

Yoakum County, Texas

Audited Financial Statements
and Supplemental Information

December 31, 2012

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YOAKUM COUNTY, TEXAS
Official Roster
DECEMBER 31, 2012

County Commission

Jim Barron	County Judge
Woodson Lindsey	Commissioner, Precinct 1
Ray Marion	Commissioner, Precinct 2
Chris Blundell	Commissioner, Precinct 3
Tim Addison	Commissioner, Precinct 4

Administrative and Elected Officials

Barbara Wright	County Treasurer
Darinda McWhirter	County Auditor
Don Corzine	Sheriff
Marc Traweek	Justice of the Peace #1
Troy Scott	Justice of the Peace #2
Deborah Rushing	County Clerk
Sandra Roblez	District Clerk
Jan Parrish	Tax Assessor/Collector
Richard Clark	County District Attorney

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the County Commission
Yoakum County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yoakum County, Texas, as of December 31, 2012 and for the year ended, and the related notes to the financial statements, which collectively comprise Yoakum County, Texas's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Yoakum County Hospital, which represent 30 percent, 37 percent, and 61 percent, respectively, of the assets, net position, and revenues of Yoakum County, Texas. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Yoakum County Hospital, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

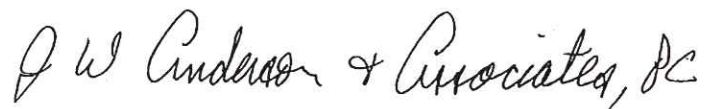
In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yoakum County, Texas, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Yoakum County, Texas's basic financial statements. The agency funds' combining balance sheet, nonmajor funds' combining balance sheet and combining statement of revenues, expenditures and changes in net assets are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Management has omitted the MD&A which is required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements is required by GASB 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. Our opinion on the basic financial statements is not affected by this missing information.



JW ANDERSON & ASSOCIATES, PC
A Professional Corporation
Lubbock, Texas
May 28, 2014

FINANCIAL STATEMENTS

YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2012

ASSETS	Governmental Activities	Business-Type Activities	Total 12/31/12
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 766,537	\$ 536,373	\$ 1,302,910
Investments	19,044,900	7,432,768	26,477,668
Taxes Receivable, Net	12,796,045	-	12,796,045
Due From Other Funds	-	-	-
Intergovernmental Receivables	15,047	169,376	184,423
Other Receivables	251,513	5,523,987	5,775,500
Inventory	-	386,885	386,885
Prepaid Expenses	4,049	40,073	44,122
Due From Agency Funds	1,733,929	-	1,733,929
Total Current Assets	34,612,020	14,089,462	48,701,482
NONCURRENT ASSETS			
Restricted Assets			
Cash and Cash Equivalents	-	183,657	183,657
Bond Issue Costs and Discounts, Net	-	-	-
Capital Assets, Net	19,361,450	8,629,943	27,991,393
Total Noncurrent Assets	19,361,450	8,813,600	28,175,050
Total Assets	\$ 53,973,470	\$ 22,903,062	\$ 76,876,532
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 1,190,508	\$ 521,099	\$ 1,711,607
Due To Other Governments	250	-	250
Due To Other Funds	-	-	-
Due To Agency Funds	-	-	-
Accrued Wages	83,033	-	83,033
Accrued Interest	63,949	-	63,949
Accrued Vacation	-	489,787	489,787
Third Party Payable	-	-	-
Current Portion of Long-Term Debt	1,226,530	84,928	1,311,458
Total Current Liabilities	2,564,270	1,095,814	3,660,084
NONCURRENT LIABILITIES			
Landfill Closure and Post-Closure Obligation	159,359	-	159,359
Self-Funded Malpractice Insurance Reserve	-	56,939	56,939
Unfunded Pension Liability Obligation	6,532,952	-	6,532,952
Long-Term Debt Due After One Year	7,027,899	-	7,027,899
Total NonCurrent Liabilities	13,720,210	56,939	13,777,149
Total Liabilities	16,284,480	1,152,753	17,437,233
NET POSITION			
Invested in Capital Assets, Net of Related Debt	11,107,021	8,545,015	19,652,036
Restricted for:			
Debt Service	-	-	-
Capital Projects	-	-	-
Landfill Closure	159,359	-	159,359
Unrestricted	26,422,610	13,205,294	39,627,904
Total Net Position	37,688,990	21,750,309	59,439,299
Total Liabilities and Net Position	\$ 53,973,470	\$ 22,903,062	\$ 76,876,532

YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended December 31, 2012

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 3,182,409	\$ 682,677	\$ 88,782	\$ -
Public Safety	1,514,354	203,729	42,840	-
Justice System	1,835,460	18,513	4,188	-
Public Works	3,155,388	354,747	16,378	-
Health and Welfare	99,449	-	-	-
Culture and Recreation	1,534,302	46,157	80,612	-
Education	108,624	84	-	-
Interest Expense	158,870	-	-	-
Capital Expenses	1,103	-	-	-
Unallocated Depreciation	1,014,148	-	-	-
Total Governmental Activities	12,604,107	1,305,907	232,800	-
Business Type Activities				
Yoakum County Hospital Funds	20,368,481	21,630,271	840,277	-
	20,368,481	21,630,271	840,277	-
Total Primary Government	\$ 32,972,588	\$ 22,936,178	\$ 1,073,077	-

General Revenues:

- Property Taxes:
 - General Services
 - Debt Service
 - Penalties and Interest
- Investment Earnings
- Other Revenues and Reimbursements
- Loss on Disposal of Assets
- Transfers, Net

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Capital Transfers

Net Position - End of Year

Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (2,410,950)	\$ -	\$ (2,410,950)
(1,267,785.0)	-	(1,267,785)
(1,812,759.0)	-	(1,812,759)
(2,784,263.0)	-	(2,784,263)
(99,449.0)	-	(99,449)
(1,407,533.0)	-	(1,407,533)
(108,540.0)	-	(108,540)
(158,870.0)	-	(158,870)
(1,103.0)	-	(1,103)
<u>(1,014,148.0)</u>	<u>-</u>	<u>(1,014,148)</u>
(11,065,400.0)	-	(11,065,400)
-	2,102,067	2,102,067
-	2,102,067	2,102,067
(11,065,400.0)	2,102,067	(8,963,333)
12,251,454	-	12,251,454
4,237,673	-	4,237,673
968,786	-	968,786
28,486	3,533	32,019
259,103	-	259,103
(18,006)	-	(18,006)
<u>(1,200,000)</u>	<u>1,200,000</u>	<u>-</u>
<u>16,527,496</u>	<u>1,203,533</u>	<u>17,731,029</u>
5,462,096	3,305,600	8,767,696
33,549,357	17,122,246	50,671,603
<u>(1,322,463)</u>	<u>1,322,463</u>	<u>-</u>
<u>\$ 37,688,990</u>	<u>\$ 21,750,309</u>	<u>\$ 59,439,299</u>

YOAKUM COUNTY, TEXAS
BALANCE SHEETS
GOVERNMENTAL FUNDS
December 31, 2012

	General Fund	Farm/Market Lateral Roads	Road& Bridge Precint 1	Other Nonmajor Funds	Total Governmental Funds
ASSETS					
ASSETS					
Cash and Cash Equivalents	\$ 186,674	\$ 1	\$ 2,623	\$ 321,793	\$ 511,091
Investments	11,580,330	-	1,746,151	5,718,420	19,044,901
Taxes Receivable, Net	9,625,791	1,816,746	-	1,364,973	12,807,510
Intergovernmental Receivables	67,398	-	-	-	67,398
Prepaid Expenses	4,050	-	-	-	4,050
Due From Agency and Other Funds	1,778,494	-	79,737	611,863	2,470,094
Total Assets	<u>\$ 23,242,737</u>	<u>\$ 1,816,747</u>	<u>\$ 1,828,511</u>	<u>\$ 8,017,049</u>	<u>\$ 34,905,044</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ 954,874	\$ -	\$ -	\$ 67,859	\$ 1,022,733
Deferred Taxes	9,625,791	1,816,747	-	1,353,508	12,796,046
Intergovernmental Payables	-	-	-	-	-
Due To Other Funds	-	-	2,289	785,121	787,410
Total Liabilities	10,580,665	1,816,747	2,289	2,206,488	14,606,189
FUND BALANCES					
Reserved					
Debt Service	-	-	-	440,400	440,400
Capital Projects	3,375,415	-	-	-	3,375,415
Unreserved - Reported in Special					
Revenue Funds	-	-	-	5,370,161	5,370,161
Unreserved	9,286,657	-	1,826,222	-	11,112,879
Total Fund Balances	<u>12,662,072</u>	<u>-</u>	<u>1,826,222</u>	<u>5,810,561</u>	<u>20,298,855</u>
Total Liabilities and Fund Balances	<u>\$ 23,242,737</u>	<u>\$ 1,816,747</u>	<u>\$ 1,828,511</u>	<u>\$ 8,017,049</u>	<u>\$ 34,905,044</u>

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE BALANCE SHEET OF
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS
 December 31, 2012

Total Fund Balance - Governmental Funds \$ 20,298,855

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

The Internal Service Fund is Reported as a Proprietary Fund but is included
 in the Governmental Activities 326,362

Deferred Tax Revenue is recorded as future revenue in Governmental Funds
 but are recognized in Governmental Activities as current income. 12,796,046

Capital assets used in governmental activities are not financial resources
 and therefore are not reported in the Governmental Funds:

Capital Assets at Cost	32,500,481	
Less Accumulated Depreciation	<u>(13,139,032)</u>	
		19,361,449

Accrued Interest is calculated for Governmental Activities but is recognized
 when paid for fund accounting (63,949)

Certain liabilities are not due and payable in the current period and therefore
 are not reported in the Governmental Funds. Those liabilities include:

Landfill Closure and Post-Closure	(159,359)	
Unfunded Pension Liability	(6,532,952)	
Accrued Vacation	(83,033)	
Bond and Note Obligations	<u>(8,254,429)</u>	
		<u>(15,029,773)</u>

Net Assets of Governmental Activities \$ 37,688,990

YOAKUM COUNTY, TEXAS
 STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 December 31, 2012

	General Fund	Farm/Market Lateral Roads	Road& Bridge Precint 1	Other Nonmajor Funds	Total Governmental Funds
REVENUES					
Ad Valorem Taxes	\$ 12,154,528	\$ 2,297,068	\$ -	\$ 1,974,664	\$ 16,426,260
Intergovernmental	218,763	-	-	94,297	313,060
Fines and Forfeitures	153,478	-	-	-	153,478
Permits and Charges for Service	497,493	-	123,708	449,349	1,070,550
Interest and Other	268,896	193	15,211	22,242	306,542
Total Revenues	13,293,158	2,297,261	138,919	2,540,552	18,269,890
EXPENDITURES					
Current					
General Administration	4,122,455	-	-	41,798	4,164,253
Public Safety	2,502,506	-	-	53,553	2,556,059
Public Works	599,572	-	657,504	1,851,769	3,108,845
Health and Welfare	99,449	-	-	-	99,449
Culture and Recreation	1,371,165	-	-	160,375	1,531,540
Community Relations	96,192	-	-	-	96,192
Capital Outlay	247,814	-	193,328	792,544	1,233,686
Debt Service					
Principal	73,246	-	-	674,902	748,148
Interest and Administrative Fees	-	-	-	131,890	131,890
Total Operating Expenses	9,112,399	-	850,832	3,706,831	13,670,062
Excess (Deficit) of Revenues over Expenditures	4,180,759	2,297,261	(711,913)	(1,166,279)	4,599,828
OTHER FINANCING SOURCES (USES)					
G/O Bonds Issued	-	-	-	4,990,283	4,990,283
Transfers In	-	-	788,548	4,575,247	5,363,795
Transfers Out	(4,463,522)	(2,297,261)	-	(1,125,475)	(7,886,258)
Total Other Financing Sources (Uses)	(4,463,522)	(2,297,261)	788,548	8,440,055	2,467,820
Net Change in Fund Balance after Transfers	(282,763)	-	76,635	7,273,776	7,067,648
Fund Balance, Beginning of Year	12,944,835	-	1,749,587	(1,463,215)	13,231,207
Fund Balance, End of Year	\$ 12,662,072	\$ -	\$ 1,826,222	\$ 5,810,561	\$ 20,298,855

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE BALANCE SHEET OF
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS
 Year Ended December 31, 2009

Net Changes in Fund Balance - Governmental Funds \$ 7,067,648

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

Governmental Funds to Statement of Activities Adjustments:

Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of assets are allocated over their estimated useful lives in the form of depreciation.	1,439,516
Debt service is an expenditure for governmental funds consisting of both interest expense and principal for the Notes Payable. The principal portion reduces Notes Payable on the Governmental Activities Balance Sheet and is not an expense on the Statement of Activities	748,148
Issuance of General Obligation Bonds	(5,000,000)

Statement of Activities to Governmental Funds Adjustments:

The internal service fund finished the year with a surplus. The surplus was reported as a Proprietary fund but reduces Administration expenses in the Statement of Activities	30,136
The Unfunded Pension Liability is a long-term obligation reported on the Governmental Activities Balance Sheet. The liability was decreased during year, but the reduction was reported as an expense in the Governmental Funds	(12,354)
The Landfill Closure and Post-Closure Obligation is a long-term obligation reported on the Governmental Activities Balance Sheet. The liability increased during the year, but the increase is not reported in the Governmental Funds.	(42,298)
The decrease in accrued interest is reported as an expense in the Government-wide Statement of Activities but will be recognized as an expense when paid in the Governmental Funds	(2,780)
Taxes Receivables were recorded as income in the Government-wide Statement of Activities but were reported as deferred income in the Governmental Funds.	931,657
Depreciation is recognized on the Statement of Activities as allocating the cost of capital outlay over their estimated useful lives. The Governmental Funds reports capital outlay as a current year expenditure.	(1,014,148)
A loss on disposal of equipment was reported on the Statement of Activities, but the basis of disposed equipment was not reported in the Governmental Funds.	(19,006)
The change in accrued vacation liability is reported as an expense on the Statement of Activities but is not reflected in the Governmental funds until actually paid to County personnel.	13,114

Change in Net Assets of Governmental Activities \$ 4,139,633

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
GENERAL FUND
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	11,724,155	11,724,155	12,154,528	\$ 430,373
Intergovernmental	334,197	334,197	218,763	(115,434)
Charges for Service	373,800	373,800	481,475	107,675
Licenses, Fees and Permits	15,800	15,800	16,018	218
Fines and Forfeitures	145,500	145,500	153,478	7,978
Interest	20,000	20,000	15,387	(4,613)
Other	35,125	35,125	253,509	218,384
Total Revenues	12,648,577	12,648,577	13,293,158	644,581
EXPENDITURES				
Current				
County Judge	182,498	179,838	167,160	12,678
Commissioners' Court	40,670	40,687	22,726	17,961
County Clerk	268,654	296,853	293,636	3,217
Human Resources	75,790	78,250	74,453	3,797
Veteran Services	76,463	77,663	76,312	1,351
Administrative and General	1,697,378	1,718,166	1,510,425	207,741
Judicial	133,071	133,071	67,900	65,171
District Judge	118,061	117,861	106,116	11,745
District Clerk	221,786	221,936	216,915	5,021
Justice of the Peace #1	161,107	169,407	155,901	13,506
Justice of the Peace #2	178,793	191,441	180,711	10,730
Criminal District Attorney	269,392	268,292	261,148	7,144
County Auditor	234,511	230,904	221,379	9,525
County Treasurer	206,628	206,628	202,182	4,446
Tax Assessor/Collector	372,202	372,202	363,132	9,070
Maintenance	624,101	715,251	590,898	124,353
County Sheriff	1,467,559	1,464,648	1,358,623	106,025
Juvenile Probation	161,250	165,450	155,191	10,259
Health and Sanitation	143,075	143,075	97,567	45,508
Welfare	14,000	14,000	1,882	12,118
Plains Library	180,327	196,602	192,213	4,389
Denver City Library	199,210	208,410	205,168	3,242
Parks and Recreation	1,206,252	1,178,902	897,472	281,430
County Agricultural Agent	61,353	71,003	53,599	17,404
County Health Agent	51,698	56,253	42,593	13,660
Elections	33,900	33,900	24,090	9,810
Non Departmental	1,771,940	1,779,204	1,237,464	541,740
Capital Outlay	590,380	572,670	247,814	324,856
Debt Service				
Principal	168,162	97,172	73,246	23,926
Interest and Administrative Fees	14,483	14,483	14,483	-
Total Operating Expenses	10,924,694	11,014,222	9,112,399	1,901,823
Operating Gain	1,723,883	1,634,355	4,180,759	2,546,404
OTHER FINANCING SOURCES (USES)				
Transfers Out	(2,642,074)	(2,644,463)	(4,463,522)	(1,819,059)
Net Transfers	(2,642,074)	(2,644,463)	(4,463,522)	(1,819,059)
Net Change in Fund Balance after Transfers	(918,191)	(1,010,108)	(282,763)	\$ 727,345
Fund Balance, Beginning of Year	12,944,835	12,944,835	12,944,835	
Fund Balance, End of Year	\$ 12,026,644	\$ 11,934,727	\$ 12,662,072	

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
FARM/MARKET LATERAL ROADS
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Permits and Charges for Service	\$ 2,222,440	\$ 2,222,440	\$ 2,297,068	\$ 74,628
Interest and Other	1,500	1,500	193	(1,307)
Total Revenues	<u>2,223,940</u>	<u>2,223,940</u>	<u>2,297,261</u>	<u>73,321</u>
EXPENDITURES				
Current				
Public Works	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	2,223,940	2,223,940	2,297,261	73,321
OTHER FINANCING USES				
Transfers Out	<u>(2,223,940)</u>	<u>(2,223,940)</u>	<u>(2,297,261)</u>	<u>(73,321)</u>
Total Other Financing Uses	<u>(2,223,940)</u>	<u>(2,223,940)</u>	<u>(2,297,261)</u>	<u>(73,321)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 1
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 128,000	\$ 128,000	\$ 123,709	\$ (4,291)
Interest and Other	6,500	6,500	15,211	8,711
Total Revenues	134,500	134,500	138,920	4,420
EXPENDITURES				
Current				
Public Works	808,738	795,738	657,504	138,234
Capital Outlay	210,000	223,000	193,328	29,672
Total Operating Expenses	1,018,738	1,018,738	850,832	167,906
Operating Income (Loss)	(884,238)	(884,238)	(711,912)	172,326
OTHER FINANCING USES				
Transfers In	762,705	762,705	788,547	25,842
Total Other Financing Uses	762,705	762,705	788,547	25,842
Net Change in Fund Balance	(121,533)	(121,533)	76,635	198,168
Fund Balance, Beginning of Year	1,749,587	1,749,587	1,749,587	-
Fund Balance, End of Year	\$ 1,628,054	\$ 1,628,054	\$ 1,826,222	\$ 198,168

YOAKUM COUNTY, TEXAS
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 December 31, 2012

	Business-Type Activities		Governmental Activities
	Hospital Funds	Total	Internal Service
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 536,374	\$ 536,374	\$ 326,395
Investments	7,432,767	7,432,767	-
Accounts Receivables, Net:	2,440,940	2,440,940	-
Other Receivables	3,252,423	3,252,423	-
Inventory	386,885	386,885	-
Prepaid Expenses	40,073	40,073	-
Total Current Assets	14,089,462	14,089,462	326,395
NONCURRENT ASSETS			
Restricted Assets			
Cash and Cash Equivalents	183,657	183,657	-
Capital Assets, Net	8,629,943	8,629,943	-
Total NonCurrent Assets	8,813,600	8,813,600	-
Total Assets	\$ 22,903,062	\$ 22,903,062	\$ 326,395
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 521,099	\$ 521,099	\$ -
Accrued Expenses	489,787	489,787	-
Due To Other Funds	-	-	35
Current Portion of Long-Term Debt	84,928	84,928	-
Total Current Liabilities	1,095,814	1,095,814	35
NONCURRENT LIABILITIES			
Self-Funded Insurance Reserve	56,939	56,939	-
Long Term Debt Due After One Year	-	-	-
Total Noncurrent Liabilities	56,939	56,939	-
Total Liabilities	1,152,753	1,152,753	35
NET POSITION			
Invested in Capital Assets, Net of Related Debt	8,545,015	8,545,015	-
Unrestricted	13,205,294	13,205,294	-
Total Net Assets	21,750,309	21,750,309	326,360
Total Liabilities and Net Position	\$ 22,903,062	\$ 22,903,062	\$ 326,395

YOAKUM COUNTY, TEXAS
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 PROPRIETARY FUNDS
 Year Ended December 31, 2012

	<u>Business-Type Activities Hospital Funds</u>	<u>Governmental Activities Internal Service</u>
OPERATING REVENUES		
Charges for Service	\$ 17,476,145	\$ -
Other and Miscellaneous	<u>4,154,126</u>	<u>32,118</u>
Total Operating Revenues	21,630,271	32,118
OPERATING EXPENSES		
Personnel Services	10,693,736	-
Contracted and Purchased Services	4,504,170	4,346,155
Supplies	3,849,290	-
Depreciation and Amortization	1,318,196	-
Total Operating Expenses	<u>20,365,392</u>	<u>4,346,155</u>
Operating Loss	1,264,879	(4,314,037)
NONOPERATING REVENUES (EXPENSES)		
Contributed Services	746,603	-
Noncapital Grants and Gifts	93,674	-
Interest Expense	(3,089)	-
Interest Income	<u>3,533</u>	<u>24</u>
Total Nonoperating Revenues (Expenses)	<u>840,721</u>	<u>24</u>
Loss Before Transfers	2,105,600	(4,314,013)
TRANSFERS		
Transfers In	1,200,000	4,344,130
Transfers Out	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>1,200,000</u>	<u>4,344,130</u>
Increase in Net Position	3,305,600	30,117
Net Position - Beginning of Year	17,122,246	296,243
Capital Transfers from County General Fund	<u>1,322,463</u>	<u>-</u>
Net Position - End of Year	<u><u>\$ 21,750,309</u></u>	<u><u>\$ 326,360</u></u>

YOAKUM COUNTY, TEXAS
ENTERPRISE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From and On Behalf of Patients	\$ 16,921,857
Payments to Suppliers and Contractors	(7,511,305)
Payments and Benefits to and on Behalf of Employees	(10,623,644)
Other Receipts and Payments, Net	<u>1,523,445</u>

Net Cash Provided By Operating Activities 310,353

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

County Transfers	1,200,000
Non-Capital Grants and Contributions	<u>93,674</u>

Net Cash Provided By Non-Capital Financing Activities 1,293,674

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Capital grants and gifts	1,153,087
Principal Paid on Long-Term Debt and Capital Leases	(96,596)
Interest Paid on Long-Term Debt and Capital Leases	(3,089)
Purchase of Capital Assets	<u>(2,385,159)</u>

Net Cash Used By Capital Financing Activities (1,331,757)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Income	<u>3,533</u>
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Net Cash Used By Investing Activities 3,533

Net Increase in Cash and Cash Equivalents 275,803

Cash and Cash Equivalents at Beginning of Year 7,876,995

Cash and Cash Equivalents at End of Year \$ 8,152,798

**Reconciliation of Net Operating Revenue (Expenses) to
Net Cash Provided by (Used in) Operating Activities**

Operating Income	\$ 1,264,879
Depreciation and Amortization	1,307,734
Contributed Services	746,603
Loss on Disposal of Fixed Assets	10,462
Changes in Operating Assets and Liabilities	
Accounts Receivable, Net	(684,633)
Other Receivables	(2,500,336)
Accounts Payable and Accrued Expenses	(59,635)
Other Assets and Liabilities	<u>225,279</u>

Net Cash Provided By Operating Activities \$ 310,353

Reconciliation to Balance Sheet

Cash and Cash Equivalents	\$ 7,969,141
Noncurrent Cash and Cash Equivalents	<u>183,657</u>
	<u><u>\$ 8,152,798</u></u>

Supplemental Cash Flows Information

Capital Asset Acquisitions Included in Accounts Payable	\$ 166,000
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YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Yoakum County, Texas (the "County") was created in 1907 under the provisions of the State of Texas. The County functions under the applicable laws and regulations of the State of Texas. The County's powers are exercised through an elected Commissioners Court, which is the governing body of the County. The Commissioners Court consists of the County Judge and four County Commissioners. The County provides various services on a countywide basis including law and justice, education, detention, social, health, hospital, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

The County prepares its basic financial statements in conformity with accounting principles generally accepted in the United States of America as promulgated by the governmental Accounting Standards Board and other authoritative sources; and it complies with the requirements of contracts and grants of agencies from which it receives funds. The following is a summary of the more significant accounting policies the County utilizes to prepare its basic financial statements.

Reporting Entity - The members of the County's Commissioners Court (the "Court") are elected by the public, and the Court has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the County is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB"). Accounting principles generally accepted in the United States of America require that these financial statements present the County (the primary government) and its component units. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting both of the following criteria; the primary government is accountable for the potential component unit (i.e., the primary government appoints the voting majority of its board) and the primary government is able to impose its will upon the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government. The County has no component units due to the fact the Yoakum County Hospital is operated by the County through an enterprise fund.

Government-Wide and Fund Financial Statements - The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of Yoakum County, Texas' non-fiduciary activities with most of the interfund activities removed. Governmental activities include programs supported primarily by taxes, state foundation funds, grants and other intergovernmental revenues. Business-type activities include operations that rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates how other people or entities that participate in programs the County operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the County. Examples include charges for collecting taxes for the surrounding cities/districts and record management services provided by the County Clerk. The "grants and contributions" column includes amounts paid by organizations outside the County to help meet the operational or capital requirements of a given function. Examples include grants for emergency response equipment. If revenues are not considered program revenues, they are considered general revenues used to support all of the County's functions. Taxes are always general revenues.

Interfund activities within governmental funds and between governmental funds and proprietary funds appear as due to/due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Net Position.

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The County considers all revenues available if they are collectible within 60 days after year-end. Revenues not considered available are recorded as uncollectible receivables.

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. In applying the susceptible-to-accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one type, monies are expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures incurred. In the other type, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

Property taxes are recognized as revenue in the year for which the taxes are levied if they will be collected within 60 days of the end of the fiscal year. Sales tax, fines and forfeitures, and 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.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

The proprietary fund types and fiduciary funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. This basis allows the County to accrue unbilled service revenue in the proprietary funds.

Fund Accounting

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in the proprietary funds). The County reports the following major governmental funds:

General Fund - The general fund is the County's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund presented in the financial statements consists of several individual funds: General, Payroll and Disbursement funds.

Farm/Market Lateral Road Fund - The lateral road fund acts as a clearinghouse fund which receives and then distributes taxes collected to the individual precincts Road and Bridge Funds for maintenance and construction projects within the precincts.

Road & Bridge Precinct 1 Fund - This fund accounts for the County's activity in the Precinct 1 general operations.

The County reports the following non-major governmental funds:

Special Revenue Funds - The County accounts for resources restricted to, or designated for, specific purposes by the County or a grantor in special revenue funds. Some federal and state financial assistance is accounted for in special revenue funds and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Debt Service Funds - The County accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in debt service funds.

Capital Projects Funds - The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in capital projects funds. The County at this time has the following capital projects fund, the Nursing Home Construction Fund and the Jail Construction Fund.

Internal Service Fund - The fund is used to account for the revenues and expenses related to employee health and other insurance benefits provided by the County on a cost reimbursement basis. Since the internal service fund supports the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the County as a whole.

Proprietary funds are those through which most of the costs of providing the services are funded through charges for services. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Enterprise Funds - The County's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in enterprise funds. The County has one enterprise fund, the Hospital Fund, and reports it as a major fund.

Yoakum County Hospital - is an organization licensed to operate a 24-bed acute healthcare facility located in Denver County, Texas. It is operated under a six (6) member Board of Directors, which are appointed by the Commissioners of Yoakum County. The County's General Fund subsidizes the Hospital Enterprise Fund as needed with a budgeted portion of the ad valorem tax revenue assessed by the County each year.

Under the Indigent Health Care and Treatment Act of the State of Texas, county hospitals are responsible for providing certain levels of health care to county indigents. The Hospital's policies for charity care are to comply with the Indigent Health Care and Treatment Act.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County Commissioners. The financial statements of the hospital unit may be obtained by writing to the Yoakum County Auditor's Office, P.O. Box 516, Plains, Texas 79355.

Additionally, the County reports the following fund types:

Agency Funds - The County accounts for resources held in a custodial capacity in agency funds. This includes amounts received for County operations but not transferred to the governmental funds.

Other Accounting Policies

Use of Estimates - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Equity in Pooled Cash and Investments - The County pools the resources of various funds in order to facilitate the management of cash and enhance investment earnings. Records are maintained which reflect each fund's equity in the pooled account. The County's investments are stated at fair value

Cash Equivalents - Cash equivalents are defined as short-term highly liquid investments that are readily convertible to known amounts of cash and have original maturities of three months or less when purchased which present and insignificant risk of changes in value because of changes in interest rates.

Use of Restricted Cash - When the County incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.

Property Taxes Receivable - 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 (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables within the General, Special Revenue 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.

Proprietary Fund Accounts Receivable - Within the Hospital Fund, services rendered and billed but not collected as of the close of the fiscal year are accrued and this amount is reflected in the accounts receivable balance. Amounts billed are reflected as accounts receivable net of an allowance for uncollectible accounts.

Inventories - The County reports inventories of supplies at cost including consumable utility maintenance and office items. Supplies are recorded as expenditures when they are consumed, except for certain utility and other supplies.

Capital Assets and Depreciation - Capital assets, including public domain infrastructure (e.g. streets, bridges, sidewalks and other assets that are immovable and of value only to the County) are defined as assets with an initial, individual cost and an estimated useful life in excess of one year. These capital assets are reported in the GWFS and in the proprietary FFS. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated assets are recorded at the estimated fair value on the date of donation.

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

Depreciation is based on the estimated useful lives, and is calculated by use of the straight-line method applied to cost. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the proprietary FFS. Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

The County uses the following schedule to determine the useful lives of capital assets:

Infrastructure/Improvements	10-50 Years
Buildings	15-50 Years
Equipment	3-15 Years

Long Term Debt - In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Compensated Absences - It is the County's policy to permit some employees to accumulate earned but unused vacation and sick pay benefits. All sick pay and vacation pay is accrued when incurred in the government-wide or proprietary fund financial statements.

Fund Balances - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Risk Management - The County is exposed to various risks of losses related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. For the past several years the County has obtained coverage from outside sources to insure the County against the risk of loss. There were no significant reductions in insurance coverage from coverage in the prior year. Settlement amounts have not exceeded coverage for the current year or past fiscal years.

Commitments and Contingencies - The County participates in federally assisted programs. In connection with grants under these programs, the County is required to comply with specific terms and agreements, as well as applicable federal and state laws and regulations. Such compliance is subject to review and audit by the grantors and their representatives. In the opinion of management the County has complied with all requirements. However, since such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of such disallowance of claimed expenditures, the County expects the resulting liability to be immaterial.

Deferred outflows/inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any items that qualify for reporting in this category.

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(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County does not have any items that qualify for reporting in this category.

Subsequent Events - Newly adopted accounting standard FASB ASC 855-10-50-1 requires reporting entities to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. Management has evaluated subsequent events through May 28, 2014, the date the financial statements were issued.

Budgetary Data - Budgets are adopted on a basis consistent with generally accepted accounting principles. In general, annual appropriated budgets are adopted for the general, special revenue, debt service, and capital projects funds. All annual appropriations lapse at fiscal year end.

The County Commissioners' Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the County government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget.

Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners' Court is the sole agency having discretionary power to determine existence of such facts as would constitute an emergency justifying a budget amendment.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a. Prior to September 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following January 1.
- b. After the presentation of the proposed budget and prior to December 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to December 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to January 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period January 1, 2009 through December 31, 2009.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

NOTE B - DEPOSITS AND INVESTMENTS

Custodial Credit Risk for Deposits - State statute requires that public funds in the County's depository institution be secured by eligible securities, as defined by *V.T.C.A., Local Government Code Chapter 2257*, in an amount not less than the amount on deposit plus any accrued interest less any amount provided for by insurance of the United States or an instrumentality thereof.

The funds of the County must be deposited and invested under the terms of a contract, contents of which are set out in the *V.T.C.A., Local Government Code, Chapter 116*. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank 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. The County's depository agreement provides that as security for the deposits of the County their bank will pledge to the County securities at 100% of the amount of County funds on deposit including interest accrued to date. Value of the securities comprising the pledge will be set at the lower of par value or estimated market value.

The securities pledged must satisfy the requirements of Article 2560 of the Texas Revised Civil Statutes Annotated. Furthermore, the pledged securities are subject to the approval of the Commissioners Court as to type and value. Substitutions of securities or change of total amounts of securities may be made only by and with proper written authorization by the County. A copy of the safekeeping receipts for securities pledged will be issued to the County at the conclusion of each investment transaction.

At December 31, 2012, the carrying amount of the County's deposits (including restricted and agency amounts) was \$4,491,463. The County's cash deposits during the year ended December 31, 2012 were properly secured at all times by a combination of FDIC insurance and by pledged collateral held by the County's agent bank in the County's name.

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

The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County's investment policies further limit State statutes such that eligible investments include the following:

- Obligations, including letters of credit, of the United States and/or its agencies and instrumentalities;
- Direct obligations of this state and/or its agencies and instrumentalities;
- Collateralized mortgage obligations directly issued by a federal agency and/or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities;
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
- Certificates of deposit if issued by a state or national bank domiciled in this state, savings bank domiciled in this state, or a state or federal credit union domiciled in this state;
- Certain repurchase agreements as defined by the policy;
- Certain bankers' acceptances as defined by the policy;
- Certain no-load money market mutual funds as defined by the policy;
- Certain no-load mutual funds as defined by the policy; and
- Investment pools.

The County is in substantial compliance with the requirements of the *Public Funds Investment Act* and with local policies.

TexPool - During 1986 the 69th Texas Legislature authorized the State Treasurer to incorporate a special-purpose trust company called the Texas Treasury Safekeeping Trust Company. The Trust has direct access to the services of the Federal Reserve Bank and performs other trust company activities. It is specifically authorized to manage, disburse, transfer safe-keep, and invest public funds and securities more efficiently and economically (sec.404.102 et seq., Texas Government Code). The trust created the Texas Local Government Investment Pool ("TexPool") as a public funds investment pool. TexPool is established as a trust fund, segregated from all other trustors, investments and activities of

the Trust Company. Only local governments having contracted to participate in TexPool have an investment interest in its pool of assets, and participation in the pool is voluntary.

Credit Risk - To limit the risk that an insurer or other counter-party to an investment will not fulfill its obligations, the County limits investments in commercial paper, corporate bonds, and mutual bond funds to the top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of December 31, 2012, the County's investments were rated AAA or higher by Standard & Poors.

As of December 31, 2012, the County had the following investments (including restricted and agency amounts):

Investment or Investment Type	Amount	Weighted Average Maturity
DWS Government Cash Institutional Shares	\$ 24,373,282	39 Days
TexPool	2,367,513	28 Days
Certificate of Deposit	505,282	30 Days
	\$ 27,246,077	

Investments by the County in investment pools are considered unclassified as to credit risk because they are not evidenced by securities that exist in physical or book entry form.

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

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

Interest Rate Risk - To limit the risk that changes in interest rates will adversely affect the fair value of investments, the County requires the investment portfolio to have weighted average maturities of one year or less.

NOTE D - PROPERTY TAXES

In accordance with state law, all appraisals of County property for tax purposes are made by the county-wide appraisal authority, Yoakum County Appraisal District. Assessed values are based upon 100 percent of appraised market value and are reviewed every three years. Taxpayers have the right to challenge the assessed value. The County is subject to a tax rate rollback if the total amount of property taxes imposed in any year, as defined by statute, exceeds the total amount of property taxes imposed in the preceding year, as defined by statute, by 8%.

The tax rates for fiscal years 2012 and 2011 are scheduled below per \$100 assessed value in Yoakum County:

	Tax Year	
	2011	2012
Total Tax Assessed	\$ 14,566,694	\$ 15,669,282
General Fund Operations	0.28650	0.30960
Farm/Market Lateral M&O	0.05000	0.05395
Debt Service	0.01930	0.01930

For Governmental Fund purposes, the net property taxes receivables are reported deferred revenue because the collection of the property taxes will fund the operations of the County in the next fiscal year, and is considered a reconciling item between the Governmental Fund Financial Statements and the Government-wide Financial Statements.

Concentration of Risk - During the year, the County collected approximately 53% of its property tax revenue from one oil and gas company operating within the County. This poses a potential risk to the County, which could be adversely affected if a situation arose where this company could or would not pay the assessed taxes.

The amount of property taxes due to the County by fund at December 31, 2012 is as follows:

Fund	Property Taxes Receivable	Allowance for Uncollectible Taxes	Net Property Taxes Receivable
General Fund	\$ 10,362,625	\$ (736,834)	\$ 9,625,791
Road and Bridge	813,611	(57,852)	755,759
Farm/Market Lateral	1,955,814	(139,068)	1,816,746
Jury Fund	-	-	-
Hospital Debt Service	-	-	-
Jail Debt Service	643,505	(45,756)	597,749
Permanent Improvement	-	-	-
	<u>\$ 13,775,555</u>	<u>\$ (979,510)</u>	<u>\$ 12,796,045</u>

NOTE E - INTERFUND BALANCES AND TRANSFERS

Transactions between funds that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit are accounted for as revenues, expenditures, or expenses in the funds involved. Reimbursements from one fund to another for expenditures or expenses already made are recorded as expenditures or expenses in the reimbursing fund. Non-recurring or no-routine transfers of equity between funds are treated as residual equity transfers and are reported as additions to or deductions from the fund balance of governmental funds. All other transfers are treated as operating transfers and are included in the results of operations of the governmental funds.

The County had the following interfund balances as of the end of the year (intra-fund receivables and payables have been eliminated):

Due From	General Fund	Other Governmental Funds	Totals
Road & Bridge - Precinct 1	\$ 2,289	\$ -	\$ 2,289
Nonmajor Governmental Funds	520,360	213,516	733,876
Agency Funds	<u>1,255,845</u>	<u>478,084</u>	<u>1,733,929</u>
	<u>\$ 1,778,494</u>	<u>\$ 691,600</u>	<u>\$ 2,470,094</u>

During the year ended December 31, 2012, the County made the following interfund transfers:

Transfer To	Transfer From	Amount	Purpose
Governmental Funds			
Plains Airport	General Fund	\$ 15,500	Subsidize Operations
Youth Center		106,500	Subsidize Operations
Road and Bridge - Precinct 1	Road and Bridge Clearing	214,232	Property Tax Allocation
Road and Bridge - Precinct 2		214,232	Property Tax Allocation
Road and Bridge - Precinct 3		214,232	Property Tax Allocation
Road and Bridge - Precinct 4		214,232	Property Tax Allocation
Road and Bridge - Precinct 1	Farm/Market Lateral Roads	574,315	Property Tax Allocation
Road and Bridge - Precinct 2		574,315	Property Tax Allocation
Road and Bridge - Precinct 3		574,315	Property Tax Allocation
Road and Bridge - Precinct 4		574,315	Property Tax Allocation
Nursing Home Construction	General Fund	1,819,060	Debt Service
Jail Debt Service	Jail Construction	168,026	Debt Service
N/H Debt Service	Nursing Home Construction	521	Debt Service
	Total Governmental Fund Transfers	\$ 5,263,795	
Proprietary Fund Transfers			
Hospital Funds	General Fund	2,522,463	Subsidize Operations
	Total Proprietary Fund Transfers	\$ 2,522,463	

NOTE E - OTHER RECEIVABLES

Yoakum County Hospital grants credit without collateral to its patients, most of who are local residents, and are insured under third-party payor agreements. The Hospital provides allowances for doubtful receivables equal to the estimated collection losses that will be included in collection of all receivables. These estimated losses are based on historical collection experience, coupled with review of the current status of the existing receivables. Patient accounts receivables are reported as current assets by the County at December 31, 2012.

	Governmental Activities	Business-Type Activities	Total
Fees and Refunds Receivable	\$ 251,513	\$ -	\$ 251,513
Patient Accounts Receivable	-	6,793,326	6,793,326
Less Allowance for Uncollectibles	-	(4,352,386)	(4,352,386)
Estimated Amounts Due From Third Parties	-	3,083,047	3,083,047
	\$ 251,513	\$ 5,523,987	\$ 5,775,500

NOTE F - CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2012 is disclosed below. Governmental Activities depreciation of \$1,014,148 is reported as a separate line item on the Statement of Activities and is not allocated to the County's governmental functions.

	Adjusted Balance 12/31/11	Additions	Deletions and Disposals	Ending Balance 12/31/12
Governmental Activities:				
Assets Not Depreciated:				
Land	\$ 579,127	\$ 82,076	\$ -	\$ 661,203
Construction in Progress	-	-	-	-
Total Assets Not Depreciated	579,127	82,076	-	661,203
Depreciable Assets:				
Buildings and Improvements	18,560,213	97,565	-	18,657,778
Furniture and Equipment	12,210,523	1,259,876	(288,899)	13,181,500
Total Depreciable Assets	30,770,736	1,357,441	(288,899)	31,839,278
Accumulated Depreciation:				
Buildings and Improvements	(4,113,612)	(462,437)	-	(4,576,049)
Furniture and Equipment	(8,281,163)	(551,712)	269,893	(8,562,982)
Total Accumulated Depreciation	(12,394,775)	(1,014,149)	269,893	(13,139,031)
Net Depreciable Assets	18,375,961	343,292	(19,006)	18,700,247
Net Governmental Capital Assets	\$ 18,955,088	\$ 425,368	\$ (19,006)	\$ 19,361,450

	Ending Balance 12/31/11	Additions	Deletions and Disposals	Ending Balance 12/31/12
Business-Type Activities:				
Land	\$ 120,996	\$ -	\$ -	\$ 120,996
Buildings and Improvements	10,286,128	576,790	(55,456)	10,807,462
Major Moveable Equipment	6,183,582	2,299,062	(16,216)	8,466,428
Construction in Progress	1,271,483	1,002,246	(1,271,483)	1,002,246
	17,862,189	3,878,098	(1,343,155)	20,397,132
Less Accumulated Depreciation	(10,465,209)	(1,307,734)	5,754	(11,767,189)
Net Business-type Activities Capital Assets	\$ 7,396,980	\$ 2,570,364	\$ (1,337,401)	\$ 8,629,943

NOTE G - BONDS AND NOTES PAYABLE

Governmental Activities

The County has entered into a line of credit with a local financial institution to cover the closure and post closure costs associated with the county landfill. The County did not draw on this line of credit in 2012.

Bond indebtedness of the County is reflected in the Government-Wide Statement of Net Position. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund for bonds issued to finance construction and renovations for the construction of the jail and nursing home. Debt service on the bonds consists of

semi-annual interest payments and annual principal payments. Interest rates range from 1% to 4% and are secured by the property tax collections of the County.

The County entered into a capital lease for \$213,948 to purchase one Caterpillar 963D (Track Loader) for the landfill. This lease was entered into September 13, 2010 for the period of five years with annual payments of \$47,237 at an interest rate of 3.34% and is collateralized by the asset.

The County entered a capital lease for renovations to the courthouse. This lease was entered into August 15, 2007 for the period of ten years with quarterly payments of \$10,140 at an interest rate of 4.35% and is collateralized by the assets of the County.

The County entered into a capital lease for a 2008 Mack Truck to be used in Precinct 3. The total cost of the truck was \$87,695. The lease was entered into January 23, 2008 for a period of six years with annual payments of \$16,292 at an interest rate of 4.56% and is collateralized by the asset.

A summary of activity in general long-term debt for the year ended December 31, 2012 in the Governmental Funds is as follows:

	Balance 12/31/11	Additions	Payments	Balance 12/31/12
Bank of New York	\$ 3,585,000	\$ -	\$ (660,000)	\$ 2,925,000
Bank of New York		5,000,000		5,000,000
Caterpillar Financial Services	173,923		(41,363)	132,560
Key Government Finance	30,484	-	(14,902)	15,582
Sun Trust	213,171	-	(31,884)	181,287
	<u>\$ 4,002,578</u>	<u>\$ 5,000,000</u>	<u>\$ (748,149)</u>	<u>\$ 8,254,429</u>

	Interest Rate	Original Amount	Maturity	Due Within One Year
Bank of New York	4.00%	\$ 6,500,000	February, 2016	\$ 690,000
Bank of New York	1% to 2%	5,000,000	February, 2022	445,000
Caterpillar Financial Services	3.34%	213,948	July, 2016	42,743
Key Government Finance	4.56%	87,695	February, 2013	15,582
Sun Trust	4.35%	325,065	October, 2017	33,205
				<u>\$ 1,226,530</u>

Debt Service Requirements- Debt service requirements for bonds and capital leases are funded through Debt Service, General Fund or Precinct 3 Fund. Below is the maturity schedule for the Governmental Funds notes and capital lease obligations.

Year Ended December 31,	Principal	Interest	Total Debt Service
2013	\$ 1,226,530	\$ 185,699	\$ 1,412,229
2014	1,243,845	156,084	1,399,929
2015	1,286,853	118,176	1,405,029
2016	1,287,807	77,639	1,365,446
2017	529,394	53,229	582,623
2018-2022	2,680,000	132,038	2,812,038
	<u>\$ 8,254,429</u>	<u>\$ 722,865</u>	<u>\$ 8,977,294</u>

Business-type Activities

Bond indebtedness of the County is reflected in the Proprietary Fund Statement of Net Position. Current requirements for principal and interest expenditures are accounted for in the Hospital Debt Service Fund for bonds issued to finance construction and renovations of Yoakum County Hospital. Debt service on the bonds consists of semi-annual interest payments and annual principal payments. Interest rates are at approximately 3% and are secured by the property tax collections of the County.

The Hospital entered into a capital lease for \$436,097 to purchase a CT scanner. This lease was entered into in 2008 for the period of five years with monthly payments of \$7,772 at an interest rate of 3.17% and is collateralized by the asset.

The Hospital entered a capital lease for \$23,111 for several Xerox copiers. This lease was entered into in 2008 for the period of five years with monthly payments of \$1,745 at an interest rate of 7.5% and is collateralized by the asset.

A summary of activity in general long-term debt for the year ended December 31, 2012 in the Governmental Funds is as follows:

	Interest Rate	Original Amount	Maturity	Due Within One Year
GE Healthcare	3.17%	436,097	October, 2013	\$ 84,928
				<u>\$ 84,928</u>

Year Ended December 31,	Principal	Interest	Total Debt Service
2013	84,928	5,599	90,527
	<u>\$ 84,928</u>	<u>\$ 5,599</u>	<u>\$ 90,527</u>

Debt Service Requirements- Debt service requirements for bonds and capital leases are funded through the Hospital Funds. Below is the maturity schedule for the Proprietary Funds notes and capital lease obligations.

	Balance 12/31/11	Additions	Payments	Balance 12/31/12
Capital lease obligations	181,524	-	(96,596)	84,928
	<u>\$ 284,923</u>	<u>\$ -</u>	<u>\$ (96,596)</u>	<u>\$ 84,928</u>

NOTE H - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill location when it stops accepting waste and to perform certain maintenance and monitoring functions at the location for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as operating expenses and increases the corresponding long term liability in each period based on landfill capacity used as each balance sheet date.

The \$159,359 included in the landfill closure and post closure care liability at December 31, 2012 represents the cumulative amount expensed by the County to date for its landfill that is registered under TCEQ, less any amounts previously paid. Approximately 32 percent of the estimated capacity has been used, with \$338,640 of the estimated \$497,999 closing costs to be recognized over the remaining closure period. The volume amount of used capacity and estimated remaining life of the landfill is evaluated annually. Post closure care costs are based on prior estimates and have been adjusted for inflation. Actual costs may differ due to inflation, deflation, changes in technology, or other regulatory changes.

The County is required by state and federal laws and regulations to provide assurance that financial resources will be available for landfill closure, post closure care, and remediation or containment of environmental hazards. The County is in compliance with these requirements by securing a designated line of credit with a local financial institution as a mechanism for providing assurance. The County expects to finance costs through normal operations.

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Landfill Closure Costs	<u>\$ 117,061</u>	<u>42,298</u>	<u>\$ -</u>	<u>\$ 159,359</u>

NOTE I - RESTRICTED NET ASSETS

During 2003, Yoakum County's voters approved a bond issuance to construct, equip, and renovate Yoakum County Hospital. As a result, the County's debt service is designated to pay off future principal and interest requirements. The Hospital Construction Fund is being used to account for money that has yet to be spent. These base amounts in these funds cannot be used for any other purpose than debt service and construction, and accordingly, their fund balances have been reserved and the corresponding net assets under full accrual have been restricted.

During 2006, bonds were issued to construct a new jail for the County. The County set up a debt service fund and a capital project fund to account for the transactions affecting the jail's construction and the related bond's debt service. As with the Hospital, the amounts in these funds cannot be used for any other purpose than debt service and construction, and accordingly, their fund balances have been reserved and the corresponding net assets under full accrual have been restricted.

The County has restricted assets to pay off current and future landfill closure and post closure costs accrued as available capacity of the landfill decreases.

NOTE J - EMPLOYEE PENSION PLAN

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). The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiple-employer, public employee retirement system consisting of 624 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 provision for the County (employer) are adopted by the Commissioners Court, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but their accumulated deposits and allocated interest must remain in the plan to receive any employer-financed benefit. Members who withdraw their personal account balance in a lump sum prior to retirement are not entitled to any amounts contributed by the employer. The County has not elected the partial lump-sum option.

Benefit amounts are determined by the sum of the employee's personal account balance and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the expected benefits can 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 personal account balance and the employer-financed monetary credits to a monthly annuity using purchase rates prescribed by the TCDRS Act.

Funding Policy - Yoakum County's Commissioners Court has elected the variable-rate plan provisions of the TCDRS Act. The plan is funded monthly from employee deposits and from employer contributions based on the covered payroll of employee members. Under variable-rate plan provisions, the contribution rate of the employer is actuarially determined annually. As allowed by the provisions of the TCDRS Act, the Commissioners Court elected to pay the rate of 12% for calendar years 2011 and 2012. The deposit rate payable by employee members is the rate of 7% as adopted by the Commissioners Court. The employee deposit rate and the employer contribution rate may be changed by the Commissioners Court within the options available in the TCDRS Act.

Transition Disclosure - TCDRS determined, in accordance with GASB Statement No. 27, that the pension liability should be adjusted to zero at the transition to that statement effective January 1, 1998, because all actuarially required contributions for the accounting years for the period January 1, 1997 through December 31, 1997 had been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

Annual Pension Cost - The tables on the following pages present an overview of actuarial methods and assumptions employed during the last three years to develop costs of benefits for County employees, present annual pension costs for the past three years, and reflect the funding progress made by the County over the last three years. For the County's fiscal year ending December 31, 2012, the annual pension cost for the TCDRS plan for its employees was \$1,472,513 and the actual contributions were \$1,455,415. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2011, the basis for determining the contribution rate for calendar year 2012. The December 31, 2012 actuarial valuation is the most recent valuation.

**Trend Information for the Retirement Plan
For the Employees of Yoakum County, Texas**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	948,379	100%	-
12/31/08	1,080,307	100%	-
12/31/09	1,205,685	100%	-
12/31/10	1,230,710	100%	-
12/31/11	1,455,415	100%	-
12/31/12	1,472,513	100%	-

**Actuarial Methods and Assumptions for the Retirement Plan
For the Employees of Yoakum County, Texas**

Actuarial valuation date	12/31/10	12/31/11	12/31/12
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	8.8 years	9.0 years	8.7 years
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate.

**Funding Progress for the Retirement Plan
For the Employees of Yoakum County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a)/c)
12/31/06	16,642,919	20,885,334	4,242,415	79.69%	8,311,524	51.04%
12/31/07	18,313,643	22,911,915	4,598,272	79.93%	9,483,785	48.49%
12/31/08	17,973,078	23,998,598	6,025,520	74.89%	10,795,903	55.81%
12/31/09	20,575,522	26,340,447	5,764,925	78.11%	11,412,067	50.52%
12/31/10	21,916,906	28,096,325	6,179,419	78.10%	11,654,447	53.02%
12/31/11	23,896,769	30,417,367	6,520,598	78.56%	12,128,470	53.76%
12/31/12	24,793,269	31,326,221	6,532,952	79.56%	12,435,612	52.53%

NOTE K - EMPLOYEE HEALTH CARE COVERAGE

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The Texas Association of Counties Pool (Blue Cross

Blue Shield of Texas) serves as the third party insurance carrier and administrator. The fund services all claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributes a set amount per pay period per employee as agreed upon by the County Commissioners. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The fund's liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

The contract between Yoakum County and the third party administrator is renewable annually and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Yoakum County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross/Blue Shield of Texas, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$40,000. Other counties and/or their employees contributed to the self-insurance pool which was operated under contractual provisions of Article 4413(32c), Interlocal Cooperation Act.

NOTE L - CHANGE IN ACCOUNTING PRINCIPLE

The accompanying financial statements reflect the implementation of GASB statements Nos. 62 and 63. Significant impacts of GASB Statement No. 62 include the adoption of regulated operations guidance which allows for enterprise funds that are used to account for rate-regulated activities to defer certain expenses and revenues that would otherwise be recognized when incurred, provided that such amounts are being recovered or expected to be recovered or refunded in rates charged to its customers. Significant impacts of GASB statement No. 63 include changing the title of the statement of net assets to the statement of net position and reformatting the statement of net position to add separate sections for deferred inflows of resources and deferred outflows of resources.

NOTE M - SUBSEQUENT PRONOUNCEMENTS

In March 2012, GASB Statement No. 65 Items Previously Reported as Assets and Liabilities was issued. The provisions of this Statement are effective for financial statements with periods beginning after December 15, 2012. Earlier application is encouraged. The standard will be implemented during fiscal year December 31, 2013.

In March 2012, GASB Statement No. 66 Technical Corrections-2012—an amendment of GASB Statements No. 10 and No. 62 was issued. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged. This standard will be implemented during fiscal year December 31, 2013.

In June 2012, GASB Statement No. 67 Financial Reporting for Pension Plans—an amendment of GASB Statements No. 25 was issued. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2013. Earlier application is encouraged. The standard is expected to have no effect on the County in upcoming years.

In June 2012, GASB Statement No. 68 Accounting and Financial Reporting for Pensions—an amendment of GASB Statements No. 27 was issued. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2014. Earlier application is encouraged. The County will implement this standard during the fiscal year December 31, 2015.

In January 2013, GASB Statement No. 69 Government Combinations and Disposals of Government Operations was issued. The requirements of this Statement are effective for government combinations and disposals of government

operations occurring in financial reporting periods beginning after December 15, 2013. Earlier application is encouraged. The provisions of this Statement generally are required to be applied prospectively. The County is evaluating how this reporting standard will affect the County.

In April 2013, GASB Statement No. 70 Accounting and Financial Reporting for Nonexchange Financial Guarantees was issued. The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Earlier application is encouraged. Except for disclosures related to cumulative amounts paid or received in relation to a financial guarantee, the provisions of this Statement are required to be applied retroactively. Disclosures related to cumulative amounts paid or received in relation to a financial guarantee may be applied prospectively. The County is evaluating how this reporting standard will affect the County.

OTHER SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 AGENCY FUNDS
 December 31, 2012

ASSETS

Fund Name	Cash And Cash		Receivables	Due From Other		Total
	Equivalents	Investments		Funds		
Justice of the Peace Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Probation - TJCPA	\$ 36,993	\$ -	\$ -	\$ -	\$ -	\$ 36,993
Juvenile Probation - TJPCY	-	-	-	-	-	-
Juvenile Probation - TPOCE Title IV	149,976	-	-	-	-	149,976
Juvenile Probation - TJPCF	-	-	-	-	-	-
Juvenile Probation - TJPCG	-	-	-	-	-	-
Juvenile Probation - TJPCZ	-	-	-	-	-	-
Juvenile Probation - JX	-	-	-	-	-	-
Juvenile Probation - JH	-	-	-	-	-	-
Community Supervisions and Corrections	125,275	-	-	-	-	125,275
Community Corrections Program	13,819	-	-	-	-	13,819
Court Resident Treatment	262,369	-	-	-	-	262,369
Juvenile Probation Trust	33,975	-	-	6	-	33,981
Ad Valorem Taxes	459,283	768,409	-	412,494	-	1,640,186
Criminal Justice	21,960	-	-	9,477	-	31,437
Agency Funds Pooled Cash	5	-	-	-	-	5
Yoakum County Fee Account	12,401	-	525	-	-	12,926
Sheriff Fee Account	165	-	-	-	-	165
District Clerk Fee Account	8,948	-	-	-	-	8,948
County Clerk Fee Account	17,090	-	733	-	-	17,823
Sheriff Bond Account	12,597	-	-	-	-	12,597
Sheriff Inmate Trust Account	1,404	-	-	-	-	1,404
Criminal District Attorney	219	-	-	-	-	219
County Clerk Bond	39,613	-	-	-	-	39,613
County Clerk Registry	7,405	-	-	-	-	7,405
Tax Assessor/Collector Tax Account	1,885,958	-	-	17,200	-	1,903,158
Tax Assessor/Collector MV Tax	8,703	-	-	960	-	9,663
Tax Assessor/Collector Escrow Account	944	-	-	-	-	944
Tax Assessor/Collector Special Inv Tax	19,446	-	-	-	-	19,446
Tax Assessor/Collector Returned Checks	4,307	-	194	-	-	4,501
Tax Assessor/Collector Escrow Vehicle Sales Tax	65,698	-	-	-	-	65,698
District Clerk Trust Fund	-	-	-	-	-	-
	<u>\$ 3,188,553</u>	<u>\$ 768,409</u>	<u>\$ 1,452</u>	<u>\$ 440,137</u>		<u>\$ 4,398,551</u>

LIABILITIES				FUND BALANCE	LIABILITIES AND FUND BALANCE
Accounts Payable and Other Liabilities	Due To Other Governments	Due To Other Funds	Total	Unreserved	
\$ -	\$ -	\$ -	\$ -		\$ -
\$ -	\$ -	\$ 22,227	\$ 22,227	\$ 14,766	\$ 36,993
-	-	-	-	-	-
-	-	-	-	149,976	149,976
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	125,275	125,275
-	-	-	-	13,819	13,819
-	-	-	-	262,369	262,369
-	-	33,981	33,981	-	33,981
-	-	1,640,164	1,640,164	22	1,640,186
1,319	26,466	3,649	31,434	3	31,437
-	-	5	5	-	5
75	-	12,851	12,926	-	12,926
-	-	165	165	-	165
136	15	8,797	8,948	-	8,948
1,100	-	16,723	17,823	-	17,823
12,500	94	3	12,597	-	12,597
704	95	605	1,404	-	1,404
-	133	86	219	-	219
39,613	-	-	39,613	-	39,613
-	7,404	1	7,405	-	7,405
-	1,490,363	412,795	1,903,158	-	1,903,158
-	7,710	1,953	9,663	-	9,663
944	-	-	944	-	944
-	1,846	17,600	19,446	-	19,446
-	3,000	1,501	4,501	-	4,501
-	64,738	960	65,698	-	65,698
-	-	-	-	-	-
<u>\$ 56,391</u>	<u>\$ 1,601,864</u>	<u>\$ 2,174,066</u>	<u>\$ 3,832,321</u>	<u>\$ 566,230</u>	<u>\$ 4,398,551</u>

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2012

ASSETS

Fund Name	Cash And Cash Equivalents	Investments	Taxes and Other Receivable, Net	Due from Other Governments	Due From Other Funds
Road and Bridge - Precinct 2	\$ 557	\$ 2,072,287	\$ -	\$ -	\$ 79,736
Road and Bridge - Precinct 3	1,247	822,263	182	-	80,071
Road and Bridge - Precinct 4	261	1,260,685	575	-	79,737
Denver City Roads	66,266	-	-	-	-
Road and Bridge - Pooled Cash	70,954	-	-	-	60,836
Road and Bridge	-	-	755,759	-	-
Lateral Roads	-	-	-	-	-
Jury	220	524,781	-	-	8,491
County Clerk Records Management	12,264	54,981	-	-	1,615
County Clerk Records Archive	34,549	-	-	-	1,628
District Clerk Records Management	3,755	-	-	-	58
Family Protection	376	-	-	-	45
Child Abuse Prevention	101	-	-	-	-
District Clerk Records Archive	1,309	-	-	-	45
County and District Court Technology	1,288	-	-	-	36
Justice Court Technology JP1	19,021	-	-	-	157
Justice Court Technology JP2	6,245	-	-	-	73
Special Funds Pooled Cash	-	-	-	-	1,917
Courthouse Security	42,479	-	-	-	94
Justice Court Building Security	6,807	-	-	-	306
Criminal District Attorney	5,636	-	-	-	86
Jail Commissary	5,413	-	-	-	605
Election Services	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-
Law Library	1,176	-	-	-	288
Probation Education	501	-	-	-	9
Abandoned Vehicles	1,343	-	-	-	-
Special Video	6,165	-	-	-	31
Voter Registration	-	-	-	-	-
TA/C Special Inventory	3,780	-	-	-	3
Yoakum County Forfeiture	-	-	-	-	-
Sheriff's Office Seizure Fund	1,026	-	-	-	-
Sheriff's Office Forfeiture Fund	681	-	-	-	-
Criminal District Attorney Forfeiture	1	-	-	-	-
Criminal District Attorney Seizure	184	-	-	-	-
County Records Management	19,090	-	-	-	169
Court Records Preservation	1,123	-	-	-	48
Youth Center	782	-	8,353	-	-
Denver City Concession	52	-	-	-	-
County Airport	379	-	-	-	-
HAVA Grant	1,917	-	-	-	-
Home Program Grant	-	-	-	-	-
Justice Assistance Grant	1	-	-	-	-
Library Grants	370	-	2,355	-	-
Hospital Debt Service	-	-	-	-	-
Jail Debt Service	945	197,432	597,749	-	242,023
Nursing Home Debt Service	1	83,909	-	-	53,756
Permanent Improvement	2,929	534,135	-	-	-
Nursing Home Construction	521	-	-	-	-
Jail Construction Fund	78	167,947	-	-	-
	<u>\$ 321,793</u>	<u>\$ 5,718,420</u>	<u>\$ 1,364,973</u>	<u>\$ -</u>	<u>\$ 611,863</u>

LIABILITIES					FUND BALANCE	LIABILITIES AND FUND BALANCE
Total	Accounts Payable	Deferred Taxes	Due To Other Funds	Total	Unreserved	
\$ 2,152,580	\$ -	\$ -	\$ 54,660	\$ 54,660	\$ 2,097,920	\$ 2,152,580
903,763	-	-	243,651	243,651	660,112	903,763
1,341,258	-	-	239,790	239,790	1,101,468	1,341,258
66,266	-	-	-	-	66,266	66,266
131,790	60,836	-	70,954	131,790	-	131,790
755,759	-	755,759	-	755,759	-	755,759
-	-	-	-	-	-	-
533,492	4,584	-	16	4,600	528,892	533,492
68,860	-	-	-	-	68,860	68,860
36,177	-	-	-	-	36,177	36,177
3,813	-	-	-	-	3,813	3,813
421	-	-	-	-	421	421
101	-	-	-	-	101	101
1,354	-	-	-	-	1,354	1,354
1,324	-	-	-	-	1,324	1,324
19,178	-	-	-	-	19,178	19,178
6,318	-	-	-	-	6,318	6,318
1,917	1,917	-	-	1,917	-	1,917
42,573	-	-	-	-	42,573	42,573
7,113	-	-	-	-	7,113	7,113
5,722	-	-	-	-	5,722	5,722
6,018	-	-	-	-	6,018	6,018
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,464	-	-	140	140	1,324	1,464
510	-	-	-	-	510	510
1,343	-	-	-	-	1,343	1,343
6,196	-	-	-	-	6,196	6,196
-	-	-	-	-	-	-
3,783	-	-	-	-	3,783	3,783
-	-	-	-	-	-	-
1,026	-	-	-	-	1,026	1,026
681	-	-	-	-	681	681
1	-	-	-	-	1	1
184	-	-	-	-	184	184
19,259	-	-	-	-	19,259	19,259
1,171	-	-	-	-	1,171	1,171
9,135	-	-	3,231	3,231	5,904	9,135
52	-	-	-	-	52	52
379	-	-	237	237	142	379
1,917	-	-	1,917	1,917	-	1,917
-	-	-	-	-	-	-
1	1	-	-	1	-	1
2,725	-	-	2,500	2,500	225	2,725
-	-	-	-	-	-	-
1,038,149	-	597,749	-	597,749	440,400	1,038,149
137,666	-	-	-	-	137,666	137,666
537,064	-	-	-	-	537,064	537,064
521	521	-	-	521	-	521
168,025	-	-	168,025	168,025	-	168,025
<u>\$ 8,017,049</u>	<u>\$ 67,859</u>	<u>\$ 1,353,508</u>	<u>\$ 785,121</u>	<u>\$ 2,206,488</u>	<u>\$ 5,810,561</u>	<u>\$ 8,017,049</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2012

REVENUES

Fund Name	Taxes	Inter-Governmental	Fines and Forfeitures	Permits and Charges for Service	Interest and Other	Total
Road and Bridge - Precinct 2	\$ -	\$ -	\$ -	\$ 123,709	\$ 6,919	\$ 130,628
Road and Bridge - Precinct 3	-	-	-	123,709	434	124,143
Road and Bridge - Precinct 4	-	-	-	123,709	670	124,379
Denver City Roads	-	12,897	-	-	141	13,038
Road and Bridge - Pooled Cash	-	-	-	-	-	-
Road and Bridge	956,850	-	-	-	79	956,929
Lateral Roads	-	16,379	-	-	2	16,381
Jury	86,910	2,408	-	-	203	89,521
County Clerk Records Management	-	-	-	24,857	27	24,884
County Clerk Records Archive	-	-	-	25,163	45	25,208
District Clerk Records Management	-	-	-	564	7	571
Family Protection	-	-	-	390	1	391
Child Abuse Prevention	-	-	-	-	-	-
District Clerk Records Archive	-	-	-	415	2	417
County and District Court	-	-	-	479	2	481
Justice Court Technology JP1	-	-	-	2,897	37	2,934
Justice Court Technology JP2	-	-	-	1,681	11	1,692
Special Funds Pooled Cash	-	-	-	-	-	-
Courthouse Security	-	-	-	3,408	83	3,491
Justice Court Building Security	-	-	-	2,044	12	2,056
Criminal District Attorney	-	-	-	1,563	10	1,573
Jail Commissary	-	-	-	1,199	10	1,209
Election Services	-	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-	-
Law Library	-	-	-	2,663	2	2,665
Probation Education	-	-	-	84	1	85
Abandoned Vehicles	-	-	-	914	2	916
Special Video	-	-	-	554	12	566
Voter Registration	-	-	-	-	-	-
TA/C Special Inventory	-	-	-	-	26	26
Yoakum County Forfeiture	-	-	-	-	-	-
Sheriff's Office Seizure Fund	-	-	-	-	2	2
Sheriff's Office Forfeiture Fund	-	-	-	-	1	1
Criminal District Attorney Forfeiture	-	-	-	-	5	5
Criminal District Attorney Seizure	-	-	-	-	-	-
County Records Management	-	-	-	2,346	36	2,382
Court Records Preservation	-	-	-	351	2	353
Youth Center	-	60,363	-	-	506	60,869
Denver City Yoakum County	-	-	-	6,650	3	6,653
County Airport	-	-	-	-	-	-
HAVA Grant	-	-	-	-	-	-
Home Program Grant	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-
Library Grants	-	2,250	-	-	-	2,250
Hospital Debt Service	-	-	-	-	-	-
Jail Debt Service	806,402	-	-	-	65	806,467
Nursing Home Debt Service	124,502	-	-	-	12,643	137,145
Permanent Improvement	-	-	-	-	189	189
Nursing Home Construction	-	-	-	-	1	1
Jail Construction Fund	-	-	-	-	51	51
Payroll	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Total	<u>\$ 1,974,664</u>	<u>\$ 94,297</u>	<u>\$ -</u>	<u>\$ 449,349</u>	<u>\$ 22,242</u>	<u>\$ 2,540,552</u>

EXPENDITURES								Excess (Deficiency) of Revenues Over Expenditures
Current					Debt Service		Total	
General Government	Public Safety	Public Works	Culture and Recreation	Capital Outlay	Principal	Interest		
\$ -	\$ -	\$ 531,512	\$ -	\$ 215,324	\$ -	\$ -	\$ 746,836	\$ (616,208)
-	-	604,875	-	313,831	14,902	1,390	934,998	(810,855)
-	-	668,610	-	258,908	-	-	927,518	(803,139)
-	-	46,772	-	-	-	-	46,772	(33,734)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	956,929
-	16,381	-	-	-	-	-	16,381	-
-	36,365	-	-	-	-	-	36,365	53,156
6,896	-	-	-	-	-	-	6,896	17,988
5,321	-	-	-	-	-	-	5,321	19,887
-	-	-	-	-	-	-	-	571
-	541	-	-	-	-	-	541	(150)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	417
-	-	-	-	-	-	-	-	481
-	-	-	-	1,103	-	-	1,103	1,831
-	-	-	-	-	-	-	-	1,692
-	-	-	-	-	-	-	-	-
495	-	-	-	-	-	-	495	2,996
144	-	-	-	-	-	-	144	1,912
-	266	-	-	-	-	-	266	1,307
-	-	-	-	-	-	-	-	1,209
-	-	-	-	-	-	-	-	-
2,762	-	-	-	-	-	-	2,762	(97)
-	-	-	-	-	-	-	-	85
661	-	-	-	-	-	-	661	255
-	-	-	-	-	-	-	-	566
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	26
-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	1
-	-	-	-	3,378	-	-	3,378	(3,373)
-	-	-	-	-	-	-	-	2,382
-	-	-	-	-	-	-	-	353
-	-	-	149,867	-	-	-	149,867	(88,998)
-	-	-	6,601	-	-	-	6,601	52
15,063	-	-	-	-	-	-	15,063	(15,063)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,907	-	-	-	3,907	(1,657)
-	-	-	-	-	660,000	130,500	790,500	15,967
-	-	-	-	-	-	-	-	137,145
10,456	-	-	-	-	-	-	10,456	(10,267)
-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	51
-	-	-	-	-	-	-	-	-
<u>\$ 41,798</u>	<u>\$ 53,553</u>	<u>\$ 1,851,769</u>	<u>\$ 160,375</u>	<u>\$ 792,544</u>	<u>\$ 674,902</u>	<u>\$ 131,890</u>	<u>\$ 3,706,831</u>	<u>\$ (1,166,279)</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE (Continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2012

Fund Name	Excess (Deficiency) of Revenues Over Expenditures	G/O Bonds Issued	Other Financing Sources (Uses)		Total	Net Change in Fund Balance
			Transfers In	Transfers Out		
Road and Bridge - Precinct 2	\$ (616,208)	\$ -	\$ 788,547	\$ -	\$ 788,547	\$ 172,339
Road and Bridge - Precinct 3	(810,855)	-	788,547	-	788,547	(22,308)
Road and Bridge - Precinct 4	(803,139)	-	788,547	-	788,547	(14,592)
Denver City Roads	(33,734)	-	100,000	-	100,000	66,266
Road and Bridge - Pooled Cash	-	-	-	-	-	-
Road and Bridge	956,929	-	-	(956,929)	(956,929)	-
Lateral Roads	-	-	-	-	-	-
Jury	53,156	-	-	-	-	53,156
County Clerk Records Management	17,988	-	-	-	-	17,988
County Clerk Records Archive	19,887	-	-	-	-	19,887
District Clerk Records Management	571	-	-	-	-	571
Family Protection	(150)	-	-	-	-	(150)
Child Abuse Prevention	-	-	-	-	-	-
District Clerk Records Archive	417	-	-	-	-	417
County and District Court Technology	481	-	-	-	-	481
Justice Court Technology JP1	1,831	-	-	-	-	1,831
Justice Court Technology JP2	1,692	-	-	-	-	1,692
Special Funds Pooled Cash	-	-	-	-	-	-
Courthouse Security	2,996	-	-	-	-	2,996
Justice Court Building Security	1,912	-	-	-	-	1,912
Criminal District Attorney	1,307	-	-	-	-	1,307
Jail Commissary	1,209	-	-	-	-	1,209
Election Services	-	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-	-
Law Library	(97)	-	-	-	-	(97)
Probation Education	85	-	-	-	-	85
Abandoned Vehicles	255	-	-	-	-	255
Special Video	566	-	-	-	-	566
Voter Registration	-	-	-	-	-	-
T/A/C Special Inventory	26	-	-	-	-	26
Yoakum County Forfeiture	-	-	-	-	-	-
Sheriff's Office Seizure Fund	2	-	-	-	-	2
Sheriff's Office Forfeiture Fund	1	-	-	-	-	1
Criminal District Attorney Forfeiture	(3,373)	-	-	-	-	(3,373)
Criminal District Attorney Seizure Fund	-	-	-	-	-	-
County Records Management	2,382	-	-	-	-	2,382
Court Records Preservation	353	-	-	-	-	353
Youth Center	(88,998)	-	106,500	-	106,500	17,502
Denver City Yoakum County	52	-	-	-	-	52
County Airport	(15,063)	-	15,500	-	15,500	437
HAVA Grant	-	-	-	-	-	-
Home Program Grant	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-
Library Grants	(1,657)	-	-	-	-	(1,657)
Hospital Debt Service	-	-	-	-	-	-
Jail Debt Service	15,967	-	168,025	-	168,025	183,992
Nursing Home Debt Service	137,145	-	521	-	521	137,666
Permanent Improvement	(10,267)	-	-	-	-	(10,267)
Nursing Home Construction	1	4,990,283	1,819,060	(521)	6,808,822	6,808,823
Jail Construction Fund	51	-	-	(168,025)	(168,025)	(167,974)
Payroll	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Total	\$ (1,166,279)	\$ 4,990,283	\$ 4,575,247	\$ (1,125,475)	\$ 8,440,055	\$ 7,273,776

Beginning Fund Balance	Ending Fund Balance
\$ 1,925,581	\$ 2,097,920
682,420	660,112
1,116,060	1,101,468
-	66,266
-	-
-	-
-	-
475,736	528,892
50,872	68,860
16,290	36,177
3,242	3,813
571	421
101	101
937	1,354
843	1,324
17,347	19,178
4,626	6,318
-	-
39,577	42,573
5,201	7,113
4,415	5,722
4,809	6,018
-	-
-	-
1,421	1,324
425	510
1,088	1,343
5,630	6,196
-	-
3,757	3,783
-	-
1,024	1,026
680	681
3,374	1
184	184
16,877	19,259
818	1,171
(11,598)	5,904
-	52
(295)	142
-	-
-	-
-	-
1,882	225
-	-
256,408	440,400
-	137,666
547,331	537,064
(6,808,823)	-
167,974	-
-	-
-	-
<u>\$ (1,463,215)</u>	<u>\$ 5,810,561</u>

REQUIRED SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 2
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 128,000	\$ 128,000	\$ 123,709	\$ (4,291)
Interest and Other	6,500	6,500	6,918	418
Total Revenues	134,500	134,500	130,627	(3,873)
EXPENDITURES				
Current				
Public Works	810,447	805,101	531,511	273,590
Capital Outlay	210,000	215,346	215,324	22
Total Operating Expenses	1,020,447	1,020,447	746,835	273,612
Operating Income (Loss)	(885,947)	(885,947)	(616,208)	269,739
OTHER FINANCING USES				
Transfers In	762,705	762,705	788,547	25,842
Total Other Financing Uses	762,705	762,705	788,547	25,842
Net Change in Fund Balance	(123,242)	(123,242)	172,339	295,581
Fund Balance, Beginning of Year	1,925,581	1,925,581	1,925,581	-
Fund Balance, End of Year	\$ 1,802,339	\$ 1,802,339	\$ 2,097,920	\$ 295,581

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 3
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 127,000	\$ 127,000	\$ 123,709	\$ (3,291)
Interest and Other	2,500	2,500	434	(2,066)
Total Revenues	<u>129,500</u>	<u>129,500</u>	<u>124,143</u>	<u>(5,357)</u>
EXPENDITURES				
Current				
Public Works	850,200	824,368	604,875	219,493
Capital Outlay	289,500	315,332	313,831	1,501
Debt Service				
Principal	14,903	14,903	14,902	1
Interest and Administrative Fees	1,390	1,390	1,390	-
Total Operating Expenses	<u>1,155,993</u>	<u>1,155,993</u>	<u>934,998</u>	<u>220,995</u>
Operating Income (Loss)	<u>(1,026,493)</u>	<u>(1,026,493)</u>	<u>(810,855)</u>	<u>215,638</u>
OTHER FINANCING USES				
Transfers In	762,705	762,705	788,547	25,842
Total Other Financing Uses	<u>762,705</u>	<u>762,705</u>	<u>788,547</u>	<u>25,842</u>
Net Change in Fund Balance	<u>(263,788)</u>	<u>(263,788)</u>	<u>(22,308)</u>	<u>241,480</u>
Fund Balance, Beginning of Year	<u>682,420</u>	<u>682,420</u>	<u>682,420</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 418,632</u></u>	<u><u>\$ 418,632</u></u>	<u><u>\$ 660,112</u></u>	<u><u>\$ 241,480</u></u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 4
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 128,000	\$ 128,000	\$ 123,709	\$ (4,291)
Interest and Other	3,500	3,500	670	(2,830)
Total Revenues	131,500	131,500	124,379	(7,121)
EXPENDITURES				
Current				
Public Works	813,166	813,166	666,302	(146,864)
Capital Outlay	312,308	312,308	261,216	(51,092)
Total Operating Expenses	1,125,474	1,125,474	927,518	(197,956)
Operating Income (Loss)	(993,974)	(993,974)	(803,139)	(205,077)
OTHER FINANCING USES				
Transfers In	762,705	762,705	788,547	25,842
Total Other Financing Uses	762,705	762,705	788,547	25,842
Net Change in Fund Balance	(231,269)	(231,269)	(14,592)	(179,235)
Fund Balance, Beginning of Year	1,116,060	1,116,060	1,116,060	-
Fund Balance, End of Year	\$ 884,791	\$ 884,791	\$ 1,101,468	\$ (179,235)

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE CLEARING
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 926,380	\$ 926,380	\$ 956,850	\$ 30,470
Interest and Other	500	500	79	(421)
Total Revenues	<u>926,880</u>	<u>926,880</u>	<u>956,929</u>	<u>30,049</u>
EXPENDITURES				
Current				
Public Works	-	-	-	-
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	<u>926,880</u>	<u>926,880</u>	<u>956,929</u>	<u>30,049</u>
OTHER FINANCING USES				
Transfers Out	<u>(926,880)</u>	<u>(926,880)</u>	<u>(956,929)</u>	<u>(30,049)</u>
Total Other Financing Uses	<u>(926,880)</u>	<u>(926,880)</u>	<u>(956,929)</u>	<u>(30,049)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 LATERAL ROAD CLEARING
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 16,850	\$ 16,850	\$ 16,379	\$ (471)
Interest and Other	10	10	2	(8)
Total Revenues	<u>16,860</u>	<u>16,860</u>	<u>16,381</u>	<u>(479)</u>
EXPENDITURES				
Current				
Public Works	-	-	-	-
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	<u>16,860</u>	<u>16,860</u>	<u>16,381</u>	<u>(479)</u>
OTHER FINANCING USES				
Transfers Out	<u>(16,860)</u>	<u>(16,860)</u>	<u>(16,381)</u>	<u>479</u>
Total Other Financing Uses	<u>(16,860)</u>	<u>(16,860)</u>	<u>(16,381)</u>	<u>479</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 JURY FUND
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Ad Valorem Taxes	\$ 84,207	\$ 84,207	\$ 86,910	\$ 2,703
Intergovernmental	1,500	1,500	2,408	908
Interest and Other	400	400	204	(196)
Total Revenues	<u>86,107</u>	<u>86,107</u>	<u>89,522</u>	<u>3,415</u>
EXPENDITURES				
Current				
Public Safety	84,670	84,670	36,365	48,305
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>84,670</u>	<u>84,670</u>	<u>36,365</u>	<u>48,305</u>
Operating Income (Loss)	<u>1,437</u>	<u>1,437</u>	<u>53,157</u>	<u>51,720</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>1,437</u>	<u>1,437</u>	<u>53,157</u>	<u>51,720</u>
Fund Balance, Beginning of Year	<u>475,736</u>	<u>475,736</u>	<u>475,736</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 477,173</u>	<u>\$ 477,173</u>	<u>\$ 528,893</u>	<u>\$ 51,720</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 12,000	\$ 12,000	\$ 24,857	\$ 12,857
Interest and Other	50	50	28	(22)
Total Revenues	<u>12,050</u>	<u>12,050</u>	<u>24,885</u>	<u>12,835</u>
EXPENDITURES				
Current				
General Government	32,500	32,500	6,896	25,604
Capital Outlay	8,000	8,000	-	8,000
Total Operating Expenses	<u>40,500</u>	<u>40,500</u>	<u>6,896</u>	<u>33,604</u>
Operating Income (Loss)	<u>(28,450)</u>	<u>(28,450)</u>	<u>17,989</u>	<u>46,439</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(28,450)</u>	<u>(28,450)</u>	<u>17,989</u>	<u>46,439</u>
Fund Balance, Beginning of Year	<u>50,872</u>	<u>50,872</u>	<u>50,872</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 22,422</u>	<u>\$ 22,422</u>	<u>\$ 68,861</u>	<u>\$ 46,439</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK ARCHIVE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 12,000	\$ 12,000	\$ 25,163	\$ 13,163
Interest and Other	25	25	46	21
Total Revenues	<u>12,025</u>	<u>12,025</u>	<u>25,209</u>	<u>13,184</u>
EXPENDITURES				
Current				
General Government	38,025	38,025	5,321	32,704
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>38,025</u>	<u>38,025</u>	<u>5,321</u>	<u>32,704</u>
Operating Income (Loss)	<u>(26,000)</u>	<u>(26,000)</u>	<u>19,888</u>	<u>45,888</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(26,000)</u>	<u>(26,000)</u>	<u>19,888</u>	<u>45,888</u>
Fund Balance, Beginning of Year	<u>16,290</u>	<u>16,290</u>	<u>16,290</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (9,710)</u>	<u>\$ (9,710)</u>	<u>\$ 36,178</u>	<u>\$ 45,888</u>

YOAKUM COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 600	\$ 600	\$ 564	\$ (36)
Interest and Other	10	10	7	(3)
Total Revenues	<u>610</u>	<u>610</u>	<u>571</u>	<u>(39)</u>
EXPENDITURES				
Current				
General Government	1,500	1,500	-	1,500
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Operating Income (Loss)	<u>(890)</u>	<u>(890)</u>	<u>571</u>	<u>1,461</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(890)</u>	<u>(890)</u>	<u>571</u>	<u>1,461</u>
Fund Balance, Beginning of Year	<u>3,242</u>	<u>3,242</u>	<u>3,242</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,352</u>	<u>\$ 2,352</u>	<u>\$ 3,813</u>	<u>\$ 1,461</u>

YOAKUM COUNTY, TEXAS
 FAMILY PROTECTION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 500	\$ 500	\$ 390	\$ (110)
Interest and Other	<u>5</u>	<u>5</u>	<u>1</u>	<u>(4)</u>
Total Revenues	505	505	391	(114)
EXPENDITURES				
Current				
Public Safety	505	505	541	(36)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	505	505	541	(36)
Operating Income (Loss)	-	-	(150)	(150)
OTHER FINANCING USES				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	-	-	(150)	(150)
Fund Balance, Beginning of Year	571	571	571	-
Fund Balance, End of Year	<u>\$ 571</u>	<u>\$ 571</u>	<u>\$ 421</u>	<u>\$ (150)</u>

YOAKUM COUNTY, TEXAS
CHILD ABUSE PREVENTION
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 300	\$ 300	\$ -	\$ (300)
Interest and Other	5	5	-	(5)
Total Revenues	<u>305</u>	<u>305</u>	<u>-</u>	<u>(305)</u>
EXPENDITURES				
Current				
Public Safety	305	305	-	305
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>305</u>	<u>305</u>	<u>-</u>	<u>305</u>
Operating Income (Loss)	-	-	-	-
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>101</u>	<u>101</u>	<u>101</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 101</u>	<u>\$ 101</u>	<u>\$ 101</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #1
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 3,000	\$ 3,000	\$ 2,897	\$ (103)
Interest and Other	40	40	37	(3)
Total Revenues	3,040	3,040	2,934	(106)
EXPENDITURES				
Current				
General Government	4,000	4,000	-	4,000
Capital Outlay	5,000	5,000	1,103	3,897
Total Operating Expenses	9,000	9,000	1,103	7,897
Operating Income (Loss)	(5,960)	(5,960)	1,831	7,791
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(5,960)	(5,960)	1,831	7,791
Fund Balance, Beginning of Year	17,347	17,347	17,347	-
Fund Balance, End of Year	\$ 11,387	\$ 11,387	\$ 19,178	\$ 7,791

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #2
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 3,000	\$ 3,000	\$ 1,681	\$ (1,319)
Interest and Other	10	10	11	1
Total Revenues	3,010	3,010	1,692	(1,318)
EXPENDITURES				
Current				
General Government	1,701	1,701	(299)	2,000
Capital Outlay	5,134	5,134	299	4,835
Total Operating Expenses	6,835	6,835	-	6,835
Operating Income (Loss)	(3,825)	(3,825)	1,692	5,517
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(3,825)	(3,825)	1,692	5,517
Fund Balance, Beginning of Year	4,626	4,626	4,626	-
Fund Balance, End of Year	\$ 801	\$ 801	\$ 6,318	\$ 5,517

YOAKUM COUNTY, TEXAS
 COURTHOUSE SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 5,460	\$ 5,460	\$ 3,408	\$ (2,052)
Interest and Other	100	100	83	(17)
Total Revenues	5,560	5,560	3,491	(2,069)
EXPENDITURES				
Current				
General Government	2,775	2,775	495	2,280
Capital Outlay	20,100	20,100	-	20,100
Total Operating Expenses	22,875	22,875	495	22,380
Operating Income (Loss)	(17,315)	(17,315)	2,996	20,311
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(17,315)	(17,315)	2,996	20,311
Fund Balance, Beginning of Year	39,577	39,577	39,577	-
Fund Balance, End of Year	\$ 22,262	\$ 22,262	\$ 42,573	\$ 20,311

YOAKUM COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 1,950	\$ 1,950	\$ 2,044	\$ 94
Interest and Other	10	10	12	2
Total Revenues	<u>1,960</u>	<u>1,960</u>	<u>2,056</u>	<u>96</u>
EXPENDITURES				
Current				
General Government	2,000	2,000	144	1,856
Capital Outlay	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total Operating Expenses	<u>5,500</u>	<u>5,500</u>	<u>144</u>	<u>5,356</u>
Operating Income (Loss)	(3,540)	(3,540)	1,912	5,452
OTHER FINANCING USES				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(3,540)	(3,540)	1,912	5,452
Fund Balance, Beginning of Year	<u>5,201</u>	<u>5,201</u>	<u>5,201</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,661</u>	<u>\$ 1,661</u>	<u>\$ 7,113</u>	<u>\$ 5,452</u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 5,000	\$ 5,000	\$ 1,564	\$ (3,436)
Interest and Other	10	10	10	-
Total Revenues	<u>5,010</u>	<u>5,010</u>	<u>1,574</u>	<u>(3,436)</u>
EXPENDITURES				
Current				
Public Safety	5,053	5,053	266	4,787
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>5,053</u>	<u>5,053</u>	<u>266</u>	<u>4,787</u>
Operating Income (Loss)	<u>(43)</u>	<u>(43)</u>	<u>1,308</u>	<u>1,351</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(43)</u>	<u>(43)</u>	<u>1,308</u>	<u>1,351</u>
Fund Balance, Beginning of Year	<u>4,415</u>	<u>4,415</u>	<u>4,415</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,372</u>	<u>\$ 4,372</u>	<u>\$ 5,723</u>	<u>\$ 1,351</u>

YOAKUM COUNTY, TEXAS
LAW LIBRARY
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 2,475	\$ 2,475	\$ 2,663	\$ 188
Interest and Other	5	5	2	(3)
Total Revenues	<u>2,480</u>	<u>2,480</u>	<u>2,665</u>	<u>185</u>
EXPENDITURES				
Current				
General Government	2,762	2,762	2,762	-
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>2,762</u>	<u>2,762</u>	<u>2,762</u>	<u>-</u>
Operating Income (Loss)	(282)	(282)	(97)	185
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(282)	(282)	(97)	185
Fund Balance, Beginning of Year	<u>1,421</u>	<u>1,421</u>	<u>1,421</u>	-
Fund Balance, End of Year	<u>\$ 1,139</u>	<u>\$ 1,139</u>	<u>\$ 1,324</u>	<u>\$ 185</u>

YOAKUM COUNTY, TEXAS
 PROBATION EDUCATION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 60	\$ 60	\$ 84	\$ 24
Interest and Other	5	5	1	(4)
Total Revenues	<u>65</u>	<u>65</u>	<u>85</u>	<u>20</u>
EXPENDITURES				
Current				
General Government	146	146	-	146
Public Safety	-	-	-	-
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>146</u>	<u>146</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>(81)</u>	<u>(81)</u>	<u>85</u>	<u>20</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(81)</u>	<u>(81)</u>	<u>85</u>	<u>20</u>
Fund Balance, Beginning of Year	<u>425</u>	<u>425</u>	<u>425</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 344</u></u>	<u><u>\$ 344</u></u>	<u><u>\$ 510</u></u>	<u><u>\$ 20</u></u>

YOAKUM COUNTY, TEXAS
 ABANDONED VEHICLES
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Sales of Abandoned Vehicles	\$ -	\$ -	\$ 914	\$ 914
Interest and Other	205	205	2	(203)
Total Revenues	205	205	916	711
EXPENDITURES				
Current				
General Government	750	750	661	89
Capital Outlay	-	-	-	-
Total Operating Expenses	750	750	661	89
Operating Income (Loss)	(545)	(545)	255	800
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(545)	(545)	255	800
Fund Balance, Beginning of Year	1,088	1,088	1,088	-
Fund Balance, End of Year	\$ 543	\$ 543	\$ 1,343	\$ 800

YOAKUM COUNTY, TEXAS
SPECIAL VIDEO
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 1,000	\$ 1,000	\$ 554	\$ (446)
Interest and Other	10	10	12	2
Total Revenues	1,010	1,010	566	(444)
EXPENDITURES				
Current				
General Government	1,000	1,000	-	1,000
Capital Outlay	1,285	1,285	-	1,285
Total Operating Expenses	2,285	2,285	-	2,285
Operating Income (Loss)	(1,275)	(1,275)	566	1,841
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(1,275)	(1,275)	566	1,841
Fund Balance, Beginning of Year	5,630	5,630	5,630	-
Fund Balance, End of Year	\$ 4,355	\$ 4,355	\$ 6,196	\$ 1,841

YOAKUM COUNTY, TEXAS
 TA/C SPECIAL INVENTORY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Penalties	\$ -	\$ -	\$ -	\$ -
Interest and Other	20	20	26	6
Total Revenues	<u>20</u>	<u>20</u>	<u>26</u>	<u>6</u>
EXPENDITURES				
Current				
General Government	747	747	-	747
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Operating Expenses	<u>1,747</u>	<u>1,747</u>	<u>-</u>	<u>1,747</u>
Operating Income (Loss)	(1,727)	(1,727)	26	1,753
OTHER FINANCING USES				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,727)	(1,727)	26	1,753
Fund Balance, Beginning of Year	<u>3,757</u>	<u>3,757</u>	<u>3,757</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,030</u>	<u>\$ 2,030</u>	<u>\$ 3,783</u>	<u>\$ 1,753</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY FORFEITURE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Interest and Other	25	25	-	(25)
Total Revenues	<u>10,025</u>	<u>10,025</u>	<u>-</u>	<u>(10,025)</u>
EXPENDITURES				
Current				
General Government	3,500	3,500	-	3,500
Capital Outlay	16,525	16,525	-	16,525
Total Operating Expenses	<u>20,025</u>	<u>20,025</u>	<u>-</u>	<u>20,025</u>
Operating Income (Loss)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
OTHER FINANCING USES				
Transfers In	10,000	10,000	-	(10,000)
Total Other Financing Uses	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 SHERIFF'S OFFICE FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest and Other	25	25	1	(24)
Total Revenues	25	25	1	(24)
EXPENDITURES				
Current				
General Government	3,500	3,500	-	3,500
Capital Outlay	17,000	17,000	-	17,000
Total Operating Expenses	20,500	20,500	-	20,500
Operating Income (Loss)	(20,475)	(20,475)	1	20,476
OTHER FINANCING USES				
Transfers In	20,000	20,000	-	(20,000)
Transfers Out	-	-	-	-
Total Other Financing Uses	20,000	20,000	-	(20,000)
Net Change in Fund Balance	(475)	(475)	1	476
Fund Balance, Beginning of Year	680	680	680	-
Fund Balance, End of Year	\$ 205	\$ 205	\$ 681	\$ 476

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest and Other	10	10	5	(5)
Total Revenues	5,010	5,010	5	(5,005)
EXPENDITURES				
Current				
General Government	4,000	4,000	-	4,000
Capital Outlay	5,000	5,000	3,378	1,622
Total Operating Expenses	9,000	9,000	3,378	5,622
Operating Income (Loss)	(3,990)	(3,990)	(3,373)	617
OTHER FINANCING USES				
Transfers Out	-	-	-	-
Transfers In	5,000	5,000	-	(5,000)
Total Other Financing Uses	5,000	5,000	-	(5,000)
Net Change in Fund Balance	1,010	1,010	(3,373)	(4,383)
Fund Balance, Beginning of Year	3,374	3,374	3,374	-
Fund Balance, End of Year	\$ 4,384	\$ 4,384	\$ 1	\$ (4,383)

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 3,162	\$ 3,162	\$ 2,347	\$ (815)
Interest and Other	36	36	37	1
Total Revenues	3,198	3,198	2,384	(814)
EXPENDITURES				
Current				
General Government	10,518	10,518	-	10,518
Capital Outlay	-	-	-	-
Total Operating Expenses	10,518	10,518	-	10,518
Operating Income (Loss)	(7,320)	(7,320)	2,384	9,704
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(7,320)	(7,320)	2,384	9,704
Fund Balance, Beginning of Year	16,877	16,877	16,877	-
Fund Balance, End of Year	\$ 9,557	\$ 9,557	\$ 19,261	\$ 9,704

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY YOUTH CENTER
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 92,824	\$ 92,824	\$ 60,362	\$ (32,462)
Interest and Other	99	99	506	407
Total Revenues	<u>92,923</u>	<u>92,923</u>	<u>60,868</u>	<u>(32,055)</u>
EXPENDITURES				
Current				
Culture and Recreation	186,275	186,275	149,867	36,408
Capital Outlay	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total Operating Expenses	<u>207,275</u>	<u>207,275</u>	<u>149,867</u>	<u>57,408</u>
Operating Income (Loss)	(114,352)	(114,352)	(88,999)	25,353
OTHER FINANCING USES				
Transfers In	<u>111,824</u>	<u>111,824</u>	<u>106,500</u>	<u>(5,324)</u>
Total Other Financing Uses	<u>111,824</u>	<u>111,824</u>	<u>106,500</u>	<u>(5,324)</u>
Net Change in Fund Balance	(2,528)	(2,528)	17,501	20,029
Fund Balance, Beginning of Year	<u>(11,598)</u>	<u>(11,598)</u>	<u>(11,598)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (14,126)</u>	<u>\$ (14,126)</u>	<u>\$ 5,903</u>	<u>\$ 20,029</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY AIRPORT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 47,000	\$ 47,000	\$ -	\$ (47,000)
Interest and Other	10	10	1	(9)
Total Revenues	<u>47,010</u>	<u>47,010</u>	<u>1</u>	<u>(47,009)</u>
EXPENDITURES				
Current				
General Government	63,965	63,965	15,064	48,901
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>63,965</u>	<u>63,965</u>	<u>15,064</u>	<u>48,901</u>
Operating Income (Loss)	(16,955)	(16,955)	(15,063)	1,892
OTHER FINANCING USES				
Transfers In	<u>32,000</u>	<u>32,000</u>	<u>15,500</u>	<u>(16,500)</u>
Total Other Financing Uses	<u>32,000</u>	<u>32,000</u>	<u>15,500</u>	<u>(16,500)</u>
Net Change in Fund Balance	15,045	15,045	437	(14,608)
Fund Balance, Beginning of Year	<u>(295)</u>	<u>(295)</u>	<u>(295)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,750</u>	<u>\$ 14,750</u>	<u>\$ 142</u>	<u>\$ (14,608)</u>

YOAKUM COUNTY, TEXAS
LIBRARY GRANT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 2,250	\$ 2,250
Interest and Other	-	-	-	-
Balance January 1				
Total Revenues	<u>-</u>	<u>-</u>	<u>2,250</u>	<u>2,250</u>
EXPENDITURES				
Current				
Culture and Recreation	-	-	3,908	(3,908)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>3,908</u>	<u>(3,908)</u>
Operating Income (Loss)	-	-	(1,658)	(1,658)
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	(1,658)	(1,658)
Fund Balance, Beginning of Year	<u>1,882</u>	<u>1,882</u>	<u>1,882</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,882</u>	<u>\$ 1,882</u>	<u>\$ 224</u>	<u>\$ (1,658)</u>

YOAKUM COUNTY, TEXAS
 JAIL DEBT SERVICE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 796,358	\$ 796,358	\$ 806,401	\$ 10,043
Interest and Other	<u>1,000</u>	<u>1,000</u>	<u>65</u>	<u>(935)</u>
Total Revenues	797,358	797,358	806,466	9,108
EXPENDITURES				
Debt Service				
Principal	660,000	660,000	660,000	-
Interest and Administrative Fees	<u>130,500</u>	<u>130,500</u>	<u>130,500</u>	<u>-</u>
Total Operating Expenses	<u>790,500</u>	<u>790,500</u>	<u>790,500</u>	<u>-</u>
Operating Income (Loss)	6,858	6,858	15,966	9,108
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>168,025</u>	<u>168,025</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>168,025</u>	<u>168,025</u>
Net Change in Fund Balance	6,858	6,858	183,991	177,133
Fund Balance, Beginning of Year	<u>256,408</u>	<u>256,408</u>	<u>256,408</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 263,266</u></u>	<u><u>\$ 263,266</u></u>	<u><u>\$ 440,399</u></u>	<u><u>\$ 177,133</u></u>

YOAKUM COUNTY, TEXAS
 PERMANENT IMPROVEMENT
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 750	\$ 750	\$ -	\$ (750)
Inter-Governmental				
Interest and Other	500	500	190	(310)
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>190</u>	<u>(310)</u>
EXPENDITURES				
Current				
General Government	70,000	70,000	10,456	59,544
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>70,000</u>	<u>70,000</u>	<u>10,456</u>	<u>59,544</u>
Operating Income (Loss)	(68,750)	(68,750)	(10,266)	59,234
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(68,750)	(68,750)	(10,266)	59,234
Fund Balance, Beginning of Year	<u>547,331</u>	<u>547,331</u>	<u>547,331</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 478,581</u>	<u>\$ 478,581</u>	<u>\$ 537,065</u>	<u>\$ 59,234</u>