

Yoakum County, Texas

Audited Financial Statements
and Supplemental Information

December 31, 2014

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YOAKUM COUNTY, TEXAS
Official Roster
DECEMBER 31, 2014

County Commission

Jim Barron	County Judge
Woodson Lindsey	Commissioner, Precinct 1
Ray Marion	Commissioner, Precinct 2
Ty Powell	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
Bill Helwig	County District Attorney

FINANCIAL SECTION

JW ANDERSON & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS

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, 2014 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

J W Anderson & Associates, PC

JW ANDERSON & ASSOCIATES, PC
A Professional Corporation
Lubbock, Texas
January 25, 2016

FINANCIAL STATEMENTS

YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2014

	Governmental Activities	Business-Type Activities	Total 12/31/14
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 8,629,097	\$ 10,068,702	\$ 18,697,799
Investments	13,617,499	-	13,617,499
Taxes Receivable, Net	14,208,959	-	14,208,959
Due From Other Funds	65,208	-	65,208
Intergovernmental Receivables	32,682	-	32,682
Other Receivables	51,174	3,530,342	3,581,516
Inventory	-	370,904	370,904
Prepaid Expenses	6,792	385,926	392,718
Due From Agency Funds	3,986,824	-	3,986,824
Total Current Assets	<u>40,598,235</u>	<u>14,355,874</u>	<u>54,954,109</u>
NONCURRENT ASSETS			
Restricted Assets			
Cash and Cash Equivalents	-	183,856	183,856
Bond Issue Costs and Discounts, Net	-	-	-
Capital Assets, Net	20,518,785	9,441,686	29,960,471
Total Noncurrent Assets	<u>20,518,785</u>	<u>9,625,542</u>	<u>30,144,327</u>
Total Assets	<u>\$ 61,117,020</u>	<u>\$ 23,981,416</u>	<u>\$ 85,098,436</u>
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 519,290	\$ 938,781	\$ 1,458,071
Due To Other Governments	-	-	-
Due To Other Funds	-	-	-
Due To Agency Funds	-	-	-
Accrued Wages	223,835	323,605	547,440
Accrued Interest	40,284	-	40,284
Accrued Vacation	-	223,343	223,343
Other Current Liabilities	-	1,252,338	1,252,338
Current Portion of Long-Term Debt	1,286,853	50,309	1,337,162
Total Current Liabilities	<u>2,070,262</u>	<u>2,788,376</u>	<u>4,858,638</u>
NONCURRENT LIABILITIES			
Landfill Closure and Post-Closure Obligation	172,367	-	172,367
Self-Funded Malpractice Insurance Reserve	-	68,435	68,435
Unfunded OPRB Liability Obligation	12,291,504	-	12,291,504
Unfunded Pension Liability Obligation	5,951,959	-	5,951,959
Long-Term Debt Due After One Year	4,497,201	127,343	4,624,544
Total NonCurrent Liabilities	<u>22,913,031</u>	<u>195,778</u>	<u>23,108,809</u>
Total Liabilities	<u>24,983,293</u>	<u>2,984,154</u>	<u>27,967,447</u>
NET POSITION			
Invested in Capital Assets, Net of Related Debt	14,734,731	8,993,409	23,728,140
Restricted for:			
Debt Service	-	-	-
Capital Projects	-	-	-
Landfill Closure	172,367	-	172,367
Unrestricted	21,226,629	12,003,853	33,230,482
Total Net Position	<u>36,133,727</u>	<u>20,997,262</u>	<u>57,130,989</u>
Total Liabilities and Net Position	<u>\$ 61,117,020</u>	<u>\$ 23,981,416</u>	<u>\$ 85,098,436</u>

YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended December 31, 2014

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	2,725,821	\$ 632,944	\$ 103,501	\$ -
Public Safety	1,791,686	208,100	56,113	-
Justice System	2,032,366	24,526	14,883	-
Public Works	3,535,682	373,121	180,468	-
Health and Welfare	545,396	109,723	-	-
Culture and Recreation	1,645,772	46,931	25,100	-
Education	123,336	120	-	-
Interest Expense	143,206	-	-	-
Capital Expenses	92,983	-	-	-
Unallocated Depreciation	1,266,942	-	-	-
Total Governmental Activities	13,903,190	1,395,465	380,065	-
Business Type Activities				
Yoakum County Hospital Funds	22,914,587	19,840,154	804,407	3,610
	<u>20,368,481</u>	<u>19,840,154</u>	<u>804,407</u>	<u>3,610</u>
Total Primary Government	\$ 34,271,671	\$ 21,235,619	\$ 1,184,472	3,610

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
\$ (1,989,376)	\$ -	\$ (1,989,376)
(1,527,473)	-	(1,527,473)
(1,992,957)	-	(1,992,957)
(2,982,093)	-	(2,982,093)
(435,673)	-	(435,673)
(1,573,741)	-	(1,573,741)
(123,216)	-	(123,216)
(143,206)	-	(143,206)
(92,983)	-	(92,983)
<u>(1,266,942)</u>	<u>-</u>	<u>(1,266,942)</u>
(12,127,660)	-	(12,127,660)
<u>-</u>	<u>(2,266,416)</u>	<u>(2,266,416)</u>
<u>-</u>	<u>(2,266,416)</u>	<u>(2,266,416)</u>
(12,127,660)	(2,266,416)	(14,394,076)
13,562,899	-	13,562,899
4,545,758	-	4,545,758
1,210,582	-	1,210,582
32,543	21,649	54,192
82,420	-	82,420
-	(9,401)	(9,401)
<u>(1,297,779)</u>	<u>1,297,779</u>	<u>-</u>
<u>18,136,423</u>	<u>1,310,027</u>	<u>19,446,450</u>
6,008,763	(956,389)	5,052,374
30,324,964	21,753,651	52,078,615
<u>(200,000)</u>	<u>200,000</u>	<u>-</u>
<u>\$ 36,133,727</u>	<u>\$ 20,997,262</u>	<u>\$ 57,130,989</u>

YOAKUM COUNTY, TEXAS
BALANCE SHEETS
GOVERNMENTAL FUNDS
December 31, 2014

	General Fund	Farm/Market Lateral Roads	Other Nonmajor Funds	Total Governmental Funds
ASSETS				
ASSETS				
Cash and Cash Equivalents	\$ 5,359,997	\$ 1	\$ 5,324,897	\$ 10,684,895
Investments	9,818,454	-	3,799,046	13,617,500
Taxes Receivable, Net	10,238,976	1,950,890	2,051,696	14,241,562
Intergovernmental Receivables	26,924	-	-	26,924
Prepaid Expenses	6,794	-	-	6,794
Due From Agency and Other Funds	3,009,700	-	1,153,731	4,163,431
Total Assets	<u>\$ 28,460,845</u>	<u>\$ 1,950,891</u>	<u>\$12,329,370</u>	<u>\$ 42,741,106</u>
 LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 514,705	\$ -	\$ 4,584	\$ 519,289
Deferred Taxes	10,238,976	1,950,891	2,019,093	14,208,960
Intergovernmental Payables	-	-	-	-
Due To Other Funds	-	-	2,548,921	2,548,921
Total Liabilities	<u>10,753,681</u>	<u>1,950,891</u>	<u>4,572,598</u>	<u>17,277,170</u>
 FUND BALANCES				
Reserved				
Debt Service	-	-	456,349	456,349
Capital Projects	3,375,415	-	-	3,375,415
Unreserved - Reported in Special				
Revenue Funds	-	-	7,300,423	7,300,423
Unreserved	14,331,749	-	-	14,331,749
Total Fund Balances	<u>17,707,164</u>	<u>-</u>	<u>7,756,772</u>	<u>25,463,936</u>
Total Liabilities and Fund Balances	<u>\$ 28,460,845</u>	<u>\$ 1,950,891</u>	<u>\$12,329,370</u>	<u>\$ 42,741,106</u>

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE BALANCE SHEET OF
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS
 December 31, 2014

Total Fund Balance - Governmental Funds \$ 25,463,936

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 406,049

Deferred Tax Revenue is recorded as future revenue in Governmental Funds
 but are recognized in Governmental Activities as current income. 14,208,959

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

Capital Assets at Cost	34,521,012	
Less Accumulated Depreciation	<u>(14,002,227)</u>	20,518,785

Accrued Interest is calculated for Governmental Activities but is recognized
 when paid for fund accounting (40,284)

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	(172,367)	
Unfunded OPRB	(12,291,504)	
Unfunded Pension Liability	(5,951,959)	
Accrued Salaries and Vacation	(223,835)	
Bond and Note Obligations	<u>(5,784,054)</u>	<u>(24,423,719)</u>

Net Assets of Governmental Activities **\$ 36,133,726**

YOAKUM COUNTY, TEXAS
STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
December 31, 2014

	General Fund	Farm/Market Lateral Roads	Road & Bridge Precint 1	Other Nonmajor Funds	Total Governmental Funds
REVENUES					
Ad Valorem Taxes	\$ 13,070,309	\$ 2,473,339	\$ -	\$ 2,518,215	\$ 18,061,863
Intergovernmental	261,468	-	-	183,909	445,377
Fines and Forfeitures	169,720	-	-	-	169,720
Permits and Charges for Service	433,353	-	129,797	718,213	1,281,363
Interest and Other	119,240	716	2,971	20,218	143,145
Total Revenues	14,054,090	2,474,055	132,768	3,440,555	20,101,468
EXPENDITURES					
Current					
General Administration	3,430,818	-	-	76,867	3,507,685
Public Safety	2,897,394	-	-	63,142	2,960,536
Public Works	642,343	-	622,249	3,273,944	4,538,536
Health and Welfare	122,978	-	-	-	122,978
Culture and Recreation	1,539,173	-	-	88,448	1,627,621
Community Relations	111,291	-	-	-	111,291
Capital Outlay	45,338	-	313,482	2,327,828	2,686,648
Debt Service					
Principal	34,673	-	-	1,209,171	1,243,844
Interest and Administrative Fees	-	-	-	151,350	151,350
Total Operating Expenses	8,824,008	-	935,731	7,190,750	16,950,489
Excess (Deficit) of Revenues over Expenditures	5,230,082	2,474,055	(802,963)	(3,750,195)	3,150,979
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	848,828	4,781,290	5,630,118
Transfers Out	(2,783,761)	(2,474,055)	-	(1,021,254)	(6,279,070)
Total Other Financing Sources (Uses)	(2,783,761)	(2,474,055)	848,828	3,760,036	(648,952)
Net Change in Fund Balance after Transfers	2,446,321	-	45,865	9,841	2,502,027
Fund Balance, Beginning of Year	15,260,843	-	1,980,221	7,746,931	24,987,995
Fund Balance, End of Year	\$ 17,707,164	\$ -	\$ 2,026,086	\$ 7,756,772	\$ 27,490,022

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE BALANCE SHEET OF
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS
 Year Ended December 31, 2014

Net Changes in Fund Balance - Governmental Funds \$ 2,502,027

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. 2,359,337

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 1,243,926

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 34,613

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 -

The Unfunded OPRB Liability is a long-term obligation reported on the Governmental Activities Balance Sheet. -

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. -

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 13,544

Taxes Receivables were recorded as income in the Government-wide Statement of Activities but were reported as deferred income in the Governmental Funds. 1,157,378

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. (1,266,942)

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. (56,522)

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. (132,734)

Change in Net Assets of Governmental Activities \$ 5,854,627

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
GENERAL FUND
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	12,469,791	12,500,571	13,070,309	\$ 569,738
Intergovernmental	350,793	350,793	261,468	(89,325)
Charges for Service	261,600	261,600	415,658	154,058
Licenses, Fees and Permits	15,700	15,700	17,695	1,995
Fines and Forfeitures	149,600	149,600	169,720	20,120
Interest	15,000	15,000	23,778	8,778
Other	35,500	44,555	95,462	50,907
Total Revenues	13,297,984	13,337,819	14,054,090	716,271
EXPENDITURES				
Current				
County Judge	200,367	198,567	185,637	12,930
Commissioners' Court	41,220	41,220	28,426	12,794
County Clerk	354,471	353,811	335,162	18,649
Human Resources	116,271	100,371	94,360	6,011
Veteran Services	84,687	84,971	83,755	1,216
Administrative and General	1,708,235	1,750,811	1,475,427	275,384
Judicial	137,621	137,621	64,797	72,824
District Judge	122,518	120,818	117,984	2,834
District Clerk	248,672	246,172	238,428	7,744
Justice of the Peace #1	176,742	175,842	165,339	10,503
Justice of the Peace #2	197,185	207,579	202,783	4,796
Criminal District Attorney	332,846	331,187	320,981	10,206
County Auditor	258,926	253,926	249,367	4,559
County Treasurer	233,095	228,195	222,768	5,427
Tax Assessor/Collector	411,806	408,556	396,139	12,417
Maintenance	761,714	770,659	636,458	134,201
County Sheriff	1,689,053	1,692,503	1,627,357	65,146
Juvenile Probation	175,709	177,039	159,723	17,316
Health and Sanitation	145,555	180,407	115,579	64,828
Welfare	14,000	14,000	7,399	6,601
Plains Library	195,009	217,004	212,066	4,938
Denver City Library	232,897	233,997	218,319	15,678
Parks and Recreation	1,229,343	1,257,043	1,032,673	224,370
County Agricultural Agent	68,184	68,184	53,408	14,776
County Health Agent	57,693	66,999	57,883	9,116
Elections	33,900	33,900	24,250	9,650
Non Departmental	1,659,345	1,573,437	419,282	1,154,155
Capital Outlay	365,000	336,300	45,338	290,962
Debt Service				
Principal	34,674	34,674	34,674	-
Interest and Administrative Fees	5,885	5,885	5,885	-
Total Operating Expenses	11,292,623	11,301,678	8,831,647	2,470,031
Operating Gain	2,005,361	2,036,141	5,222,443	3,186,302
OTHER FINANCING SOURCES (USES)				
Transfers Out	(7,326,346)	(7,326,346)	(2,783,761)	4,542,585
Net Transfers	(7,326,346)	(7,326,346)	(2,783,761)	4,542,585
Net Change in Fund Balance after Transfers	(5,320,985)	(5,290,205)	2,438,682	\$ 7,728,887
Fund Balance, Beginning of Year	15,260,843	15,260,843	15,260,843	
Fund Balance, End of Year	\$ 9,939,858	\$ 9,970,638	\$ 17,699,525	

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
FARM/MARKET LATERAL ROADS
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Permits and Charges for Service	\$ 2,402,122	\$ 2,402,122	\$ 2,473,339	\$ 71,217
Interest and Other	246	246	716	470
Total Revenues	<u>2,402,368</u>	<u>2,402,368</u>	<u>2,474,055</u>	<u>71,687</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	2,402,368	2,402,368	2,474,055	71,687
OTHER FINANCING USES				
Transfers Out	<u>(2,402,368)</u>	<u>(2,402,368)</u>	<u>(2,474,055)</u>	<u>(71,687)</u>
Total Other Financing Uses	<u>(2,402,368)</u>	<u>(2,402,368)</u>	<u>(2,474,055)</u>	<u>(71,687)</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
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 December 31, 2014

	Business-Type Activities		Governmental Activities
	Hospital Funds	Total	Internal Service
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 10,068,702	\$ 10,068,702	\$ 406,094
Investments		-	-
Accounts Receivables, Net:	2,034,713	2,034,713	-
Other Receivables	1,495,629	1,495,629	-
Inventory	370,904	370,904	-
Prepaid Expenses	385,926	385,926	-
Total Current Assets	14,355,874	14,355,874	406,094
NONCURRENT ASSETS			
Restricted Assets			
Cash and Cash Equivalents	183,856	183,856	-
Capital Assets, Net	9,441,686	9,441,686	-
Total NonCurrent Assets	9,625,542	9,625,542	-
Total Assets	\$ 23,981,416	\$ 23,981,416	\$ 406,094
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable	\$ 938,781	\$ 938,781	\$ -
Accrued Expenses	1,799,286	1,799,286	-
Due To Other Funds	-	-	44
Current Portion of Long-Term Debt	50,309	50,309	-
Total Current Liabilities	2,788,376	2,788,376	44
NONCURRENT LIABILITIES			
Self-Funded Insurance Reserve	68,435	68,435	-
Long Term Debt Due After One Year	127,343	127,343	-
Total Noncurrent Liabilities	195,778	195,778	-
Total Liabilities	2,984,154	2,984,154	44
NET POSITION			
Invested in Capital Assets, Net of Related Debt	8,993,409	8,993,409	-
Unrestricted	12,003,853	12,003,853	-
Total Net Assets	20,997,262	20,997,262	406,050
Total Liabilities and Net Position	\$ 23,981,416	\$ 23,981,416	\$ 406,094

YOAKUM COUNTY, TEXAS
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 PROPRIETARY FUNDS
 Year Ended December 31, 2014

	<u>Business-Type Activities</u> <u>Hospital Funds</u>	<u>Governmental Activities</u> <u>Internal Service</u>
OPERATING REVENUES		
Charges for Service	\$ 18,233,183	\$ -
Other and Miscellaneous	1,606,971	31,443
	<u>19,840,154</u>	<u>31,443</u>
OPERATING EXPENSES		
Personnel Services	11,731,004	-
Contracted and Purchased Services	5,027,694	5,271,780
Supplies	4,855,655	-
Depreciation and Amortization	1,304,109	-
	<u>22,918,462</u>	<u>5,271,780</u>
Operating Loss	(3,078,308)	(5,240,337)
NONOPERATING REVENUES (EXPENSES)		
Contributed Services	617,221	-
Noncapital Grants and Gifts	187,186	-
Interest Expense	(5,526)	-
Interest Income	21,649	-
	<u>820,530</u>	<u>-</u>
Loss Before Transfers	(2,257,778)	(5,240,337)
TRANSFERS		
Transfers In	1,297,779	5,274,950
Transfers Out	-	-
	<u>1,297,779</u>	<u>5,274,950</u>
Total Operating Transfers	1,297,779	5,274,950
Increase (Decrease) in Net Position from Operations	(959,999)	34,613
Net Position - Beginning of Year	21,753,651	371,437
Capital Transfers and Grants	203,610	-
Net Position - End of Year	<u>\$ 20,997,262</u>	<u>\$ 406,050</u>

YOAKUM COUNTY, TEXAS
ENTERPRISE FUND
STATEMENT OF CASH FLOWS
Year Ended December 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From and On Behalf of Patients	\$ 19,188,919
Payments to Suppliers and Contractors	(9,113,107)
Payments and Benefits to and on Behalf of Employees	(10,408,884)
Other Receipts and Payments, Net	<u>200,434</u>

Net Cash Provided By Operating Activities (132,638)

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

County Transfers	1,297,779
Non-Capital Grants and Contributions	<u>187,186</u>

Net Cash Provided By Non-Capital Financing Activities 1,484,965

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Capital grants and gifts	203,610
Principal Paid on Long-Term Debt and Capital Leases	(48,969)
Interest Paid on Long-Term Debt and Capital Leases	(5,526)
Purchase of Capital Assets	<u>(1,394,757)</u>

Net Cash Used By Capital Financing Activities (1,245,642)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Income	<u>21,649</u>
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Net Cash Used By Investing Activities 21,649

Net Increase in Cash and Cash Equivalents 128,334

Cash and Cash Equivalents at Beginning of Year 10,124,224

Cash and Cash Equivalents at End of Year \$ 10,252,558

Reconciliation of Net Operating Revenue (Expenses) to

Net Cash Provided by (Used in) Operating Activities	
Operating (Loss)	\$ (3,078,308)
Depreciation and Amortization	1,304,109
Contributed Services	617,221
Gain on Disposal of Fixed Assets	9,401
Changes in Operating Assets and Liabilities	
Accounts Receivable, Net	418,795
Other Receivables	(500,174)
Accounts Payable and Accrued Expenses	1,479,590
Other Assets and Liabilities	<u>(383,272)</u>

Net Cash Provided By Operating Activities \$ (132,638)

Reconciliation to Balance Sheet

Cash and Cash Equivalents	\$ 10,068,702
Noncurrent Cash and Cash Equivalents	<u>183,856</u>
	<u><u>\$ 10,252,558</u></u>

Supplemental Cash Flows Information

Capital Asset Acquisitions Included in Accounts Payable	\$ 270,625
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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 - Accounting standards require 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 January 25, 2016, 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 01, 2014 through December 31, 2014.
- 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, 2014, the carrying amount of the County's deposits (including restricted and agency amounts) was \$25,095,861. The County's cash deposits during the year ended December 31, 2014 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, 2014, the County's investments were rated AAA or higher by Standard & Poors.

As of December 31, 2014, the County had the following investments (including restricted and agency amounts):

Investment or Investment Type	Amount	Weighted Average Maturity
DWS Government Cash Institutional Shares	\$ 11,922,666	39 Days
TexPool	2,369,808	28 Days
Certificate of Deposit	516,489	30 Days
	\$ 14,808,963	

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 2014 and 2013 are scheduled below per \$100 assessed value in Yoakum County:

	Tax Year	
	2013	2014
Total Tax Assessed	\$ 15,598,641	\$ 15,596,348
General Fund Operations	0.290572	0.326558
Farm/Market Lateral M&O	0.050539	0.056737
Debt Service	0.027716	0.031148

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, 2014 is as follows:

Fund	Property Taxes Receivable	Allowance for Uncollectible Taxes	Net Property Taxes Receivable
General Fund	\$ 10,326,158	\$ (87,182)	\$ 10,238,976
Road and Bridge	756,621	(6,388)	750,233
Farm/Market Lateral	1,967,501	(16,611)	1,950,890
Jury Fund	68,784	(581)	68,203
Nursing Home Debt Service	401,238	(3,388)	397,850
Jail Debt Service	601,858	(5,081)	596,777
Permanent Improvement	207,784	(1,754)	206,030
	<u>\$ 14,329,944</u>	<u>\$ (120,985)</u>	<u>\$ 14,208,959</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
Farm/Market Lateral Roads		\$ 537,714	\$ 537,714
Nonmajor Governmental Funds	92,931		92,931
Agency Funds	2,909,151	599,306	3,508,457
	<u>\$ 3,002,082</u>	<u>\$ 1,137,020</u>	<u>\$ 4,139,102</u>

During the year ended December 31, 2014, the County made the following interfund transfers:

Transfer To	Transfer From	Amount	Purpose
Governmental Funds			
Plains Airport	General Fund	\$ 29,250	Subsidize Operations
Youth Center		52,000	Subsidize Operations
Road and Bridge - Precinct 1	Road and Bridge Clearing	230,314	Property Tax Allocation
Road and Bridge - Precinct 2		230,314	Property Tax Allocation
Road and Bridge - Precinct 3		230,314	Property Tax Allocation
Road and Bridge - Precinct 4		230,314	Property Tax Allocation
Road and Bridge - Precinct 1	Farm/Market Lateral Roads	618,515	Property Tax Allocation
Road and Bridge - Precinct 2		618,514	Property Tax Allocation
Road and Bridge - Precinct 3		618,514	Property Tax Allocation
Road and Bridge - Precinct 4		618,514	Property Tax Allocation
Yoakum County Landfill	General Fund	368,500	Debt Service
Jail Debt Service	Jail Construction	0	Debt Service
N/H Debt Service	Nursing Home Construction	0	Debt Service
	Total Governmental Fund Transfers	<u>\$ 3,845,063</u>	
Proprietary Fund Transfers			
Hospital Funds	General Fund	<u>1,497,779</u>	Subsidize Operations
	Total Proprietary Fund Transfers	<u>\$ 1,497,779</u>	

NOTE F - 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, 2014.

	Governmental Activities	Business-Type Activities	Total
Fees and Refunds Receivable	\$ 51,174	\$ -	\$ 51,174
Patient Accounts Receivable	-	4,667,713	4,667,713
Less Allowance for Uncollectibles	-	(2,633,000)	(2,633,000)
Estimated Amounts Due From Third Parties	-	1,495,629	1,495,629
	<u>\$ 51,174</u>	<u>\$ 3,530,342</u>	<u>\$ 3,581,516</u>

NOTE G - CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2014 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 12/31/13	Additions	Deletions and Disposals	Ending Balance 12/31/14
Governmental Activities:				
Assets Not Depreciated:				
Land and Land Improvements	\$ 706,203	\$ 173,628	\$ -	\$ 879,831
Construction in Progress	-	-	-	-
Total Assets Not Depreciated	706,203	173,628	-	879,831
Depreciable Assets:				
Buildings and Improvements	18,922,730	569,057	-	19,491,787
Furniture and Equipment	13,792,013	688,761	(331,379)	14,149,395
Total Depreciable Assets	32,714,743	1,257,818	(331,379)	33,641,182
Accumulated Depreciation:				
Buildings and Improvements	(5,043,568)	(489,903)	-	(5,533,471)
Furniture and Equipment	(8,894,466)	155,816	269,893	(8,468,757)
Total Accumulated Depreciation	(13,938,034)	(334,087)	269,893	(14,002,228)
Net Depreciable Assets	18,776,709	923,731	(61,486)	19,638,954
Net Governmental Capital Assets	\$ 19,482,912	\$ 1,097,359	\$ (61,486)	\$ 20,518,785
	Ending Balance 12/31/13	Additions	Transfers and Disposals	Ending Balance 12/31/14
Business-Type Activities:				
Land	\$ 120,996	\$ -	\$ -	\$ 120,996
Buildings and Improvements	12,662,597	37,557	658,030	13,358,184
Major Moveable Equipment	9,497,750	847,209	(241,517)	10,103,442
Construction in Progress	164,563	617,651	(658,030)	124,184
	22,445,906	1,502,417	(241,517)	23,706,806
Less Accumulated Depreciation	(13,193,127)	(1,304,109)	232,116	(14,265,120)
Net Business-type Activities Capital Assets	\$ 9,252,779	\$ 198,308	\$ (9,401)	\$ 9,441,686

NOTE H - 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 2014.

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.

A summary of activity in general long-term debt for the year ended December 31, 2014 in the Governmental Funds is as follows:

	Balance 12/31/13	Additions	Payments	Balance 12/31/14
Bank of New York	\$ 2,235,000	\$ -	\$ (715,000)	\$ 1,520,000
Bank of New York	4,555,000		(450,000)	4,105,000
Caterpillar Financial Services	89,817		(44,171)	45,646
Sun Trust	148,082	-	(34,674)	113,408
	<u>\$ 7,027,899</u>	<u>\$ -</u>	<u>\$ (1,243,845)</u>	<u>\$ 5,784,054</u>

	Interest Rate	Original Amount	Maturity	Due Within One Year
Bank of New York	4.00%	\$ 6,500,000	February, 2016	\$ 745,000
Bank of New York	1% to 2%	5,000,000	February, 2022	460,000
Caterpillar Financial Services	3.34%	213,948	July, 2016	45,646
Sun Trust	4.35%	325,065	October, 2017	36,207
				<u>\$ 1,286,853</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
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	505,000	44,688	549,688
2019	520,000	37,000	557,000
2020-2022	1,655,000	50,350	1,705,350
	<u>\$ 5,784,054</u>	<u>\$ 381,082</u>	<u>\$ 6,165,136</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 during 2013 acquiring assets valued at \$255,720. This lease was entered into for a period of five years with monthly payments of \$1,745 at an interest rate of 7.5% and is collateralized by the asset.

	Interest Rate	Original Amount	Maturity	Due Within One Year
Capital Lease	Imputed 2.7%	\$ 255,720	May, 2018	\$ 50,307
				<u>\$ 50,307</u>

	Principal	Interest	Total Debt Service
Year Ended December 31,			
2015	\$ 50,307	\$ 4,187	\$ 54,494
2016	51,699	2,795	54,494
2017	53,103	1,391	54,494
2018	22,543	170	22,713
	<u>\$ 177,652</u>	<u>\$ 8,543</u>	<u>\$ 186,195</u>

Debt Service Requirements- Debt service requirements for capital leases are funded through the Hospital Funds. Above is the maturity schedule for the Proprietary Funds capital lease obligations. A summary of activity in long-term debt for the year ended December 31, 2014 in the Proprietary Fund is as follows:

	Balance 12/31/13	Additions	Payments	Balance 12/31/14
Capital lease obligations	\$ 226,621	\$ -	\$ (48,969)	\$ 177,652
	<u>\$ 284,923</u>	<u>\$ -</u>	<u>\$ (48,969)</u>	<u>\$ 177,652</u>

NOTE I - 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 \$172,367 included in the landfill closure and post closure care liability at December 31, 2014 represents the cumulative amount expensed by the County to date for its landfill that is registered under TCEQ, less any amounts previously paid. Approximately 34 percent of the estimated capacity has been used, with \$342,195 of the estimated \$514,562 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 12/31/13	Additions	Reductions	Balance 12/31/14
Landfill Closure Costs	<u>\$ 172,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,367</u>

NOTE J - 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 K - 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, 2014, the annual pension cost for the TCDRS plan for its employees was \$1,616,688 and the actual contributions were \$1,616,688. 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, 2012, the basis for determining the contribution rate for calendar year 2012. The December 31, 2013 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
12/31/09	\$ 1,205,685	100%	-
12/31/10	\$ 1,230,710	100%	-
12/31/11	\$ 1,455,415	100%	-
12/31/12	\$ 1,230,710	100%	-
12/31/13	\$ 1,472,513	100%	-
12/31/14	\$ 1,616,688	100%	-

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

Actuarial valuation date	12/31/11	12/31/12	12/31/13
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	9.0 years	8.7 years	7.3 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%	4.9%
Inflation	3.5%	3.5%	3.0%
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)
12/31/11	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%
12/31/13	27,724,069	33,676,028	5,951,959	82.33%	12,996,006	45.80%

NOTE L - 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 of 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 M – OTHER POST RETIREMENT BENEFITS

An employee or official hired, elected or appointed prior to January 1, 2003 will retain health insurance benefits upon retirement (pursuant to pension service requirements for retirement) for both the employee or official and his/her spouse with the premiums being paid by the County. An employee retiring with dependent children will have the option to pay at their own expense, the difference in premium for family health coverage versus employee/spouse coverage. When the employee turns 65, the dependent children health coverage ceases.

An employee or official hired, elected or appointed after December 31, 2002 who chooses to retire before the age of 60 must elect to retain and pay for his/her and the spouse's health insurance premiums until the retiree reaches the age of 60; the County will pay the premiums after the age of 60 for both the retiree and spouse if the insurance is retained upon retirement. An employee retiring with dependent children will have the option to pay at their own expense, the difference in premium for family health coverage versus employee/spouse coverage. When the employee turns 65, the dependent children health coverage ceases.

Annual OPEB Cost

The County's annual other postemployment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2014 is as follows:

Annual required contribution	\$3,002,687
Interest on OPEB obligation	453,277
Adjustment to ARC	(419,956)
Annual OPEB cost end of year	3,036,008
Net estimated employer contributions	(817,318)
Increase in net OPEB obligation	2,218,690
Net OPEB obligation – as of beginning of the year	\$10,072,814
Net OPEB obligation – as of end of year	\$12,291,504

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending December 31, 2014 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Employer			Net OPEB Obligation
	Annual OPEB Cost	Amount Contributed	Percentage Contributed	
December 31, 2011	\$2,849,657	\$770,401	27.0%	\$7,924,881
December 31, 2012	\$2,941,446	\$793,513	27.0%	\$10,072,814
December 31, 2013	\$3,036,008	\$817,318	26.9%	\$12,291,504

Funding status

The funded status of the County's retiree health care plan under GASB Statement No. 45 as of December 31, 2014 is as follows:

Actuarial Valuation Date as of	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Ratio of UAAL	
					Annual Covered Payroll (d)	to Annual Covered Payroll (b-a)/d
12/31/2013	-	\$29,279,332	\$29,279,332	0.0%	\$10,989,590	266.4%

Under the reporting parameters, the County's retiree health care plan is 0.0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$29,279,332 at December 31, 2014. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 266.4%.

Actuarial methods and assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

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

Actuarial Methods and Assumptions

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year, open amortization
Payroll Growth	3.00% per annum
Healthcare cost trend rate	Pre-65: Initial rate of 7.50% declining ultimate rate of 5.25% after 9 years Post-65: Initial rate of 6.50% declining to an ultimate rate of 4.50% after 9 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE N - SUBSEQUENT PRONOUNCEMENTS

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 was encouraged. The standard had no effect on the County current year.

In June 2012, GASB Statement No. 68 Accounting and Financial Reporting for Pensions—an amendment of GASB Statements No. 27 was issued. In November 2013 GASB Statement No. 71 Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68 was issued. The provisions of these Statements 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 were 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 standard had no effect on the County in current years

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 standard had no effect on the County in current years.

GASB Statements Numners 72, 73, 74, 75, 76, 77, 78 and 79 have been issued and will have possible impact on future financial statements of the County. The impacat of these statements has no been assissed by the County.

OTHER SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 AGENCY FUNDS
 December 31, 2014

ASSETS

Fund Name	Cash And Cash	Investments	Receivables	Due From Other	Total
	Equivalents			Funds	
Justice of the Peace Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Probation - TJCPA	56,082	-	-	-	56,082
Juvenile Probation - TJPCY	-	-	-	-	-
Juvenile Probation - TPOCE Title IV	73,975	-	-	-	73,975
Juvenile Probation - TJPCF	-	-	-	-	-
Juvenile Probation - TJPCG	-	-	-	-	-
Juvenile Probation - TJPCZ	-	-	-	-	-
Juvenile Probation - JX	-	-	-	-	-
Juvenile Probation - JH	-	-	-	-	-
Juvenile Probation - TJPCN	11,832	-	-	-	11,832
Community Supervisions and Corrections	104,877	-	-	-	104,877
Community Corrections Program	12,839	-	-	-	12,839
Court Resident Treatment	402,345	-	-	-	402,345
Juvenile Probation Trust	34,265	-	-	-	34,265
Ad Valorem Taxes	3,111,901	2	-	-	3,111,903
Criminal Justice	20,389	-	-	3,556	23,945
Agency Funds Pooled Cash	8	-	-	-	8
Yoakum County Fee Account	10,411	-	1,536	-	11,947
Sheriff Fee Account	315	-	210	-	525
District Clerk Fee Account	6,397	-	-	10	6,407
County Clerk Fee Account	33,831	-	1,744	-	35,575
Sheriff Bond Account	15,066	-	-	-	15,066
Sheriff Inmate Trust Account	5,922	-	-	-	5,922
Criminal District Attorney	339	-	-	-	339
County Clerk Bond	57,878	-	-	-	57,878
County Clerk Registry	12,953	-	-	-	12,953
Tax Assessor/Collector Tax Account	3,184,204	-	-	-	3,184,204
Tax Assessor/Collector MV Tax	8,425	-	-	-	8,425
Tax Assessor/Collector Escrow Account	3,298	-	-	-	3,298
Tax Assessor/Collector Special Inv Tax	23,702	-	-	-	23,702
Tax Assessor/Collector Returned Checks	4,381	-	120	-	4,501
Tax Assessor/Collector Escrow Vehicle Sales Tax	120,699	-	-	-	120,699
District Clerk Trust Fund	290,189	-	-	-	290,189
	<u>\$ 7,606,523</u>	<u>\$ 2</u>	<u>\$ 3,610</u>	<u>\$ 3,566</u>	<u>\$ 7,613,701</u>

LIABILITIES				FUND BALANCE	
Accounts Payable and Other Liabilities	Due To Other Governments	Due To Other Funds	Total	Unreserved	LIABILITIES AND FUND BALANCE
\$	\$	\$	\$		\$
-	-	-	-	-	-
-	-	37,510	37,510	18,572	56,082
-	-	-	-	-	-
-	-	-	-	73,975	73,975
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	8,352	8,352	3,480	11,832
-	-	-	-	104,877	104,877
-	-	-	-	12,839	12,839
-	-	-	-	402,345	402,345
-	-	34,265	34,265	-	34,265
-	-	3,111,903	3,111,903	-	3,111,903
788	23,127	-	23,915	30	23,945
-	-	8	8	-	8
-	-	11,947	11,947	-	11,947
-	-	525	525	-	525
(18)	30	6,395	6,407	-	6,407
1,113	48	34,364	35,525	50	35,575
14,500	562	4	15,066	-	15,066
4,974	259	689	5,922	-	5,922
190	133	16	339	-	339
57,878	-	-	57,878	-	57,878
-	12,952	1	12,953	-	12,953
-	2,378,499	782,007	3,160,506	23,698	3,184,204
-	7,667	758	8,425	-	8,425
3,297	-	1	3,298	-	3,298
-	-	23,702	23,702	-	23,702
-	3,000	1,501	4,501	-	4,501
-	119,048	1,651	120,699	-	120,699
290,189	-	-	290,189	-	290,189
<u>\$ 372,911</u>	<u>\$ 2,545,325</u>	<u>\$ 4,055,599</u>	<u>\$ 6,973,835</u>	<u>\$ 639,866</u>	<u>\$ 7,613,701</u>

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2014

ASSETS

Fund Name	ASSETS				
	Cash And Cash Equivalents	Investments	Taxes and Other Receivable, Net	Due from Other Governments	Due From Other Funds
Road and Bridge - Precinct 1	\$ 1,133,228	\$ 704,673	\$ -	\$ -	\$ 192,742
Road and Bridge - Precinct 2	\$ 1,174,064	\$ 1,148,783	\$ 21,103	\$ -	\$ 192,742
Road and Bridge - Precinct 3	24,051	184,091	-	-	192,469
Road and Bridge - Precinct 4	63,309	866,508	811	16,711	193,016
Denver City Roads	67,241	-	-	-	-
Road and Bridge - Pooled Cash	2,461,895	-	-	-	-
Road and Bridge	-	-	750,233	-	-
Lateral Roads	3	-	-	-	-
Jury	71,265	572,301	68,203	-	18,790
County Clerk Records Management	25,293	55,017	-	-	6,853
County Clerk Records Archive	64,282	-	-	-	6,844
District Clerk Records Management	4,335	-	-	-	33
Family Protection	271	-	-	-	-
Child Abuse Prevention	202	-	-	-	-
District Clerk Records Archive	2,263	-	-	-	20
County and District Court Technology	1,957	-	-	-	25
Justice Court Technology JP1	18,912	-	-	-	105
Justice Court Technology JP2	7,277	-	-	-	106
Special Funds Pooled Cash	-	-	-	-	-
Courthouse Security	47,883	-	-	-	183
Justice Court Building Security	3,300	-	-	-	53
Criminal District Attorney	6,074	-	-	-	15
Jail Commissary	9,033	-	-	-	689
Election Services	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-
Law Library	869	-	-	-	50
Probation Education	706	-	-	-	-
Abandoned Vehicles	1,119	-	-	-	-
Special Video	6,896	-	-	-	60
Voter Registration	-	-	-	-	-
TA/C Special Inventory	3,845	-	-	-	4
Yoakum County Forfeiture	-	-	-	-	-
Sheriff's Office Seizure Fund	1,031	-	-	-	-
Sheriff's Office Forfeiture Fund	685	-	-	-	-
Criminal District Attorney Forfeiture Fund	1,930	-	-	-	-
Criminal District Attorney Seizure Fund	185	-	-	-	-
County Records Management	23,486	-	-	-	162
Court Records Preservation	2,016	-	-	-	25
Youth Center	392	-	2,137	-	-
Denver City Concession	-	-	-	-	-
County Airport	67	-	-	-	-
Yoakum County Landfill	10,468	-	8,552	-	821
HAVA Grant	-	-	-	-	-
Home Program Grant	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-
Library Grants	213	-	-	-	-
Hospital Debt Service	-	-	-	-	-
Jail Debt Service	46,414	245,326	596,776	-	164,609
Nursing Home Debt Service	35,316	21,346	397,851	-	109,739
Permanent Improvement	3,121	1,001	206,030	-	56,865
Nursing Home Construction	-	-	-	-	-
Jail Construction Fund	-	-	-	-	-
	<u>\$ 5,324,897</u>	<u>\$ 3,799,046</u>	<u>\$ 2,051,696</u>	<u>\$ 16,711</u>	<u>\$ 1,137,020</u>

LIABILITIES					FUND BALANCE	LIABILITIES AND FUND BALANCE
Total	Accounts Payable	Deferred Taxes	Due To Other Funds	Total	Unreserved	
\$ 2,030,643	\$ -	\$ -	\$ 4,558	\$ 4,558	\$ 2,026,085	\$ 2,030,643
\$ 2,536,692	\$ -	\$ -	\$ 5,168	\$ 5,168	\$ 2,531,524	\$ 2,536,692
400,611	-	-	11,726	11,726	388,885	400,611
1,140,355	-	-	42,058	42,058	1,098,297	1,140,355
67,241	-	-	-	-	67,241	67,241
2,461,895	-	-	2,461,895	2,461,895	-	2,461,895
750,233	-	750,233	-	750,233	-	750,233
3	-	-	2	2	1	3
730,559	4,584	68,203	20,360	93,147	637,412	730,559
87,163	-	-	-	-	87,163	87,163
71,126	-	-	-	-	71,126	71,126
4,368	-	-	-	-	4,368	4,368
271	-	-	-	-	271	271
202	-	-	-	-	202	202
2,283	-	-	-	-	2,283	2,283
1,982	-	-	-	-	1,982	1,982
19,017	-	-	-	-	19,017	19,017
7,383	-	-	-	-	7,383	7,383
-	-	-	-	-	-	-
48,066	-	-	-	-	48,066	48,066
3,353	-	-	-	-	3,353	3,353
6,089	-	-	-	-	6,089	6,089
9,722	-	-	-	-	9,722	9,722
-	-	-	-	-	-	-
-	-	-	-	-	-	-
919	-	-	-	-	919	919
706	-	-	-	-	706	706
1,119	-	-	-	-	1,119	1,119
6,956	-	-	-	-	6,956	6,956
-	-	-	-	-	-	-
3,849	-	-	-	-	3,849	3,849
-	-	-	-	-	-	-
1,031	-	-	-	-	1,031	1,031
685	-	-	-	-	685	685
1,930	-	-	-	-	1,930	1,930
185	-	-	-	-	185	185
23,648	-	-	-	-	23,648	23,648
2,041	-	-	-	-	2,041	2,041
2,529	-	-	1,312	1,312	1,217	2,529
-	-	-	-	-	-	-
67	-	-	-	-	67	67
19,841	-	-	1,842	1,842	17,999	19,841
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
213	-	-	-	-	213	213
-	-	-	-	-	-	-
1,053,125	-	596,776	-	596,776	456,349	1,053,125
564,252	-	397,851	-	397,851	166,401	564,252
267,017	-	206,030	-	206,030	60,987	267,017
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 12,329,370</u>	<u>\$ 4,584</u>	<u>\$ 2,019,093</u>	<u>\$ 2,548,921</u>	<u>\$ 4,572,598</u>	<u>\$ 7,756,772</u>	<u>\$ 12,329,370</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2014

REVENUES

Fund Name	Taxes	Inter-Governmental	Fines and Forfeitures	Permits and Charges for Service	Interest and Other	Total
Road and Bridge - Precinct 1	\$ -	\$ -	\$ -	\$ 129,798	\$ 2,971	\$ 132,769
Road and Bridge - Precinct 2	\$ -	\$ -	\$ -	\$ 129,798	\$ 2,560	\$ 132,358
Road and Bridge - Precinct 3	-	21,417	-	129,798	681	151,896
Road and Bridge - Precinct 4	-	142,707	-	129,798	1,980	274,485
Denver City Roads	-	-	-	-	16	16
Road and Bridge - Pooled Cash	-	-	-	-	-	-
Road and Bridge	1,020,963	-	-	-	291	1,021,254
Lateral Roads	-	16,343	-	-	3	16,346
Jury	92,754	3,442	-	-	359	96,555
County Clerk Records Management	-	-	-	36,078	77	36,155
County Clerk Records Archive	-	-	-	35,751	150	35,901
District Clerk Records Management	-	-	-	473	11	484
Family Protection	-	-	-	270	1	271
Child Abuse Prevention	-	-	-	100	1	101
District Clerk Records Archive	-	-	-	388	5	393
County and District Court	-	-	-	241	5	246
Justice Court Technology JP1	-	-	-	1,608	49	1,657
Justice Court Technology JP2	-	-	-	1,892	16	1,908
Special Funds Pooled Cash	-	-	-	-	-	-
Courthouse Security	-	-	-	2,957	119	3,076
Justice Court Building Security	-	-	-	946	10	956
Criminal District Attorney	-	-	-	1,146	15	1,161
Jail Commissary	-	-	-	1,843	22	1,865
Election Services	-	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-	-
Law Library	-	-	-	2,136	3	2,139
Probation Education	-	-	-	120	2	122
Abandoned Vehicles	-	-	-	268	4	272
Special Video	-	-	-	792	17	809
Voter Registration	-	-	-	-	-	-
TA/C Special Inventory	-	-	-	-	38	38
Yoakum County Forfeiture	-	-	-	-	-	-
Sheriff's Office Seizure Fund	-	-	-	-	2	2
Sheriff's Office Forfeiture Fund	-	-	-	-	2	2
Criminal District Attorney Forfeiture	-	-	-	-	5	5
Criminal District Attorney Seizure	-	-	-	-	1	1
County Records Management	-	-	-	1,910	58	1,968
Court Records Preservation	-	-	-	379	5	384
Youth Center	-	-	-	-	8,618	8,618
Denver City Yoakum County	-	-	-	-	-	-
County Airport	-	-	-	-	38	38
Yoakum County Landfill	-	-	-	109,723	1,742	111,465
HAVA Grant	-	-	-	-	-	-
Home Program Grant	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-
Library Grants	-	-	-	-	-	-
Hospital Debt Service	-	-	-	-	-	-
Jail Debt Service	798,920	-	-	-	197	799,117
Nursing Home Debt Service	532,614	-	-	-	116	532,730
Permanent Improvement	72,964	-	-	-	28	72,992
Nursing Home Construction	-	-	-	-	-	-
Jail Construction Fund	-	-	-	-	-	-
Payroll	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Total	<u>\$ 2,518,215</u>	<u>\$ 183,909</u>	<u>\$ -</u>	<u>\$ 718,213</u>	<u>\$ 20,218</u>	<u>\$ 3,440,555</u>

EXPENDITURES

General Government	Current				Debt Service		Total	Excess (Deficiency) of Revenues Over Expenditures
	Public Safety	Public Works	Culture and Recreation	Capital Outlay	Principal	Interest		
\$ -	\$ -	\$ 622,250	\$ -	\$ 313,482	\$ -	\$ -	\$ 935,732	\$ (802,963)
\$ -	\$ -	\$ 591,266	\$ -	\$ 282,390	\$ -	\$ -	\$ 873,656	\$ (741,298)
-	-	866,382	-	388,300	-	-	1,254,682	(1,102,786)
-	-	723,849	-	403,373	-	-	1,127,222	(852,737)
-	-	47,779	-	-	-	-	47,779	(47,763)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,021,254
-	16,345	-	-	-	-	-	16,345	1
-	45,299	-	-	-	-	-	45,299	51,256
26,116	-	-	-	-	-	-	26,116	10,039
15,000	-	-	-	-	-	-	15,000	20,901
-	-	-	-	-	-	-	-	484
-	436	-	-	-	-	-	436	(165)
-	-	-	-	-	-	-	-	101
-	-	-	-	-	-	-	-	393
-	-	-	-	-	-	-	-	246
-	-	-	-	1,346	-	-	1,346	311
-	-	-	-	-	-	-	-	1,908
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,076
-	-	-	-	5,500	-	-	5,500	(4,544)
-	1,062	-	-	-	-	-	1,062	99
-	-	-	-	-	-	-	-	1,865
-	-	-	-	-	-	-	-	-
2,873	-	-	-	-	-	-	2,873	(734)
-	-	-	-	-	-	-	-	122
752	-	-	-	-	-	-	752	(480)
1,078	-	-	-	-	-	-	1,078	(269)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	38
-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	2
119	-	-	-	-	-	-	119	(114)
-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	1,968
-	-	-	-	-	-	-	-	384
-	-	-	88,448	-	-	-	88,448	(79,830)
-	-	-	-	-	-	-	-	-
30,929	-	-	-	-	-	-	30,929	(30,891)
-	-	422,418	-	-	44,171	3,000	469,589	(358,124)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	715,000	75,850	790,850	8,267
-	-	-	-	-	450,000	72,500	522,500	10,230
-	-	-	-	933,437	-	-	933,437	(860,445)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 76,867</u>	<u>\$ 63,142</u>	<u>\$3,273,944</u>	<u>\$ 88,448</u>	<u>\$2,327,828</u>	<u>\$ 1,209,171</u>	<u>\$ 151,350</u>	<u>\$ 7,190,750</u>	<u>\$ (3,750,195)</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE (Continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2014

Fund Name	Excess (Deficiency) of Revenues Over Expenditures	G/O Bonds Issued	Other Financing Sources (Uses)		Total	Net Change in Fund Balance	Beginning Fund Balance
			In Transfers	Out Transfers			
Road and Bridge - Precinct 1	\$ (802,963)	\$ -	\$ 848,827	\$ -	\$ 848,827	\$ 45,864	\$ 1,980,221
Road and Bridge - Precinct 2	\$ (741,298)	\$ -	\$ 848,827	\$ -	\$ 848,827	\$ 107,529	\$ 2,423,995
Road and Bridge - Precinct 3	(1,102,786)	-	848,827	-	848,827	(253,959)	642,844
Road and Bridge - Precinct 4	(852,737)	-	848,827	-	848,827	(3,910)	1,102,207
Denver City Roads	(47,763)	-	100,000	-	100,000	52,237	15,004
Road and Bridge - Pooled Cash	-	-	-	-	-	-	-
Road and Bridge	1,021,254	-	-	(1,021,254)	(1,021,254)	-	-
Lateral Roads	1	-	-	-	-	1	-
Jury	51,256	-	-	-	-	51,256	586,156
County Clerk Records Management	10,039	-	-	-	-	10,039	77,124
County Clerk Records Archive	20,901	-	-	-	-	20,901	50,225
District Clerk Records Management	484	-	-	-	-	484	3,884
Family Protection	(165)	-	-	-	-	(165)	436
Child Abuse Prevention	101	-	-	-	-	101	101
District Clerk Records Archive	393	-	-	-	-	393	1,890
County and District Court Technology	246	-	-	-	-	246	1,736
Justice Court Technology JP1	311	-	-	-	-	311	18,706
Justice Court Technology JP2	1,908	-	-	-	-	1,908	5,475
Special Funds Pooled Cash	-	-	-	-	-	-	-
Courthouse Security	3,076	-	-	-	-	3,076	44,990
Justice Court Building Security	(4,544)	-	-	-	-	(4,544)	7,897
Criminal District Attorney	99	-	-	-	-	99	5,990
Jail Commissary	1,865	-	-	-	-	1,865	7,857
Election Services	-	-	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-	-	-
Law Library	(734)	-	-	-	-	(734)	1,653
Probation Education	122	-	-	-	-	122	584
Abandoned Vehicles	(480)	-	-	-	-	(480)	1,599
Special Video	(269)	-	-	-	-	(269)	7,225
Voter Registration	-	-	-	-	-	-	-
TA/C Special Inventory	38	-	-	-	-	38	3,811
Yoakum County Forfeiture	-	-	-	-	-	-	-
Sheriff's Office Seizure Fund	2	-	-	-	-	2	1,029
Sheriff's Office Forfeiture Fund	2	-	-	-	-	2	683
Criminal District Attorney Forfeiture	(114)	-	-	-	-	(114)	2,044
Criminal District Attorney Seizure	1	-	-	-	-	1	184
County Records Management	1,968	-	-	-	-	1,968	21,680
Court Records Preservation	384	-	-	-	-	384	1,657
Youth Center	(79,830)	-	52,000	-	52,000	(27,830)	29,047
Denver City Yoakum County	-	-	-	-	-	-	-
County Airport	(30,891)	-	29,250	-	29,250	(1,641)	1,708
Yoakum County Landfill	(358,124)	-	368,500	-	368,500	10,376	7,623
HAVA Grant	-	-	-	-	-	-	-
Home Program Grant	-	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-	-
Library Grants	-	-	-	-	-	-	213
Hospital Debt Service	-	-	-	-	-	-	-
Jail Debt Service	8,267	-	-	-	-	8,267	448,082
Nursing Home Debt Service	10,230	-	-	-	-	10,230	156,171
Permanent Improvement	(860,445)	-	836,232	-	836,232	(24,213)	85,200
Nursing Home Construction	-	-	-	-	-	-	-
Jail Construction Fund	-	-	-	-	-	-	-
Payroll	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-
Total	<u>\$ (3,750,195)</u>	<u>\$ -</u>	<u>\$ 4,781,290</u>	<u>\$ (1,021,254)</u>	<u>\$ 3,760,036</u>	<u>\$ 9,841</u>	<u>\$ 7,746,931</u>

Ending Fund Balance
\$ 2,026,085
\$ 2,531,524
388,885
1,098,297
67,241
-
-
1
637,412
87,163
71,126
4,368
271
202
2,283
1,982
19,017
7,383
-
48,066
3,353
6,089
9,722
-
-
919
706
1,119
6,956
-
3,849
-
1,031
685
1,930
185
23,648
2,041
1,217
-
67
17,999
-
-
-
213
-
456,349
166,401
60,987
-
-
-
-
<u>\$ 7,756,772</u>

REQUIRED SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 1
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 131,000	\$ 131,000	\$ 129,798	\$ (1,202)
Interest and Other	<u>3,000</u>	<u>3,000</u>	<u>2,971</u>	<u>(29)</u>
Total Revenues	134,000	134,000	132,769	(1,231)
EXPENDITURES				
Current				
Public Works	901,726	896,726	622,249	274,477
Capital Outlay	<u>310,000</u>	<u>315,000</u>	<u>313,482</u>	<u>1,518</u>
Total Operating Expenses	<u>1,211,726</u>	<u>1,211,726</u>	<u>935,731</u>	<u>275,995</u>
Operating Income (Loss)	(1,077,726)	(1,077,726)	(802,962)	274,764
OTHER FINANCING USES				
Transfers In	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Total Other Financing Uses	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Net Change in Fund Balance	(252,041)	(252,041)	45,865	297,906
Fund Balance, Beginning of Year	<u>1,980,221</u>	<u>1,980,221</u>	<u>1,980,221</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,728,180</u>	<u>\$ 1,728,180</u>	<u>\$ 2,026,086</u>	<u>\$ 297,906</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 2
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 131,000	\$ 131,000	\$ 129,798	\$ (1,202)
Interest and Other	<u>3,000</u>	<u>3,000</u>	<u>2,559</u>	<u>(441)</u>
Total Revenues	134,000	134,000	132,357	(1,643)
EXPENDITURES				
Current				
Public Works	865,428	865,428	591,265	274,163
Capital Outlay	<u>320,000</u>	<u>320,000</u>	<u>282,390</u>	<u>37,610</u>
Total Operating Expenses	<u>1,185,428</u>	<u>1,185,428</u>	<u>873,655</u>	<u>311,773</u>
Operating Income (Loss)	(1,051,428)	(1,051,428)	(741,298)	310,130
OTHER FINANCING USES				
Transfers In	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Total Other Financing Uses	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Net Change in Fund Balance	(225,743)	(225,743)	107,529	333,272
Fund Balance, Beginning of Year	<u>2,423,995</u>	<u>2,423,995</u>	<u>2,423,995</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,198,252</u>	<u>\$ 2,198,252</u>	<u>\$ 2,531,524</u>	<u>\$ 333,272</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 3
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 131,000	\$ 131,000	\$ 129,798	\$ (1,202)
Interest and Other	2,000	2,000	681	(1,319)
Total Revenues	<u>133,000</u>	<u>133,000</u>	<u>130,479</u>	<u>(2,521)</u>
EXPENDITURES				
Current				
Public Works	937,190	953,890	866,382	87,508
Capital Outlay	405,000	388,300	388,300	-
Debt Service				
Principal	-	-	-	-
Interest and Administrative Fees	-	-	-	-
Total Operating Expenses	<u>1,342,190</u>	<u>1,342,190</u>	<u>1,254,682</u>	<u>87,508</u>
Operating Income (Loss)	<u>(1,209,190)</u>	<u>(1,209,190)</u>	<u>(1,124,203)</u>	<u>84,987</u>
OTHER FINANCING USES				
Transfers In	825,685	825,685	848,827	23,142
Total Other Financing Uses	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Net Change in Fund Balance	<u>(383,505)</u>	<u>(383,505)</u>	<u>(275,376)</u>	<u>108,129</u>
Fund Balance, Beginning of Year	<u>642,844</u>	<u>642,844</u>	<u>642,844</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 259,339</u>	<u>\$ 259,339</u>	<u>\$ 367,468</u>	<u>\$ 108,129</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 4
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, Fees and Permits	\$ 131,000	\$ 131,000	\$ 129,798	\$ (1,202)
Interest and Other	<u>2,500</u>	<u>2,500</u>	<u>1,980</u>	<u>(520)</u>
Total Revenues	133,500	133,500	131,778	(1,722)
EXPENDITURES				
Current				
Public Works	895,707	895,707	721,541	(174,166)
Capital Outlay	<u>405,000</u>	<u>405,000</u>	<u>405,681</u>	<u>681</u>
Total Operating Expenses	<u>1,300,707</u>	<u>1,300,707</u>	<u>1,127,222</u>	<u>(173,485)</u>
Operating Income (Loss)	(1,167,207)	(1,167,207)	(995,444)	(175,207)
OTHER FINANCING USES				
Transfers In	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Total Other Financing Uses	<u>825,685</u>	<u>825,685</u>	<u>848,827</u>	<u>23,142</u>
Net Change in Fund Balance	(341,522)	(341,522)	(146,617)	(152,065)
Fund Balance, Beginning of Year	<u>1,102,207</u>	<u>1,102,207</u>	<u>1,102,207</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 760,685</u>	<u>\$ 760,685</u>	<u>\$ 955,590</u>	<u>\$ (152,065)</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE CLEARING
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 1,000,275	\$ 1,000,275	\$ 1,020,963	\$ 20,688
Interest and Other	97	97	292	195
Total Revenues	<u>1,000,372</u>	<u>1,000,372</u>	<u>1,021,255</u>	<u>20,883</u>
EXPENDITURES				
Current				
Public Works	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	1,000,372	1,000,372	1,021,255	20,883
OTHER FINANCING USES				
Transfers Out	<u>(1,000,372)</u>	<u>(1,000,372)</u>	<u>(1,021,254)</u>	<u>(20,882)</u>
Total Other Financing Uses	<u>(1,000,372)</u>	<u>(1,000,372)</u>	<u>(1,021,254)</u>	<u>(20,882)</u>
Net Change in Fund Balance	-	-	1	1
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

YOAKUM COUNTY, TEXAS
 LATERAL ROAD CLEARING
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 16,850	\$ 16,850	\$ 16,343	\$ (507)
Interest and Other	10	10	3	(7)
Total Revenues	<u>16,860</u>	<u>16,860</u>	<u>16,346</u>	<u>(514)</u>
EXPENDITURES				
Current				
Public Works	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	16,860	16,860	16,346	(514)
OTHER FINANCING USES				
Transfers Out	<u>(16,860)</u>	<u>(16,860)</u>	<u>(16,345)</u>	<u>515</u>
Total Other Financing Uses	<u>(16,860)</u>	<u>(16,860)</u>	<u>(16,345)</u>	<u>515</u>
Net Change in Fund Balance	-	-	1	1
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

YOAKUM COUNTY, TEXAS
 JURY FUND
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Ad Valorem Taxes	\$ 90,835	\$ 90,835	\$ 92,754	\$ 1,919
Intergovernmental	2,500	2,500	3,442	942
Interest and Other	400	400	359	(41)
Total Revenues	<u>93,735</u>	<u>93,735</u>	<u>96,555</u>	<u>2,820</u>
EXPENDITURES				
Current				
Public Safety	85,871	85,871	45,299	40,572
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>85,871</u>	<u>85,871</u>	<u>45,299</u>	<u>40,572</u>
Operating Income (Loss)	<u>7,864</u>	<u>7,864</u>	<u>51,256</u>	<u>43,392</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>7,864</u>	<u>7,864</u>	<u>51,256</u>	<u>43,392</u>
Fund Balance, Beginning of Year	<u>586,156</u>	<u>586,156</u>	<u>586,156</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 594,020</u>	<u>\$ 594,020</u>	<u>\$ 637,412</u>	<u>\$ 43,392</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 18,500	\$ 18,500	\$ 36,079	\$ 17,579
Interest and Other	<u>50</u>	<u>50</u>	<u>77</u>	<u>27</u>
Total Revenues	18,550	18,550	36,156	17,606
EXPENDITURES				
Current				
General Government	32,500	32,500	26,116	6,384
Capital Outlay	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total Operating Expenses	<u>40,500</u>	<u>40,500</u>	<u>26,116</u>	<u>14,384</u>
Operating Income (Loss)	(21,950)	(21,950)	10,040	31,990
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	(21,950)	(21,950)	10,040	31,990
Fund Balance, Beginning of Year	<u>77,124</u>	<u>77,124</u>	<u>77,124</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 55,174</u>	<u>\$ 55,174</u>	<u>\$ 87,164</u>	<u>\$ 31,990</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK ARCHIVE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 15,000	\$ 15,000	\$ 35,751	\$ 20,751
Interest and Other	<u>25</u>	<u>25</u>	<u>151</u>	<u>126</u>
Total Revenues	15,025	15,025	35,902	20,877
EXPENDITURES				
Current				
General Government	15,000	15,000	15,000	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Operating Income (Loss)	25	25	20,902	20,877
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	25	25	20,902	20,877
Fund Balance, Beginning of Year	<u>50,225</u>	<u>50,225</u>	<u>50,225</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 50,250</u></u>	<u><u>\$ 50,250</u></u>	<u><u>\$ 71,127</u></u>	<u><u>\$ 20,877</u></u>

YOAKUM COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 600	\$ 600	\$ 473	\$ (127)
Interest and Other	10	10	11	1
Total Revenues	<u>610</u>	<u>610</u>	<u>484</u>	<u>(126)</u>
EXPENDITURES				
Current				
General Government	-	-	-	-
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>610</u>	<u>610</u>	<u>484</u>	<u>(126)</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>610</u>	<u>610</u>	<u>484</u>	<u>(126)</u>
Fund Balance, Beginning of Year	<u>3,884</u>	<u>3,884</u>	<u>3,884</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,494</u>	<u>\$ 4,494</u>	<u>\$ 4,368</u>	<u>\$ (126)</u>

YOAKUM COUNTY, TEXAS
 FAMILY PROTECTION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 550	\$ 550	\$ 270	\$ (280)
Interest and Other	4	4	1	(3)
Total Revenues	<u>554</u>	<u>554</u>	<u>271</u>	<u>(283)</u>
EXPENDITURES				
Current				
Public Safety	554	554	436	118
Capital Outlay				
	-	-	-	-
Total Operating Expenses	<u>554</u>	<u>554</u>	<u>436</u>	<u>118</u>
Operating Income (Loss)	-	-	(165)	(165)
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	(165)	(165)
Fund Balance, Beginning of Year	<u>436</u>	<u>436</u>	<u>436</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 436</u>	<u>\$ 436</u>	<u>\$ 271</u>	<u>\$ (165)</u>

YOAKUM COUNTY, TEXAS
CHILD ABUSE PREVENTION
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 300	\$ 300	\$ 100	\$ (200)
Interest and Other	5	5	-	(5)
Total Revenues	<u>305</u>	<u>305</u>	<u>100</u>	<u>(205)</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)	-	-	100	100
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	100	100
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>\$ 201</u>	<u>\$ 100</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #1
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 3,000	\$ 3,000	\$ 1,608	\$ (1,392)
Interest and Other	40	40	48	8
Total Revenues	<u>3,040</u>	<u>3,040</u>	<u>1,656</u>	<u>(1,384)</u>
EXPENDITURES				
Current				
General Government	4,000	4,000	-	4,000
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>1,346</u>	<u>3,654</u>
Total Operating Expenses	<u>9,000</u>	<u>9,000</u>	<u>1,346</u>	<u>7,654</u>
Operating Income (Loss)	(5,960)	(5,960)	310	6,270
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,960)	(5,960)	310	6,270
Fund Balance, Beginning of Year	<u>18,706</u>	<u>18,706</u>	<u>18,706</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,746</u>	<u>\$ 12,746</u>	<u>\$ 19,016</u>	<u>\$ 6,270</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #2
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 1,750	\$ 1,750	\$ 1,892	\$ 142
Interest and Other	10	10	16	6
Total Revenues	<u>1,760</u>	<u>1,760</u>	<u>1,908</u>	<u>148</u>
EXPENDITURES				
Current				
General Government	3,701	3,701	(299)	4,000
Capital Outlay	299	299	299	-
Total Operating Expenses	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Operating Income (Loss)	(2,240)	(2,240)	1,908	4,148
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,240)	(2,240)	1,908	4,148
Fund Balance, Beginning of Year	<u>5,475</u>	<u>5,475</u>	<u>5,475</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,235</u>	<u>\$ 3,235</u>	<u>\$ 7,383</u>	<u>\$ 4,148</u>

YOAKUM COUNTY, TEXAS
 COURTHOUSE SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 5,510	\$ 5,510	\$ 2,957	\$ (2,553)
Interest and Other	100	100	119	19
Total Revenues	5,610	5,610	3,076	(2,534)
EXPENDITURES				
Current				
General Government	2,775	2,775	-	2,775
Capital Outlay	20,100	20,100	-	20,100
Total Operating Expenses	22,875	22,875	-	22,875
Operating Income (Loss)	(17,265)	(17,265)	3,076	20,341
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	-	-	-	-
Net Change in Fund Balance	(17,265)	(17,265)	3,076	20,341
Fund Balance, Beginning of Year	44,990	44,990	44,990	-
Fund Balance, End of Year	\$ 27,725	\$ 27,725	\$ 48,066	\$ 20,341

YOAKUM COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 1,950	\$ 1,950	\$ 945	\$ (1,005)
Interest and Other	10	10	10	-
Total Revenues	<u>1,960</u>	<u>1,960</u>	<u>955</u>	<u>(1,005)</u>
EXPENDITURES				
Current				
General Government	2,000	-	-	-
Capital Outlay	<u>3,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Total Operating Expenses	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Operating Income (Loss)	<u>(3,540)</u>	<u>(3,540)</u>	<u>(4,545)</u>	<u>(1,005)</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(3,540)</u>	<u>(3,540)</u>	<u>(4,545)</u>	<u>(1,005)</u>
Fund Balance, Beginning of Year	<u>7,897</u>	<u>7,897</u>	<u>7,897</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,357</u>	<u>\$ 4,357</u>	<u>\$ 3,352</u>	<u>\$ (1,005)</u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 1,500	\$ 1,500	\$ 1,146	\$ (354)
Interest and Other	10	10	14	4
Total Revenues	<u>1,510</u>	<u>1,510</u>	<u>1,160</u>	<u>(350)</u>
EXPENDITURES				
Current				
Public Safety	3,689	3,689	1,062	2,627
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>3,689</u>	<u>3,689</u>	<u>1,062</u>	<u>2,627</u>
Operating Income (Loss)	<u>(2,179)</u>	<u>(2,179)</u>	<u>98</u>	<u>2,277</u>
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	<u>(2,179)</u>	<u>(2,179)</u>	<u>98</u>	<u>2,277</u>
Fund Balance, Beginning of Year	<u>5,990</u>	<u>5,990</u>	<u>5,990</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,811</u>	<u>\$ 3,811</u>	<u>\$ 6,088</u>	<u>\$ 2,277</u>

YOAKUM COUNTY, TEXAS
LAW LIBRARY
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 3,400	\$ 3,400	\$ 2,136	\$ (1,264)
Interest and Other	<u>5</u>	<u>5</u>	<u>3</u>	<u>(2)</u>
Total Revenues	3,405	3,405	2,139	(1,266)
EXPENDITURES				
Current				
General Government	3,794	3,794	2,873	921
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>3,794</u>	<u>3,794</u>	<u>2,873</u>	<u>921</u>
Operating Income (Loss)	(389)	(389)	(734)	(345)
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	(389)	(389)	(734)	(345)
Fund Balance, Beginning of Year	<u>1,653</u>	<u>1,653</u>	<u>1,653</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,264</u>	<u>\$ 1,264</u>	<u>\$ 919</u>	<u>\$ (345)</u>

YOAKUM COUNTY, TEXAS
 PROBATION EDUCATION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 60	\$ 60	\$ 120	\$ 60
Interest and Other	5	5	2	(3)
Total Revenues	<u>65</u>	<u>65</u>	<u>122</u>	<u>57</u>
EXPENDITURES				
Current				
General Government	231	231		231
Public Safety	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>231</u>	<u>231</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	(166)	(166)	122	57
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	(166)	(166)	122	57
Fund Balance, Beginning of Year	<u>584</u>	<u>584</u>	<u>584</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 418</u>	<u>\$ 418</u>	<u>\$ 706</u>	<u>\$ 57</u>

YOAKUM COUNTY, TEXAS
 ABANDONED VEHICLES
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Sales of Abandoned Vehicles	\$ -	\$ -	\$ 268	\$ 268
Interest and Other	207	207	4	(203)
Total Revenues	<u>207</u>	<u>207</u>	<u>272</u>	<u>65</u>
EXPENDITURES				
Current				
General Government	750	750	752	(2)
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>750</u>	<u>750</u>	<u>752</u>	<u>(2)</u>
Operating Income (Loss)	<u>(543)</u>	<u>(543)</u>	<u>(480)</u>	<u>63</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(543)</u>	<u>(543)</u>	<u>(480)</u>	<u>63</u>
Fund Balance, Beginning of Year	<u>1,599</u>	<u>1,599</u>	<u>1,599</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,056</u>	<u>\$ 1,056</u>	<u>\$ 1,119</u>	<u>\$ 63</u>

YOAKUM COUNTY, TEXAS
SPECIAL VIDEO
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 790	\$ 790	\$ 792	\$ 2
Interest and Other	10	10	17	7
Total Revenues	<u>800</u>	<u>800</u>	<u>809</u>	<u>9</u>
EXPENDITURES				
Current				
General Government	1,000	2,000	1,078	922
Capital Outlay	<u>2,205</u>	<u>1,205</u>	<u>-</u>	<u>1,205</u>
Total Operating Expenses	<u>3,205</u>	<u>3,205</u>	<u>1,078</u>	<u>2,127</u>
Operating Income (Loss)	<u>(2,405)</u>	<u>(2,405)</u>	<u>(269)</u>	<u>2,136</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,405)</u>	<u>(2,405)</u>	<u>(269)</u>	<u>2,136</u>
Fund Balance, Beginning of Year	<u>7,225</u>	<u>7,225</u>	<u>7,225</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,820</u>	<u>\$ 4,820</u>	<u>\$ 6,956</u>	<u>\$ 2,136</u>

YOAKUM COUNTY, TEXAS
 TA/C SPECIAL INVENTORY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Penalties	\$ -	\$ -	\$ -	\$ -
Interest and Other	20	20	38	18
Total Revenues	<u>20</u>	<u>20</u>	<u>38</u>	<u>18</u>
EXPENDITURES				
Current				
General Government	850	850	-	850
Capital Outlay	923	923	-	923
Total Operating Expenses	<u>1,773</u>	<u>1,773</u>	<u>-</u>	<u>1,773</u>
Operating Income (Loss)	(1,753)	(1,753)	38	1,791
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,753)	(1,753)	38	1,791
Fund Balance, Beginning of Year	<u>3,811</u>	<u>3,811</u>	<u>3,811</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,058</u>	<u>\$ 2,058</u>	<u>\$ 3,849</u>	<u>\$ 1,791</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY FORFEITURE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	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	<u>16,525</u>	<u>16,525</u>	<u>-</u>	<u>16,525</u>
Total Operating Expenses	<u>20,025</u>	<u>20,025</u>	<u>-</u>	<u>20,025</u>
Operating Income (Loss)	(10,000)	(10,000)	-	10,000
OTHER FINANCING USES				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total Other Financing Uses	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</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>

YOAKUM COUNTY, TEXAS
SHERIFF'S OFFICE FORFEITURE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest and Other	5	5	2	(3)
Total Revenues	<u>5</u>	<u>5</u>	<u>2</u>	<u>(3)</u>
EXPENDITURES				
Current				
General Government	3,200	3,200	-	3,200
Capital Outlay	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
Total Operating Expenses	<u>20,200</u>	<u>20,200</u>	<u>-</u>	<u>20,200</u>
Operating Income (Loss)	(20,195)	(20,195)	2	20,197
OTHER FINANCING USES				
Transfers In	20,000	20,000	-	(20,000)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Net Change in Fund Balance	(195)	(195)	2	197
Fund Balance, Beginning of Year	<u>683</u>	<u>683</u>	<u>683</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 488</u>	<u>\$ 488</u>	<u>\$ 685</u>	<u>\$ 197</u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	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	<u>5,010</u>	<u>5,010</u>	<u>5</u>	<u>(5,005)</u>
EXPENDITURES				
Current				
General Government	4,000	4,000	119	3,881
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Operating Expenses	<u>9,000</u>	<u>9,000</u>	<u>119</u>	<u>8,881</u>
Operating Income (Loss)	<u>(3,990)</u>	<u>(3,990)</u>	<u>(114)</u>	<u>3,876</u>
OTHER FINANCING USES				
Transfers Out	(1,000)	(1,000)	-	1,000
Transfers In	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total Other Financing Uses	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Net Change in Fund Balance	<u>10</u>	<u>10</u>	<u>(114)</u>	<u>(124)</u>
Fund Balance, Beginning of Year	<u>2,044</u>	<u>2,044</u>	<u>2,044</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,054</u>	<u>\$ 2,054</u>	<u>\$ 1,930</u>	<u>\$ (124)</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Service	\$ 2,700	\$ 2,700	\$ 1,911	\$ (789)
Interest and Other	36	35	59	24
Total Revenues	<u>2,736</u>	<u>2,735</u>	<u>1,970</u>	<u>(765)</u>
EXPENDITURES				
Current				
General Government	12,000	12,000	-	12,000
Capital Outlay				
	-	-	-	-
Total Operating Expenses	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Operating Income (Loss)	(9,264)	(9,265)	1,970	11,235
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(9,264)	(9,265)	1,970	11,235
Fund Balance, Beginning of Year	<u>21,680</u>	<u>21,680</u>	<u>21,680</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 12,416</u></u>	<u><u>\$ 12,415</u></u>	<u><u>\$ 23,650</u></u>	<u><u>\$ 11,235</u></u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY YOUTH CENTER
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 99,000	\$ 99,000	\$ -	\$ (99,000)
Interest and Other	10	10	8,618	8,608
Total Revenues	<u>99,010</u>	<u>99,010</u>	<u>8,618</u>	<u>(90,392)</u>
EXPENDITURES				
Current				
Culture and Recreation	198,141	198,141	88,449	109,692
Capital Outlay	21,000	21,000	-	21,000
Total Operating Expenses	<u>219,141</u>	<u>219,141</u>	<u>88,449</u>	<u>130,692</u>
Operating Income (Loss)	(120,131)	(120,131)	(79,831)	40,300
OTHER FINANCING USES				
Transfers In	118,000	118,000	52,000	(66,000)
Total Other Financing Uses	<u>118,000</u>	<u>118,000</u>	<u>52,000</u>	<u>(66,000)</u>
Net Change in Fund Balance	(2,131)	(2,131)	(27,831)	(25,700)
Fund Balance, Beginning of Year	<u>29,047</u>	<u>29,047</u>	<u>29,047</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 26,916</u>	<u>\$ 26,916</u>	<u>\$ 1,216</u>	<u>\$ (25,700)</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY AIRPORT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Interest and Other	10	10	39	29
Total Revenues	<u>50,010</u>	<u>50,010</u>	39	(49,971)
EXPENDITURES				
Current				
General Government	61,965	61,965	30,930	31,035
Capital Outlay	-	-	-	-
Total Operating Expenses	<u>61,965</u>	<u>61,965</u>	<u>30,930</u>	<u>31,035</u>
Operating Income (Loss)	(11,955)	(11,955)	(30,891)	(18,936)
OTHER FINANCING USES				
Transfers In	<u>30,000</u>	<u>30,000</u>	<u>29,250</u>	<u>(750)</u>
Total Other Financing Uses	<u>30,000</u>	<u>30,000</u>	<u>29,250</u>	<u>(750)</u>
Net Change in Fund Balance	18,045	18,045	(1,641)	(19,686)
Fund Balance, Beginning of Year	<u>1,708</u>	<u>1,708</u>	<u>1,708</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 19,753</u></u>	<u><u>\$ 19,753</u></u>	<u><u>\$ 67</u></u>	<u><u>\$ (19,686)</u></u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY LANDFILL
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for Services	\$ 85,000	\$ 85,000	\$ 109,723	\$ 24,723
Interest and Other	10	10	1,742	1,732
Total Revenues	<u>85,010</u>	<u>85,010</u>	<u>111,465</u>	<u>26,455</u>
EXPENDITURES				
Current				
Culture and Recreation	483,395	483,395	422,418	60,977
Capital Outlay				
	-	-	-	-
Debt Service				
Principal	42,744	44,172	44,171	1
Interest and Administrative Fees	4,428	3,000	3,000	-
Total Operating Expenses	<u>530,567</u>	<u>530,567</u>	<u>469,589</u>	<u>60,977</u>
Operating Income (Loss)	<u>(445,557)</u>	<u>(445,557)</u>	<u>(358,124)</u>	<u>87,432</u>
OTHER FINANCING USES				
Transfers In	530,567	530,567	368,500	(162,067)
Total Other Financing Uses	<u>530,567</u>	<u>530,567</u>	<u>368,500</u>	<u>(162,067)</u>
Net Change in Fund Balance	<u>85,010</u>	<u>85,010</u>	<u>10,376</u>	<u>(74,635)</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 85,010</u>	<u>\$ 85,010</u>	<u>\$ 10,376</u>	<u>\$ (74,635)</u>

YOAKUM COUNTY, TEXAS
 JAIL DEBT SERVICE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 793,512	\$ 793,512	\$ 798,920	\$ 5,408
Interest and Other	100	100	197	97
Total Revenues	<u>793,612</u>	<u>793,612</u>	<u>799,117</u>	<u>5,505</u>
EXPENDITURES				
Debt Service				
Principal	715,000	715,000	715,000	-
Interest and Administrative Fees	<u>75,400</u>	<u>75,400</u>	<u>75,850</u>	<u>(450)</u>
Total Operating Expenses	<u>790,400</u>	<u>790,400</u>	<u>790,850</u>	<u>(450)</u>
Operating Income (Loss)	3,212	3,212	8,267	5,055
OTHER FINANCING USES				
Transfers Out	<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	3,212	3,212	8,267	5,055
Fund Balance, Beginning of Year	<u>448,082</u>	<u>448,082</u>	<u>448,082</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 451,294</u>	<u>\$ 451,294</u>	<u>\$ 456,349</u>	<u>\$ 5,055</u>

YOAKUM COUNTY, TEXAS
 NURSING HOME DEBT SERVICE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 527,865	\$ 527,865	\$ 532,613	\$ 4,748
Interest and Other	75	75	116	41
Total Revenues	<u>527,940</u>	<u>527,940</u>	<u>532,729</u>	<u>4,789</u>
EXPENDITURES				
Debt Service				
Principal	450,000	450,000	450,000	-
Interest and Administrative Fees	<u>72,400</u>	<u>72,400</u>	<u>72,500</u>	<u>(100)</u>
Total Operating Expenses	<u>522,400</u>	<u>522,400</u>	<u>522,500</u>	<u>(100)</u>
Operating Income (Loss)	5,540	5,540	10,229	4,689
OTHER FINANCING USES				
Transfers Out	<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	5,540	5,540	10,229	4,689
Fund Balance, Beginning of Year	<u>156,171</u>	<u>156,171</u>	<u>156,171</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 161,711</u></u>	<u><u>\$ 161,711</u></u>	<u><u>\$ 166,400</u></u>	<u><u>\$ 4,689</u></u>

YOAKUM COUNTY, TEXAS
 PERMANENT IMPROVEMENT
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 253,472	\$ 253,472	\$ 72,964	\$ (180,508)
Inter-Governmental				
Interest and Other	500	500	29	(471)
Total Revenues	<u>253,972</u>	<u>253,972</u>	<u>72,993</u>	<u>(471)</u>
EXPENDITURES				
Current				
General Government	20,000	20,000	-	20,000
Capital Outlay	<u>5,450,000</u>	<u>5,450,000</u>	<u>933,437</u>	<u>4,516,563</u>
Total Operating Expenses	<u>5,470,000</u>	<u>5,470,000</u>	<u>933,437</u>	<u>4,536,563</u>
Operating Income (Loss)	(5,216,028)	(5,216,028)	(860,444)	4,536,092
OTHER FINANCING USES				
Transfers In	<u>5,000,000</u>	<u>5,000,000</u>	<u>836,232</u>	<u>(4,163,768)</u>
Total Other Financing Uses	<u>5,000,000</u>	<u>5,000,000</u>	<u>836,232</u>	<u>(4,163,768)</u>
Net Change in Fund Balance	(216,028)	(216,028)	(24,212)	372,324
Fund Balance, Beginning of Year	<u>85,200</u>	<u>85,200</u>	<u>85,200</u>	-
Fund Balance, End of Year	<u>\$ (130,828)</u>	<u>\$ (130,828)</u>	<u>\$ 60,988</u>	<u>\$ 372,324</u>