Jim Wells Economic Development Corp.



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

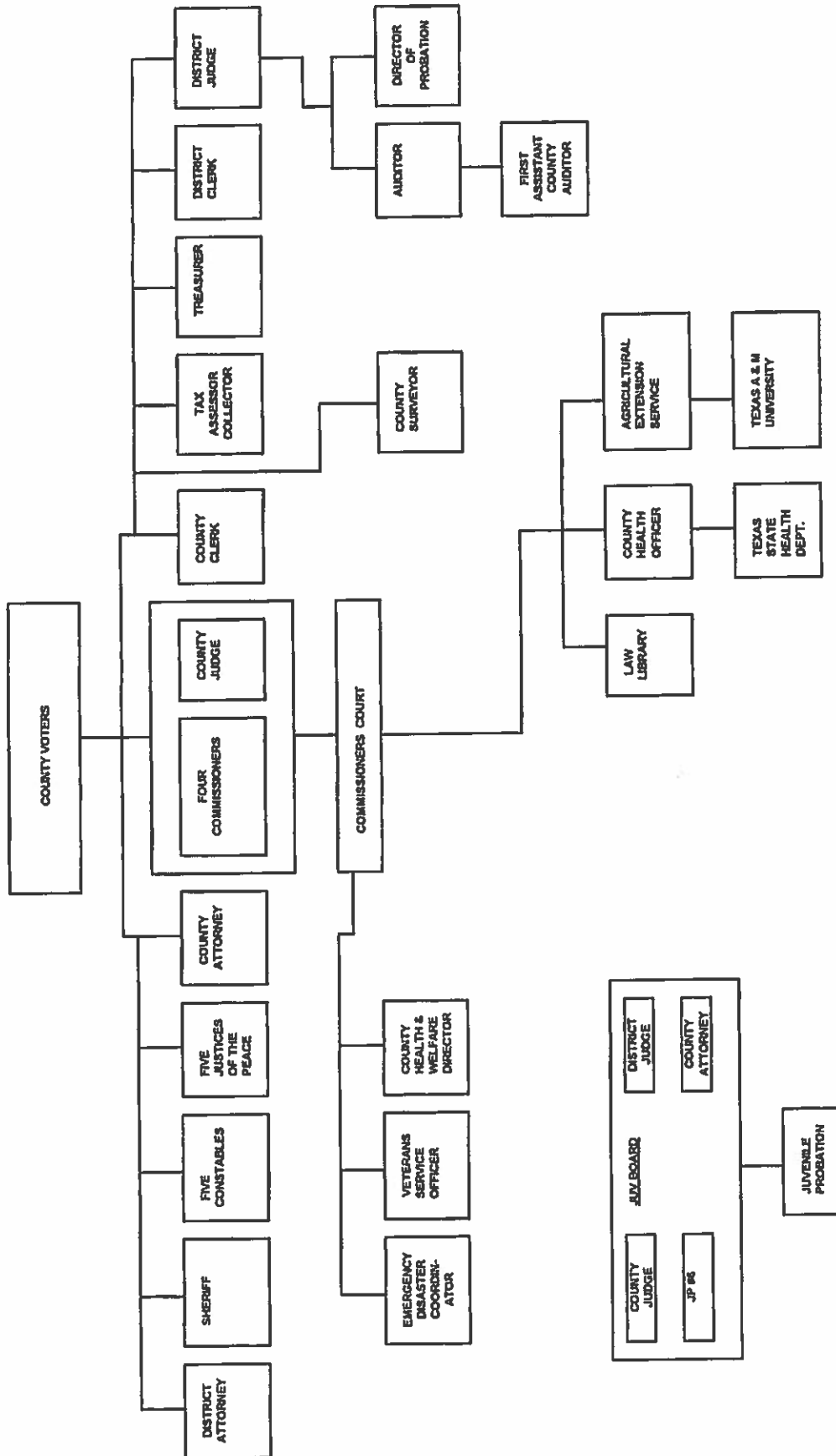
**Jim Wells County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

JIM WELLS COUNTY, TEXAS ORGANIZATION



**JIM WELLS COUNTY, TEXAS
DIRECTORY OF OFFICIALS**

DECEMBER 31, 2014

DISTRICT COURT

Richard Terrell	Judge, 79th Judicial District
Carlos O. Garcia	District Attorney
R. David Guerrero	District Clerk
Sonia Trevino	District Court Reporter
Gerardo Flores	District Court Interpreter

COMMISSIONERS COURT

L. Arnoldo Saenz	County Judge
Margie H. Gonzalez	County Commissioner, Precinct No. 1
Ventura Garcia	County Commissioner, Precinct No. 2
Richard Miller	County Commissioner, Precinct No. 3
Javier Garcia	County Commissioner, Precinct No. 4

OTHER COUNTY OFFICIALS

Oscar Lopez	Sheriff
J.C. Perez	County Clerk
Rebecca Dominguez	County Treasurer
Mary Lozano	Tax Assessor-Collector
Jesusa Sanchez-Vera	County Attorney
Eladio Gonzalez, Jr.	County Auditor
Noe Gamez	First Assistant County Auditor

JUSTICES OF THE PEACE

Juan Rodriguez, Jr.	Precinct No. 1
Karin Knolle	Precinct No. 3
Sylvia Johnson	Precinct No. 4
Luz Paiz	Precinct No. 5
Jose L. Rodriguez	Precinct No. 6

CONSTABLES

Jesus Salinas	Precinct No. 1
Jim Long	Precinct No. 3
Frank Davila	Precinct No. 4
Robert Vasquez, Sr.	Precinct No. 5
Bartolo Guajardo	Precinct No. 6

**JIM WELLS COUNTY, TEXAS
DIRECTORY OF OFFICIALS**

**DECEMBER 31, 2014
(continued)**

OTHER OFFICIALS

Alejandro Lopez, M.D.
Robert Owens
Rogelio Mercado
Vacant
Albert Ramirez

James A. Schmidt

County Health Officer
County Surveyor
Agriculture Agent
Veterans Service Officer
79th Judicial District Adult
Probation
Chief Juvenile Probation
Officer

FINANCIAL SECTION

Financial Section

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411
Office (361)980-0428 Fax (361)980-1002

Independent Auditors' Report

To the County Commissioners
Jim Wells County, Texas
200 N. Almond
Alice, Texas 78332

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 the Jim Wells 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.

Auditors' 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 of 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 County'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 County'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 Jim Wells County, Texas as of December 31, 2014, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note A to the financial statements, in 2014, Jim Wells County, Texas adopted new accounting guidance, Government Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information identified as Required Supplementary Information in the table of contents 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 Jim Wells County, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules and statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements.

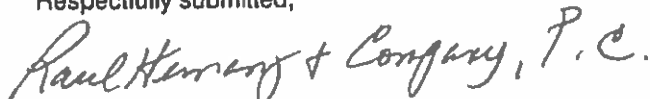
The combining and individual nonmajor fund financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected 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 and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2015 on our consideration of Jim Wells County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jim Wells County, Texas's internal control over financial reporting and compliance.

Respectfully submitted,



Raul Hernandez & Company, P.C.
Corpus Christi, Texas
July 29, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

JIM WELLS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) offers readers of the County financial statements a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2014. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in our letter of transmittal, and in the financial statements and notes to the financial statements (which immediately follow this discussion). In 2004, the County implemented the new financial reporting requirements of GASB Statement No. 34 (Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments). These sections include this Management's Discussion and Analysis, the Government-wide Statement of Net Position, the Government-wide Statement of Activities, the concept of major fund reporting, and the reporting of infrastructure capital assets and long term debt liabilities in the governmental activities. These concepts are explained throughout this discussion and analysis.

FINANCIAL HIGHLIGHTS

- The assets of the County of Jim Wells exceeded its liabilities at the close of the most recent fiscal year by \$34,434,610 (net position).
- As of the close of the current fiscal year, the County of Jim Wells governmental funds reported combined ending fund balances of \$11,579,452, of which, \$6,291,502 represents an unassigned fund balance and places the County in a favorable position.
- The County of Jim Wells' total debt decreased by a net of (\$172,251) compared to the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.
- *Notes to the financial statements*. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

JIM WELLS COUNTY, TEXAS

- *Other information.* In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the county's progress in funding its obligation to provide pension benefits to its employees. Immediately following the required supplementary information on pensions are the two budgetary schedules on the general fund and major special revenue fund. The combining statements in connection to nonmajor governmental funds and fiduciary funds are then presented.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

Figure A-1 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1 Major Features of the County's Government-wide and Fund Financial Statements

<u>Type of Statements</u>	<u>Government-wide</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
<u>Scope</u>	Entire county Government (except Fiduciary funds) and the county's component units	The activities of the county that are not proprietary or fiduciary	Activities of County similar to private business; self insurance	Instances in which the county is the trustee or agent for someone else's resources
<u>Required Financial position Statements</u>	<i>Statement of Net position</i> <i>Statement of Activities</i>	<i>Balance Sheet</i> <i>Statement of revenues, expenditures & changes in fund balances</i> <i>Statement of cash flows</i>	<i>Statement of net position</i> <i>Statement of rev, exp, & changes in net position</i> <i>Statement of flows</i>	<i>Statement of fiduciary net position</i> <i>Statement of in fiduciary net position</i>
<u>Accounting basis and measurement focus</u>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial	Accrual accounting and economic focus	Accrual accounting economic resources focus

JIM WELLS COUNTY, TEXAS

Government-wide Statements

The two government-wide statements report the County's net position and how they have changed. **Net Position**—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, public safety, highways and streets, sanitation, economic development, culture and recreation, and interest on long-term debt. Property taxes and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioner's Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

JIM WELLS COUNTY, TEXAS

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. As stated earlier, over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively. At the close of the fiscal year, the County assets exceeded liabilities by \$34,434,610; furthermore, the government's financial position has increased by \$716,887 compared to prior year. Net position is summarized below along with comparative data from the previous year. (See Table A-1).

**Table A-1
County's Net position**

	Governmental Activities	Governmental Activities	Increase (Decrease)
	<u>2014</u>	<u>2013</u>	<u>2014-2013</u>
Current Assets:			
Cash/Cash equivalents	\$ 11,298,693	\$ 10,770,199	\$ 528,494
Taxes receivable	1,492,451	1,502,408	(9,957)
Sales taxes receivable	424,089	427,162	(3,073)
Intergovernmental receivable	44,619	-	44,619
Total current assets:	<u>13,259,852</u>	<u>12,699,769</u>	<u>560,083</u>
Non-current assets:			
Capital Assets	64,661,852	63,583,615	1,078,237
Less Accumulated Depreciation	(40,793,089)	(39,808,746)	(984,343)
Total non-current assets:	<u>23,868,763</u>	<u>23,774,869</u>	<u>93,894</u>
Total Assets	<u>\$ 37,128,615</u>	<u>\$ 36,474,638</u>	<u>\$ 653,977</u>
Current Liabilities			
Accounts payable and other current liabilities	\$ 187,950	\$ 76,073	\$ 111,877
Accrued Interest Payable	24,909	27,180	(2,271)
Total current liabilities	<u>212,859</u>	<u>103,253</u>	<u>109,606</u>
Long-term liabilities:			
Due within one year	345,060	389,607	(44,547)
Due in more than one year	2,136,086	2,264,055	(127,969)
Total Liabilities	<u>2,694,005</u>	<u>2,756,915</u>	<u>(62,910)</u>
Net Position:			
Invested in capital assets, net of related debt	21,740,309	21,121,207	619,102
Restricted For:			
Debt Service	280,121	264,987	15,134
Capital Projects	1,302,523	1,191,616	110,907
Unrestricted	11,111,657	11,139,913	(28,256)
Total Net Position	<u>\$ 34,434,610</u>	<u>\$ 33,717,723</u>	<u>\$ 716,887</u>

JIM WELLS COUNTY, TEXAS

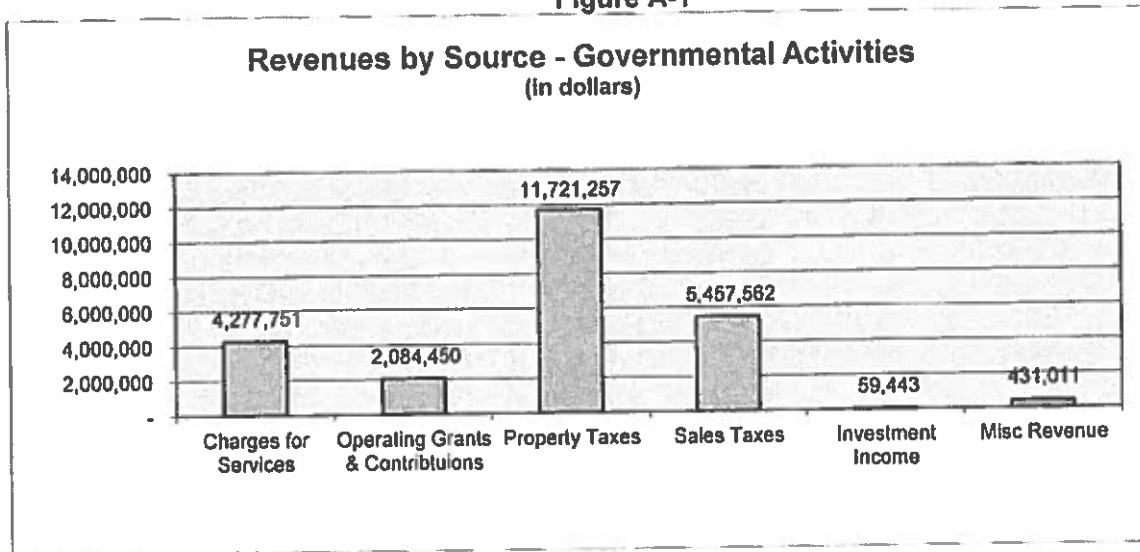
The \$280,121 and \$1,302,523 of the County's restricted net position represents funds available for the debt service and capital projects funds, respectively. These funds when spent are restricted for repayment of debt and capital asset acquisitions respectively. The \$11,111,657 unrestricted net position represents resources available to fund the programs of the County next year.

Revenues. The County's total revenues were \$24,031,474. A significant portion, 48.7 percent, of the County's revenue comes from property taxes. 22.7 percent comes from sales taxes and 17.8 percent relates to charges for services. (See Figure A-2 and Table A-2)

Governmental Activities

- Property tax rates had a total direct rate of .519849, which is an increase of .065419 from the previous year. Net taxable value of property decreased by (\$138,303,623). Sales taxes decreased as a result of a decrease in retail trade and production slowdown of Eagle Ford shale production in 2014.
- Grant revenues had a decrease from the prior year due, in part, to decreases in intergovernmental revenues in the Colonia Grant and the Home Program Fund.
- Sales tax revenues in 2014 decreased compared to the prior year by 8.59%.

Figure A-1



JIM WELLS COUNTY, TEXAS

Table A-2
Jim Wells County's Changes in Net position – Governmental Activities

	Governmental Activities		Increase (Decrease)
	<u>2014</u>	<u>2013</u>	<u>2014-2013</u>
Revenues			
Program:			
Charges for services	\$ 4,277,751	\$ 3,138,181	\$ 1,139,570
Operating Grants and Contributions	2,084,450	2,415,360	(330,910)
General			
Property Taxes	11,721,257	11,318,416	402,841
Sales Taxes	5,457,562	5,970,449	(512,887)
Investment Income	59,443	59,237	206
Miscellaneous Revenues	431,011	409,299	21,712
Total Revenues	<u>\$ 24,031,474</u>	<u>\$ 23,310,942</u>	<u>\$ 720,532</u>
Cost of Services:			
General Government	5,416,768	4,716,157	700,611
Judicial	4,104,234	4,377,675	(273,441)
Public Safety	8,331,437	8,622,918	(291,481)
Public Transportation	4,213,314	3,735,364	477,950
Health and Welfare	488,478	734,734	(246,256)
Culture and Recreation	17,597	86,888	(69,291)
Conservation	320,921	215,021	105,900
Economic Development and Assistance	334,818	229,631	105,187
Interest on Long-term Debt	87,020	98,144	(11,124)
Total Cost of Services	<u>\$ 23,314,587</u>	<u>\$ 22,816,532</u>	<u>\$ 498,055</u>
Change in net assets	716,887	494,410	222,477
Net position - beginning	<u>33,717,723</u>	<u>33,223,313</u>	<u>494,410</u>
Net position - ending	<u>\$ 34,434,610</u>	<u>\$ 33,717,723</u>	<u>\$ 716,887</u>

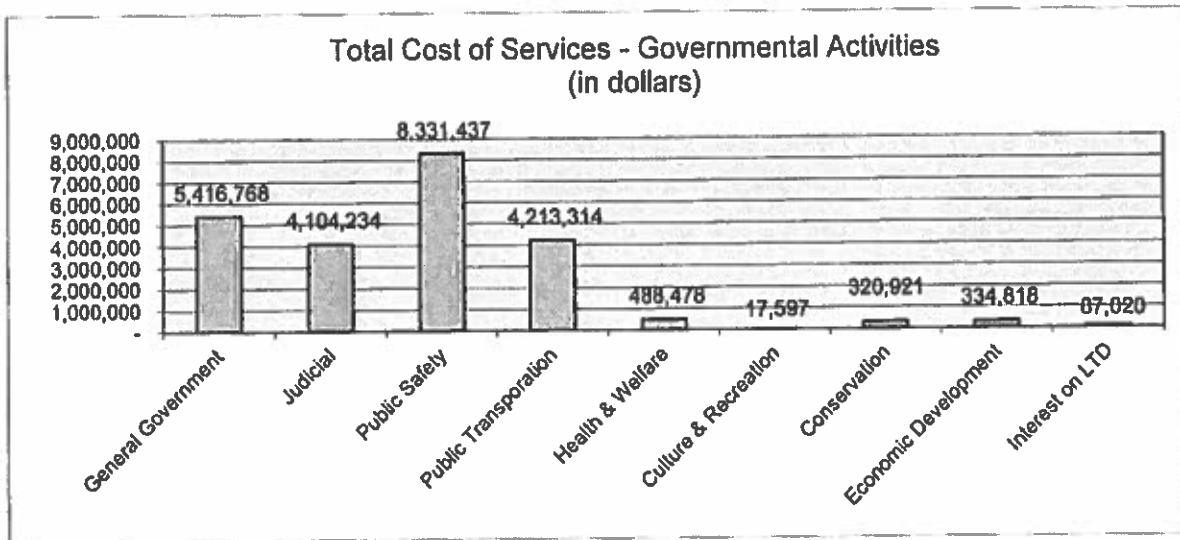
Table A-2 and Figure A-3 present the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$23,314,587. Public Safety was a significant part of the amount totaling \$8,331,437, which the majority was due to costs in the General Fund, Adult & State Juvenile Probation funds, 79th Judicial District Attorney Forfeiture fund, and the Sheriff Drug Forfeiture fund.

JIM WELLS COUNTY, TEXAS

- However, the amount that our taxpayers paid for these activities through property taxes was approximately \$11,721,257.
- Some of the cost was paid by those who directly benefited from the programs such as human services, state juvenile and adult probationary fees, and fees of office.
- \$8,331,437 of these costs were for public safety, which decreased by (\$291,481) from the prior year. This decrease was due, in part-, to fewer employees and a cutback in purchases of vehicles, trailers, and communication equipment.

Figure A-2



FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the *County's governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$11,579,452, an increase of \$458,164 compared with the prior year. As shown on page 36 the unassigned fund balance resulted in an amount of \$6,291,502. The *unassigned fund balance*, used as a management and budgetary tool, is available for spending at the County's discretion. A major factor in causing the change to fund balance came from changes in general property taxes, sales taxes, charges for services, fees of office, and fines & forfeitures.

JIM WELLS COUNTY, TEXAS

The General fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund increased to \$6,291,502 from the previous year's balance of \$6,246,745 in the prior year. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. This increase is a direct result from increases in revenues in general property taxes, intergovernmental revenues, and fines & forfeitures.

The Debt Service Fund (county-wide), which was created during 2004, has a total fund balance of \$79,654. The reserves for the payment of debt service combined with the estimated first quarter collections on current year assessments will be sufficient to meet next year's scheduled debt.

The Capital Projects Funds reflect a fund balance of \$1,196,391. The County has plans in the near future to invest in construction projects, including improvements to buildings throughout the county.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues

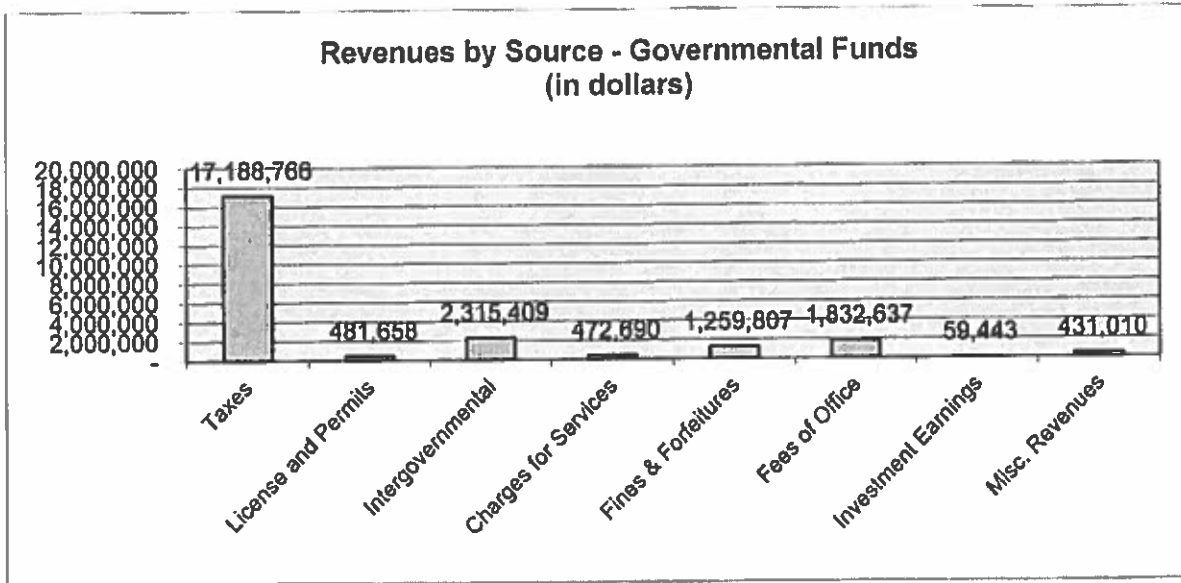
The County's revenue closely follows oil prices and oil field activities. In previous years, the economic boom in Eagle Ford shale production led to hotels being booked, stores expanding, and businesses hiring. However, in 2014, the amount of the impact has leveled off. As a result, revenues from governmental fund types had a minor net increase of 3.2% from the preceding year, totaling \$24,041,420. General property taxes and sales taxes were the most significant portion in governmental fund revenue sources, which totaled \$17,188,766, which is a decrease of (\$69,280) from the previous year.

The County's primary source of revenue consists of taxes, which comprise 71% of the County's total revenues. In addition, intergovernmental and fees of office revenues comprise 9.6% and 7.6% of total revenues, respectively. Charges for services accounted for 1.9% of total revenues. The county departments that charge for services include park & recreational, fees of office from justice of the peace precincts, and constables, which are all an important part of the County's revenues. They are an integral part of the County's ability to provide the services to which citizens have become accustomed. (See Figure A-4 and Table A-3)

Fines & Forfeitures increased by \$678,484 from the prior year. This change was due to an increase in fines & cash seizures. Furthermore, fees of office increased by \$539,997 from the previous year, as a result of an increase in fees and permits collected.

JIM WELLS COUNTY, TEXAS

Figure A-3



**Table A-3
Governmental Funds – Revenues by Source**

	FY 2014	FY 2013	Increase (Decrease)
Taxes	\$ 17,188,766	\$ 17,258,046	\$ (69,280)
License and Permits	481,658	604,222	(122,564)
Intergovernmental	2,315,409	2,564,283	(248,874)
Charges for Services	472,690	511,073	(38,383)
Fines & Forfeitures	1,259,807	581,323	678,484
Fees of Office	1,832,637	1,292,640	539,997
Investment Earnings	59,443	59,237	206
Misc. Revenues	431,010	409,299	21,711
Total Revenues	\$ 24,041,420	\$ 23,280,123	\$ 761,297

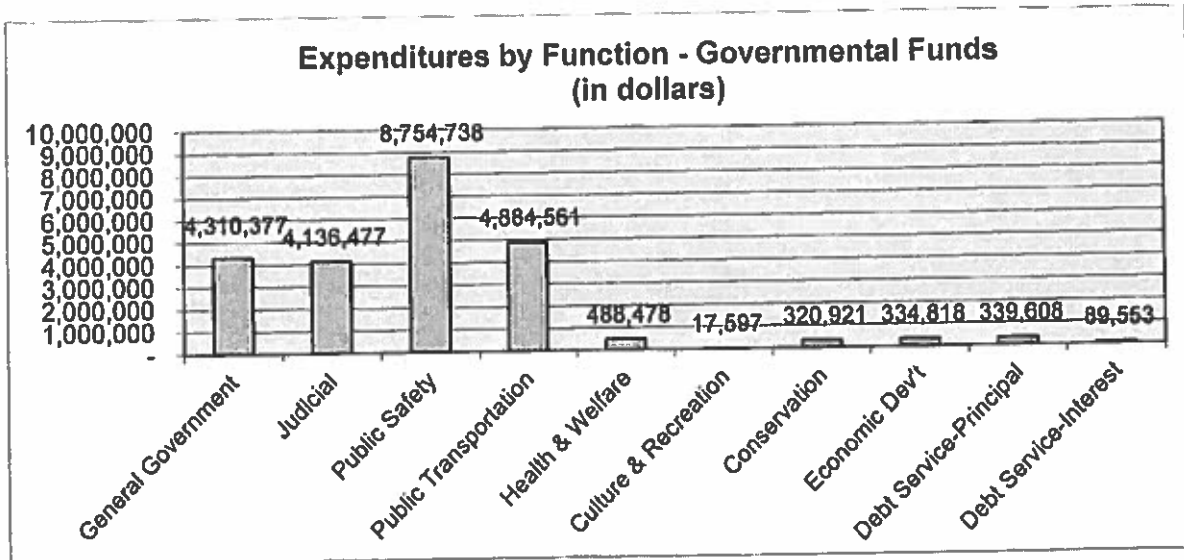
Expenditures

Debt-principal payments decreased in the amount of (\$64,047), compared to the result of the previous year. The increase in public transportation of \$677,011 is partly due to an increase in road improvements and infrastructure.

The County's primary expenditures were for public safety, public transportation, and general government. Public safety now accounts for over 36.9% of total expenditures. (See Figure A-5 and Table A-4)

JIM WELLS COUNTY, TEXAS

Figure A-4



**Table A-4
Governmental Funds – Expenditures by Function**

	FY 2014	FY 2013	Increase (Decrease)
General Government	\$ 4,310,377	\$ 4,477,267	\$ (166,890)
Judicial	4,136,477	4,377,675	(241,198)
Public Safety	8,754,738	9,010,449	(255,711)
Public Transportation	4,884,561	4,207,550	677,011
Health and Welfare	488,478	734,734	(246,256)
Culture and Recreation	17,597	86,888	(69,291)
Conservation	320,921	215,021	105,900
Economic Development and Assistance	334,818	229,631	105,187
Debt Service:			
Principal	339,608	403,655	(64,047)
Interest and Fiscal Charges	89,553	100,350	(10,797)
Total Expenditures	<u>\$ 23,677,128</u>	<u>\$ 23,843,220</u>	<u>\$ (166,092)</u>

JIM WELLS COUNTY, TEXAS

Other financing sources from the County came from:

**Table A-5
Other Financing Resources**

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
Transfers In	\$ 294,264	\$ 577,149	\$ (282,885)
Transfers Out	(294,264)	(577,149)	282,885
Capital Leases	93,863	160,000	(66,137)
	<u>\$ 93,863</u>	<u>\$ 160,000</u>	<u>\$ (66,137)</u>

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$14,629,960 and expenditures of \$18,215,296, which both include transfers.

The following are significant variations between the final budget and actual amount.

- Actual revenues (before transfers) were higher than budgeted figures by \$1,218,855. Of this amount, general property taxes and intergovernmental revenues provided favorable variances of \$748,768 and \$379,597, respectively. These favorable variances are a result of the benefits of the economic flood that is Eagle Ford shale production. The County's revenue booms and busts through the years closely follow oil prices and oil field activities. Miscellaneous revenues provided a favorable variance of \$125,347 and fines & forfeitures provided a favorable variance of \$50,158.
- Actual expenditures (before transfers) were \$1,323,759 below final budget amounts. This favorable variance resulted from over-budgeted expenditures in the Sheriff, Fire Protection, County Courthouse & Annex, and District Court departments, among others. County departments were encouraged to monitor expenditures to help support the overall County budget since the County was incurring higher costs of items such as medical insurance, data services and utilities.

JIM WELLS COUNTY, TEXAS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the County had invested \$64,661,852 in a broad range of capital assets, including land, infrastructure, buildings & improvements, and equipment. (See Table A-6.) The capital assets of the County are those assets (land, infrastructure, buildings & improvements, and equipment), which are used in the performance of the County's functions including infrastructure assets. At December 31, 2014 net capital assets of the governmental activities totaled \$23,868,763. Depreciation on capital assets is recognized in the Government-wide financial statements. Accumulated depreciation for infrastructure, buildings & improvements, and machinery & equipment totaled \$40,793,089. More detailed information about the county's capital assets is presented in the notes to the financial statements on page 47.

Table A-6
County's Capital Assets

	Governmental Activities		Increase (Decrease)
	2014	2013	2014-2013
	Land	\$ 293,873	\$ 293,873
Infrastructure	43,715,819	43,327,509	388,310
Buildings and Improvements	13,396,007	13,340,608	55,399
Machinery & Equipment	7,256,153	6,621,625	634,528
Total at historical cost	\$ 64,661,852	\$ 63,583,615	\$ 1,078,237
Total Accumulated Depreciation	(40,793,089)	(39,808,745)	(984,344)
Net Capital Assets	\$ 23,868,763	\$ 23,774,870	\$ 93,893

The largest increase to capital assets was attributed to machinery & equipment in the net amount of \$634,528 due to purchases of vehicles, communication equipment, tractors, & trailers. Infrastructure increased \$388,310 as compared to 2013. Additional details on capital assets can be found in the notes to the financial statements on page 47.

Long Term Debt

At year-end the County had \$2,481,410 in bonds, capital leases obligations, and other long-term liabilities outstanding as shown in Table A-7. The County's total debt decreased by a net of (\$172,251) from 2013 through capital lease payments, general obligation bonds, and compensated absences. More detailed information about the County's debt is presented in the notes to the financial statements on page 50.

JIM WELLS COUNTY, TEXAS

**Table A-7
Long Term Debt**

	Governmental Activities	
	2014	2013
General obligation bonds	\$ 1,920,000	\$ 2,095,000
Capital leases	208,454	279,199
Compensated absences	352,692	279,462
Total governmental activities	<u>\$ 2,481,146</u>	<u>\$ 2,653,661</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2015 budget preparation is up from the prior year.
- General operating fund spending in the 2015 budget is expected to have a moderate increase as compared to 2014.

These indicators were taken into account when adopting the general fund budget for 2015. Property taxes will decrease due to decreasing property values.

Expenditures are expected to experience a moderate increase. These include increases in public safety, utilities, insurance, courthouse improvements, and personal benefits. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities. The priorities inherent to the 2014-2015 budget were to make county government: (1) communicative and open to the public and departmental staff; (2) have attainable and realistic budgets to enhance accountability; (3) recognize employee talent by continuing a longevity pay step plan, and (4) establish procedures that are in compliance with statutory requirements to improve efficiency.

If these estimates are realized, they will help the County's budgetary general fund balance with efficient, effective, and controlled use of its' resources.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Department at 200 N. Almond, Alice, Texas 78332

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BASIC FINANCIAL STATEMENTS

Basic Financial Statements

JIM WELLS COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2014

	<u>Governmental Activities</u>
ASSETS:	
Cash and Cash Equivalents	\$ 11,298,693
Taxes Receivables (net of allowances for uncollectibles):	1,492,451
Sales Taxes Receivable	424,089
Intergovernmental Receivable	44,619
Capital Assets (net of accumulated depreciation):	
Land	293,873
Buildings and System	8,326,108
Machinery and Equipment	3,829,541
Infrastructure	11,419,241
Total Assets	<u>37,128,615</u>
LIABILITIES:	
Accounts Payable and Other Current Liabilities	187,950
Accrued Interest Payable	24,909
Noncurrent Liabilities-	
Due within one year	345,060
Due in more than one year	2,136,086
Total Liabilities	<u>2,694,005</u>
NET POSITION:	
Net Investment in Capital Assets	21,740,309
Restricted For:	
Debt Service	280,121
Capital Projects	1,302,523
Unrestricted	11,111,657
Total Net Position	<u>\$ 34,434,610</u>

The accompanying notes are an integral part of this statement.

JIM WELLS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
PRIMARY GOVERNMENT:				
Governmental Activities:				
General Government	\$ 5,416,768	\$ 1,410,019	\$ --	\$ (4,006,749)
Judicial	4,104,234	478,396	--	(3,625,838)
Public Safety	8,331,437	1,326,040	1,715,183	(5,290,214)
Public Transportation	4,213,314	1,063,296	84,272	(3,065,746)
Health and Welfare	488,478	--	157,125	(331,353)
Culture and Recreation	17,597	--	--	(17,597)
Conservation	320,921	--	--	(320,921)
Economic Development and Assistance	334,818	--	--	(334,818)
Interest on Long-term Debt	87,020	--	--	(87,020)
Total Governmental Activities	<u>23,314,587</u>	<u>4,277,751</u>	<u>2,084,450</u>	<u>(16,952,386)</u>
Total Primary Government	<u>\$ 23,314,587</u>	<u>\$ 4,277,751</u>	<u>\$ 2,084,450</u>	<u>(16,952,386)</u>
General Revenues:				
Property Taxes				11,721,257
Sales Taxes				5,457,562
Investment Income				59,443
Miscellaneous Revenues				431,011
Total General Revenues				<u>17,669,273</u>
Change in Net Position				716,887
Net Position - Beginning				<u>33,717,723</u>
Net Position - Ending				<u>\$ 34,434,610</u>

The accompanying notes are an integral part of this statement.

JIM WELLS COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Assets:			
Cash and Cash Equivalents	\$ 6,095,562	\$ 5,203,131	\$ 11,298,693
Taxes Receivables (net of allowances for uncollectibles):	7,217,565	2,183,021	9,400,586
Sales Taxes Receivable	339,271	84,818	424,089
Intergovernmental Receivable	--	44,619	44,619
Total Assets	<u>\$ 13,652,398</u>	<u>\$ 7,515,589</u>	<u>\$ 21,167,987</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 143,331	\$ 44,619	\$ 187,950
Total Liabilities	<u>143,331</u>	<u>44,619</u>	<u>187,950</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue Property Taxes	7,217,565	2,183,020	9,400,585
Total Deferred Inflows of Resources	<u>7,217,565</u>	<u>2,183,020</u>	<u>9,400,585</u>
Fund Balances:			
Restricted Fund Balances:			
Federal or State Funds Grant Restriction	--	4,011,905	4,011,905
Retirement of Long-Term Debt	--	79,654	79,654
Capital Project Funds	--	1,196,391	1,196,391
Unassigned Fund Balance	6,291,502	--	6,291,502
Total Fund Balance	<u>6,291,502</u>	<u>5,287,950</u>	<u>11,579,452</u>
Total Liabilities and Fund Balance	<u>\$ 13,652,398</u>	<u>\$ 7,515,589</u>	<u>\$ 21,167,987</u>

The accompanying notes are an integral part of this statement.

JIM WELLS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balances - governmental funds balance sheet	\$ 11,579,452
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	23,868,763
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,492,450
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,999,736)
Payables for capital leases which are not due in the current period are not reported in the funds.	(208,454)
Payables for bond interest which are not due in the current period are not reported in the funds.	(24,909)
Payables for compensated absences which are not due in the current period are not reported in the funds.	<u>(272,956)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 34,434,610</u>

The accompanying notes are an integral part of this statement.

JIM WELLS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
Taxes:			
General Property Taxes	\$ 9,057,106	\$ 2,674,098	\$ 11,731,204
General Sales and Use Taxes	4,366,049	1,091,513	5,457,562
License and Permits	56,990	424,668	481,658
Intergovernmental	493,347	1,822,062	2,315,409
Charges for Services	55,990	416,700	472,690
Fines and Forfeitures	338,158	921,649	1,259,807
Fees of Office	1,126,849	705,788	1,832,637
Investment Earnings	39,979	19,464	59,443
Miscellaneous Revenues	289,347	141,663	431,010
Total revenues	<u>15,823,815</u>	<u>8,217,605</u>	<u>24,041,420</u>
Expenditures:			
Current:			
General Government	4,268,721	41,656	4,310,377
Judicial	3,990,803	145,674	4,136,477
Public Safety	6,294,558	2,460,180	8,754,738
Public Transportation	--	4,884,561	4,884,561
Health and Welfare	158,916	329,562	488,478
Culture and Recreation	17,597	--	17,597
Conservation	320,921	--	320,921
Economic Development and Assistance	334,818	--	334,818
Debt Service:			
Principal	103,248	236,360	339,608
Interest and Fiscal Charges	7,212	82,341	89,553
Total Expenditures	<u>15,496,794</u>	<u>8,180,334</u>	<u>23,677,128</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>327,021</u>	<u>37,271</u>	<u>364,292</u>
Other Financing Sources (Uses):			
Transfers In	--	294,264	294,264
Transfers Out	(282,264)	(12,000)	(294,264)
Capital Leases	--	93,863	93,863
Total Other Financing Sources (Uses)	<u>(282,264)</u>	<u>376,127</u>	<u>93,863</u>
Net Change in Fund Balances	44,757	413,398	458,155
Fund Balances - Beginning	6,246,745	4,874,552	11,121,297
Fund Balances - Ending	<u>\$ 6,291,502</u>	<u>\$ 5,287,950</u>	<u>\$ 11,579,452</u>

The accompanying notes are an integral part of this statement.

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

Net change in fund balances - total governmental funds	\$ 458,155
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,198,826
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,104,933)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(9,947)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	175,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	164,870
(Increase) decrease in accrued interest from beginning of period to end of period.	2,271
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(73,493)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(93,862)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 716,887</u>

The accompanying notes are an integral part of this statement.

JIM WELLS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014

	<u>Agency Funds</u>
ASSETS:	
Cash and Cash Equivalents	\$ 6,065,527
Total Assets	<u>\$ 6,065,527</u>
LIABILITIES:	
Due to Other Governments and Agencies	\$ 6,065,527
Total Liabilities	<u>\$ 6,065,527</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

A. Summary of Significant Accounting Policies

The combined financial statements of Jim Wells County, Texas (the "County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

Based on these criteria, the County has no component units. Additionally, the County is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Include the financial internal activities. These statements distinguish between the governmental and business-type activities by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial major governmental funds, each displayed in a separate column. All remaining governmental and aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

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

All other governmental funds are combined and reported as nonmajor. Nonmajor funds include the road and bridge funds, grants-in-aid, capital projects and other special revenue funds.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

In addition, the County reports the following fund types:

Agency Funds: The County has only agency funds which are used to account for assets that are held by the County as an agent for the Payroll fund, DA Escrow fund, District Clerk fund, County Clerk fund, and other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds cannot be said to have a measurement focus (i.e., since they do not report equity they cannot present an operating statement reporting changes in equity.)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

b. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. When the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

3. Financial Statement Amounts

a. 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 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 1 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 when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

b. Inventories and Prepaid Items

Inventories on the balance sheet are stated at weighted average cost. Inventory items are recorded as expenditures when they are consumed. Inventories and prepaid item at December 31, 2012 were nominal

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, and bridges, These Infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements.

d. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item that qualifies for reporting in this category. The amounts in property taxes are deferred and recognized as an inflow of resources in the period that the amounts become available.

e. Receivable and Payable Balances

The County believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

f. **Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

g. **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

4. **Compensated Absences**

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the county's policy does not permit payments of any amounts when employees separate from service with the county. All vacation pay is accrued when in the government-wide statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example as a result of employee resignations and retirements.

5. **Fund balances of the governmental funds are classified as follows:**

Non spendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Commissioner's Court is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned Fund Balance - represents amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Commissioner's Court (court) has by resolution authorized the finance director to assign fund balance. The court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purpose for which amounts had been restricted, committed or assigned.

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

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

6. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. 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 proceeds received, are reported as debt service expenditures.

B. Compliance and Accountability

1. Deficit Fund Balance or Fund Net Assets of Individual Funds

The County did not have any deficit fund balances or fund net assets of individual funds.

2. Excess of expenditures over appropriations

For the year ended December 31, 2014, the County had one fund that had expenditures exceeding appropriations.

Road & Bridge Fund No. 21	\$	(101,506)
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C. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. 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.

Cash Deposits:

At December 31, 2014, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$17,364,220 and the bank balance was \$17,487,712. The County's cash deposits at December 31, 2014 and during the year ended December 31, 2014, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: Prosperity Bank
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was \$25,445,890.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$23,226,516 and occurred during the month of March, 2014.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Investments:

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County did not have investments at December 31, 2014.

Investment or Investment Type	Maturity	Fair Value
None	N/A	\$ --

Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name.

At year end, the County was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the County was not exposed to interest rate risk.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

D. Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 293,873	\$ --	\$ --	\$ 293,873
Total capital assets not being depreciated	<u>293,873</u>	<u>--</u>	<u>--</u>	<u>293,873</u>
Capital assets being depreciated:				
Infrastructure	43,327,509	388,310	--	43,715,819
Buildings and improvements	13,340,608	55,399	--	13,396,007
Machinery & Equipment	6,621,625	755,117	(120,589)	7,256,153
Total capital assets being depreciated	<u>63,289,742</u>	<u>1,198,826</u>	<u>(120,589)</u>	<u>64,367,979</u>
Less accumulated depreciation for:				
Infrastructure	(32,161,917)	(134,660)	--	(32,296,577)
Buildings and improvements	(4,781,849)	(279,966)	--	(5,061,815)
Machinery & Equipment	(2,864,979)	(690,307)	120,589	(3,434,697)
Total accumulated depreciation	<u>(39,808,745)</u>	<u>(1,104,933)</u>	<u>120,589</u>	<u>(40,793,089)</u>
Total capital assets being depreciated, net	<u>23,480,997</u>	<u>93,893</u>	<u>--</u>	<u>23,574,890</u>
Governmental activities capital assets, net	<u>\$ 23,774,870</u>	<u>\$ 93,893</u>	<u>\$ --</u>	<u>\$ 23,868,763</u>

Depreciation was charged to functions as follows:

General Government	\$ 460,069
Public Protection:	
Courthouse & Buildings	214,590
Probation	22,865
Sheriff	232,607
Fire Protection	40,101
Public Ways and Facilities, Including	
Depreciation of General Infrastructure Assets	134,661
	<u>\$ 1,104,893</u>

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

E. Interfund Balances and Activity

1. Due To and From Other Funds

The County did not have any balances in due to and due from other funds at December 31, 2014,

2. Transfers To and From Other Funds

Transfers to and from other funds at December 31, 2014, consisted of the following:

<u>Transfers out:</u>	<u>Transfers In:</u>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General fund	\$ --	\$ 282,264	\$ 282,264
Nonmajor governmental	--	12,000	12,000
Total transfers out	--	294,264	294,264

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

F. Fund Balances

Minimum fund balance policy. The governing council has adopted a financial policy to maintain a minimum level of unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the general fund. The target level is set at two months of general fund annual revenues. This amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a "revenue" source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a three-year period.

The County has restricted, committed, assigned, and unassigned fund balance as follows.

Restricted Fund Balance:	
Federal or State Funds Grant Restriction	\$ 4,011,905
Retirement of Long-Term Debt	79,654
	<u>4,091,559</u>
Committed Fund Balance:	
Construction	1,196,391
Other Committed Fund Balance	--
	<u>1,196,391</u>
Assigned Fund Balance:	
Other Assigned Fund Balance	--
	<u>--</u>
Unassigned Fund Balance	<u>6,291,502</u>
	<u>6,291,502</u>
Total Fund Balance	<u>\$ 11,579,452</u>

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

G. Leases

Operating Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of December 31, 2014, as follows:

Year Ending December 31,		
2015	\$	57,661
2016		38,122
2017		25,233
2018		4,652
Total Minimum Rentals	\$	<u>125,668</u>
Rental Expenditures in 2014	\$	<u>85,283</u>

Capital Leases

The County has entered into three lease agreements as lessee for financing the acquisition of two fire trucks and six police vehicles. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

1. On July 22, 2011, the County entered into a five year lease agreement, secured with a new Mauldin Model M413XT Maintainer, with Government Capital Corporation with a maturity date of Feb. 15th, 2016. Payments are due in annual installments of \$16,781.54, including interest of 4.597%.

2. On April 22, 2013, the County entered into a three year lease agreement, secured with 5 vehicles with Government Capital Corporation, with a maturity of April 15, 2016. Payments are due in annual installments of \$56,536.19, including interest of 2.982%.

3. On February 5, 2014, the County entered into a five year lease agreement, secured by a backhoe with Government Capital Corporation, with a maturity date of February 1, 2018. Payments are due in annual installments of \$18,771.35 including interest of 3.639%.

The assets acquired through capital leases are as follows:

Asset:		Governmental
		Activities
Machinery and Equipment	\$	1,897,850
Less: accumulated depreciation		(812,309)
Total	\$	<u>1,085,541</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2014 were as follows:

<u>Year Ending December 31,</u>		
2015	\$	92,089
2016		92,089
2017		18,771
2018		18,771
Total Minimum Lease Payments	\$	<u>221,720</u>
Less: amount representing interest		(13,266)
Present Value of Minimum Lease Payments	\$	<u>208,454</u>

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

H. Long-Term Obligations

1. Long-Term Obligation Activity

On May 1, 2008, the County issued \$2,735,000 in Certificate of Obligation Refunding Bonds, Series 2008 Installments of \$145,000 to \$250,000 through September 1, 2023, with interest rate of 3.86%. Proceeds were used to renovate the jail and make improvements to county buildings.

The following is the certificates of obligation outstanding at December 31, 2014.

<u>Description</u>	<u>Interest Rates (%)</u>	<u>Date of Issuance</u>	<u>Date of Maturity</u>	<u>Bonds Outstanding</u>
Certificates of Obligation Refunding Bonds, Series 2008	3.86%	May 1, 2008	September 1 2023	\$1,920,000

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended December 31, 2014, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
General obligation bonds	\$ 2,095,000	\$ --	\$ 175,000	\$ 1,920,000	180,000
Capital leases	279,199	93,862	164,607	208,454	85,060
Compensated absences *	279,462	148,493	75,263	352,692	80,000
Total governmental activities	<u>\$ 2,653,661</u>	<u>\$ 242,355</u>	<u>\$ 414,870</u>	<u>\$ 2,481,146</u>	<u>\$ 345,060</u>

* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Compensated absences	Governmental	General

2. Debt Service Requirements

Debt service requirements on long-term debt at December 31, 2014, are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 180,000	\$ 72,375	\$ 252,375
2016	190,000	65,427	255,427
2017	195,000	57,997	252,997
2018	205,000	50,277	255,277
2019	210,000	42,364	252,364
2020-2024	940,000	83,569	1,023,569
Totals	<u>\$ 1,920,000</u>	<u>\$ 372,009</u>	<u>\$ 2,292,009</u>

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

I. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2014, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

J. Pension Plan

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS) is a qualified pension plan under Section 401(a) of Internal Revenue Code. 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 P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 10 or more years of service, with 20 years of services 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 employment with any organization with an accredited plan (not just the County), 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 deposits 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 benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Funding Policy

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 11.58 for the calendar year 2014. The deposit rate payable by the employee members is the rate of 6.00% as adopted by the governing body of the employer within the options available in the TCDRS Act.

3. Annual Pension Cost

For the employers accounting ending December 31, 2014, the annual pension cost for the TCDRS plan for its employees was \$1,142,342 and the actual contributions were \$591,887.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB No. 27 parameters based on the actuarial valuation as of December 31, 2014, the basis for determining the contribution rate for the calendar year 2014. The December 31, 2014 actuarial valuation is the most recent valuation.

	Actuarial	Valuation	Information
Actuarial valuation date	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll. closed	level percentage of payroll. closed	level percentage of payroll. closed
Amortization period	20 yrs	20 yrs	13.4 yrs
Asset valuation method	SAF: 10yr smoothed value ESF Fund Value	SAF: 5 yr smoothed value ESF Fund Value	SAF: 5 yr smoothed value ESF Fund Value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Project salary incr. *	5.4%	4.9%	4.9%
Inflation	3.5%	3.0%	3.0%
Cost-of-living adjust.	0.0%	0.0%	0.0%

* Includes inflation at the stated rate

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2012	\$ 948,093	100%	\$ --
December 31, 2013	1,030,835	100%	--
December 31, 2014	1,142,342	100%	--

5. Funded Status and Funding Progress. The funded status of the plan as of December 31, 2014

Actuarial accrued liability (AAL)	\$ 29,864,548
Actuarial value of plan assets	<u>26,806,843</u>
Unfunded actuarial accrued liability (UAAL)	<u>3,057,705</u>
Funded ratio (actuarial value of plan assets/AAL)	89.76%
Covered payroll (active plan members)	\$ 9,864,786
UAAL as a percentage of covered payroll	31.00%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

K. Health Care Coverage

During the year ended December 31, 2014, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$648 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the County and the licensed insurer is renewable June 30, 2015, and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for the are available for the year ended , have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

L. Commitments and Contingencies

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

2. Litigation

No reportable litigation was pending against the County at December 31, 2014.

M. Other Related Disclosures

The following funds had adopted budgets for the fiscal year ended December 31, 2014:

General Fund
Road and Bridge Funds
Small Dams Fund
Law Library Fund
Debt Service Fund
Jail Expansion Fund
Road Bond 1967 Fund

JIM WELLS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

N. Subsequent Event

The County has evaluated subsequent events through July 29, 2015, the date which the financial statements were available to be issued. On February 27, 2015, the County was notified by the State Comptroller of Texas that it has been overpaid \$241,901.46 in local sales and use taxes. This overpayment was the result of an audit of a direct pay taxpayer in which it was determined that the taxpayer erred and accrued local use tax based on their district office locations. As a direct pay permit holder, the tax was due based on the 1st stored or used locations. Additionally, tax was accrued in error on items that were not taxable. As of the February 2015 allocation, the outstanding balance owed to the State in the previous pay back arrangement is \$61,874.98. This does not include the \$241,901.46 that the County has been notified about. The County is currently deducting \$1,066.81 per month from the monthly sales tax allocation through December 2019.

SUPPLEMENTARY INFORMATION

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**JIM WELLS COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 December 31, 2014**

**Schedule of Funding Progress for the Retirement Plan
 for the Employees of Jim Wells County**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) -Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll (b-a)/c)</u>
December 31, 2012	\$ 23,789,938	\$ 27,772,918	\$ 3,982,980	85.66%	\$ 8,502,135	46.85%
December 31, 2013	26,100,399	29,521,166	3,420,767	88.41%	9,212,105	37.13%
December 31, 2014	26,806,843	29,864,548	3,057,705	89.76%	9,864,786	31.00%

GENERAL FUND

The General Fund is a constitutional fund and is utilized to account for All County revenues and expenditures except those, which are required, by law, to be classed in other constitutional funds and such other funds that are presented separately to facilitate proper accountability.

JIM WELLS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
Page 1 of 4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
General Property Taxes	\$ 8,308,338	\$ 8,308,338	\$ 9,057,106	\$ 748,768
General Sales and Use Taxes	4,478,872	4,478,872	4,366,049	(112,823)
License and Permits	87,000	87,000	56,990	(30,010)
Intergovernmental	113,750	113,750	493,347	379,597
Charges for Services	30,000	30,000	55,990	25,990
Fines and Forfeitures	288,000	288,000	338,158	50,158
Fees of Office	1,100,000	1,100,000	1,126,849	26,849
Investment Earnings	35,000	35,000	39,979	4,979
Miscellaneous Revenues	164,000	164,000	289,347	125,347
Total revenues	14,604,960	14,604,960	15,823,815	1,218,855
EXPENDITURES:				
General Government				
County Judge				
Personal Services	267,910	267,910	276,992	(9,082)
Supplies	4,000	4,000	4,808	(808)
Other Services and Charges	16,900	16,900	16,287	613
Capital Outlay	2,000	2,000	--	2,000
Total County Judge	290,810	290,810	298,087	(7,277)
County Clerk				
Personal Services	456,123	456,123	388,034	68,089
Supplies	9,500	9,500	14,767	(5,267)
Other Services and Charges	26,379	26,379	75,968	(49,589)
Capital Outlay	43,900	43,900	--	43,900
Total County Clerk	535,902	535,902	478,769	57,133
Veterans Service				
Personal Services	16,617	16,617	12,885	3,732
Supplies	700	700	735	(35)
Other Services and Charges	4,583	4,583	33,948	(29,365)
Capital Outlay	30,700	30,700	--	30,700
Total Veterans Service	52,600	52,600	47,568	5,032
County Auditor				
Personal Services	454,397	454,397	457,414	(3,017)
Supplies	12,000	12,000	12,838	(838)
Other Services and Charges	47,200	47,200	39,068	8,132
Capital Outlay	12,000	12,000	--	12,000
Total County Auditor	525,597	525,597	509,320	16,277
County Treasurer				
Personal Services	172,946	172,946	173,631	(685)
Supplies	1,800	1,800	1,225	575
Other Services and Charges	5,163	5,163	8,618	(3,455)
Capital Outlay	300	300	--	300
Total County Treasurer	180,209	180,209	183,474	(3,265)
Tax Assessor-Collector				
Personal Services	505,718	505,718	468,794	36,924
Supplies	4,800	4,800	4,754	46
Other Services and Charges	364,950	364,950	437,920	(72,970)
Capital Outlay	1,700	1,700	--	1,700
Total Tax Assessor-Collector	877,168	877,168	911,468	(34,300)

JIM WELLS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Courthouse and Annex				
Personal Services	181,708	181,708	182,332	(624)
Supplies	46,500	46,500	44,418	2,082
Other Services and Charges	851,018	851,018	734,720	116,298
Capital Outlay	296,093	296,093	72,035	224,058
Total County Courthouse and Annex	1,375,319	1,375,319	1,033,505	341,814
County Airport				
Personal Services	150,000	150,000	35,732	114,268
Total County Airport	150,000	150,000	35,732	114,268
Elections				
Personal Services	284,147	284,147	271,237	12,910
Supplies	16,400	16,400	44,055	(27,655)
Other Services and Charges	40,755	40,755	33,459	7,296
Total Elections	341,302	341,302	348,751	(7,449)
Non-Departmental				
Personal Services	16,837	16,837	76,028	(59,191)
Supplies	66,000	66,000	61,255	4,745
Other Services and Charges	370,086	370,086	284,764	85,322
Total Non-Departmental	452,923	452,923	422,047	30,876
Total General Government	4,781,830	4,781,830	4,268,721	513,109
Judicial				
County court				
Personal Services	52,968	44,317	--	44,317
Supplies	500	500	--	500
Other Services and Charges	174,900	174,900	181,479	(6,579)
Total County Court	228,368	219,717	181,479	38,238
District Court				
Personal Services	500,371	500,371	438,436	61,935
Supplies	5,000	5,000	9,505	(4,505)
Other Services and Charges	302,654	302,654	188,740	113,914
Capital Outlay	42,742	42,742	--	42,742
Total District Court	850,767	850,767	636,681	214,086
District Clerk				
Personal Services	532,734	532,734	523,401	9,333
Supplies	19,500	19,500	21,927	(2,427)
Other Services and Charges	66,300	66,300	70,789	(4,489)
Capital Outlay	13,000	13,000	--	13,000
Total District Clerk	631,534	631,534	616,117	15,417
Justice of the Peace				
Personal Services	768,457	768,457	742,754	25,703
Supplies	8,850	8,850	8,958	(108)
Other Services and Charges	108,306	108,306	114,110	(5,804)
Capital Outlay	1,400	1,400	--	1,400
Total Justice of the Peace	887,013	887,013	865,822	21,191
County Attorney				
Personal Services	677,344	677,344	667,047	10,297
Supplies	7,400	7,400	5,401	1,999
Other Services and Charges	15,210	15,210	21,076	(5,866)
Capital Outlay	8,390	8,390	--	8,390
Total County Attorney	708,344	708,344	693,524	14,820

JIM WELLS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
District Attorney				
Personal Services	878,351	878,351	941,772	(63,421)
Supplies	10,000	10,000	9,677	323
Other Services and Charges	52,100	52,100	45,731	6,369
Capital Outlay	5,500	5,500	--	5,500
Total District Attorney	945,951	945,951	997,180	(51,229)
Total Judicial	4,251,977	4,243,326	3,990,803	252,523
Public Safety				
Ambulance				
Other Services and Charges	208,000	208,000	208,000	--
Total Ambulance	208,000	208,000	208,000	--
Fire Protection				
Other Services and Charges	157,219	157,219	1,812	155,407
Total Fire Protection	157,219	157,219	1,812	155,407
Constable				
Personal Services	535,245	535,245	520,619	14,626
Supplies	25,217	25,217	27,683	(2,466)
Other Services and Charges	29,882	29,882	70,439	(40,557)
Capital Outlay	112,994	112,994	50,526	62,468
Total Constable	703,337	703,337	669,267	34,070
Sheriff				
Personal Services	3,650,943	3,650,943	3,610,968	39,975
Supplies	432,609	432,609	447,309	(14,700)
Other Services and Charges	575,833	575,833	507,525	68,308
Capital Outlay	190,039	190,039	121,693	68,346
Total Sheriff	4,849,424	4,849,424	4,687,495	161,929
Juvenile Corrections Board				
Personal Services	65,437	65,437	62,641	2,796
Supplies	28,670	26,670	24,400	2,270
Other Services and Charges	228,500	228,500	188,329	40,171
Capital Outlay	35,381	35,381	29,557	5,824
Total Juvenile Corrections Board	355,988	355,988	304,927	51,061
Emergency Management				
Personal Services	57,795	57,795	--	57,795
Supplies	2,260	2,260	6,536	(4,276)
Other Services and Charges	2,475	2,475	--	2,475
Capital Outlay	11,300	11,300	5,795	5,505
Total Emergency Management	73,830	73,830	12,331	61,499
Safety Department				
Personal Services	272,298	272,298	243,640	28,658
Supplies	12,640	12,640	8,463	4,177
Other Services and Charges	24,095	24,095	18,275	5,820
Capital Outlay	2,050	2,050	--	2,050
Total Safety Department	311,083	311,083	270,378	40,705
Vector Control				
Supplies	4,500	4,500	1,346	3,154
Other Services and Charges	3,500	3,500	2,140	1,360
Capital Outlay	2,000	2,000	--	2,000
Total Vector Control	10,000	10,000	3,486	6,514
Adult Probation				
Other Services and Charges	65,000	65,000	25,584	39,416
Total Adult Probation	65,000	65,000	25,584	39,416
Total Public Safety	6,809,207	6,809,207	6,294,558	514,649

JIM WELLS COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health and Welfare				
Personal Services	90,520	90,520	66,990	23,530
Supplies	1,900	1,900	405	1,495
Other Services and Charges	172,596	172,596	91,521	81,075
Capital Outlay	2,000	2,000	--	2,000
Total Health and Welfare	267,016	267,016	158,916	108,100
Culture and Recreation				
Jim Wells County Library				
Other Services and Charges	50,000	50,000	--	50,000
Total Jim Wells County Library	50,000	50,000	--	50,000
Parks Department				
Other Services and Charges	24,600	24,600	17,597	7,003
Total Parks Department	24,600	24,600	17,597	7,003
Total Culture and Recreation	74,600	74,600	17,597	57,003
Conservation				
Agriculture Extension Service				
Personal Services	197,350	197,350	253,084	(55,734)
Supplies	3,850	3,850	2,526	1,324
Other Services and Charges	63,174	63,174	65,311	(2,137)
Capital Outlay	8,076	8,076	--	8,076
Total Agriculture Extension Service	272,450	272,450	320,921	(48,471)
Economic Development and Assistance				
Personal Services	301,092	301,092	288,047	13,045
Supplies	3,500	3,500	2,158	1,342
Other Services and Charges	54,932	54,932	44,613	10,319
Capital Outlay	12,600	12,600	--	12,600
Total Economic Development and Assistance	372,124	372,124	334,818	37,306
Debt Service:				
Principal	--	--	103,248	(103,248)
Interest and Fiscal Charges	--	--	7,212	(7,212)
Total Debt Service	--	--	110,460	(110,460)
Total Expenditures	16,829,204	16,820,553	15,496,794	1,323,759
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,224,244)	(2,215,593)	327,021	2,542,614
OTHER FINANCING SOURCES (USES):				
Transfers In	25,000	25,000	--	(25,000)
Transfers Out	(1,394,743)	(1,394,743)	(282,264)	(1,112,479)
Total Other Financing Sources (Uses)	(1,369,743)	(1,369,743)	(282,264)	(1,087,479)
Net Change in Fund Balances	(3,593,987)	(3,585,336)	44,757	3,630,093
Fund Balances - Beginning	6,246,745	6,246,745	6,246,745	--
Fund Balances - Ending	\$ 2,652,758	\$ 2,661,409	\$ 6,291,502	\$ 3,630,093

JIM WELLS COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2014

BUDGETARY INFORMATION – The budget is prepared in accordance with financial policies approved by the County Budget Officer and the Commissioners Court following a public hearing. The Budget Officer is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions. The amounts budgeted in a fiscal year for expenditures in various funds may not exceed the balances in those funds as of the first day of the fiscal year plus any anticipated revenue for the fiscal year as estimated by the County Auditor.

The following are the funds which have legally adopted annual budgets prepared on a basis consistent with GAAP. General Fund, Debt Service Fund, and Special Revenue Funds which includes all four Road & Bridge Funds, the Small Dams Fund and the Law Library Fund. Project-length financial plans are adopted for the Capital Projects Funds.

The budget law of the State of Texas provides that “the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor. In addition, law provides that the Commissioners Court may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget.

Each year, all departments submit to the Budget Officer requests for appropriation. These requests are reviewed, compiled and presented to the Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. Once copy of the proposed budget must be filed with the County Clerk and one with the County Auditor. Copies must be available to the public. The Commissioners Court must provide for the public hearing on the budget on some date within seven calendar days after the filing of the budget and prior to October 1st of the current fiscal year.

The County controls appropriations at the category level (i.e., salaries/allowances, operations and property) for each department/project within the General Fund and some of the Special Revenue Funds. Grants are budgeted in total and not at the category level. All Debt Service Funds' expenditures for principal and interest of long-term debt are considered to be in the operations category. Certain appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Other transfers (e.g. court costs) may be authorized by the County Judge. Transfers that were made during fiscal year 2012 did not increase the County's overall budget. Unencumbered funds lapse at fiscal year end. The original budgets presented in the report are the approved budgets before amendments and transfers. The final budgets presented in this report reflect the budgets as amended for all appropriation transfers processed during the fiscal year. The legal level of budgetary control (the level on which expenditures may not exceed appropriations) is on an object class basis. More comprehensive accounting of activity on the budgetary basis is provided in a separate report, which available for public inspection in the office of the Jim Wells County Auditor, 200 N. Almond, Alice, Texas 78332.

Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds for Jim Wells County, Texas, consist of the Road and Bridge Funds which collectively comprise the constitutional Road and Bridge Fund, all Grant Funds, the Law Library Fund, the County Attorney Check Collection Fee Fund, Sheriff's Federal Detention Fund, and Special Funds. The Special Revenue Funds have revenue earmarked for the financing of particular functions and activities of government as shown in the various expenditure schedules.

ROAD AND BRIDGE FUNDS

The Road and Bridge Funds are constitutional funds established to account for current funds used for the purpose of constructing and maintaining roads and bridges. The principle sources of revenue for these funds are ad valorem taxes, auto registration, and intergovernmental revenues.

The Road and Bridge Funds consist of the following:

1. The Flood Control-Small Dams Precinct No. 2 Fund is used to account for transfers received from the Road and Bridge Precinct Funds that are used for costs associated with the maintenance of small dams in the County.
2. The Road and Bridge Precinct Funds (Nos. 1, 2, 3, and 4) were used to account for costs associated with the construction and maintenance of roads and bridges in the four Commissioners' Precincts.

GRANTS-IN-AID FUNDS

The Grants-in-Aid Funds account for revenues received from the Federal and State Governments.

The Grants-in-Aid Special Revenue Funds consist of the following funds:

1. The Adult Probation Fund and the Community Corrections Fund are used to account for funds received for the Judicial District Adult Probation Program. The Community Corrections Fund is used to account for funds received for special caseloads, educational and literacy programs, and substance abuse programs.
2. The Juvenile Probation Fund is used to account for funds received for the Judicial District Juvenile Probation Program.
3. The Colonia Grant is used to account for grant funds to plan studies for an improved standard of living. The Home Program used to accounts for grant funds to assist in the purchasing of a home.

4. County Attorney Crime Prevention is used to account for grant funds, which assist law enforcement and public safety the community.

5. The State Juvenile Probation Fund accounts for a state grant, which is used for administrative and other costs to supervise Juvenile offenders.

6. The Juvenile Law Enforcement Officer Fund is used to account for a matching grant from the state to improve law enforcement.

7. The Indigent Health Care Fund is used to account for state funds received which match basic medical care expenditures provided to eligible people.

8. The Job Access and Reverse Commute Fund is used to lead planning, coordination and sustainability activities designed to increase access and capacity of public transportation services within the 12 counties of the Coastal Bend.

9. The Public Transportation Planning Fund is used to conduct a demonstration project to assess which intervention strategies, venues, and channels of communication are most effective in prompting use of transportation services by target audiences in select counties of the Coastal Bend.

10. The Pre-Trial Bond Supervision Fund is used to assure the safety of the community and the return of the defendant to court by providing supervision and referrals to appropriate treatment sources.

11. The CSCD Specialized Caseload (SO) is used to account for funds used to supervise sex offenders and ensure the sex offenders are supervised throughout the department.

12. Border Prosecutors DA Grant fund is used to account for funds used to handle a specialized caseload of border crime cases.

OTHER SPECIAL REVENUE FUNDS

The Other Special Revenue Funds consists of Other Funds that account for particular functions and activities. The Other Special Revenue Funds consists of the following funds:

1. The Sheriff Impound Fees Fund is used to account for funds collected in the every day operations of the impound yard. The Jail Commissary Fund is used to account for funds collected from the jail commissary.

2. The Law Library Fund provides for the establishment and maintenance of a library for the use of members of the Texas Bar Association. It is stocked with several thousand books. Revenues are derived from fees, which are assessed against each civil case filed in County and District Courts.

3. The CSCD After Care Caseload fund accounts for the fees collected related to after care.

4. The County Attorney Check Collection Fee Fund accounts for County Attorney hot check collection fees.

5. The 79th Judicial District Attorney Drug Forfeiture Fund and Task Escrow Fund, Constable Prct. 5 Drug Forfeiture Fund, and the JWC Sheriff Drug Forfeiture Fund accounts for monies received through seizures pursuant to the forfeiture law(House Bill No. 65) of the State of Texas.

6. The Records, Management, and Preservation Fund is used to account for fees charged for the preservation and management of County records.

7. The Relief Route Capital Fund is used for the establishment of funds authorizing the County to support and fund the U.S. Highways 77/281 Coalition and Alliance for I-69 South Texas highway projects for an improved highway system.

8. The Drug Abuse and Rehabilitation Fund is used to account for its share of 10% of monies received from drug forfeitures. These monies are used to defray costs for drug and alcohol rehabilitation.

9. The J.P. Technology Fund and County and District Court Technology Fund are used to account for technology fees collected from misdemeanor convictions. The fees collected can only be used for technology enhancements.

CAPITAL PROJECTS FUND

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities and are principally financed by capital grants, certificates of obligation, from the sale of bonds, and donations. These funds are not ordinarily used to account for the acquisition of furniture, fixtures, machinery, equipment, and other relatively minor or comparatively short-lived general fixed assets. The Capital Projects Funds in use by the County are the Right-of-Way Fund, which is used to account for costs incurred in purchase of land right-of-way for major road improvements and construction and the Jail Expansion Fund which is being used to provide improvements to the County Jail.

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

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
Cash and Cash Equivalents	\$ 3,927,086	\$ 79,654	\$ 1,196,391	\$ 5,203,131
Taxes Receivables (net of allowances for uncollectibles):	2,183,021	--	--	2,183,021
Sales Taxes Receivable	84,818	--	--	84,818
Intergovernmental Receivable	44,619	--	--	44,619
Total Assets	<u>\$ 6,239,544</u>	<u>\$ 79,654</u>	<u>\$ 1,196,391</u>	<u>\$ 7,515,589</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 44,619	\$ --	\$ --	\$ 44,619
Total Liabilities	<u>44,619</u>	<u>--</u>	<u>--</u>	<u>44,619</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue Property Taxes	2,183,020	--	--	2,183,020
Total Deferred Inflows of Resources	<u>2,183,020</u>	<u>--</u>	<u>--</u>	<u>2,183,020</u>
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	4,011,905	--	--	4,011,905
Retirement of Long-Term Debt	--	79,654	--	79,654
Capital Project Funds	--	--	1,196,391	1,196,391
Total Fund Balance	<u>4,011,905</u>	<u>79,654</u>	<u>1,196,391</u>	<u>5,287,950</u>
Total Liabilities and Fund Balance	<u>\$ 6,239,544</u>	<u>\$ 79,654</u>	<u>\$ 1,196,391</u>	<u>\$ 7,515,589</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes:				
General Property Taxes	\$ 2,417,908	\$ 256,190	\$ --	\$ 2,674,098
General Sales and Use Taxes	1,091,513	--	--	1,091,513
License and Permits	424,668	--	--	424,668
Intergovernmental	1,820,801	--	1,261	1,822,062
Charges for Services	416,700	--	--	416,700
Fines and Forfeitures	921,649	--	--	921,649
Fees of Office	705,788	--	--	705,788
Investment Earnings	18,315	565	584	19,464
Miscellaneous Revenues	138,733	--	2,930	141,663
Total revenues	<u>7,956,075</u>	<u>256,755</u>	<u>4,775</u>	<u>8,217,605</u>
Expenditures:				
Current:				
General Government	41,656	--	--	41,656
Judicial	145,674	--	--	145,674
Public Safety	2,460,180	--	--	2,460,180
Public Transportation	4,884,561	--	--	4,884,561
Health and Welfare	329,562	--	--	329,562
Debt Service:				
Principal	61,360	175,000	--	236,360
Interest and Fiscal Charges	3,114	79,227	--	82,341
Total Expenditures	<u>7,926,107</u>	<u>254,227</u>	<u>--</u>	<u>8,180,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>29,968</u>	<u>2,528</u>	<u>4,775</u>	<u>37,271</u>
Other Financing Sources (Uses):				
Transfers In	294,264	--	--	294,264
Transfers Out	(12,000)	--	--	(12,000)
Capital Leases	93,863	--	--	93,863
Total Other Financing Sources (Uses)	<u>376,127</u>	<u>--</u>	<u>--</u>	<u>376,127</u>
Net Change in Fund Balances	406,095	2,528	4,775	413,398
Fund Balances - Beginning	3,605,810	77,126	1,191,616	4,874,552
Fund Balances - Ending	<u>\$ 4,011,905</u>	<u>\$ 79,654</u>	<u>\$ 1,196,391</u>	<u>\$ 5,287,950</u>

JIM WELLS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	<u>Public Transportation Planning Fund</u>	<u>Job Access & Reverse Commute Fund</u>	<u>Road & Bridge No. 21 Fund</u>	<u>Road & Bridge No. 22 Fund</u>
ASSETS				
Assets:				
Cash and Cash Equivalents	\$ 54,561	\$ 8,477	\$ 30,296	\$ 814,180
Taxes Receivables (net of allowances for uncollectibles):	--	--	475,396	322,827
Sales Taxes Receivable	--	--	16,370	12,672
Intergovernmental Receivable	--	--	--	--
Total Assets	<u>\$ 54,561</u>	<u>\$ 8,477</u>	<u>\$ 522,062</u>	<u>\$ 1,149,679</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ --	\$ --	\$ --	\$ --
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue Property Taxes	--	--	475,395	322,827
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>475,395</u>	<u>322,827</u>
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	54,561	8,477	46,667	826,852
Total Fund Balance	<u>54,561</u>	<u>8,477</u>	<u>46,667</u>	<u>826,852</u>
Total Liabilities and Fund Balance	<u>\$ 54,561</u>	<u>\$ 8,477</u>	<u>\$ 522,062</u>	<u>\$ 1,149,679</u>

<u>Road & Bridge No. 23 Fund</u>	<u>Road & Bridge No. 24 Fund</u>	<u>Indigent Health Care Fund</u>	<u>Sheriff Impound Fees</u>	<u>Small Dams No. 32 Fund</u>
\$ 734,542	\$ 450,988	\$ 673	\$ 52,400	\$ 93,601
662,005	722,793	--	--	--
27,693	28,083	--	--	--
--	--	--	--	--
<u>\$ 1,424,240</u>	<u>\$ 1,201,864</u>	<u>\$ 673</u>	<u>\$ 52,400</u>	<u>\$ 93,601</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>662,005</u>	<u>722,793</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>662,005</u>	<u>722,793</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>762,235</u>	<u>479,071</u>	<u>673</u>	<u>52,400</u>	<u>93,601</u>
<u>762,235</u>	<u>479,071</u>	<u>673</u>	<u>52,400</u>	<u>93,601</u>
<u>\$ 1,424,240</u>	<u>\$ 1,201,864</u>	<u>\$ 673</u>	<u>\$ 52,400</u>	<u>\$ 93,601</u>

JIM WELLS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	<u>DA State Grant Fund</u>	<u>CSCD Specialized Caseload (SO)</u>	<u>Jail Commissary Fund</u>	<u>Commissary Operating Account</u>
ASSETS				
Assets:				
Cash and Cash Equivalents	\$ 27,273	\$ 12,196	\$ 16,869	\$ --
Taxes Receivables (net of allowances for uncollectibles):	--	--	--	--
Sales Taxes Receivable	--	--	--	--
Intergovernmental Receivable	--	--	--	--
Total Assets	<u>\$ 27,273</u>	<u>\$ 12,196</u>	<u>\$ 16,869</u>	<u>\$ --</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ --	\$ --	\$ --	\$ --
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue Property Taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	<u>27,273</u>	<u>12,196</u>	<u>16,869</u>	<u>--</u>
Total Fund Balance	<u>27,273</u>	<u>12,196</u>	<u>16,869</u>	<u>--</u>
Total Liabilities and Fund Balance	<u>\$ 27,273</u>	<u>\$ 12,196</u>	<u>\$ 16,869</u>	<u>\$ --</u>

<u>Inmate Unclaimed Funds</u>	<u>Pre-Trial Bond Supervision</u>	<u>CSCD After Care Caseload</u>	<u>County Attorney Check Collection</u>	<u>Juvenile Probation Fund</u>
\$ --	\$ 119,472	\$ 37,076	\$ 8,344	\$ 21,793
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 119,472</u>	<u>\$ 37,076</u>	<u>\$ 8,344</u>	<u>\$ 21,793</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	119,472	37,076	8,344	21,793
--	119,472	37,076	8,344	21,793
<u>\$ --</u>	<u>\$ 119,472</u>	<u>\$ 37,076</u>	<u>\$ 8,344</u>	<u>\$ 21,793</u>

JIM WELLS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	<u>Adult Probation Fund</u>	<u>State Juvenile Probation Fund</u>	<u>Colonia Grant Fund</u>	<u>Home Program Fund</u>
ASSETS				
Assets:				
Cash and Cash Equivalents	\$ 261,856	\$ 75,530	\$ --	\$ 127
Taxes Receivables (net of allowances for uncollectibles):	--	--	--	--
Sales Taxes Receivable	--	--	--	--
Intergovernmental Receivable	--	--	44,619	--
Total Assets	<u>\$ 261,856</u>	<u>\$ 75,530</u>	<u>\$ 44,619</u>	<u>\$ 127</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ --	\$ --	\$ 44,619	\$ --
Total Liabilities	<u>--</u>	<u>--</u>	<u>44,619</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue Property Taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances:				
Restricted Fund Balances:				
Federal or State Funds Grant Restriction	261,856	75,530	--	127
Total Fund Balance	<u>261,856</u>	<u>75,530</u>	<u>--</u>	<u>127</u>
Total Liabilities and Fund Balance	<u>\$ 261,856</u>	<u>\$ 75,530</u>	<u>\$ 44,619</u>	<u>\$ 127</u>

<u>Law Library Fund</u>	<u>Disaster Relief Fund</u>	<u>Drug Abuse and Rehabilitation Fund</u>	<u>County Attorney Crime Prevention Fund</u>	<u>79th Judicial District Attorney Forfeiture Fund</u>
\$ 23,252	\$ --	\$ 3,661	\$ 5,443	\$ 414,006
--	--	--	--	--
--	--	--	--	--
<u>\$ 23,252</u>	<u>\$ --</u>	<u>\$ 3,661</u>	<u>\$ 5,443</u>	<u>\$ 414,006</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>23,252</u>	<u>--</u>	<u>3,661</u>	<u>5,443</u>	<u>414,006</u>
<u>23,252</u>	<u>--</u>	<u>3,661</u>	<u>5,443</u>	<u>414,006</u>
<u>\$ 23,252</u>	<u>\$ --</u>	<u>\$ 3,661</u>	<u>\$ 5,443</u>	<u>\$ 414,006</u>

JIM WELLS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	<u>Sheriff Drug Forfeiture Fund</u>	<u>Community Corrections Fund</u>	<u>Constable Prct 5 Drug Forfeiture Fund</u>
ASSETS			
Assets:			
Cash and Cash Equivalents	\$ 280,576	\$ 30,366	\$ 13,795
Taxes Receivables (net of allowances for uncollectibles):	--	--	--
Sales Taxes Receivable	--	--	--
Intergovernmental Receivable	--	--	--
Total Assets	<u><u>\$ 280,576</u></u>	<u><u>\$ 30,366</u></u>	<u><u>\$ 13,795</u></u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ --	\$ --	\$ --
Total Liabilities	<u> --</u>	<u> --</u>	<u> --</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue Property Taxes	--	--	--
Total Deferred Inflows of Resources	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances:			
Restricted Fund Balances:			
Federal or State Funds Grant Restriction	280,576	30,366	13,795
Total Fund Balance	<u>280,576</u>	<u>30,366</u>	<u>13,795</u>
Total Liabilities and Fund Balance	<u><u>\$ 280,576</u></u>	<u><u>\$ 30,366</u></u>	<u><u>\$ 13,795</u></u>

Juvenile Law Enforcement Officer Fund	JP Technology Fund	County and District Court Technology Fund	Records Preservation Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ --	\$ 5,493	\$ 2,090	\$ 328,150	\$ 3,927,086
--	--	--	--	2,183,021
--	--	--	--	84,818
--	--	--	--	44,619
<u>\$ --</u>	<u>\$ 5,493</u>	<u>\$ 2,090</u>	<u>\$ 328,150</u>	<u>\$ 6,239,544</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 44,619</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>44,619</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,183,020</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,183,020</u>
<u>--</u>	<u>5,493</u>	<u>2,090</u>	<u>328,150</u>	<u>4,011,905</u>
<u>--</u>	<u>5,493</u>	<u>2,090</u>	<u>328,150</u>	<u>4,011,905</u>
<u>\$ --</u>	<u>\$ 5,493</u>	<u>\$ 2,090</u>	<u>\$ 328,150</u>	<u>\$ 6,239,544</u>

JIM WELLS COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Public Transportation Planning Fund</u>	<u>Job Access & Reverse Commute Fund</u>	<u>Road & Bridge No. 21 Fund</u>	<u>Road & Bridge No. 22 Fund</u>
Revenue:				
Taxes:				
General Property Taxes	\$ --	\$ --	\$ 489,537	\$ 401,461
General Sales and Use Taxes	--	--	210,662	163,072
License and Permits	--	--	87,866	51,921
Intergovernmental	207,356	15,637	30,010	23,230
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	1,258	743
Fees of Office	--	--	111,155	65,683
Investment Earnings	98	30	1,086	3,599
Miscellaneous Revenues	--	--	--	--
Total revenues	<u>207,454</u>	<u>15,667</u>	<u>931,574</u>	<u>709,709</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	--	--	--
Public Safety	--	--	--	--
Public Transportation	192,975	16,165	1,250,885	548,854
Health and Welfare	--	--	--	--
Debt Service:				
Principal	--	--	39,665	--
Interest and Fiscal Charges	--	--	2,117	--
Total Expenditures	<u>192,975</u>	<u>16,165</u>	<u>1,292,667</u>	<u>548,854</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,479</u>	<u>(498)</u>	<u>(361,093)</u>	<u>160,855</u>
Other Financing Sources (Uses):				
Transfers In	20,000	--	60,000	--
Transfers Out	--	--	--	--
Capital Leases	--	--	93,863	--
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>--</u>	<u>153,863</u>	<u>--</u>
Net Change in Fund Balances	34,479	(498)	(207,230)	160,855
Fund Balances - Beginning	20,082	8,975	253,897	665,997
Fund Balances - Ending	<u>\$ 54,561</u>	<u>\$ 8,477</u>	<u>\$ 46,667</u>	<u>\$ 826,852</u>

Road & Bridge No. 23 Fund	Road & Bridge No. 24 Fund	Indigent Health Care Fund	Sheriff Impound Fees	Small Dams No. 32 Fund
\$ 758,813	\$ 768,097	\$ --	\$ --	\$ --
356,379	361,400	--	--	--
153,082	131,799	--	--	--
50,768	51,483	--	--	--
--	--	--	9,142	--
1,831	1,887	--	--	--
161,681	166,733	--	--	--
3,845	3,364	--	230	375
3,719	--	227	--	--
<u>1,490,118</u>	<u>1,484,763</u>	<u>227</u>	<u>9,372</u>	<u>375</u>
--	--	--	--	--
--	--	--	21,538	--
1,320,942	1,554,150	--	--	590
--	--	139,134	--	--
21,695	--	--	--	--
997	--	--	--	--
<u>1,343,634</u>	<u>1,554,150</u>	<u>139,134</u>	<u>21,538</u>	<u>590</u>
146,484	(69,387)	(138,907)	(12,166)	(215)
--	--	127,264	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>127,264</u>	<u>--</u>	<u>--</u>
146,484	(69,387)	(11,643)	(12,166)	(215)
615,751	548,458	12,316	64,566	93,816
<u>\$ 762,235</u>	<u>\$ 479,071</u>	<u>\$ 673</u>	<u>\$ 52,400</u>	<u>\$ 93,601</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	DA State Grant Fund	CSCD Specialized Caseload (SO)	Jail Commissary Fund	Pre-Trial Bond Supervision
Revenue:				
Taxes:				
General Property Taxes	\$ --	\$ --	\$ --	\$ --
General Sales and Use Taxes	--	--	--	--
License and Permits	--	--	--	--
Intergovernmental	104,152	23,718	55,199	56,438
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	--	--
Fees of Office	--	--	--	--
Investment Earnings	62	--	--	424
Miscellaneous Revenues	--	--	--	--
Total revenues	<u>104,214</u>	<u>23,718</u>	<u>55,199</u>	<u>56,862</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	76,941	--	--	--
Public Safety	--	11,522	49,849	45,117
Public Transportation	--	--	--	--
Health and Welfare	--	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>76,941</u>	<u>11,522</u>	<u>49,849</u>	<u>45,117</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>27,273</u>	<u>12,196</u>	<u>5,350</u>	<u>11,745</u>
Other Financing Sources (Uses):				
Transfers In	--	--	--	--
Transfers Out	--	--	--	--
Capital Leases	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>27,273</u>	<u>12,196</u>	<u>5,350</u>	<u>11,745</u>
Fund Balances - Beginning	--	--	11,519	107,727
Fund Balances - Ending	<u>\$ 27,273</u>	<u>\$ 12,196</u>	<u>\$ 16,869</u>	<u>\$ 119,472</u>

<u>CSCD After Care Caseload</u>	<u>County Attorney Check Collection</u>	<u>Juvenile Probation Fund</u>	<u>Adult Probation Fund</u>	<u>State Juvenile Probation Fund</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
48,103	--	--	257,602	574,519
--	--	--	407,558	--
--	6,590	--	--	--
--	--	--	--	--
--	57	153	883	335
--	--	--	84,014	--
<u>48,103</u>	<u>6,647</u>	<u>153</u>	<u>750,057</u>	<u>574,854</u>
--	--	--	--	--
--	22,821	--	--	--
--	--	40,337	763,732	621,068
--	--	--	--	--
28,988	--	--	--	--
--	--	--	--	--
<u>28,988</u>	<u>22,821</u>	<u>40,337</u>	<u>763,732</u>	<u>621,068</u>
<u>19,115</u>	<u>(16,174)</u>	<u>(40,184)</u>	<u>(13,675)</u>	<u>(46,214)</u>
--	--	--	75,000	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>75,000</u>	<u>--</u>
19,115	(16,174)	(40,184)	61,325	(46,214)
17,961	24,518	61,977	200,531	121,744
<u>\$ 37,076</u>	<u>\$ 8,344</u>	<u>\$ 21,793</u>	<u>\$ 261,856</u>	<u>\$ 75,530</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Colonia Grant Fund	Home Program Fund	Law Library Fund	Drug Abuse and Rehabilitatic Fund
Revenue:				
Taxes:				
General Property Taxes	\$ --	\$ --	\$ --	\$ --
General Sales and Use Taxes	--	--	--	--
License and Permits	--	--	--	--
Intergovernmental	157,125	--	--	22,232
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	--	--
Fees of Office	--	--	30,346	--
Investment Earnings	--	--	100	94
Miscellaneous Revenues	--	--	--	--
Total revenues	<u>157,125</u>	<u>--</u>	<u>30,446</u>	<u>22,326</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	--	36,412	--
Public Safety	--	--	--	62,000
Public Transportation	--	--	--	--
Health and Welfare	161,440	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>161,440</u>	<u>--</u>	<u>36,412</u>	<u>62,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,315)</u>	<u>--</u>	<u>(5,966)</u>	<u>(39,674)</u>
Other Financing Sources (Uses):				
Transfers In	--	--	--	--
Transfers Out	--	--	--	--
Capital Leases	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(4,315)	--	(5,966)	(39,674)
Fund Balances - Beginning	<u>4,315</u>	<u>127</u>	<u>29,218</u>	<u>43,335</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 127</u>	<u>\$ 23,252</u>	<u>\$ 3,661</u>

	County Attorney Crime Prevention Fund	79th Judicial District Attorney Forfeiture Fund	Sheriff Drug Forfeiture Fund	Community Corrections Fund	Constable Prct 5 Drug Forfeiture Fund
\$	--	\$	--	\$	--
	--		--		--
	46,281		--	96,948	--
	--		--	--	--
	--	365,133	542,057	--	2,150
	11	1,356	1,170	--	48
	--	42,528	8,245	--	--
	<u>46,292</u>	<u>409,017</u>	<u>551,472</u>	<u>96,948</u>	<u>2,198</u>
	--	--	--	--	--
	--	--	--	--	--
	54,157	325,278	375,804	89,778	--
	--	--	--	--	--
	--	--	--	--	--
	<u>54,157</u>	<u>325,278</u>	<u>375,804</u>	<u>89,778</u>	<u>--</u>
	<u>(7,865)</u>	<u>83,739</u>	<u>175,668</u>	<u>7,170</u>	<u>2,198</u>
	12,000	--	--	--	--
	--	(12,000)	--	--	--
	--	--	--	--	--
	<u>12,000</u>	<u>(12,000)</u>	<u>--</u>	<u>--</u>	<u>--</u>
	4,135	71,739	175,668	7,170	2,198
	1,308	342,267	104,908	23,196	11,597
\$	<u>5,443</u>	<u>414,006</u>	<u>280,576</u>	<u>30,366</u>	<u>13,795</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	JP Technology Fund	County and District Court Technology Fund	Records Preservation Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:				
Taxes:				
General Property Taxes	\$ --	\$ --	\$ --	\$ 2,417,908
General Sales and Use Taxes	--	--	--	1,091,513
License and Permits	--	--	--	424,668
Intergovernmental	--	--	--	1,820,801
Charges for Services	--	--	--	416,700
Fines and Forfeitures	--	--	--	921,649
Fees of Office	11,810	464	157,916	705,788
Investment Earnings	13	7	975	18,315
Miscellaneous Revenues	--	--	--	138,733
Total revenues	<u>11,823</u>	<u>471</u>	<u>158,891</u>	<u>7,956,075</u>
Expenditures:				
Current:				
General Government	--	--	41,656	41,656
Judicial	9,500	--	--	145,674
Public Safety	--	--	--	2,460,180
Public Transportation	--	--	--	4,884,561
Health and Welfare	--	--	--	329,562
Debt Service:				
Principal	--	--	--	61,360
Interest and Fiscal Charges	--	--	--	3,114
Total Expenditures	<u>9,500</u>	<u>--</u>	<u>41,656</u>	<u>7,926,107</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,323</u>	<u>471</u>	<u>117,235</u>	<u>29,968</u>
Other Financing Sources (Uses):				
Transfers In	--	--	--	294,264
Transfers Out	--	--	--	(12,000)
Capital Leases	--	--	--	93,863
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>376,127</u>
Net Change in Fund Balances	<u>2,323</u>	<u>471</u>	<u>117,235</u>	<u>406,095</u>
Fund Balances - Beginning	3,170	1,619	210,915	3,605,810
Fund Balances - Ending	<u>\$ 5,493</u>	<u>\$ 2,090</u>	<u>\$ 328,150</u>	<u>\$ 4,011,905</u>

JIM WELLS COUNTY, TEXAS
ROAD & BRIDGE NO. 21 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
General Property Taxes	\$ 472,227	\$ 472,227	\$ 489,537	\$ 17,310
General Sales and Use Taxes	216,106	216,106	210,662	(5,444)
License and Permits	102,000	102,000	87,866	(14,134)
Intergovernmental	23,850	23,850	30,010	6,160
Fines and Forfeitures	1,340	1,340	1,258	(82)
Fees of Office	108,000	108,000	111,155	3,155
Investment Earnings	1,200	1,200	1,086	(114)
Miscellaneous Revenues	1,000	1,000	--	(1,000)
Total revenues	925,723	925,723	931,574	5,851
EXPENDITURES:				
Public Transportation				
Personal Services	721,256	721,256	720,333	923
Supplies	154,393	154,393	155,717	(1,324)
Other Services and Charges	206,412	206,412	232,181	(25,769)
Capital Outlay	109,099	109,099	142,654	(33,555)
Total Public Transportation	1,191,159	1,191,159	1,250,885	(59,726)
Debt Service:				
Principal	--	--	39,665	(39,665)
Interest and Fiscal Charges	--	--	2,117	(2,117)
Total Debt Service	--	--	41,782	(41,782)
Total Expenditures	1,191,159	1,191,159	1,292,667	(101,508)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,436)	(265,436)	(361,093)	(95,657)
OTHER FINANCING SOURCES (USES):				
Transfers In	60,000	60,000	60,000	--
Transfers Out	(32,301)	(32,301)	--	(32,301)
Capital Leases	--	--	93,863	(93,863)
Total Other Financing Sources (Uses)	27,699	27,699	153,863	(126,164)
Net Change in Fund Balances	(237,737)	(237,737)	(207,230)	30,507
Fund Balances - Beginning	253,897	253,897	253,897	--
Fund Balances - Ending	\$ 16,160	\$ 16,160	\$ 46,667	\$ 30,507

JIM WELLS COUNTY, TEXAS
ROAD & BRIDGE NO. 22 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
General Property Taxes	\$ 388,138	\$ 388,138	\$ 401,461	\$ 13,323
General Sales and Use Taxes	167,286	167,286	163,072	(4,214)
License and Permits	60,000	60,000	51,921	(8,079)
Intergovernmental	13,455	13,455	23,230	9,775
Fines and Forfeitures	791	791	743	(48)
Fees of Office	63,500	63,500	65,683	2,183
Investment Earnings	2,400	2,400	3,599	1,199
Total revenues	<u>695,570</u>	<u>695,570</u>	<u>709,709</u>	<u>14,139</u>
EXPENDITURES:				
Public Transportation				
Personal Services	428,875	428,875	413,640	15,235
Supplies	60,550	60,550	58,728	1,822
Other Services and Charges	44,400	44,400	31,596	12,804
Capital Outlay	117,150	117,150	44,890	72,260
Total Public Transportation	<u>650,975</u>	<u>650,975</u>	<u>548,854</u>	<u>102,121</u>
Total Expenditures	<u>650,975</u>	<u>650,975</u>	<u>548,854</u>	<u>102,121</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>44,595</u>	<u>44,595</u>	<u>160,855</u>	<u>116,260</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	(4,314)	(4,314)	--	(4,314)
Total Other Financing Sources (Uses)	<u>(4,314)</u>	<u>(4,314)</u>	<u>--</u>	<u>(4,314)</u>
Net Change in Fund Balances	<u>40,281</u>	<u>40,281</u>	<u>160,855</u>	<u>120,574</u>
Fund Balances - Beginning	<u>665,997</u>	<u>665,997</u>	<u>665,997</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 706,278</u>	<u>\$ 706,278</u>	<u>\$ 826,852</u>	<u>\$ 120,574</u>

JIM WELLS COUNTY, TEXAS
ROAD & BRIDGE NO. 23 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
General Property Taxes	\$ 729,698	\$ 729,698	\$ 758,813	\$ 29,115
General Sales and Use Taxes	365,588	365,588	356,379	(9,209)
License and Permits	148,000	148,000	153,082	5,082
Intergovernmental	33,506	33,506	50,768	17,262
Fines and Forfeitures	1,949	1,949	1,831	(118)
Fees of Office	171,000	171,000	161,681	(9,319)
Investment Earnings	1,200	1,200	3,845	2,645
Miscellaneous Revenues	--	--	3,719	3,719
Total revenues	1,450,941	1,450,941	1,490,118	39,177
EXPENDITURES:				
Public Transportation				
Personal Services	876,002	876,002	739,835	136,167
Supplies	222,132	222,132	221,151	981
Other Services and Charges	165,882	165,882	174,316	(8,434)
Capital Outlay	238,135	238,135	185,640	52,495
Total Public Transportation	1,502,150	1,502,150	1,320,942	181,208
Debt Service:				
Principal	--	--	21,695	(21,695)
Interest and Fiscal Charges	--	--	997	(997)
Total Debt Service	--	--	22,692	(22,692)
Total Expenditures	1,502,150	1,502,150	1,343,634	158,516
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,209)	(51,209)	146,484	197,693
OTHER FINANCING SOURCES (USES):				
Transfers Out	(10,619)	(10,619)	--	(10,619)
Total Other Financing Sources (Uses)	(10,619)	(10,619)	--	(10,619)
Net Change in Fund Balances	(61,828)	(61,828)	146,484	208,312
Fund Balances - Beginning	615,750	615,750	615,751	1
Fund Balances - Ending	\$ 553,922	\$ 553,922	\$ 762,235	\$ 208,313

JIM WELLS COUNTY, TEXAS
ROAD & BRIDGE NO. 24 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
General Property Taxes	\$ 738,571	\$ 738,571	\$ 768,097	\$ 29,526
General Sales and Use Taxes	370,739	370,739	361,400	(9,339)
License and Permits	150,000	150,000	131,799	(18,201)
Intergovernmental	33,775	33,775	51,483	17,708
Fines and Forfeitures	2,009	2,009	1,887	(122)
Fees of Office	162,000	162,000	166,733	4,733
Investment Earnings	2,800	2,800	3,364	564
Total revenues	<u>1,459,894</u>	<u>1,459,894</u>	<u>1,484,763</u>	<u>24,869</u>
EXPENDITURES:				
Public Transportation				
Personal Services	962,510	962,510	867,216	95,294
Supplies	142,550	142,550	116,413	26,137
Other Services and Charges	309,400	309,400	272,458	36,942
Capital Outlay	321,200	321,200	298,063	23,137
Total Public Transportation	<u>1,735,660</u>	<u>1,735,660</u>	<u>1,554,150</u>	<u>181,510</u>
Total Expenditures	<u>1,735,660</u>	<u>1,735,660</u>	<u>1,554,150</u>	<u>181,510</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(275,766)</u>	<u>(275,766)</u>	<u>(69,387)</u>	<u>206,379</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(10,951)</u>	<u>(10,951)</u>	<u>--</u>	<u>(10,951)</u>
Total Other Financing Sources (Uses)	<u>(10,951)</u>	<u>(10,951)</u>	<u>--</u>	<u>(10,951)</u>
Net Change in Fund Balances	(286,717)	(286,717)	(69,387)	217,330
Fund Balances - Beginning	548,458	548,458	548,458	--
Fund Balances - Ending	<u>\$ 261,741</u>	<u>\$ 261,741</u>	<u>\$ 479,071</u>	<u>\$ 217,330</u>

JIM WELLS COUNTY, TEXAS
SMALL DAMS NO. 32 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 200	\$ 200	\$ 375	\$ 175
Total revenues	<u>200</u>	<u>200</u>	<u>375</u>	<u>175</u>
EXPENDITURES:				
Public Transportation				
Other Services and Charges	14,000	14,000	--	14,000
Capital Outlay	50,000	50,000	590	49,410
Total Public Transportation	<u>64,000</u>	<u>64,000</u>	<u>590</u>	<u>63,410</u>
Total Expenditures	<u>64,000</u>	<u>64,000</u>	<u>590</u>	<u>63,410</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(63,800)</u>	<u>(63,800)</u>	<u>(215)</u>	<u>63,585</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	33,185	33,185	--	(33,185)
Total Other Financing Sources (Uses)	<u>33,185</u>	<u>33,185</u>	<u>--</u>	<u>33,185</u>
Net Change In Fund Balances	<u>(30,615)</u>	<u>(30,615)</u>	<u>(215)</u>	<u>30,400</u>
Fund Balances - Beginning	93,816	93,816	93,816	--
Fund Balances - Ending	<u>\$ 63,201</u>	<u>\$ 63,201</u>	<u>\$ 93,601</u>	<u>\$ 30,400</u>

JIM WELLS COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 23,000	\$ 23,000	\$ 30,346	\$ 7,346
Investment Earnings	20	20	100	80
Total revenues	<u>23,020</u>	<u>23,020</u>	<u>30,446</u>	<u>7,426</u>
EXPENDITURES:				
Judicial				
County court				
Other Services and Charges	--	--	4,169	(4,169)
Capital Outlay	33,000	33,000	32,243	757
Total County Court	<u>33,000</u>	<u>33,000</u>	<u>36,412</u>	<u>(3,412)</u>
Total Judicial	<u>33,000</u>	<u>33,000</u>	<u>36,412</u>	<u>(3,412)</u>
Total Expenditures	<u>33,000</u>	<u>33,000</u>	<u>36,412</u>	<u>(3,412)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,980)</u>	<u>(9,980)</u>	<u>(5,966)</u>	<u>4,014</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	5,000	5,000	--	(5,000)
Total Other Financing Sources (Uses)	<u>5,000</u>	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Net Change in Fund Balances	(4,980)	(4,980)	(5,966)	(986)
Fund Balances - Beginning	29,218	29,218	29,218	--
Fund Balances - Ending	<u>\$ 24,238</u>	<u>\$ 24,238</u>	<u>\$ 23,252</u>	<u>\$ (986)</u>

JIM WELLS COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
General Property Taxes	\$ 250,232	\$ 250,232	\$ 256,190	\$ 5,958
Investment Earnings	300	300	565	265
Total revenues	<u>250,532</u>	<u>250,532</u>	<u>256,755</u>	<u>6,223</u>
EXPENDITURES:				
Debt Service:				
Principal	--	--	175,000	(175,000)
Interest and Fiscal Charges	--	--	79,227	(79,227)
Fiscal Agent's Fees	256,289	256,289	--	256,289
Total Debt Service	<u>256,289</u>	<u>256,289</u>	<u>254,227</u>	<u>2,062</u>
Total Expenditures	<u>256,289</u>	<u>256,289</u>	<u>254,227</u>	<u>2,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,757)</u>	<u>(5,757)</u>	<u>2,528</u>	<u>8,285</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change In Fund Balances	(5,757)	(5,757)	2,528	8,285
Fund Balances - Beginning	77,127	77,127	77,126	(1)
Fund Balances - Ending	<u>\$ 71,370</u>	<u>\$ 71,370</u>	<u>\$ 79,654</u>	<u>\$ 8,284</u>

JIM WELLS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014

	<u>Relief Route Capital Fund</u>	<u>Jail Expansion Fund</u>	<u>Road Bond 1967</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
ASSETS				
Assets:				
Cash and Cash Equivalents	\$ 734,096	\$ 315,859	\$ 146,436	\$ 1,196,391
Total Assets	<u>\$ 734,096</u>	<u>\$ 315,859</u>	<u>\$ 146,436</u>	<u>\$ 1,196,391</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Fund Balances:				
Restricted Fund Balances:				
Capital Project Funds	\$ 734,096	\$ 315,859	\$ 146,436	\$ 1,196,391
Total Fund Balance	<u>734,096</u>	<u>315,859</u>	<u>146,436</u>	<u>1,196,391</u>
Total Liabilities and Fund Balance	<u>\$ 734,096</u>	<u>\$ 315,859</u>	<u>\$ 146,436</u>	<u>\$ 1,196,391</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Relief Route Capital Fund	Jail Expansion Fund	Road Bond 1967	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
Intergovernmental	\$ --	\$ 1,261	\$ --	\$ 1,261
Investment Earnings	--	--	584	584
Miscellaneous Revenues	2,930	--	--	2,930
Total revenues	<u>2,930</u>	<u>1,261</u>	<u>584</u>	<u>4,775</u>
Expenditures:				
Total Expenditures	--	--	--	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,930	1,261	584	4,775
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	2,930	1,261	584	4,775
Fund Balances - Beginning	731,166	314,598	145,852	1,191,616
Fund Balances - Ending	<u>\$ 734,096</u>	<u>\$ 315,859</u>	<u>\$ 146,436</u>	<u>\$ 1,196,391</u>

JIM WELLS COUNTY, TEXAS
JAIL EXPANSION FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ --	\$ 1,261	\$ 1,261
Investment Earnings	1,000	1,000	--	(1,000)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,261</u>	<u>261</u>
EXPENDITURES:				
Public Safety				
Other Public Safety				
Other Services and Charges	25,000	25,000	--	25,000
Capital Outlay	280,000	280,000	--	280,000
Total Other Public Safety	<u>305,000</u>	<u>305,000</u>	<u>--</u>	<u>305,000</u>
Total Public Safety	<u>305,000</u>	<u>305,000</u>	<u>--</u>	<u>305,000</u>
Total Expenditures	<u>305,000</u>	<u>305,000</u>	<u>--</u>	<u>305,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(304,000)</u>	<u>(304,000)</u>	<u>1,261</u>	<u>305,261</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>(304,000)</u>	<u>(304,000)</u>	<u>1,261</u>	<u>305,261</u>
Fund Balances - Beginning	314,598	314,598	314,598	--
Fund Balances - Ending	<u>\$ 10,598</u>	<u>\$ 10,598</u>	<u>\$ 315,859</u>	<u>\$ 305,261</u>

JIM WELLS COUNTY, TEXAS
ROAD BOND 1967
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 400	\$ 400	\$ 584	\$ 184
Total revenues	<u>400</u>	<u>400</u>	<u>584</u>	<u>184</u>
EXPENDITURES:				
Economic Development and Assistance				
Other Services and Charges	5,000	5,000	--	5,000
Total Economic Development and Assistance	<u>5,000</u>	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,600)</u>	<u>(4,600)</u>	<u>584</u>	<u>5,184</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(4,600)	(4,600)	584	5,184
Fund Balances - Beginning	145,852	145,852	145,852	--
Fund Balances - Ending	<u>\$ 141,252</u>	<u>\$ 141,252</u>	<u>\$ 146,436</u>	<u>\$ 5,184</u>

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AGENCY FUNDS

The Agency Funds are used to account for the monies received and disbursed by the County in the capacity of trustee, custodian, or agent of individuals or other entities.

The Agency Funds consist of the following:

1. The Payroll Fund was established as a clearing account. Cash is transferred from other County funds to the Payroll Fund, from which disbursements are made for payroll, federal income tax withheld, Social security, retirement, deferred compensation, group insurance premiums, and other employee benefits.
2. The D.A. Escrow Fund, County Attorney Collection District Attorney Tax Collector, and Drug Forfeiture Accounts, were established by the County and other funds and are remitted to the County Auditor and other entities for County and other purposes.
3. The District Clerk and the County Clerk Fund account for monies received from various County officials and remitted to the County Auditor and other entities for the County and other purposes.
4. The Victims Compensation, Criminal Justice Planning, Criminal Justice Education, Crime Stoppers Assistance, Prevention of Juvenile Crime, and Judicial Training Funds are used to collect and distribute funds derived from local criminal fines for use by the State. Jim Wells County retains 10% of the monies to cover administration costs for collection.
5. The Sheriff Cash Bond Account is used to account for bond fees collected from offenders. The Sheriff Fee fund is used to account for inmate housing fees and finger printing fees.
6. The Appellate Judicial System Fund accounts for court costs and fees collected to help defray the costs of the Fourth Court of Appeals in processing of appeals filed from the county courts, county courts at law, probate at law, probate courts, and district courts.

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2014

	<u>Appelate Judicial Fund</u>	<u>79th Judicial District Attorney Escrow Fund</u>	<u>79th Judicial D.A. Fee Fund</u>	<u>Sheriff Department Fee Fund</u>
ASSETS:				
Cash and Cash Equivalents	\$ 2,586	\$ 270,122	\$ 1,253	\$ 670
Total Assets	<u>\$ 2,586</u>	<u>\$ 270,122</u>	<u>\$ 1,253</u>	<u>\$ 670</u>
LIABILITIES:				
Due to Other Governments and Agencies	\$ 2,586	\$ 270,122	\$ 1,253	\$ 670
Total Liabilities	<u>\$ 2,586</u>	<u>\$ 270,122</u>	<u>\$ 1,253</u>	<u>\$ 670</u>

<u>Slate Fees Fund</u>	<u>Vouchers Payable Fund</u>	<u>Tax Collector Fund</u>	<u>District Clerk Fund</u>	<u>County Clerk Fund</u>
\$ 145,228	\$ 38,025	\$ 1,045,439	\$ 281,206	\$ 570,697
<u>\$ 145,228</u>	<u>\$ 38,025</u>	<u>\$ 1,045,439</u>	<u>\$ 281,206</u>	<u>\$ 570,697</u>
\$ 145,228	\$ 38,025	\$ 1,045,439	\$ 281,206	\$ 570,697
<u>\$ 145,228</u>	<u>\$ 38,025</u>	<u>\$ 1,045,439</u>	<u>\$ 281,206</u>	<u>\$ 570,697</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2014

	Payroll Administrative Fund	Ad Valorem Tax Escrow Fund
ASSETS:		
Cash and Cash Equivalents	\$ 580,046	\$ 3,100,504
Total Assets	<u>\$ 580,046</u>	<u>\$ 3,100,504</u>
LIABILITIES:		
Due to Other Governments and Agencies	\$ 580,046	\$ 3,100,504
Total Liabilities	<u>\$ 580,046</u>	<u>\$ 3,100,504</u>

<u>County Attorney Trust Fund</u>	<u>Sheriff Cash Bond Fund</u>	<u>Total Agency Funds (See Exhibit A-7)</u>
\$ 26,694	\$ 3,057	\$ 6,065,527
<u>\$ 26,694</u>	<u>\$ 3,057</u>	<u>\$ 6,065,527</u>
\$ 26,694	\$ 3,057	\$ 6,065,527
<u>\$ 26,694</u>	<u>\$ 3,057</u>	<u>\$ 6,065,527</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-17

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Appellate Judicial Fund				
ASSETS				
Cash & Cash Equivalents	\$ 2,251	\$ 4,860	\$ 4,525	\$ 2,586
Total Assets	<u>\$ 2,251</u>	<u>\$ 4,860</u>	<u>\$ 4,525</u>	<u>\$ 2,586</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 2,251	\$ 4,860	\$ 4,525	\$ 2,586
Total Liabilities	<u>\$ 2,251</u>	<u>\$ 4,860</u>	<u>\$ 4,525</u>	<u>\$ 2,586</u>
79th Judicial D.A. Escrow Fund				
ASSETS				
Cash & Cash Equivalents	\$ 737,987	\$ 874,033	\$ 1,341,898	\$ 270,122
Total Assets	<u>\$ 737,987</u>	<u>\$ 874,033</u>	<u>\$ 1,341,898</u>	<u>\$ 270,122</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 737,987	\$ 874,033	\$ 1,341,898	\$ 270,122
Total Liabilities	<u>\$ 737,987</u>	<u>\$ 874,033</u>	<u>\$ 1,341,898</u>	<u>\$ 270,122</u>
79th Judicial D.A. Fee Fund				
ASSETS				
Cash & Cash Equivalents	\$ 504	\$ 6,950	\$ 6,201	\$ 1,253
Total Assets	<u>\$ 504</u>	<u>\$ 6,950</u>	<u>\$ 6,201</u>	<u>\$ 1,253</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 504	\$ 6,950	\$ 6,201	\$ 1,253
Total Liabilities	<u>\$ 504</u>	<u>\$ 6,950</u>	<u>\$ 6,201</u>	<u>\$ 1,253</u>
Sheriff Department Fee Fund				
ASSETS				
Cash & Cash Equivalents	\$ 670	\$ 55,873	\$ 55,873	\$ 670
Total Assets	<u>\$ 670</u>	<u>\$ 55,873</u>	<u>\$ 55,873</u>	<u>\$ 670</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 670	\$ 55,873	\$ 55,873	\$ 670
Total Liabilities	<u>\$ 670</u>	<u>\$ 55,873</u>	<u>\$ 55,873</u>	<u>\$ 670</u>
State Fees Fund				
ASSETS				
Cash & Cash Equivalents	\$ 113,334	\$ 417,527	\$ 385,633	\$ 145,228
Total Assets	<u>\$ 113,334</u>	<u>\$ 417,527</u>	<u>\$ 385,633</u>	<u>\$ 145,228</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 113,334	\$ 417,527	\$ 385,633	\$ 145,228
Total Liabilities	<u>\$ 113,334</u>	<u>\$ 417,527</u>	<u>\$ 385,633</u>	<u>\$ 145,228</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-17

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
<u>Vouchers Payable Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 137,773	\$ 4,556,930	\$ 4,656,678	\$ 38,025
Total Assets	<u>\$ 137,773</u>	<u>\$ 4,556,930</u>	<u>\$ 4,656,678</u>	<u>\$ 38,025</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 137,773	\$ 4,556,930	\$ 4,656,678	\$ 38,025
Total Liabilities	<u>\$ 137,773</u>	<u>\$ 4,556,930</u>	<u>\$ 4,656,678</u>	<u>\$ 38,025</u>
<u>Tax Collector Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 1,010,730	\$ 20,583,477	\$ 20,548,768	\$ 1,045,439
Total Assets	<u>\$ 1,010,730</u>	<u>\$ 20,583,477</u>	<u>\$ 20,548,768</u>	<u>\$ 1,045,439</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 1,010,730	\$ 20,583,477	\$ 20,548,768	\$ 1,045,439
Total Liabilities	<u>\$ 1,010,730</u>	<u>\$ 20,583,477</u>	<u>\$ 20,548,768</u>	<u>\$ 1,045,439</u>
<u>District Clerk Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 324,901	\$ 712,873	\$ 756,568	\$ 281,206
Total Assets	<u>\$ 324,901</u>	<u>\$ 712,873</u>	<u>\$ 756,568</u>	<u>\$ 281,206</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 324,901	\$ 712,873	\$ 756,568	\$ 281,206
Total Liabilities	<u>\$ 324,901</u>	<u>\$ 712,873</u>	<u>\$ 756,568</u>	<u>\$ 281,206</u>
<u>County Clerk Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 568,907	\$ 646,352	\$ 644,562	\$ 570,697
Total Assets	<u>\$ 568,907</u>	<u>\$ 646,352</u>	<u>\$ 644,562</u>	<u>\$ 570,697</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 568,907	\$ 646,352	\$ 644,562	\$ 570,697
Total Liabilities	<u>\$ 568,907</u>	<u>\$ 646,352</u>	<u>\$ 644,562</u>	<u>\$ 570,697</u>
<u>Payroll Administrative Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 675,482	\$ 15,170,681	\$ 15,266,117	\$ 580,046
Total Assets	<u>\$ 675,482</u>	<u>\$ 15,170,681</u>	<u>\$ 15,266,117</u>	<u>\$ 580,046</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 675,482	\$ 15,170,681	\$ 15,266,117	\$ 580,046
Total Liabilities	<u>\$ 675,482</u>	<u>\$ 15,170,681</u>	<u>\$ 15,266,117</u>	<u>\$ 580,046</u>
<u>Ad Valorem Tax Escrow Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 2,377,465	\$ 17,968,953	\$ 17,245,914	\$ 3,100,504
Total Assets	<u>\$ 2,377,465</u>	<u>\$ 17,968,953</u>	<u>\$ 17,245,914</u>	<u>\$ 3,100,504</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 2,377,465	\$ 17,968,953	\$ 17,245,914	\$ 3,100,504
Total Liabilities	<u>\$ 2,377,465</u>	<u>\$ 17,968,953</u>	<u>\$ 17,245,914</u>	<u>\$ 3,100,504</u>

JIM WELLS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2014

EXHIBIT C-17

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
<u>County Attorney Trust Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 39,245	\$ 39,180	\$ 51,731	\$ 26,694
Total Assets	<u>\$ 39,245</u>	<u>\$ 39,180</u>	<u>\$ 51,731</u>	<u>\$ 26,694</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 39,245	\$ 39,180	\$ 51,731	\$ 26,694
Total Liabilities	<u>\$ 39,245</u>	<u>\$ 39,180</u>	<u>\$ 51,731</u>	<u>\$ 26,694</u>
<u>Sheriff Cash Bond Fund</u>				
ASSETS				
Cash & Cash Equivalents	\$ 3,045	\$ 12	\$ --	\$ 3,057
Total Assets	<u>\$ 3,045</u>	<u>\$ 12</u>	<u>\$ --</u>	<u>\$ 3,057</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 3,045	\$ 12	\$ --	\$ 3,057
Total Liabilities	<u>\$ 3,045</u>	<u>\$ 12</u>	<u>\$ --</u>	<u>\$ 3,057</u>
<u>TOTAL AGENCY FUNDS:</u>				
ASSETS				
Cash & Cash Equivalents	\$ 5,992,294	\$ 61,037,701	\$ 60,964,468	\$ 6,065,527
Total Assets	<u>\$ 5,992,294</u>	<u>\$ 61,037,701</u>	<u>\$ 60,964,468</u>	<u>\$ 6,065,527</u>
LIABILITIES				
Due to Other Governments and Agencies	\$ 5,992,294	\$ 61,037,701	\$ 60,964,468	\$ 6,065,527
Total Liabilities	<u>\$ 5,992,294</u>	<u>\$ 61,037,701</u>	<u>\$ 60,964,468</u>	<u>\$ 6,065,527</u>

OTHER SUPPLEMENTARY INFORMATION

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411
Office (361)980-0428 Fax (361)980-1002

Independent Auditors' Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With Government Auditing Standards

County Commissioners
Jim Wells County, Texas
200 N. Almond
Alice, Texas 78332

Members of the County Commissioners:

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 Jim Wells County, Texas, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Jim Wells County, Texas's basic financial statements, and have issued our report thereon dated July 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Jim Wells 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 the Jim Wells County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the Jim Wells County, Texas's internal control.

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

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


Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,



Raul Hernandez & Company, P.C.

Corpus Christi, Texas
July 29, 2015

JIM WELLS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

2. Federal Awards - N/A

Internal control over major programs:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
N/A	

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

JIM WELLS COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
-------------------------------	-----------------------	--

2013-01:

Criteria

The organizational structure of the County should be appropriately designed to promote a sound control environment which will support effective compliance with laws, regulations, and financial reporting.

Condition:

During our audit, the District Clerk alerted management regarding discrepancies of cash receipts in the District Clerk's department. The County Auditor's office performed a detail internal audit of these discrepancies and asked us to expand our audit scope and analyze these discrepancies. Upon our examination, we observed that numerous cash receipts for court costs, and civil & criminal fees being collected and recorded on the District Clerk's sub-ledgers (fee sheets) were not found as part of the bank deposits. As part of our audit testing, we examined a sample of fee sheets, which showed the amount being received, and compared this amount to both the cash receipts book and the deposit slip per the bank statement. The results of our testing showed that the amount reported as "paid" on the fee sheets was either not found on the bank deposit slip or was deposited at a much smaller amount, such as \$1. In most instances, the money order number associated with the amount found on the fee sheet was identical to the money order number found on the deposit slip. The examination included the years 2013, 2012, 2011 and 2010. Upon further inquires, we also determined that a reconciliation of the fee sheets and bank deposits was not being prepared. Furthermore, there was no evidence that a responsible official was reviewing or approving any of the documents prepared by the clerk. Based on our observations, it was determined that approximately \$34,520 fees reported on the sub-ledgers (fee sheets) was not traceable to the bank deposits. The breakdown of the amounts is as follows by years:

2010	\$3,699
2011	6,877
2012	12,898
2013	11,046
	<u>\$34,520</u>

Effect:

Cash receipts were not deposited promptly and reconciled to a daily record of fees collected. When bank statements were received and reconciled, no one other than the person who reconciled the bank accounts reviewed the reconciliations. Internal audits did not include an additional step to test the reconciliation of the fee sheets and bank deposits.

Recommendation:

The County's management should review its internal control policies for all departments and perform periodic reviews of each department and investigate unusual or irregular transactions. As a result of the internal control deficiency noted above, we recommend that other departmental funds under the custodial responsibility be subjected to examination procedures to ensure that other deficiencies or irregularities are not present in the operation of all departments throughout the County. The County's internal control policies should be reviewed and adjusted to ensure the safeguarding of the assets. A daily log should be developed to record all monies collected and reconciled to the bank deposit. The County should review its operating budget and consider automating all revenue collection systems. The County Auditor's office should update its internal audit programs to ensure that internal controls throughout the entire County are being monitored properly. We recommend that the County consider referring this matter to the appropriate investigative authority to determine if any laws have been violated.

JIM WELLS COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
-------------------------------	-----------------------	--

Management Response:

The County agrees with this finding. The County is in the process of developing policies and procedures to ensure that all monies collected are accurately accounted for and deposited in a timely manner. The County Auditor's department will add additional audit steps to ensure that cash receipts and fee sheets are being reconciled by someone other than the preparer. A responsible official will be assigned to review and approve all transactions within the department.

Status: Management of the County has made significant improvements in reviewing its' internal control policies for all departments and is taking the correct steps toward performing periodic reviews of each department and plans to investigate unusual or irregular transactions.

**JIM WELLS COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2014**

N/A

STATISTICAL INFORMATION

STATISTICAL SECTION

This part of the Jim Wells County, Texas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	114
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	119
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity	126
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	130
These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	132
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

TABLE E-1

JIM WELLS COUNTY, TEXAS
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
Governmental Activities							
Invested in Capital Assets,							
Net of Related Debt	\$ 16,549,080	\$ 16,979,900	\$ 17,106,981	\$ 17,470,025	\$ 17,516,191	\$ 18,478,771	\$ 19,050,644
Restricted	1,368,461	1,403,872	1,207,721	1,329,969	1,373,428	1,383,367	1,417,635
Unrestricted	3,699,613	4,632,273	6,100,398	7,315,406	6,895,058	6,595,371	8,266,629
Total Governmental Activities Net Assets	\$ 21,617,154	\$ 23,016,045	\$ 24,415,100	\$ 26,115,400	\$ 25,784,677	\$ 26,457,509	\$ 28,734,908

	2012	2013	2014
Governmental Activities			
Invested in Capital Assets,			
Net of Related Debt	\$ 20,612,073	\$ 21,121,207	\$ 21,740,309
Restricted	1,438,440	1,456,603	1,582,644
Unrestricted	11,172,800	11,139,913	11,111,657
Total Governmental Activities Net Assets	\$ 33,223,313	\$ 33,717,723	\$ 34,434,610

Note: The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

JIM WELLS COUNTY, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year								
	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses									
Governmental Activities:									
General Government	\$ 4,230,453	\$ 3,814,965	\$ 3,765,964	\$ 4,210,749	\$ 3,899,129	\$ 4,432,130	\$ 4,189,787	\$ 4,716,157	\$ 5,416,768
Judicial	2,350,003	2,606,714	2,806,925	3,319,623	3,454,814	3,565,739	3,732,690	4,377,675	4,104,234
Public Safety	10,768,750	6,722,720	7,340,490	7,455,989	7,185,499	7,232,526	8,611,259	8,622,918	8,331,437
Public Transportation	3,659,104	3,318,863	3,833,985	3,318,841	3,405,200	3,945,300	3,631,227	3,735,364	4,213,314
Health & Welfare	1,041,240	1,679,727	1,657,444	1,412,992	670,570	889,812	582,913	734,734	488,478
Culture & Recreation	55,784	51,380	1,457	47,636	51,360	55,624	69,692	86,888	17,597
Conservation	202,582	206,255	223,988	255,458	220,431	179,667	193,607	215,021	320,921
Economic Development & Assistance	144,528	68,500	72,351	106,201	122,466	132,651	130,926	229,631	334,818
Interest on Long-Term Debt	180,048	210,344	202,342	135,733	114,776	105,106	110,193	98,144	87,020
Total Governmental Activities Expenses	22,632,462	18,679,468	19,904,946	20,263,222	19,124,255	20,539,555	21,252,294	22,816,532	23,314,587
Total Primary Government Expenses	\$ 22,632,462	\$ 18,679,468	\$ 19,904,946	\$ 20,263,222	\$ 19,124,255	\$ 20,539,555	\$ 21,252,294	\$ 22,816,532	\$ 23,314,587
Program Revenues									
Governmental Activities:									
Charges for Services:									
General Government	\$ 919,720	\$ 915,573	\$ 891,401	\$ 825,948	\$ 887,286	\$ 962,367	\$ 1,539,647	\$ 934,260	\$ 1,410,019
Judicial	483,767	482,677	503,756	435,988	484,433	462,136	425,963	499,521	476,396
Public Safety	1,550,512	929,184	1,399,470	1,604,738	1,412,450	1,261,784	1,921,158	725,109	1,326,040
Other Activities	990,536	1,048,328	1,028,684	981,308	920,762	981,086	1,089,144	1,039,291	1,063,296
Operating Grants and Contributions	7,781,531	2,871,767	2,273,628	2,067,154	1,184,054	1,639,385	2,040,535	2,415,360	2,084,450
Total Governmental Activities Program Revenues	11,726,066	6,247,529	6,096,939	5,915,136	4,888,995	5,206,758	7,016,447	5,553,541	6,362,201
Total Primary Government Program Revenues	\$ 11,726,066	\$ 6,247,529	\$ 6,096,939	\$ 5,915,136	\$ 4,888,995	\$ 5,206,758	\$ 7,016,447	\$ 5,553,541	\$ 6,362,201
Net (Expense)/Revenue									
Governmental Activities	\$ (10,906,396)	\$ (12,431,939)	\$ (13,808,007)	\$ (14,348,086)	\$ (14,235,260)	\$ (15,332,797)	\$ (14,235,847)	\$ (17,262,991)	\$ (16,952,386)
Total Primary Government Net Expense	\$ (10,906,396)	\$ (12,431,939)	\$ (13,808,007)	\$ (14,348,086)	\$ (14,235,260)	\$ (15,332,797)	\$ (14,235,847)	\$ (17,262,991)	\$ (16,952,386)

Note: The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

JIM WELLS COUNTY, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year								
	2006	2007	2008	2009	2010	2011	2012	2013	2014
Net (Expense)/Revenue									
Governmental Activities	\$ (10,906,396)	\$ (12,431,939)	\$ (13,808,008)	\$ (14,348,086)	\$ (14,235,260)	\$ (15,332,797)	\$ (14,235,547)	\$ (17,262,991)	\$ (16,952,386)
Business-type Activities									
Total Primary Government Expenses	\$ (10,906,396)	\$ (12,431,939)	\$ (13,808,008)	\$ (14,348,086)	\$ (14,235,260)	\$ (15,332,797)	\$ (14,235,547)	\$ (17,262,991)	\$ (16,952,386)
General Revenues and Other Changes in Net Assets									
Governmental Activities:									
Taxes									
Property Taxes	\$ 8,521,130	\$ 9,380,920	\$ 10,222,019	\$ 10,834,210	\$ 10,266,783	\$ 11,207,410	\$ 11,317,777	\$ 11,318,416	\$ 11,721,257
Sales Taxes	3,191,996	3,620,527	4,441,261	2,909,178	4,282,890	6,080,972	6,878,706	5,970,449	5,457,562
Fines and Forfeitures	--	--	--	12,077	--	3,460	--	--	--
Investment Earnings	259,179	381,959	482,047	253,302	13,190	20,988	50,817	59,237	59,443
Miscellaneous	332,982	399,595	362,981	319,212	287,603	297,366	371,301	409,299	431,011
Gain on Disposal of Capital Assets	--	--	--	--	(144,460)	--	--	--	--
Total Governmental Activities	\$ 12,305,287	\$ 13,783,001	\$ 15,508,308	\$ 14,327,979	\$ 14,706,006	\$ 17,610,196	\$ 18,618,601	\$ 17,757,401	\$ 17,669,273
Business-type Activities:									
Investment Earnings	--	--	--	--	--	--	--	--	--
Transfers	--	--	--	--	--	--	--	--	--
Total Business-type Activities	--	--	--	--	--	--	--	--	--
Total Primary Government	\$ 12,305,287	\$ 13,783,001	\$ 15,508,308	\$ 14,327,979	\$ 14,706,006	\$ 17,610,196	\$ 18,618,601	\$ 17,757,401	\$ 17,669,273
Change in Net Assets									
Governmental Activities	\$ 1,398,891	\$ 1,351,062	\$ 1,700,300	\$ (20,107)	\$ 470,746	\$ 2,277,399	\$ 4,383,054	\$ 494,410	\$ 716,887
Business-type Activities	--	--	--	--	--	--	--	--	--
Total Primary Government	\$ 1,398,891	\$ 1,351,062	\$ 1,700,300	\$ (20,107)	\$ 470,746	\$ 2,277,399	\$ 4,383,054	\$ 494,410	\$ 716,887

Note: The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

JIM WELLS COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

General Fund	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Nonspendable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Committed	--	--	--	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	1,118,760	2,551,856	3,756,881	4,295,926	3,288,481	3,433,781	5,213,053	6,745,919	6,246,745	6,291,502
Total General Fund	\$ 1,118,760	\$ 2,551,856	\$ 3,756,881	\$ 4,295,926	\$ 3,288,481	\$ 3,433,781	\$ 5,213,053	\$ 6,745,919	\$ 6,246,745	\$ 6,291,502
All Other Governmental Funds										
Nonspendable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Committed:										
Construction	1,244,541	1,054,277	1,101,676	1,153,939	1,178,109	1,179,629	1,182,135	1,186,860	1,191,616	1,196,391
Federal or State Grant Restriction	840,957	1,108,079	1,197,203	1,898,750	1,932,417	2,097,903	2,076,415	3,520,081	3,605,800	4,011,905
Retirement of Long-Term Debt	19,282	29,795	39,387	44,728	51,932	55,472	62,586	71,525	77,127	79,654
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--	--	--	--
Total All Other Governmental Funds	\$ 2,104,790	\$ 2,193,151	\$ 2,338,266	\$ 3,097,417	\$ 3,162,456	\$ 3,333,004	\$ 3,321,136	\$ 4,778,466	\$ 4,874,543	\$ 5,287,950

TABLE E-5

JIM WELLS COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 11,155,269	\$ 12,092,991	\$ 12,995,913	\$ 14,694,210	\$ 13,274,621	\$ 14,857,883	\$ 17,291,451	\$ 18,266,650	\$ 17,258,046	\$ 17,188,766
Licenses and Permits	410,456	608,008	638,540	485,234	412,248	567,817	532,132	572,295	604,222	481,658
Intergovernmental	6,377,419	7,844,338	2,953,161	2,417,183	2,180,754	1,352,490	1,821,683	2,216,490	2,564,283	2,315,409
Charges for Services	783,503	750,657	711,161	687,388	641,372	768,657	648,927	683,246	511,073	472,690
Fines & Forfeitures	772,637	1,306,481	730,598	1,170,518	1,384,330	1,048,428	994,594	1,604,474	581,323	1,259,807
Fees of Office	1,085,031	1,216,572	1,225,619	1,334,405	1,308,509	1,151,603	1,212,882	1,940,242	1,292,640	1,832,637
Investment Earnings	108,079	259,179	381,960	482,047	253,302	13,190	20,988	50,817	59,237	59,443
Misc Revenues	214,089	332,982	388,045	365,191	319,212	287,603	297,386	371,301	409,299	431,010
Total Revenues	20,906,483	24,411,218	20,024,997	21,636,176	19,774,348	20,047,671	22,820,023	25,705,515	23,280,123	24,041,420
Expenditures										
General Government	2,736,183	3,834,989	3,328,928	3,863,953	3,840,234	3,661,994	3,691,682	4,157,172	4,477,267	4,310,377
Judicial	2,229,421	2,373,828	2,606,714	2,806,925	3,319,623	3,454,814	3,565,739	3,758,584	4,377,675	4,136,477
Public Safety	6,169,777	10,252,232	6,613,772	6,698,768	6,685,575	6,321,014	6,593,466	6,783,872	9,010,449	8,754,738
Public Transportation	3,221,997	3,680,104	3,427,812	3,912,090	3,757,734	3,836,019	4,463,567	4,631,140	4,207,550	4,894,561
Health & Welfare	1,034,984	1,041,240	1,679,727	1,657,445	1,412,992	670,570	889,812	582,913	734,734	488,478
Culture and Recreation	58,001	55,784	51,380	1,457	47,636	51,380	55,624	69,692	86,888	17,597
Conservation	188,138	202,552	206,255	223,988	255,458	220,431	179,667	193,607	215,021	320,921
Economic Development & Assistance	75,000	144,528	68,500	72,351	106,201	122,466	132,651	130,926	229,631	334,818
Capital Outlay	3,584,617	914,747	618,777	673,441	1,233,563	1,199,517	1,412,595	2,189,713	--	--
Debt Service	--	--	--	--	--	--	--	--	--	--
Interest	180,426	179,879	160,314	177,609	118,928	116,723	108,117	112,334	100,350	89,553
Principal	199,537	209,349	226,496	3,074,730	334,765	278,983	247,663	498,812	403,655	338,608
Fiscal Agents Fees	529	529	500	55,222	--	--	--	--	--	--
Total Expenditures	19,678,620	22,889,761	18,989,175	23,217,976	21,112,709	19,933,911	21,340,583	23,108,765	23,843,220	23,677,128
Excess of Revenues	1,227,863	1,521,457	1,035,822	(1,581,803)	(1,338,361)	113,760	1,479,440	2,596,750	(563,097)	364,292
Other Financing Sources (Uses)										
Bonds Issued	--	--	--	2,880,000	--	--	--	--	--	--
Loan Proceeds	--	--	--	--	--	--	--	--	--	--
Capital Leases	--	--	266,325	--	395,959	--	287,964	288,095	160,000	93,863
Transfers In	925,941	1,225,317	1,020,609	1,156,393	584,205	374,624	350,970	346,736	577,149	294,264
Transfers Out	(925,941)	(1,225,317)	(1,020,609)	(1,156,393)	(584,205)	(374,624)	(350,970)	(346,736)	(577,149)	(294,264)
Total Other Financing Sources (Uses)	--	--	266,325	2,880,000	395,959	--	287,964	288,095	160,000	93,863
Net Change in Fund Balances	\$ 1,227,863	\$ 1,521,457	\$ 1,302,147	\$ 1,298,197	\$ (942,402)	\$ 113,760	\$ 1,767,404	\$ 2,884,845	\$ (403,097)	\$ 458,155
Debt Service As A Percentage Of Noncapital Expenditures	1.9%	1.7%	2.0%	14.5%	2.2%	2.0%	1.7%	2.7%	2.1%	1.8%

JIM WELLS COUNTY, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Tax	Sales & Use Tax	Total
2005	8,748,679	2,406,590	11,155,269
2006	8,900,995	3,191,996	12,092,991
2007	9,375,386	3,620,527	12,995,913
2008	10,252,949	4,441,261	14,694,210
2009	10,365,443	2,909,178	13,274,621
2010	10,574,993	4,282,890	14,857,883
2011	11,207,410	6,080,972	17,288,382
2012	11,387,944	6,878,706	18,266,650
2013	11,287,597	5,970,449	17,258,046
2014	11,731,204	5,457,562	17,188,766
Percent Change 2004-2013	-0.9%	-13.2%	-5.5%

Source: County Auditor's Office

JIM WELLS COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2005	\$ 466,112,921	937,315,298	64,476,880	297,398,543	1,170,506,556	0.730000	1,467,905,099	79.740%
2006	493,411,817	1,021,635,590	91,836,810	322,977,795	1,283,906,422	0.705832	1,606,884,217	79.900%
2007	590,546,070	1,064,321,905	73,790,040	314,875,125	1,413,782,890	0.658055	1,728,658,015	81.785%
2008	611,980,506	1,190,587,725	84,810,510	341,591,715	1,545,787,026	0.671122	1,887,378,741	81.901%
2009	624,639,121	1,272,390,664	78,921,490	345,991,655	1,629,959,620	0.633815	1,975,951,275	82.490%
2010	652,740,384	1,503,754,978	78,312,052	538,722,678	1,696,084,736	0.611543	2,234,807,414	75.894%
2011	877,569,935	1,555,585,714	57,501,700	540,104,947	1,950,552,402	0.561139	2,490,687,349	78.314%
2012	1,144,773,618	1,590,114,095	59,384,630	533,129,878	2,261,142,465	0.486830	2,794,272,343	80.921%
2013	1,627,236,834	1,375,963,049	47,078,540	506,856,474	2,543,421,949	0.454430	3,050,278,423	83.363%
2014	1,674,183,451	1,202,608,638	47,830,750	519,504,513	2,405,118,326	0.519849	2,924,622,939	82.237%

Source: Jim Wells County Appraisal District

JIM WELLS COUNTY, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

TABLE E-8

Fiscal Year	County Direct Rates			Overlapping Rates										
	Basic Rate	General Obligation Debt Service	Total Direct Rate	City of Alice	Alice ISD	Alice Water Authority	City of Premont	Premont ISD	City of Orange Grove	Orange Grove ISD	BB-PB ISD	La Gloria ISD	Fresh Water District #1	Emergency Service District #1
2005	0.706337	0.023663	0.730000	0.431960	1.640000	0.118725	0.410871	1.578080	0.742555	1.600967	1.496100	1.500000	0.162475	0.100000
2006	(0.023663)	0.023663	-	0.400000	1.515168	0.113379	0.410871	1.578080	0.742555	1.600967	1.496100	1.500000	0.162475	0.100000
2007	0.640819	0.017226	0.658045	0.331080	1,198650	0.112986	0.456783	1,133444	0.772729	1,186596	1,163872	1,040000	0.175423	0.093125
2008	0.654787	0.016335	0.671122	0.370000	1,281170	0.110915	0.456783	1,160000	0.660906	1,240000	1,229617	1,040000	0.161456	0.097429
2009	0.548729	0.065086	0.613815	0.364457	1,294300	0.115569	0.442746	1,140000	0.658730	1,240000	1,160509	1,040000	0.075257	0.087396
2010	0.596722	0.014821	0.611543	0.372420	1,294300	0.116250	0.432680	1,120000	0.632750	1,240000	1,172000	1,040000	0.075257	0.087246
2011	0.548052	0.013087	0.561139	0.286913	1,218600	0.122812	0.442746	1,315000	0.711028	1,240000	1,268680	1,040000	0.083801	0.087396
2012	0.474460	0.011237	0.485697	0.247122	1,228600	0.126404	0.469085	1,294700	0.657055	1,240000	1,263400	1,040000	0.064982	0.087059
2013	0.444530	0.009900	0.454430	0.247122	1,233700	0.130795	0.478960	1,304900	0.669964	1,240000	1,265000	1,040000	0.086662	0.087059
2014	0.509366	0.010483	0.519849	0.247122	1,230700	0.130795	0.478960	1,304900	0.669964	1,240000	1,265000	1,040000	0.086662	0.087059

Source: Jim Wells County Appraisal District

JIM WELLS COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE E-9

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Weatherford US LP	\$ 95,014,865	1	5.91%	\$ 27,584,853	3	2.80%
Baker Hughes	86,220,671	2	5.37%	--	--	--
Well Services Division of STC	77,535,151	3	4.83%	--	--	--
Nabors Drilling USA Inc	74,901,427	4	4.66%	26,258,741	4	2.66%
Halliburton Energy Services	44,280,990	5	2.76%	42,856,823	1	4.35%
Helmerich & Payne Intl Drill	36,274,115	6	2.26%	--	--	--
Precision Drilling Oilfield	37,117,580	7	2.31%	--	--	--
AEP Texas Central Co	34,682,521	8	2.16%	17,852,963	6	1.81%
DCP Midstream LP/South Central Texas LLC	33,538,646	9	2.09%	--	--	--
National Oilwell	29,186,800	10	1.82%	--	--	--
Total	\$ 548,752,566		34.15%	\$ 114,553,380		11.62%

Source: Jim Wells County Appraisal District

JIM WELLS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 8,623,628	7,961,297	92.32%	557,291	8,518,588	98.78%
2006	9,157,930	8,099,906	88.45%	728,992	8,828,898	96.41%
2007	9,123,519	8,380,287	91.85%	716,444	9,096,731	99.71%
2008	9,979,181	9,290,573	93.10%	463,178	9,753,751	97.74%
2009	10,221,474	9,685,254	94.75%	460,981	10,146,235	99.26%
2010	10,917,999	8,349,909	76.48%	2,017,296	10,367,205	94.96%
2011	11,016,612	7,247,136	65.78%	1,934,866	9,182,002	83.35%
2012	11,093,297	6,538,736	58.94%	4,260,027	10,798,763	97.34%
2013	11,558,469	7,908,135	68.42%	3,379,462	11,287,597	97.66%
2014	12,506,699	7,992,309	63.90%	4,258,222	12,250,531	97.95%

Sources: Jim Wells County Appraisal District

JIM WELLS COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

	Calendar Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Buidling Material & Hardware	\$ 17,476,288	\$ 20,485,015	\$ 22,455,856	\$ 20,683,662	\$ 23,752,661	\$ 50,201,906	\$ 106,281,144	\$ 67,749,008	\$ 77,389,392	\$ 79,832,658
General Merchandise	54,699,397	58,891,925	66,220,424	83,961,117	135,161,430	220,607,413	237,580,732	223,233,718	331,292,064	293,814,626
Food Stores	28,137,452	29,151,658	18,164,822	12,234,512	15,538,159	11,889,929	13,938,627	38,493,492	33,209,800	22,610,857
Auto Dealers & Gas	15,959,624	18,447,461	37,000,812	27,254,328	36,339,992	45,049,897	70,125,472	179,702,255	83,263,788	80,264,576
Apparel & Accessory	8,264,959	9,557,485	9,467,811	8,543,291	5,824,310	7,868,885	8,331,684	249,004,104	241,463,096	193,216,485
Home Furnishing & Appliances	7,290,139	8,286,149	11,854,974	12,362,817	5,513,370	6,403,813	3,753,873	9,017,488	10,834,480	8,583,410
Eating & Drinking Places	33,054,536	36,597,595	41,993,874	44,943,619	32,233,102	35,669,788	41,815,881	61,566,182	58,810,040	60,342,958
Misc Retail Stores	41,872,671	49,847,595	31,284,424	42,877,449	47,063,116	70,137,837	96,746,553	17,485,100	12,087,528	15,872,927
Total	\$ 206,755,066	\$ 231,264,883	\$ 238,442,997	\$ 252,860,795	\$ 302,026,140	\$ 447,829,469	\$ 578,573,966	\$ 846,251,347	\$ 848,350,188	\$ 754,538,497
Direct Sales Tax Rate	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Source: Texas State Comptroller of Public Accounts.

Note: Retail sales information is not available on a fiscal-year basis.

JIM WELLS COUNTY, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Alice</u>
2005	1.50%	0.50%
2006	1.50%	0.50%
2007	1.50%	0.50%
2008	1.50%	0.50%
2009	1.50%	0.50%
2010	1.50%	0.50%
2011	1.50%	0.50%
2012	1.50%	0.50%
2013	1.50%	0.50%
2014	1.50%	0.50%

Sources: County Auditor's Office

TABLE E-13

JIM WELLS COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Capital Leases	Percentage of Actual Taxable Value of Property	Per Capita	Total Primary Government	Percentage of Personal Income	Per Capita
2005	3,160,477	209,831	0.31%	77	3,370,385	0.95%	77
2006	3,050,391	110,208	0.27%	67	3,160,666	1.01%	70
2007	2,934,561	266,225	0.25%	65	3,200,851	1.01%	71
2008	2,880,000	126,058	0.21%	64	3,006,122	1.18%	66
2009	2,735,000	332,253	0.20%	60	3,067,313	1.21%	68
2010	2,585,000	203,270	0.17%	57	2,788,327	1.35%	62
2011	2,430,000	398,572	0.17%	54	2,828,626	1.30%	63
2012	2,265,000	352,855	0.16%	50	2,617,855	1.52%	58
2013	2,095,000	279,199	0.15%	46	2,374,199	1.71%	52
2014	1,920,000	208,454	0.13%	42	2,128,454	1.91%	47

JIM WELLS COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Total		
2005	3,160,477	3,160,477	0.22%	77
2006	3,050,391	3,050,391	0.19%	74
2007	2,934,561	2,934,561	0.21%	65
2008	2,880,000	2,880,000	0.20%	64
2009	2,735,000	2,735,000	0.19%	60
2010	2,585,000	2,585,000	0.18%	57
2011	2,430,000	2,430,000	0.17%	54
2012	2,265,000	2,265,000	0.16%	50
2013	2,095,000	2,095,000	0.15%	46
2014	1,920,000	1,920,000	0.14%	42

JIM WELLS COUNTY, TEXAS
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT

TABLE E-15

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
City of Alice	\$ 21,863,779	100.000%	21,863,779
Alice Independent School District	33,034,998	81.180%	26,817,811
Jim Wells County Fresh Water Supply District #1	1,925,852	100.000%	1,925,852
Orange Grove Independent School District	13,535,000	100.000%	13,535,000
Alice Water Authority	4,080,000	48.980%	1,998,384
Premont Independent School District	1,850,000	100.000%	1,850,000
Total Overlapping Debt			<u>67,990,826</u>
County Direct Debt			<u>2,128,454</u>
Total Direct and Overlapping Debt			<u>\$ 70,119,280</u>

Sources: Debt outstanding data provided by each governmental unit.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

JIM WELLS COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

TABLE E-16

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2013
Debt Limit	\$ 146,790,510	\$ 241,032,632	\$ 212,067,434	\$ 283,106,811	\$ 296,392,691	\$ 335,221,112	\$ 373,603,102	\$ 419,140,851	\$ 457,541,763	\$ 438,693,426
Total Net Debt Applicable to Limit	--	2,934,562	--	--	--	--	--	--	--	--
Legal Debt Margin	146,790,510	238,098,070	212,067,434	283,106,811	296,392,691	335,221,112	373,603,102	419,140,851	457,541,763	438,693,426
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	10%	15%	15%	15%	15%	15%	15%	15%	15%	15%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 2,924,622,839
Debt Limit (15% of Assessed Value)	438,693,426
Debt Applicable to Limit:	
General Obligation Bonds	1,920,000
Less: Amount Set Aside for Repayment of General Obligation Debt	(180,000)
Total Net Debt Applicable to Limit	1,740,000
Legal Debt Margin	\$ 436,953,426

JIM WELLS COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN CALENDAR YEARS

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population	40,951	41,131	45,244	41,119	41,001	40,838	41,339	41,754	41,680	41,353
Total Personal Income	\$ 32,118	\$ 32,118	\$ 32,588	\$ 35,528	\$ 37,414	\$ 37,918	\$ 37,020	\$ 39,800	\$ 40,723	\$ 40,585
Per Capita Personal Income	\$ 24,104	\$ 25,320	\$ 27,852	\$ 26,767	\$ 29,523	\$ 33,450	\$ 16,976	\$ 18,268	\$ 19,818	\$ 20,452
Median Age	34.0	34.5	35.0	33.6	33.9	33.5	34.1	34.6	33.0	34.0
Education Level in Years of Schooling	12	12	12	12	12	12	12	12	12	12
School Enrollment	5,523	5,621	5,637	5,614	5,525	5,322	5,371	5,422	5,547	5,526
Unemployment	5.5%	4.8%	4.0%	4.0%	9.1%	8.9%	5.8%	4.9%	4.7%	4.2%

Sources: Population, median age, and education level information provided by the United States Census Bureau. Personal income and unemployment data provided by the Jim Wells County. School enrollment data provided by the Alice Independent School District.

JIM WELLS COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Alice ISD	967	1	8.92%	892	3	9.91%
Community Action	701	2	6.46%	--		--
CC Forbes Corp	672	3	6.20%	--		--
Spohn HealthSystem	411	4	3.79%	--		--
Wal-Mart	405	5	3.73%	243	7	2.70%
Halliburton	386	6	3.56%	--		--
Jim Wells County	322	7	2.97%	--		--
Coastal Bend College	311	8	2.87%	--		--
City of Alice	240	9	2.21%	251	6	2.79%
Dixie Iron Works	229	10	2.11%	--		--
Total	4,644		42.82%	1,386		15.40%

Source: County Auditor's Office

JIM WELLS COUNTY, TEXAS
FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Administration	17	18	22	24	24	20	21	22	24	23
Finance	18	17	16	18	18	18	20	23	20	20
Judicial	32	31	31	38	35	35	37	36	37	37
Legal	17	18	23	27	26	20	24	23	27	26
Other	--	--	--	--	--	--	--	--	--	--
Public Safety	127	120	128	136	133	142	130	129	119	113
Public Transportation	110	99	105	119	107	117	91	91	96	92
Public Facilities	2	1	1	3	2	2	2	4	4	5
Health & Welfare										
Conservation & Agriculture	3	3	4	4	4	4	5	4	4	4
Civilians	4	4	3	3	3	2	2	2	2	2
Total	330	311	333	372	352	360	332	334	333	322

Source: County Auditor Office

JIM WELLS COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE E-20

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Building Permits Issued	573	479	445	295	224	208	206	242	35	29
Public Safety										
Serious Crimes	1,725	1,484	1,902	1,606	1,906	2,001	2,560	2,342	2,422	2,526
Parking/Traffic Violations	4,453	7,477	3,959	4,079	6,546	4,435	5,566	5,687	5,823	6,019
Judicial										
Number of Cases Heard	1,706	1,325	1,836	1,598	1,858	2,080	2,165	2,131	2,122	2,132
Culture & Recreation										
Number of Events	14	16	25	22	14	12	15	16	17	17
Annual Number of Patrons Assisted	95,000	90,179	99,823	120,735	120,816	145,316	155,216	156,233	157,288	158,244
Public Transportation										
Street Miles	1,610	1,610	1,610	1,617	1,617	1,617	1,617	1,617	1,617	1,617

Source: County Auditor's Office

JIM WELLS COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE E-21

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Number of Buildings	27	27	27	28	28	28	28	28	28	28
Public Safety										
Number of Buildings	9	9	9	9	9	9	9	9	9	9
Number of Vehicles	32	32	40	40	50	48	48	55	65	68
Number of Jails	1	1	1	1	1	1	1	1	1	1
Judicial										
Number of Buildings	2	2	2	2	2	2	2	2	2	2
Number of Courts	8	8	8	8	8	8	8	8	8	8
Public Transportation										
Number of Buildings	4	4	4	4	4	4	4	4	4	4
Streets (lane miles)	1,080	1,080	1,080	1,080	1,078	1,617	1,617	1,617	1,617	1,617
Number of Bridges	12	12	12	12	12	12	12	12	12	12
Health and Welfare										
Number of Buildings	5	5	5	5	5	5	5	5	5	5
Economic Development and Assistance										
Number of Buildings	2	2	2	2	2	2	2	2	2	2

Sources: Various city departments