

Yoakum County, Texas



Audited Financial Statements and Supplemental Information

December 31, 2015

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YOAKUM COUNTY, TEXAS
Official Roster
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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





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REPORT OF INDEPENDENT AUDITORS

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

We have audited the accompanying financial statements of the governmental activities, the general fund, the farm/market lateral roads fund, the hospital fund and the aggregate remaining fund information of Yoakum County, Texas (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements. In addition, we were engaged to audit the financial statements of the business activities and the nursing home fund of the County, as of and for the year ended December 31, 2015, and the related notes to the financial statements. These financial statements collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements the hospital fund, which represents 29 percent, 28 percent and 50 percent, respectively, of the assets, net position and revenues of the County. 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. Because of the matter described in the "Basis for Disclaimers of Opinions on the Business-Type Activities and the Nursing Home Fund" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for audit opinions on the financial statements of the business-type activities and the nursing home fund of the County.

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.

Except for the matter described in the "Basis for Disclaimers of Opinions on the Business-Type Activities and the Nursing Home Fund" paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Disclaimer
General Fund	Unmodified
Farm/Market Lateral Roads Fund	Unmodified
Hospital Fund	Unmodified
Nursing Home Fund	Disclaimer
Aggregate Remaining Fund Information	Unmodified

Basis for Disclaimers of Opinions on the Business-Type Activities and the Nursing Home Fund

Detailed accounting records of the nursing home fund were not maintained and certain records and supporting data were not available for our audit. Therefore, we were not able to obtain sufficient audit evidence about the amounts recorded in the accompanying financial statements of the nursing home fund. Accounting principles generally accepted in the United States of America require the nursing home fund to be presented as a major enterprise fund and included in the business-type activities of the County. The nursing home fund comprises approximately \$6.6 million, \$6.3 million, and \$3.5 million, respectively, of the assets, net position and revenues of the County in these financial statements.

Disclaimers of Opinion

Because of the significance of the matter discussed in the “Basis for Disclaimers of Opinion on the Business-Type Activities and the Nursing Home Fund” paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for audit opinions on the financial statements of the business-type activities and the nursing home fund. Accordingly, we do not express opinions on these financial statements.

Unmodified Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the farm/market lateral roads fund, the hospital fund and the aggregate remaining fund information of the County, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and farm/lateral roads fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Change in Accounting Principles

As discussed in Note 16 to the financial statements, in 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement Number 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*. In addition, Note 16 discussed the need for a prior period adjustment to remove the unfunded pension liability and the other post retirement benefits liability previously recorded in excess of the net pension obligation. Our opinions and disclaimers of opinions are not modified with respect to those matters.

Prior Period Adjustments to the Business-Type Activities

As discussed in Note 16, the County has previously reported the nursing home fund as a governmental activity. During the year ended December 31, 2015, it was determined that it should be a business-type activity. A prior period adjustment was made to properly include the nursing home fund as a business-type activity. Additionally the County had not properly recorded the unearned tax revenue and the net pension liability. These adjustments are also discussed in Note 16. Our opinions and disclaimers of opinions are not modified with respect to those matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension information pages 50 and 51 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions and disclaimers of opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information on pages 52 through 93 is presented for purposes of additional analysis and is 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 by us and the other auditors. In our opinion, the supplementary information on pages 52 through 93, which insofar as it relates to the hospital fund, is based on the report of other auditors, is fairly stated in all material respects in relation to the financial statements as a whole.

Blue & Co., LLC

Lubbock, Texas
October 24, 2018

FINANCIAL STATEMENTS



YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2015

	Governmental Activities	Business-Type Activities	Total 12/31/2015
ASSETS AND DEFERRED OUTFLOWS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 4,964,752	\$ 10,662,229	\$ 15,626,981
Investments	19,000,868	1,191,946	20,192,814
Taxes receivable, net	15,124,530	-	15,124,530
Due from other governments	43,476	-	43,476
Other receivables	19,125	3,778,380	3,797,505
Inventory	-	561,397	561,397
Prepaid expenses	20,611	923,091	943,702
Due from agency funds	2,606,503	-	2,606,503
Total Current Assets	41,779,865	17,117,043	58,896,908
NONCURRENT ASSETS			
Investments held in self-insurance trust fund	-	184,282	184,282
Capital assets, net	16,564,574	14,439,111	31,003,685
Total Noncurrent Assets	16,564,574	14,623,393	31,187,967
Total Assets	58,344,439	31,740,436	90,084,875
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pension	1,078,559	1,195,657	2,274,216
Total Deferred Outflows of Resources	1,078,559	1,195,657	2,274,216
Total Assets and Deferred Outflows of Resources	\$ 59,422,998	\$ 32,936,093	\$ 92,359,091
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 700,732	\$ 925,609	\$ 1,626,341
Due to other governments	-	-	-
Due to other funds	-	-	-
Accrued wages	211,505	1,680,654	1,892,159
Accrued interest	26,211	-	26,211
Current portion of long-term debt	1,287,807	60,064	1,347,871
Total Current Liabilities	2,226,255	2,666,327	4,892,582
NONCURRENT LIABILITIES			
Landfill closure and post-closure obligation	172,367	-	172,367
Self-funded malpractice insurance reserve	-	76,435	76,435
Net pension liability	1,221,422	1,306,724	2,528,146
Long-term debt due after one year	3,209,392	115,894	3,325,286
Total NonCurrent Liabilities	4,603,181	1,499,053	6,102,234
Total Liabilities	6,829,436	4,165,380	10,994,816
DEFERRED INFLOWS OF RESOURCES			
Unavailable tax revenue	15,124,530	-	15,124,530
Unavailable revenue - Advanced tax collections	3,615,868	-	3,615,868
Total Deferred Inflows of Resources	18,740,398	-	18,740,398
NET POSITION			
Invested in capital assets, net of related debt	12,067,375	14,263,153	26,330,528
Restricted for:			
Debt service	280,985	-	280,985
Unrestricted	21,504,804	14,507,560	36,012,364
Total Net Position	33,853,164	28,770,713	62,623,877
Total Liabilities and Net Position	\$ 59,422,998	\$ 32,936,093	\$ 92,359,091

YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended December 31, 2015

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	2,137,085	\$ 704,562	\$ 367,015	\$ -
Public safety	1,867,587	206,259	60,551	-
Justice system	2,298,314	17,311	37,278	-
Public works	3,790,096	360,626	526,665	218,204
Health and welfare	854,275	92,663	-	-
Culture and recreation	1,526,837	33,106	18,325	-
Education	99,841	55	-	-
Interest expense	104,853	-	-	-
Capital expenses	172,304	-	-	-
Unallocated depreciation	1,141,386	-	-	-
Total Governmental Activities	13,992,578	1,414,582	1,009,834	218,204
Business Type Activities				
Hospital funds	24,108,652	23,876,132	673,890	-
Nursing home fund	4,424,044	3,522,219	-	-
Total Business Type Activities	28,532,696	27,398,351	673,890	-
Total Primary Government	\$ 42,525,274	\$ 28,812,933	\$ 1,683,724	218,204

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, as originally reported

Prior period adjustments

Change in accounting principle

Net position - beginning of year, as restated

Net Position - End of Year

Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (1,065,508)	\$ -	\$ (1,065,508)
(1,600,777)	-	(1,600,777)
(2,243,725)	-	(2,243,725)
(2,684,601)	-	(2,684,601)
(761,612)	-	(761,612)
(1,475,406)	-	(1,475,406)
(99,786)	-	(99,786)
(104,853)	-	(104,853)
(172,304)	-	(172,304)
(1,141,386)	-	(1,141,386)
(11,349,958)	-	(11,349,958)
-	441,370	441,370
-	(901,825)	(901,825)
-	(460,455)	(460,455)
(11,349,958)	(460,455)	(11,810,413)
14,346,136	-	14,346,136
4,479,390	-	4,479,390
45,130	-	45,130
38,723	24,267	62,990
78,151	-	78,151
(306,059)	-	(306,059)
(2,400,623)	2,400,623	-
16,280,848	2,424,890	18,705,738
4,930,890	1,964,435	6,895,325
36,133,727	20,997,262	57,130,989
(6,744,018)	6,347,227	(396,791)
(467,435)	(538,211)	(1,005,646)
28,922,274	26,806,278	55,728,552
\$ 33,853,164	\$ 28,770,713	\$ 62,623,877

YOAKUM COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

	General Fund	Farm/Market Lateral Roads	Nonmajor Funds	Total Governmental Funds
ASSETS				
ASSETS				
Cash and cash equivalents	\$ 790,164	\$ 1	\$ 4,174,586	\$ 4,964,751
Investments	15,476,507	-	3,524,361	19,000,868
Taxes receivable, net	11,175,515	2,124,997	1,825,827	15,126,339
Intergovernmental receivables	7,817	-	35,660	43,477
Other receivables	17,319	-	-	17,319
Prepaid expenses	20,611	-	-	20,611
Due from agency and other funds	2,064,872	-	795,115	2,859,987
Total Assets	<u>\$ 29,552,805</u>	<u>\$ 2,124,998</u>	<u>\$ 10,355,549</u>	<u>\$ 42,033,352</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 695,936	\$ -	\$ 4,796	\$ 700,732
Due to other funds	-	-	253,484	253,484
Total Liabilities	<u>695,936</u>	<u>-</u>	<u>258,280</u>	<u>954,216</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable tax revenue	11,175,516	2,124,998	1,824,018	15,124,532
Unavailable revenue - Advanced tax collections	3,428,706	-	187,163	3,615,869
Total deferred inflows of resources	<u>14,604,222</u>	<u>2,124,998</u>	<u>2,011,181</u>	<u>18,740,401</u>
FUND BALANCES				
Restricted				
Debt service	-	-	280,985	280,985
Unrestricted - reported in special revenue funds	-	-	7,805,103	7,805,103
Unrestricted	14,252,647	-	-	14,252,647
Total Fund Balances	<u>14,252,647</u>	<u>-</u>	<u>8,086,088</u>	<u>22,338,735</u>
Total Liabilities and Fund Balances	<u>\$ 29,552,805</u>	<u>\$ 2,124,998</u>	<u>\$ 10,355,549</u>	<u>\$ 42,033,352</u>

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE BALANCE SHEET OF
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 December 31, 2015

Total Fund Balance - Governmental Funds \$ 22,338,735

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

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

Capital assets at cost	30,417,955	
Less accumulated depreciation	<u>(13,853,381)</u>	
		16,564,574

Deferred outflows from pension		1,078,559
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Accrued interest is calculated for governmental activities but is recognized when paid for fund accounting		(26,211)
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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)	
Net pension liability	(1,221,422)	
Accrued salaries and vacation	(211,505)	
Bond and note obligations	<u>(4,497,199)</u>	
		<u>(6,102,493)</u>

Net Position of Governmental Activities \$ **33,853,164**

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
Year Ended December 31, 2015

	General Fund	Farm/Market Lateral Roads	Other Nonmajor Funds	Total Governmental Funds
REVENUES				
Ad valorem taxes	\$ 13,851,231	\$ 2,420,238	\$ 2,599,187	\$ 18,870,656
Intergovernmental	278,471	-	1,020,750	1,299,221
Fines and forfeitures	147,368	-	-	147,368
Permits and charges for service	423,081	-	727,544	1,150,625
Interest and other	142,121	730	14,614	157,465
Total Revenues	<u>14,842,272</u>	<u>2,420,968</u>	<u>4,362,095</u>	<u>21,625,335</u>
EXPENDITURES				
Current				
General administration	3,645,816	-	84,890	3,730,706
Public safety	3,089,005	-	38,960	3,127,965
Public works	799,471	-	3,369,562	4,169,033
Health and welfare	477,158	-	-	477,158
Culture and recreation	1,512,056	-	10,993	1,523,049
Community relations	94,944	-	-	94,944
Capital outlay	214,060	-	3,072,325	3,286,385
Debt service				
Principal	36,206	-	1,250,646	1,286,852
Interest and administrative fees	4,352	-	114,975	119,327
Total Operating Expenses	<u>9,873,068</u>	<u>-</u>	<u>7,942,351</u>	<u>17,815,419</u>
Excess (Deficit) of Revenues over Expenditures	4,969,204	2,420,968	(3,580,256)	3,809,916
OTHER FINANCING SOURCES (USES)				
Transfers in	406,050	-	5,210,391	5,616,441
Transfers out	(4,259,012)	(2,420,968)	(931,034)	(7,611,014)
Total Other Financing Sources (Uses)	<u>(3,852,962)</u>	<u>(2,420,968)</u>	<u>4,279,357</u>	<u>(1,994,573)</u>
Net Change in Fund Balance after Transfers	1,116,242	-	699,101	1,815,343
Fund Balance, Beginning of Year	17,707,163	-	7,756,772	25,463,935
Prior period adjustment	(4,570,758)	-	(369,785)	(4,940,543)
Fund Balance, Beginning of Year, as Restated	<u>13,136,405</u>	<u>-</u>	<u>7,386,987</u>	<u>20,523,392</u>
Fund Balance, End of Year	<u>\$ 14,252,647</u>	<u>\$ -</u>	<u>\$ 8,086,088</u>	<u>\$ 22,338,735</u>

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 Year Ended December 31, 2015

Net Changes in Fund Balance - Governmental Funds	\$ 1,815,343
Amounts reported for governmental activities in the Statement of Activities are different because:	
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.	3,025,156
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	1,286,852
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	62,862
The change in deferred outflows of resources reported on the Governmental -wide Statement of Net Position.	261,710
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	14,073
Transfer from the Internal Service Fund that was reported as a proprietary fund	(406,050)
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.	(1,141,386)
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 by the County.	12,330
Change in Net Assets of Governmental Activities	<u>\$ 4,930,890</u>

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
GENERAL FUND
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	13,625,367	13,625,367	13,851,231	\$ 225,864
Intergovernmental	359,859	366,836	278,471	(88,365)
Charges for service	269,350	269,350	404,324	134,974
Licenses, fees and permits	15,700	15,700	18,757	3,057
Fines and forfeitures	150,100	150,100	147,368	(2,732)
Interest	15,000	15,000	24,436	9,436
Other	41,000	53,425	117,685	64,260
Total Revenues	14,476,376	14,495,778	14,842,272	346,494
EXPENDITURES				
Current				
County Judge	206,156	212,216	199,165	13,051
Commissioners' Court	41,220	41,220	28,769	12,451
County Clerk	359,457	326,357	316,593	9,764
Human resources	121,713	106,113	97,949	8,164
Veteran services	86,990	90,790	89,629	1,161
Administrative and general	1,749,912	1,908,692	1,734,338	174,354
Judicial	152,621	152,621	55,423	97,198
District Judge	139,675	142,775	139,909	2,866
District Clerk	258,310	260,840	258,668	2,172
Justice of the Peace #1	186,703	184,303	177,210	7,093
Justice of the Peace #2	241,406	253,106	250,325	2,781
Criminal District Attorney	353,680	350,333	341,619	8,714
County Auditor	283,170	282,470	268,721	13,749
County Treasurer	237,889	237,589	232,958	4,631
Tax Assessor/Collector	427,169	427,869	415,209	12,660
Maintenance	982,565	1,052,104	799,471	252,633
County Sheriff	1,750,445	1,761,345	1,684,226	77,119
Juvenile probation	181,821	182,721	181,626	1,095
Health and sanitation	563,805	563,805	474,609	89,196
Welfare	14,000	14,000	2,549	11,451
Plains library	200,848	224,373	215,928	8,445
Denver City library	238,855	233,955	228,515	5,440
Parks and recreation	1,236,481	1,186,231	977,978	208,253
County Agricultural Agent	69,061	64,861	34,653	30,208
County Health Agent	59,090	67,990	60,297	7,693
Elections	34,200	32,100	13,182	18,918
Non departmental	794,129	609,985	338,931	271,054
Capital outlay	393,500	435,630	214,060	221,570
Debt service				
Principal	36,207	36,207	36,206	1
Interest and administrative fees	4,352	4,352	4,352	-
Total Operating Expenses	11,405,430	11,446,953	9,873,068	1,573,885
Operating Gain	3,070,946	3,048,825	4,969,204	1,920,379
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,954,374)	(7,933,339)	(3,852,962)	4,080,377
Net Transfers	(7,954,374)	(7,933,339)	(3,852,962)	4,080,377
Net Change in Fund Balance after Transfers	(4,883,428)	(4,884,514)	1,116,242	\$ 6,000,756
Fund Balance - beginning of year, as originally reported	17,707,163	17,707,163	17,707,163	
Prior period adjustment	-	-	(4,570,758)	
Fund Balance - beginning of year, as restated	17,707,163	17,707,163	13,136,405	
Fund Balance, End of Year	\$ 12,823,735	\$ 12,822,649	\$ 14,252,647	

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
FARM/MARKET LATERAL ROADS
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Permits and charges for service	\$ 2,595,812	\$ 2,595,812	\$ 2,420,238	\$ (175,574)
Interest and other	500	500	730	230
Total Revenues	<u>2,596,312</u>	<u>2,596,312</u>	<u>2,420,968</u>	<u>(175,344)</u>
EXPENDITURES				
Current				
Public works	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	<u>2,596,312</u>	<u>2,596,312</u>	<u>2,420,968</u>	<u>(175,344)</u>
OTHER FINANCING USES				
Transfers out	<u>(2,596,312)</u>	<u>(2,596,312)</u>	<u>(2,420,968)</u>	<u>175,344</u>
Total Other Financing Uses	<u>(2,596,312)</u>	<u>(2,596,312)</u>	<u>(2,420,968)</u>	<u>175,344</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	Business-Type Activities		
	Hospital Fund	Nursing Home Fund	Total
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 10,490,853	\$ 171,376	\$ 10,662,229
Investments	1,191,946	-	1,191,946
Accounts receivables, net:	2,775,917	424,743	3,200,660
Other receivables	577,720	-	577,720
Inventory	556,248	5,149	561,397
Prepaid expenses	521,243	401,848	923,091
Total Current Assets	<u>16,113,927</u>	<u>1,003,116</u>	<u>17,117,043</u>
NONCURRENT ASSETS			
Investments held in self-insurance trust fund	184,282	-	184,282
Capital assets, net	8,797,565	5,641,546	14,439,111
Total NonCurrent Assets	<u>8,981,847</u>	<u>5,641,546</u>	<u>14,623,393</u>
Total Assets	<u>25,095,774</u>	<u>6,644,662</u>	<u>31,740,436</u>
Deferred outflows of resources	1,195,657		1,195,657
Total Assets and Deferred Outflows	<u>\$ 26,291,431</u>	<u>\$ 6,644,662</u>	<u>\$ 32,936,093</u>
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 730,065	\$ 195,544	\$ 925,609
Accrued expenses	1,580,763	99,891	1,680,654
Current portion of long-term debt	60,064	-	60,064
Total Current Liabilities	<u>2,370,892</u>	<u>295,435</u>	<u>2,666,327</u>
NONCURRENT LIABILITIES			
Self-funded insurance reserve	76,435	-	76,435
Long-term debt due after one year	115,894	-	115,894
Net pension liability	1,306,724	-	1,306,724
Total Noncurrent Liabilities	<u>1,499,053</u>	<u>-</u>	<u>1,499,053</u>
Total Liabilities	<u>3,869,945</u>	<u>295,435</u>	<u>4,165,380</u>
NET POSITION			
Invested in capital assets, net of related debt	8,621,607	5,641,546	14,263,153
Unrestricted	13,799,879	707,681	14,507,560
Total Net Position	<u>22,421,486</u>	<u>6,349,227</u>	<u>28,770,713</u>
Total Liabilities and Net Position	<u>\$ 26,291,431</u>	<u>\$ 6,644,662</u>	<u>\$ 32,936,093</u>

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
Year Ended December 31, 2015

	Business-Type Activities			Governmental Activities
	Hospital Funds	Nursing Home Fund	Total	Internal Service
OPERATING REVENUES				
Charges for service	\$ 21,747,331	\$ 3,522,219	\$ 25,269,550	\$ -
Other and miscellaneous	2,128,801	-	2,128,801	-
Total Operating Revenues	23,876,132	3,522,219	27,398,351	-
OPERATING EXPENSES				
Personnel services	12,254,711	-	12,254,711	-
Contracted and purchased services	5,076,131	3,479,642	8,555,773	-
Supplies	5,374,687	747,969	6,122,656	-
Depreciation	1,398,417	196,433	1,594,850	-
Total Operating Expenses	24,103,946	4,424,044	28,527,990	-
Operating Loss	(227,814)	(901,825)	(1,129,639)	-
NONOPERATING REVENUES (EXPENSES)				
Contributed services	629,631	-	629,631	-
Noncapital grants and gifts	44,259	-	44,259	-
Interest expense	(4,706)	-	(4,706)	-
Interest income	22,815	1,452	24,267	-
Total Nonoperating Revenues (Expenses)	691,999	1,452	693,451	-
Loss Before Transfers	464,185	(900,373)	(436,188)	-
TRANSFERS				
Transfers in (out)	1,498,250	902,373	2,400,623	(406,050)
Total Operating Transfers	1,498,250	902,373	2,400,623	(406,050)
Increase (Decrease) in Net Position from Operations	1,962,435	2,000	1,964,435	(406,050)
Net Position - Beginning of Year, as originally reported	20,997,262	-	20,997,262	406,050
Change in accounting principle	(538,211)	-	(538,211)	-
Prior period adjustments		6,347,227	6,347,227	-
Net Position - Beginning of Year, as restated	20,459,051	6,347,227	26,806,278	406,050
Net Position - End of Year	\$ 22,421,486	\$ 6,349,227	\$ 28,770,713	\$ -

YOAKUM COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended December 31, 2015

	Business-Type Activities		
	Hospital Funds	Nursing Home Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from and on behalf of patients	\$ 23,963,957	\$ 3,603,366	\$ 27,567,323
Payments to suppliers and contractors	(12,265,517)	(4,626,682)	(16,892,199)
Payments and benefits to and on behalf of employees	(10,977,425)	-	(10,977,425)
Other receipts and payments, net	88,880	-	88,880
Net Cash Provided By Operating Activities	809,895	(1,023,316)	(213,421)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
County transfers	1,498,250	902,373	2,400,623
Non-capital grants and contributions	44,259	-	44,259
Net Cash Flows From Non-Capital Financing Activities	1,542,509	902,373	2,444,882
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Principal paid on long-term debt and capital leases	(54,394)	-	(54,394)
Interest paid on long-term debt and capital leases	(4,706)	-	(4,706)
Purchase of capital assets	(701,596)	-	(701,596)
Net Cash Flows From Capital Financing Activities	(760,696)	-	(760,696)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	21,495	1,452	22,947
Net Cash Flows From Investing Activities	21,495	1,452	22,947
Net Increase in Cash and Cash Equivalents	1,613,203	(119,491)	1,493,712
Cash and Cash Equivalents at Beginning of Year	9,061,932	290,866	9,352,798
Cash and Cash Equivalents at End of Year	\$ 10,675,135	\$ 171,375	\$ 10,846,510
Reconciliation of Net Operating Revenue (Expenses) to Net Cash Flows From Operating Activities			
Operating (Loss)	\$ (227,814)	\$ (901,825)	\$ (1,129,639)
Depreciation	1,398,417	196,433	1,594,850
Provision for uncollectible accounts	2,188,000	160,487	2,348,487
Contributed services	629,631	-	629,631
Changes in operating assets and liabilities			
Accounts receivable, net	(2,929,204)	(79,339)	(3,008,543)
Other receivables	917,909	-	917,909
Accounts payable and accrued expenses	(205,946)	(4,154)	(210,100)
Other assets and liabilities	(961,098)	(394,917)	(1,356,015)
Net Cash Flows From Operating Activities	\$ 809,895	\$ (1,023,315)	\$ (213,420)
Reconciliation to Balance Sheet			
Cash and cash equivalents	\$ 10,490,853	\$ 171,375	\$ 10,662,228
Noncurrent cash and cash equivalents	184,282	-	184,282
	\$ 10,675,135	\$ 171,375	\$ 10,846,510
Supplemental Cash Flows Information			
Capital lease obligations incurred for capital assets	\$ 52,700	\$ -	\$ 52,700

YOAKUM COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2015

ASSETS

Cash and cash equivalents	\$	6,482,044
Investments		2
Receivables		2,839
Due from other funds		5,861
Total Assets	\$	6,490,746

LIABILITIES

Accounts payable and other liabilities	\$	368,667
Due To other governments		3,103,494
Due to other funds		2,612,364
Amounts held in custody for others		406,221
Total Liabilities	\$	6,490,746

NOTE 1 - 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 (GASB) 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 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.

Government-Wide and Fund Financial Statements - The Statement of Net Position and the Statement of Activities are government-wide financial statements (GWFS). They report information on all of County's 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.

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

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 (FFS) 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

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

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 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.

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.

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

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.

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 two enterprise funds, the Yoakum County Hospital (the Hospital or hospital fund) and the Shinnery Oaks Community (the Community or nursing home fund), and reports both as major funds.

The Hospital is an organization licensed to operate a 24-bed acute healthcare facility located in Denver City, Texas. It is operated under a six (6) member Board of Directors, which are appointed by the commissioners of the County. The County's General Fund subsidizes the Hospital 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 comply with the Indigent Health Care and Treatment Act.

The Community is an organization licensed to operate a 60 bed skilled health care facility located in Denver City, Texas. The Community is organized for providing healthcare and rehabilitation services to the residents of the County and the surrounding area. The Community's primary sources of support are from resident revenues and other ancillary income. The County's General Fund subsidizes the Community as needed with a budgeted portion of the ad valorem tax revenue assessed by the County each year.

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 County may be obtained by writing to the Yoakum County Auditor's Office, P.O. Box 516, Plains, Texas 79355.

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

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 accounting principles generally accepted in the United States of America 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 Enterprise Funds, 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 lower of cost, as determined on a first in, first out basis or market including consumable utility maintenance and office items. Supplies are recorded as expenditures when they are consumed, except for certain utility and other supplies.

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

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	5-50 Years
Buildings	5-50 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 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 expensed as incurred.

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/Net Position

Government-Wide Financial Statements:

Equity is classified as net position and displayed in three components:

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

- a. Net investment in capital assets – Consists of capital assets including restricted balances, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, and then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund classifications can be used.

Fund Financial Statements:

In the fund financial statements, governmental funds report restrictions 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.

Net position of the enterprise funds are classified in two components. Net investment in capital assets consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of borrowings used to finance the purchase or construction of those assets. Unrestricted net position is the remaining net position that does not meet the definition of net investment in capital assets or restricted net position.

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 net 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

YOAKUM COUNTY, TEXAS
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future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net 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 has three items that qualify for reporting in this category. Unearned Revenue and Unearned Deferred Revenue are reported in the government-wide Statement of Net Position. Any current taxes levied and collected between October 1 and December 31 are not available for use until January 1, the beginning of the next fiscal year. Therefore, all collections of current taxes during this period and all current taxes receivable as of December 31 are recorded as deferred inflows of resources, unavailable tax revenue – advance collections and unavailable tax revenue, respectively, since the tax revenue has not been earned as of December 31, 2015.

Defined Benefit Pension Plan - The County provides pension benefits to its employees through the County's agent multiple-employer defined benefit pension plan operated by the Texas County & District Retirement System (the Plan). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Patient Service Revenue – Both the Hospital and the Community have agreements with third-party payers that provide for payments at amounts different from their established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered and include estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods, as adjustments become known.

Charity Care - The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because they do not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net revenue. The costs of charity care provided under the Hospital's charity care policy was approximately \$385,000 for 2015. The cost of charity care is estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

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

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

YOAKUM COUNTY, TEXAS
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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 reasonable thought and diligent 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, 2015 through December 31, 2015.
- 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.

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 October 24, 2018, the date the financial statements were issued.

NOTE 2 - 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 Vernon's Texas Statutes and Codes Annotated (VTCA), 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 VTCA, 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, 2015, the carrying amount of the County's deposits (including restricted and agency amounts) was \$22,109,025. The County's cash deposits during the year ended December 31, 2015 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:

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- 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, 2015, the County's investments were rated AAA or higher by Standard & Poors.

As of December 31, 2015, the County had the following investments (including restricted and agency amounts):

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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	5,900,343	30 Days
	<u>\$ 20,192,816</u>	

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 counterparty 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 3 - PROPERTY TAXES

In accordance with state law, all appraisals of County property for tax purposes are made by the countywide 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 County's ad valorem taxes are levied on October 1 but do not become due until January 1 of the following year. Taxes become past due February 1 and become delinquent June 30. The County's taxes become a lien on real property on the due date of January 1.

The tax rates for fiscal year 2015 are scheduled below per \$100 assessed value in the County:

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	Tax Year
	2015
Total Tax Assessed	\$ 18,799,924
General Fund Operations	0.346394
Farm/Market Lateral M&O	0.060035
Debt Service	0.030620

For financial statement reporting, the net property taxes receivables and advanced collection of taxes are reported as deferred inflow of resources because the collection of the property taxes will fund the operations of the County in the next fiscal year.

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, 2015 is as follows:

Fund	Property Taxes Receivable		Allowance for Uncollectible Taxes	Net Property Taxes Receivable
	Current	Delinquent		
General Fund	\$ 11,268,912	\$ 64,835	\$ (158,231)	\$ 11,175,516
Road and Bridge	823,550	4,738	(11,564)	816,724
Farm/Market Lateral	2,142,756	12,328	(30,087)	2,124,997
Jury Fund	74,730	430	(1,050)	74,110
Nursing Home Debt Servi	286,717	1,650	(4,026)	284,341
Jail Debt Service	428,551	2,466	(6,018)	424,999
Permanent Improvement	225,714	1,299	(3,169)	223,844
	<u>\$ 15,250,930</u>	<u>\$ 87,746</u>	<u>\$ (214,145)</u>	<u>\$ 15,124,531</u>

Any current taxes levied and collected between October 1 and December 31 are not available for use until January 1, the beginning of the next fiscal year. Availability only affects the recognition of revenue in governmental funds. Therefore, all collections of current taxes during this period and all current taxes receivable as of December 31 are recorded as Unavailable Revenue and Deferred Revenue in the fund statements and the government-wide statements, respectively. Each of these reported amounts are listed in the Deferred Inflows section of their respective financial statements.

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Deferred Inflows of Resources			
Unavailable Revenue			
Advance Tax			
	Collections	Tax Revenue	Total
General Fund	\$ 3,428,706	\$ 11,175,516	\$ 14,604,222
Road and Bridge	-	816,724	816,724
Farm/Market Lateral	-	2,124,997	2,124,997
Jury Fund	17,725	74,110	91,835
Nursing Home Debt Servi	67,775	284,341	352,116
Jail Debt Service	101,663	424,999	526,662
Permanent Improvement	-	223,844	223,844
	<u>\$ 3,615,869</u>	<u>\$ 15,124,531</u>	<u>\$ 18,740,400</u>

NOTE 4 - 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 Internal Service Fund was closed during 2015 and the fund balance was transferred to the General Fund.

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
Nonmajor Governmental Funds	\$ 129,636	\$ 123,897	\$ 253,533
Agency Funds	1,935,285	671,218	2,606,503
	<u>\$ 2,064,921</u>	<u>\$ 795,115</u>	<u>\$ 2,860,036</u>
Agency Fund Reconciliation			
Due from other funds	\$ 5,861		
Due to other funds	(2,612,364)		
Net due to other funds	<u>\$ (2,606,503)</u>		

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During the year ended December 31, 2015, the County made the following interfund transfers:

Transfer To	Transfer From	Amount	Purpose
Governmental Funds			
Plains Airport	General Fund	\$ 5,500	Subsidize Operations
Youth Center		12,000	Subsidize Operations
Road and Bridge - Precinct 1	Road and Bridge Clearing	232,758	Property Tax Allocation
Road and Bridge - Precinct 2		232,759	Property Tax Allocation
Road and Bridge - Precinct 3		232,759	Property Tax Allocation
Road and Bridge - Precinct 4		232,758	Property Tax Allocation
Road and Bridge - Precinct 1	Farm/Market Lateral Roads	505,242	Property Tax Allocation
Road and Bridge - Precinct 2		505,242	Property Tax Allocation
Road and Bridge - Precinct 3		805,242	Property Tax Allocation
Road and Bridge - Precinct 4		605,242	Property Tax Allocation
General Fund	Internal Service	406,050	Closed the Fund
Yoakum County Landfill	General Fund	318,500	Subsidize Operations
Permanent Improvement	General Fund	1,522,389	Capital Expenditures
	Total Governmental Fund Transfers	<u>\$ 5,616,441</u>	
Proprietary Fund Transfers			
Nursing Home Fund	General Fund	902,373	Subsidize Operations
Hospital Funds	General Fund	1,498,250	Subsidize Operations
	Total Proprietary Fund Transfers	<u>\$ 2,400,623</u>	

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NOTE 5 - OTHER RECEIVABLES

The Hospital and Community grant credit without collateral to its patients, most of who are local residents, and are insured under third-party payor agreements. They provide 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 status of the existing receivables. Patient accounts receivables are reported as current assets by the County at December 31, 2015.

The Hospital and Community have agreements with third-party payers that provide for payments at amounts different from its established rates. These payment arrangements include:

Medicare. The Hospital is certified as a Critical Access Hospital (CAH) by Medicare. As a CAH, the Hospital is reimbursed for substantially all inpatient and outpatient services to Medicare

YOAKUM COUNTY, TEXAS
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beneficiaries based on a reasonable cost methodology. Additionally, as a CAH, the Hospital's licensed beds are limited to 25, and the Hospital's acute average length of stay may not exceed 96 hours. The Hospital is reimbursed for substantially all services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare administrative contractor. The Medicare administrative contractor through December 31, 2013 has audited the Hospital's Medicare cost reports. The Community is also an approved Medicare provider and is paid at contractually established rates.

Medicaid. The state of Texas has converted the Medicaid program to managed care agreements, which are managed by private insurance companies. The Hospital and Community are reimbursed at contractually established rates. A small portion of the Medicaid population is still covered by traditional Medicaid which is cost reimbursed.

Approximately 36% of the Hospital and 70% of the Community net patient service revenue is from participation in the Medicare and state-sponsored Medicaid programs for the year ended December 31, 2015. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The Hospital and Community have also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

	Governmental Activities	Business-Type Activities	Total
Fees and Refunds Receivable	\$ 19,125	\$ -	\$ 19,125
Patient Accounts Receivable			-
Medicare	-	1,290,030	1,290,030
Medicaid	-	640,428	640,428
Other third-party payors	-	716,796	716,796
Self pay	-	3,553,585	3,553,585
Total patient accounts receivable	-	<u>6,200,839</u>	<u>6,200,839</u>
Less Allowance for Uncollectibles	-	(3,000,179)	(3,000,179)
Estimated Amounts Due From Third Parties	-	<u>577,720</u>	<u>577,720</u>
	<u>\$ 19,125</u>	<u>\$ 3,778,380</u>	<u>\$ 3,797,505</u>

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2015 is disclosed below. Governmental Activities depreciation of \$1,141,386 is reported as a separate line item on the Statement of Activities and is not allocated to the County's governmental functions.

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	Adjusted Balance 12/31/14	Additions	Deletions and Disposals	Ending Balance 12/31/15
Governmental Activities:				
Assets Not Depreciated:				
Land and Land Improvements	\$ 850,364	\$ 11,394	\$ -	\$ 861,758
Construction in Progress	-	1,653,069	-	1,653,069
Total Assets Not Depreciated	850,364	1,664,463	-	2,514,827
Depreciable Assets:				
Buildings and Improvements	13,026,835	215,527	-	13,242,362
Furniture and Equipment	13,923,016	1,462,424	(724,674)	14,660,766
Total Depreciable Assets	26,949,851	1,677,951	(724,674)	27,903,128
Accumulated Depreciation:				
Buildings and Improvements	(4,806,162)	(341,574)	-	(5,147,736)
Furniture and Equipment	(8,313,247)	(799,811)	407,413	(8,705,645)
Total Accumulated Depreciation	(13,119,409)	(1,141,385)	407,413	(13,853,381)
Net Depreciable Assets	13,830,442	536,566	(317,261)	14,049,747
Net Governmental Capital Assets	\$ 14,680,806	\$ 2,201,029	\$ (317,261)	\$ 16,564,574
	Adjusted Balance 12/31/14	Additions	Transfers and Disposals	Ending Balance 12/31/15
Business-Type Activities:				
Land	\$ 150,463	\$ -	\$ -	\$ 150,463
Buildings and Improvements	19,823,135	444,504	122,586	20,390,225
Major Moveable Equipment	10,329,821	301,613	(12,915)	10,618,519
Construction in Progress	124,184	8,179	(122,586)	9,777
	30,427,603	754,296	(12,915)	31,168,984
Less Accumulated Depreciation	(15,147,938)	(1,594,850)	12,915	(16,729,873)
Net Business-type Activities Capital Assets	\$ 15,279,665	\$ (840,554)	\$ -	\$ 14,439,111

At December 31, 2015, the County had an outstanding obligation for the completion of the construction in progress of approximately \$160,000.

NOTE 7 - 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 2015.

YOAKUM COUNTY, TEXAS
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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. In 2006 Certificates of Obligation (COO) were issued to finance construction of the jail and in 2012 General Obligation Bonds (GOB) were issued for the construction of a 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 also entered into 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, 2015 in the Governmental Funds is as follows:

	Balance 12/31/14	Additions	Payments	Balance 12/31/15
Bank of New York - COO	\$ 1,520,000	\$ -	\$ (745,000)	\$ 775,000
Bank of New York - GOB	4,105,000		(460,000)	3,645,000
Caterpillar Financial Services	45,646		(45,646)	-
Sun Trust - Capital Lease	113,408	-	(36,209)	77,199
	<u>\$ 5,784,054</u>	<u>\$ -</u>	<u>\$ (1,286,855)</u>	<u>\$ 4,497,199</u>

	Interest Rate	Original Amount	Maturity	Due Within One Year
Bank of New York - COO	4.00%	\$ 6,500,000	February, 2016	\$ 775,000
Bank of New York - GOB	1% to 2%	5,000,000	February, 2022	475,000
Sun Trust	4.35%	325,065	October, 2017	37,807
				<u>\$ 1,287,807</u>

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

YOAKUM COUNTY, TEXAS
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	Principal	Interest	Total Debt Service
Year Ended December 31,			
2016	\$ 1,287,807	\$ 77,639	\$ 1,365,446
2017	529,392	53,229	582,621
2018	505,000	44,688	549,688
2019	520,000	37,000	557,000
2020	535,000	37,000	572,000
2021-2023	1,120,000	50,350	1,170,350
	\$ 4,497,199	\$ 299,906	\$ 4,797,105

Business-type Activities

The Hospital is obligated under two leases for equipment that is accounted for as capital leases. Assets under capital leases at December 31, 2015, totaled \$308,420, net of accumulated depreciation of \$134,757. The following is a schedule by year of future minimum lease payments under the capital lease including interest at rates of 2.7% and 6.1% together with the present value of the future minimum lease payments as of December 31, 2015:

	Interest Rate	Original Amount	Maturity	Due Within One Year
Capital Lease	Imputed 5.9%	\$ 52,700	Oct. 2020	\$ 8,373
Capital Lease	Imputed 2.7%	204,576	May, 2018	51,691
				\$ 60,064

	Total Debt Service
Year Ended December 31,	
2016	\$ 66,687
2017	66,687
2018	34,899
2019	12,193
2020	9,145
Total minimum lease payments	189,611
Less amount representing interest	13,653
Present value of future minimum lease payments	\$ 175,958

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, 2015 in the Proprietary Fund is as follows:

YOAKUM COUNTY, TEXAS
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	Balance 12/31/14	Additions	Payments	Balance 12/31/15
Capital lease obligations	\$ 177,652	\$ 52,700	\$ (54,394)	\$ 175,958
	<u>\$ 177,652</u>	<u>\$ 52,700</u>	<u>\$ (54,394)</u>	<u>\$ 175,958</u>

NOTE 8 - 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 County used as each balance sheet date.

The \$172,367 included in the landfill closure and post closure care liability at December 31, 2015 represents the cumulative amount expensed by the County to date for its landfill that is registered under Texas Commission on Environmental Quality, less any amounts previously paid. Approximately 33 percent of the estimated capacity has been used, with \$342,195 of the estimated \$523,831 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 12/31/14	Additions	Reductions	Balance 12/31/15
Landfill Closure Costs	\$ 172,367	\$ -	\$ -	\$ 172,367
	<u>\$ 172,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,367</u>

NOTE 9 - RESTRICTED NET POSITION

The County established a debt service fund and a capital project fund to account for the transactions affecting the jail's and nursing home construction and the related bond's debt service. The amounts in these funds cannot be used for any other purpose than debt service and construction, and accordingly, their fund balances have been restricted and the corresponding net assets under full accrual have been restricted.

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 NOTES TO THE FINANCIAL STATEMENTS
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The construction of the jail and nursing home have both been completed and the corresponding funds have been closed. The detail of the restricted debt service fund balances at December 31, 2015 consisted of the following:

	Debt Service Funds		
	Jail	Nursing Home	Total
Assets			
Cash and cash equivalents	\$ 281,635	\$ 50,634	\$ 332,269
Investments	35	47	82
Taxes and other receivable, net	424,999	284,341	709,340
Due from other funds	70,843	47,229	118,072
Less deferred inflow of resources	(526,662)	(352,116)	(878,778)
Restricted fund balance	\$ 250,850	\$ 30,135	\$ 280,985

NOTE 10 - DEFINED BENEFIT PENSION PLAN

Plan Description

The full-time employees of the County are provided with a nontraditional defined benefit plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 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.

Benefits Provided

The County provides retirement, disability, and death benefits. The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at ages 60 and above with eight or more years, with 20 years regardless of age, or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his or her accumulated contributions in the plan to receive any employer-financed benefit. If a member withdraws his or her personal contributions in a lump sum, he or she is not entitled to any amounts contributed by the employer.

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

YOAKUM COUNTY, TEXAS
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YEAR ENDED DECEMBER 31, 2015

Employees covered by benefit terms.

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Beneficiaries currently receiving benefits	151
Inactive employees entitled to but not yet receiving benefits	223
Active employees	336
	<hr/>
	710
	<hr/> <hr/>

Funding Policy

The employer has elected the annually determined rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both the employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed the actuarially determined rate of 4.5% for the year ended December 31, 2015. The contribution rate payable by the employee members is the rate of 5% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the option available in the TCDRS Act.

Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2015, the County reported a liability of \$2,528,146 for its net pension liability. The net pension liability was measured as of December 31, 2014, and was determined by an actuarial valuation as of that date. The County's net pension liability was based on the County's long-term contributions to the pension plan relative to the projected contributions of all participating entities of the TCDRS, actuarially determined.

For the year ended December 31, 2015, the County recognized pension expense of approximately \$920,000. At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected recognition	\$ 127,227	\$ -0-
Amortization of actual versus expected	473,758	-0-
Economic/demographic (gain) or loss	-0-	-0-
Employer contributions subsequent to measurement date	1,673,230	-0-
Investment (gains) or losses	-0-	-0-
Total	\$ 2,274,215	\$ -0-

An amount of \$1,673,230 is reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	<u>Amount</u>
2016	\$ 160,849
2017	160,849
2018	160,849
2019	118,440
2020	-0-
Thereafter	-0-
	\$ 600,987

Actuarial assumptions

The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2015</u>
Inflation	3.0%
Salary increases	3.5%
Long-term assumed investment rate of return	8.1%

The County has no automatic cost-of-living adjustments (COLA) and one is not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the County may elect an ad-hoc COLA for its retirees.

YOAKUM COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
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The annual salary increases rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion, and longevity component that on average approximates 1.4% per year for a career employee.

Mortality rates were based on the RP-2000 Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA. For service retirees, beneficiaries, and non-depositing members, the mortality rates were based on the RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females. For disabled retirees the mortality rates were based on the RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

The actuarial cost method was Entry Age Normal, as required by GASB 68. Straight-line amortization over Expected Working Life with a 5 year smoothing period, and a non-asymptotic recognition method with no corridor were utilized in the actuarial calculations.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2009 - December 31, 2012, except where required to be different by GASB 68. Updated mortality assumptions were adopted in 2015.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumption and information shown in the table below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon. The most recent analysis was performed in 2013.

Asset Class	Target allocation	Long-Term Expected Real Rate of Return
US equities	16.5 %	5.35%
Private equity	12.0	8.35%
Global equities	1.5	5.65%
International equities - developed	11.0	5.35%
International equities - emerging	9.0	6.35%
Investment - grade bonds	3.0	0.55%
High-yield bonds	3.0	3.75%
Opportunistic credit	5.0	5.54%
Direct lending	2.0	5.80%
Distressed debt	3.0	6.75%
REIT equities	2.0	4.00%
Commodities	2.0	-0.20%
Master limited partnerships	2.0	5.30%
Private real estate partnerships	3.0	7.20%
Hedge funds	25.0	5.15%
Total	100.0 %	

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

Discount Rate

The discount rate used to measure the total pension liability was 8.1% at December 31, 2014. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1 percent) or 1-percentage-point higher (9.1 percent) than the current rate:

	1 % Decrease (7.1%)	Current Discount Rate (8.1%)	1% Increase (9.1%)
Yoakum County's net pension liability (asset)	\$ 8,411,404	\$ 2,528,145	\$ (2,337,837)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

Changes in the Net Pension (Asset) Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/13	\$ 47,141,221	\$ 44,482,960	\$ 2,658,261
Changes of the year:			
Service cost	1,625,361	-0-	1,625,361
Interest	3,781,758	-0-	3,781,758
Effect of economic/demographic (gains) or Benefit payments, including refunds of member contributions	169,636 (2,549,058)	-0- (2,549,058)	169,636 -0-
Contributions - employer	-0-	1,652,615	(1,652,615)
Contributions - employee	-0-	983,241	(983,241)
Net investment income	-0-	3,050,649	(3,050,649)
Administrative expense	-0-	(35,472)	35,472
Other	-0-	55,838	(55,838)
Net changes	<u>3,027,697</u>	<u>3,157,813</u>	<u>(130,116)</u>
Balances at 12/31/14	<u>\$ 50,168,918</u>	<u>\$ 47,640,773</u>	<u>\$ 2,528,145</u>

NOTE 11 - 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 12 – 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

YOAKUM COUNTY, TEXAS
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 YEAR ENDED DECEMBER 31, 2015

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, 2015 is as follows:

Annual required contribution	\$ 4,151,707
Interest on OPEB obligation	581,357
Adjustment to ARC	(566,340)
Annual OPEB cost end of year	<u>4,166,724</u>
Net estimated employer contributions	<u>(1,140,764)</u>
Increase in net OPEB obligation	3,025,960
Net OPEB obligation - beginning of year	14,533,937
Net OPEB obligation - end of year	<u><u>\$ 17,559,897</u></u>

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, 2015 and the preceding two fiscal years were as follows:

	Annual OPEB Cost	Employer Annual Contribution	Percentage Contributed	Net OEPB Obligation
December 31, 2013	\$ 3,036,008	\$ 817,318	26.9%	\$ 12,291,504
December 31, 2014	3,133,428	890,995	28.4%	14,533,937
December 31, 2015	4,166,724	1,140,764	27.4%	17,559,897

Funding status

The funded status of the County's retiree health care plan under GASB Statement No. 45 as of December 31, 2015 is as follows:

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Actuarial Valuation Date as of	Value of Assets	Accrued Liability (AAL) (b)	AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (d)	Ratio to Annual Covered Payroll (b-a)/d
12/31/2015	\$ -	\$ 42,504,900	\$ 42,504,900	0.0%	Unavailable	N/A

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 \$42,504,900 at December 31, 2015.

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	2.50% per annum
Investment rate of return	4.00%, 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
Medical Trend (pre-65)	Initial rate of 7.50% declining to an ultimate rate of 5.00% after 13 years
Medical Trend (Post-65)	Initial rate of 6.50% declining to an ultimate rate of 4.25% after 13 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

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

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 13 – MEDICAL MALPRACTICE CLAIMS

The Hospital and the Community are units of government covered by the Texas Tort Claims Act which, by statute, limits its liability to \$100,000 per individual and \$300,000 aggregate per claim. The Hospital is self-insured for amounts not covered under statute. Losses from asserted and unasserted claims identified under the Hospital’s incident reporting system are accrued based on estimates that incorporate the Hospital’s past experience, as well as other considerations, including the nature of each claim or incident and relevant trend factors. It is reasonably possible that the Hospital’s estimate of losses will change by a material amount in the near term.

Activity in the Hospital’s accrued medical malpractice claims liability during 2015 is summarized as follows:

Balance at beginning of the year	\$ 68,435
Current year change in estimates	
for claims incurred in prior years	8,000
Balance at end of year	<u>\$ 76,435</u>

Note 14 - AGREEMENTS FOR MANAGEMENT SERVICES

The County has entered into a contract with Mission Baptist Foundation of America, Inc., dba MSC Associates (the Manager) to manage the Community on July 1, 2015 for a term of three years. All employees at Community are employees of the Manager. The Manager receives a management fee of \$14,175 per month and an additional \$.42 per bed day per month. The Manager is reimbursed by the County for all employee related expenses. The contract extends through June 30, 2018. Total management fee for the year ended December 31, 2015 was \$173,493.

Note 15 - MEDICAID SUPPLEMENTAL PAYMENT PROGRAMS

During fiscal year 2010, the Hospital entered into an affiliation agreement with the Service Organization of West Texas (SOWT), a group established to improve the level of health care provided to the indigent population of the Hospital by strategically allocating the available community health care resources and the burden of providing services. This agreement is intended to increase funding for the Medicaid population and to access federal funding for the indigent population through the Texas Medicaid supplemental payment programs. Under these programs, the Hospital contributes certain government funds to the state of Texas. SOWT funds certain costs of care to the Medicaid and Non-Medicaid indigent in the County and surrounding areas. These services were valued at approximately \$630,000 for the year ended December 31, 2015.

On December 12, 2011, the United States Department of Health and Human Services approved a Medicaid Section 1115(a) demonstration project entitled “Texas Health Transformation Quality

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

Improvement Program” (the Waiver). The Waiver expanded existing Medicaid managed care programs and established two funding pools that assist providers with uncompensated care costs (UC Pool) and promote health system transformation (DSRIP Pool). The revenue from the two funding pools is recognized as earned throughout the related demonstration year. Total revenue recognized from these programs was approximately \$2,040,000 for the year ended December 31, 2015, and is included as supplemental Medicaid funding in the accompanying statement of revenues, expenses and changes in net position.

The Waiver is effective from December 12, 2011 to September 30, 2016. On May 2, 2016, the Texas Health and Human Services Commission (HHSC) announced CMS has agreed to extend the Waiver through December 2017 at current funding levels. During the extension period, HHSC and CMS will continue negotiating a longer term extension.

The programs described above are subject to review and scrutiny by both the Texas Legislature and the CMS and the programs could be modified or terminated based on new legislation or regulation in future periods.

NOTE 16 – IMPLEMENTATION OF NEW PRONOUNCEMENT/RESTATEMENT OF NET POSITION

In fiscal year (FY) 2015, the County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This Statement established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The effects of implementing this statement had a material effect on net position. The County recognized the net pension liability on the Statement of Net Position. The net pension liability totaled \$2.5 million as of December 31, 2015 and is based on the total pension liability minus the fiduciary net position of the plans. The County also recognized a new measure of the pension expense, which was different from our actuarially determined contributions (annual required contributions). Note disclosures and required supplementary information are now based on the new standard. Previously the County had recorded the full amount of the unfunded pension liability.

In addition, the County during the implementation of GASB Statement No. 68 in 2015 discovered an error in the unfunded pension liability that was previously reported in the Government-Wide Statements. This error resulted in an overstatement of the unfunded retirement obligation reported on the Government-Wide Statements of Net Position and an overstatement of pension expense reported on previous Government-Wide Statements of Activity. Accordingly, a prior period adjustment has been recorded as of January 1, 2015, to correct this error and properly present the Government-Wide beginning Net Position.

In conjunction with GASB No. 68, the County also implemented GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This Statement required that the County record a beginning deferred outflow of resources for contributions made between the measurement date of December 31, 2013 and our fiscal year-end of December 31, 2014. As a result of the implementation of GASB Statement No. 68, the County recorded a change in accounting principle adjustment to beginning net position in the government-wide governmental activities and in the Hospital beginning net position.

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

In addition, the County was required to eliminate the unfunded pension liability (\$5,951,959) and the Other Post Retirement Benefits (OPRB) liability (\$12,291,504) that was previously reported in the governmental activities with a prior period adjustment.

The Community was previously included in the governmental activities but should have been included in the business-type activities. The County reduced the beginning net position of the government funds and increased the net position of the business-type activities for the reclassification of property and equipment (\$5,837,979) used by the Community. Also assets of \$509,208 had not been included in the County financial statements.

In the prior year the County did not properly recognize taxes receivable and the advance collection of taxes as deferred inflows of resources. The prior period adjustment to net position consist of \$14,208,959 of unavailable tax revenue and \$4,940,543 of unavailable revenue from advanced tax collections. The adjustment to the fund balances was to record the 2015 tax revenue of \$4,940,543 that was collected during 2014.

Restatement of Net Position:

	Governmental Activities	Business-Type Activities
Net Position - Beginning as Previously Reported	\$ 36,133,727	\$ 20,997,262
Change in Accounting Principle	(467,435)	(538,211)
Prior Period Adjustments:		
Overstatement of pension liability	5,951,959	
Overstatement of OPRB liability	12,291,504	
Understatement of deferred inflow of resources related to tax revenue	(19,149,502)	
Adjustments for Community assets		509,248
Transfer of Community to business-type activities	(5,837,979)	5,837,979
Net Position, Beginning of Year - As Restated	<u>\$ 28,922,274</u>	<u>\$ 26,806,278</u>

Restatement of Fund Balance:

	General Fund	Nonmajor Funds
Fund Balance - Beginning as Previously Reported	\$ 17,707,163	\$ 7,756,772
Prior Period Adjustment:		
Understatement of deferred inflow of resources related to collected tax revenue	(4,570,758)	(369,785)
Fund Balance, Beginning of Year - As Restated	<u>\$ 13,136,405</u>	<u>\$ 7,386,987</u>

NOTE 17 - SUBSEQUENT PRONOUNCEMENTS

In fiscal year (FY) 2016, the County will implement GASB Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. In FY 2017, the County will implement GASB Statement No. 77, *Tax Abatement Disclosures* and GASB Statement 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*. In FY 2018, the County will implement GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. In FY 2020 the County will implement GASB Statement No. 87, *Leases*, earlier application is encouraged. The effects of these standards on the County's financial statements have not been determined.



REQUIRED SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 December 31, 2015

Total pension liability

Service Cost	1,625,361
Interest (on the total pension liability)	3,781,757
Difference between expected and actual experience	169,636
Change in assumptions	
Benefit payments, including refunds of employee contributions	(2,549,057)
Net Change in Total Pension Liability	3,027,697
Total Pension Liability - Beginning	47,141,221
Total Pension Liability - Ending (a)	<u>\$ 50,168,918</u>

Plan Fiduciary Net Position

Contributions - Employer	1,652,615
Contributions - Employee	983,241
Net Investment Income	3,050,649
Benefit payments, including refunds of employee contributions	(2,549,057)
Administrative Expense	(35,472)
Other	55,837
Net Change in Plan Fiduciary Net Position	3,157,813
Plan Fiduciary Net Position - Beginning	44,482,960
Plan Fiduciary Net Position - Ending (b)	<u>\$ 47,640,773</u>
City's Net Pension Liability - Ending (a) - (b)	<u>\$ 2,528,145</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.96%
Covered Employee Payroll	13,471,245
City's Net Pension Liability as a Percentage of Covered Employee Payroll	18.77%

NOTE: The County implemented GASB Statement No. 68 in fiscal year 2015. Information in this table has been determined as of the measurement date (December 31, 2014) of the net pension liability and will ultimately contain information for ten years. However, until a full ten-year trend is available, only the years available will be included.

YOAKUM COUNTY, TEXAS
 SCHEDULE OF CONTRIBUTIONS
 December 31, 2015

Ten-Year Schedule of Contributions

	Actuarially determined contribution	Employer contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a % of covered employee payroll
12/31/2015	\$ 1,294,562	\$ 1,673,230	\$ (324,444)	\$ 13,965,075	11.6%
12/31/2014	1,289,198	1,652,615	(363,417)	13,471,245	12.3%
12/31/2013	1,238,519	1,561,177	(322,658)	12,996,006	12.0%
12/31/2012	1,160,243	1,492,272	(332,029)	12,435,612	12.0%
12/31/2011	1,115,819	1,455,415	(339,596)	12,128,470	12.0%
12/31/2010	1,079,202	1,230,710	(151,508)	11,654,447	10.6%
12/31/2009	1,086,429	1,205,114	(118,685)	11,412,067	10.6%
12/31/2008	1,038,566	1,079,590	(41,024)	10,795,903	10.0%
12/31/2007	918,030	948,378	(30,348)	9,483,785	10.0%
12/31/2006	780,452	780,452	-	8,311,524	9.4%

Notes to Schedule of Contributions

Valuation date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level-percentage-of-covered-payroll basis over a closed period with a layered approach
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market, 15% soft corridor
Inflation	3.0%
Salary Increases	3.50% to 10.50% including inflation
Investment Rate of Return	8.10%
Retirement Age	Experience-based table of rates that are specific to the County's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014

Mortality:

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disable retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

Other Information

Notes There were no benefit changes during the year.



OTHER SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 AGENCY FUNDS
 December 31, 2015

ASSETS

Fund Name	ASSETS				Total
	Cash And Cash Equivalents	Investments	Receivables	Due From Other Funds	
Justice of the Peace Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Probation - TJCPA	22,073	-	-	-	22,073
Juvenile Probation - TPOCE Title IV	42,355	-	-	-	42,355
Juvenile Probation - TJPCN	8,352	-	-	-	8,352
Community Supervisions and Corrections	84,431	-	-	-	84,431
Community Corrections Program	11,504	-	-	-	11,504
Court Resident Treatment	288,544	-	-	-	288,544
Juvenile Probation Trust	34,438	-	-	-	34,438
Ad Valorem Taxes	973,124	2	-	-	973,126
Criminal Justice	17,651	-	52	5,608	23,311
Agency Funds Pooled Cash	10	-	-	-	10
Yoakum County Fee Account	8,207	-	136	233	8,576
Sheriff Fee Account	755	-	-	-	755
District Clerk Fee Account	6,166	-	275	-	6,441
County Clerk Fee Account	26,444	-	2,159	-	28,603
Sheriff Bond Account	7,968	-	-	20	7,988
Sheriff Inmate Trust Account	1,729	-	-	-	1,729
Criminal District Attorney	175	-	-	-	175
County Clerk Bond	69,099	-	-	-	69,099
County Clerk Registry	6,436	-	-	-	6,436
Tax Assessor/Collector Tax Account	4,463,791	-	26	-	4,463,817
Tax Assessor/Collector MV Tax	6,491	-	-	-	6,491
Tax Assessor/Collector Escrow Account	3,426	-	-	-	3,426
Tax Assessor/Collector Special Inv Tax	17,893	-	-	-	17,893
Tax Assessor/Collector Returned Checks	4,310	-	191	-	4,501
Tax Assessor/Collector Escrow Vehicle Sales Tax	89,733	-	-	-	89,733
District Clerk Trust Fund	286,939	-	-	-	286,939
	<u>\$ 6,482,044</u>	<u>\$ 2</u>	<u>\$ 2,839</u>	<u>\$ 5,861</u>	<u>\$ 6,490,746</u>

LIABILITIES

Accounts Payable and Other Liabilities	Due To Other Governments	Due To Other Funds	Amounts Held in Custody for Others	Total
\$ -	\$ -	\$ -		\$ -
-	32,796	9,920	(20,643)	22,073
-	-	-	42,355	42,355
-	8,352	-	-	8,352
-	-	-	84,431	84,431
-	-	-	11,504	11,504
-	-	-	288,544	288,544
-	-	34,438	-	34,438
-	-	973,126	-	973,126
232	20,098	2,951	30	23,311
-	-	10	-	10
-	-	8,576	-	8,576
-	-	755	-	755
(18)	45	6,414	-	6,441
1,113	-	27,490	-	28,603
6,500	1,485	3	-	7,988
1,377	240	112	-	1,729
-	133	42	-	175
69,099	-	-	-	69,099
-	6,435	1	-	6,436
-	2,936,167	1,527,650	-	4,463,817
-	5,010	1,481	-	6,491
3,425	-	1	-	3,426
-	-	17,893	-	17,893
-	3,000	1,501	-	4,501
-	89,733	-	-	89,733
286,939	-	-	-	286,939
<u>\$ 368,667</u>	<u>\$ 3,103,494</u>	<u>\$ 2,612,364</u>	<u>\$ 406,221</u>	<u>\$ 6,490,746</u>

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2015

Fund Name	ASSETS					
	Cash And Cash Equivalents	Investments	Taxes and Other Receivable, Net	Due from Other Governments	Due From Other Funds	Total
Road and Bridge - Precinct 1	\$ 1,414,189	\$ 705,123	\$ -	\$ -	\$ 122,616	\$ 2,241,928
Road and Bridge - Precinct 2	1,281,893	1,149,415	-	5,372	122,617	2,559,297
Road and Bridge - Precinct 3	484,358	174,209	-	-	122,617	781,184
Road and Bridge - Precinct 4	126,858	866,947	-	29,411	122,617	1,145,833
Denver City Roads	67,397	-	-	-	-	67,397
Road and Bridge	-	-	816,725	-	-	816,725
Lateral Roads	6,297	-	213	-	-	6,510
Jury	123,852	572,545	74,110	-	12,343	782,850
County Clerk Records Management	44,172	55,039	-	-	5,795	105,006
County Clerk Records Archive	113,674	-	-	-	5,789	119,463
District Clerk Records Management	5,002	-	-	-	49	5,051
Family Protection	782	-	-	-	15	797
Child Abuse Prevention	302	-	-	-	-	302
District Clerk Records Archive	2,840	-	-	-	45	2,885
County and District Court Technology	2,195	-	-	-	7	2,202
Justice Court Technology JP1	18,749	-	-	-	108	18,857
Justice Court Technology JP2	8,541	-	-	-	45	8,586
Special Funds Pooled Cash	-	-	-	-	-	-
Courthouse Security	48,471	-	-	-	136	48,607
Justice Court Building Security	4,258	-	-	-	38	4,296
Criminal District Attorney	5,649	-	-	-	-	5,649
Jail Commissary	10,532	-	-	-	112	10,644
Law Library	1,388	-	3	-	200	1,591
Probation Education	763	-	-	-	-	763
Abandoned Vehicles	451	-	-	-	-	451
Special Video	7,651	-	-	-	2	7,653
TA/C Special Inventory	3,874	-	-	-	3	3,877
Sheriff's Office Seizure Fund	1,034	-	-	-	-	1,034
Sheriff's Office Forfeiture Fund	686	-	-	-	-	686
Criminal District Attorney Forfeiture Fund	1,935	-	-	-	-	1,935
Criminal District Attorney Seizure Fund	185	-	-	-	-	185
County Records Management	25,556	-	-	-	91	25,647
Court Records Preservation	2,520	-	-	-	45	2,565
Youth Center	2,988	-	-	-	-	2,988
County Airport	7,281	-	-	-	-	7,281
Yoakum County Landfill	6,356	-	-	877	-	7,233
Library Grants	213	-	-	-	-	213
Jail Debt Service	281,635	35	424,999	-	70,843	777,512
Nursing Home Debt Service	50,634	47	284,341	-	47,229	382,251
Permanent Improvement	9,425	1,001	225,436	-	161,753	397,615
	<u>\$ 4,174,586</u>	<u>\$ 3,524,361</u>	<u>\$ 1,825,827</u>	<u>\$ 35,660</u>	<u>\$ 795,115</u>	<u>\$ 10,355,549</u>

LIABILITIES			DEFERRED INFLOW OF RESOURCES			FUND BALANCE	LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE
Accounts Payable	Due To Other Funds	Total	Unavailable Revenue - Advanced Tax Collections	Unavailable Revenue - Tax Revenue	Total deferred inflows of resources	Total	
\$ -	\$ 20,427	\$ 20,427	\$ -	\$ -	\$ -	\$ 2,221,501	\$ 2,241,928
-	9,274	9,274	-	-	-	2,550,023	2,559,297
131	30,439	30,570	-	-	-	750,614	781,184
81	7,900	7,981	-	-	-	1,137,852	1,145,833
-	-	-	-	-	-	67,397	67,397
-	-	-	-	816,725	816,725	-	816,725
-	6,510	6,510	-	-	-	-	6,510
4,584	1,068	5,652	17,725	74,110	91,835	685,363	782,850
-	-	-	-	-	-	105,006	105,006
-	-	-	-	-	-	119,463	119,463
-	-	-	-	-	-	5,051	5,051
-	-	-	-	-	-	797	797
-	-	-	-	-	-	302	302
-	-	-	-	-	-	2,885	2,885
-	-	-	-	-	-	2,202	2,202
-	-	-	-	-	-	18,857	18,857
-	-	-	-	-	-	8,586	8,586
-	-	-	-	-	-	-	-
-	-	-	-	-	-	48,607	48,607
-	-	-	-	-	-	4,296	4,296
-	-	-	-	-	-	5,649	5,649
-	-	-	-	-	-	10,644	10,644
-	1,690	1,690	-	-	-	(99)	1,591
-	-	-	-	-	-	763	763
-	-	-	-	-	-	451	451
-	-	-	-	-	-	7,653	7,653
-	-	-	-	-	-	3,877	3,877
-	-	-	-	-	-	1,034	1,034
-	-	-	-	-	-	686	686
-	-	-	-	-	-	1,935	1,935
-	-	-	-	-	-	185	185
-	-	-	-	-	-	25,647	25,647
-	-	-	-	-	-	2,565	2,565
-	434	434	-	-	-	2,554	2,988
-	-	-	-	-	-	7,281	7,281
-	1,970	1,970	-	-	-	5,263	7,233
-	-	-	-	-	-	213	213
-	-	-	101,663	424,999	526,662	250,850	777,512
-	-	-	67,775	284,341	352,116	30,135	382,251
-	-	-	-	223,843	223,843	-	397,615
\$ 4,796	\$ 253,484	\$ 258,280	\$ 187,163	\$ 1,824,018	\$ 2,011,181	\$ 8,086,088	\$ 10,355,549

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2015

REVENUES					
Fund Name	Taxes	Inter-Governmental	Permits and Charges for Service	Interest and Other	Total
Road and Bridge - Precinct 1	\$ -	\$ 231,263	\$ 125,610	\$ 4,012	\$ 360,885
Road and Bridge - Precinct 2	-	218,203	125,610	4,705	348,518
Road and Bridge - Precinct 3	-	175,402	125,610	1,480	302,492
Road and Bridge - Precinct 4	-	334,928	125,610	1,391	461,929
Denver City Roads	-	-	-	156	156
Road and Bridge	930,759	-	-	275	931,034
Lateral Roads	-	16,335	-	6	16,341
Jury	90,514	2,380	-	540	93,434
County Clerk Records Management	-	-	58,770	97	58,867
County Clerk Records Archive	-	-	58,630	216	58,846
District Clerk Records Management	-	-	672	11	683
Family Protection	-	-	525	1	526
Child Abuse Prevention	-	-	100	-	100
District Clerk Records Archive	-	-	596	6	602
County and District Court Technology	-	-	215	5	220
Justice Court Technology JP1	-	-	1,110	43	1,153
Justice Court Technology JP2	-	-	1,184	19	1,203
Special Funds Pooled Cash	-	-	-	-	-
Courthouse Security	-	-	1,948	113	2,061
Justice Court Building Security	-	-	934	9	943
Criminal District Attorney	-	-	379	14	393
Jail Commissary	-	-	899	23	922
Law Library	-	-	2,773	3	2,776
Probation Education	-	-	55	2	57
Abandoned Vehicles	-	-	510	2	512
Special Video	-	-	680	17	697
TA/C Special Inventory	-	-	-	28	28
Sheriff's Office Seizure	-	-	-	3	3
Sheriff's Office Forfeiture	-	-	-	1	1
Criminal District Attorney Forfeiture	-	-	-	5	5
Criminal District Attorney Seizure	-	-	-	-	-
County Records Management	-	-	1,942	57	1,999
Court Records Preservation	-	-	519	5	524
Youth Center	-	324	-	6	330
County Airport	-	15,758	-	30	15,788
Yoakum County Landfill	-	-	92,663	389	93,052
Justice Assistance Grant	-	26,157	-	-	26,157
Library Grants	-	-	-	-	-
Jail Debt Service	793,222	-	-	582	793,804
Nursing Home Debt Service	528,814	-	-	154	528,968
Permanent Improvement	255,878	-	-	208	256,086
Total	\$ 2,599,187	\$ 1,020,750	\$ 727,544	\$ 14,614	\$ 4,362,095

EXPENDITURES								Excess (Deficiency) of Revenues Over Expenditures
Current				Debt Service				
General Government	Public Safety	Public Works	Culture and Recreation	Capital Outlay	Principal	Interest	Total	
\$ -	\$ -	\$ 666,675	\$ -	\$ 236,795	\$ -	\$ -	\$ 903,470	\$ (542,585)
-	-	625,696	-	442,323	-	-	1,068,019	(719,501)
-	-	893,067	-	85,697	-	-	978,764	(676,272)
-	-	807,007	-	453,367	-	-	1,260,374	(798,445)
-	-	-	-	-	-	-	-	156
-	-	-	-	-	-	-	-	931,034
-	16,342	-	-	-	-	-	16,342	(1)
-	21,785	-	-	-	-	-	21,785	71,649
41,024	-	-	-	-	-	-	41,024	17,843
10,509	-	-	-	-	-	-	10,509	48,337
-	-	-	-	-	-	-	-	683
-	-	-	-	-	-	-	-	526
-	-	-	-	-	-	-	-	100
-	-	-	-	-	-	-	-	602
-	-	-	-	-	-	-	-	220
-	-	-	-	1,313	-	-	1,313	(160)
-	-	-	-	-	-	-	-	1,203
-	-	-	-	-	-	-	-	-
1,520	-	-	-	-	-	-	1,520	541
-	-	-	-	-	-	-	-	943
-	833	-	-	-	-	-	833	(440)
-	-	-	-	-	-	-	-	922
3,794	-	-	-	-	-	-	3,794	(1,018)
-	-	-	-	-	-	-	-	57
1,180	-	-	-	-	-	-	1,180	(668)
-	-	-	-	-	-	-	-	697
-	-	-	-	-	-	-	-	28
-	-	-	-	-	-	-	-	3
-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	5
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,999
-	-	-	-	-	-	-	-	524
-	-	-	10,993	-	-	-	10,993	(10,663)
14,074	-	-	-	-	-	-	14,074	1,714
-	-	377,117	-	-	45,646	1,525	424,288	(331,236)
-	-	-	-	26,157	-	-	26,157	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	745,000	46,650	791,650	2,154
-	-	-	-	-	460,000	66,800	526,800	2,168
12,789	-	-	-	1,826,673	-	-	1,839,462	(1,583,376)
<u>\$ 84,890</u>	<u>\$ 38,960</u>	<u>\$ 3,369,562</u>	<u>\$ 10,993</u>	<u>\$ 3,072,325</u>	<u>\$ 1,250,646</u>	<u>\$ 114,975</u>	<u>\$ 7,942,351</u>	<u>\$ (3,580,256)</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE (Continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2015

Fund Name	Other Financing Sources (Uses)		Net Change in Fund Balance	Beginning Fund Balance As Previously Reported	Prior Period Adjustment	Beginning Fund Balance As Restated	Ending Fund Balance
	Transfers In	Transfers Out					
Road and Bridge - Precinct 1	\$ 738,001	\$ -	\$ 195,416	\$ 2,026,085	-	2,026,085	\$ 2,221,501
Road and Bridge - Precinct 2	738,000	-	18,499	2,531,524	-	2,531,524	2,550,023
Road and Bridge - Precinct 3	1,038,001	-	361,729	388,885	-	388,885	750,614
Road and Bridge - Precinct 4	838,000	-	39,555	1,098,297	-	1,098,297	1,137,852
Denver City Roads	-	-	156	67,241	-	67,241	67,397
Road and Bridge	-	(931,034)	-	-	-	-	-
Lateral Roads	-	-	(1)	1	-	1	-
Jury	-	-	71,649	637,412	(23,698)	613,714	685,363
County Clerk Records Management	-	-	17,843	87,163	-	87,163	105,006
County Clerk Records Archive	-	-	48,337	71,126	-	71,126	119,463
District Clerk Records Management	-	-	683	4,368	-	4,368	5,051
Family Protection	-	-	526	271	-	271	797
Child Abuse Prevention	-	-	100	202	-	202	302
District Clerk Records Archive	-	-	602	2,283	-	2,283	2,885
County and District Court Technology	-	-	220	1,982	-	1,982	2,202
Justice Court Technology JP1	-	-	(160)	19,017	-	19,017	18,857
Justice Court Technology JP2	-	-	1,203	7,383	-	7,383	8,586
Special Funds Pooled Cash	-	-	-	-	-	-	-
Courthouse Security	-	-	541	48,066	-	48,066	48,607
Justice Court Building Security	-	-	943	3,353	-	3,353	4,296
Criminal District Attorney	-	-	(440)	6,089	-	6,089	5,649
Jail Commissary	-	-	922	9,722	-	9,722	10,644
Law Library	-	-	(1,018)	919	-	919	(99)
Probation Education	-	-	57	706	-	706	763
Abandoned Vehicles	-	-	(668)	1,119	-	1,119	451
Special Video	-	-	697	6,956	-	6,956	7,653
TA/C Special Inventory	-	-	28	3,849	-	3,849	3,877
Sheriff's Office Seizure	-	-	3	1,031	-	1,031	1,034
Sheriff's Office Forfeiture	-	-	1	685	-	685	686
Criminal District Attorney Forfeiture	-	-	5	1,930	-	1,930	1,935
Criminal District Attorney Seizure	-	-	-	185	-	185	185
County Records Management	-	-	1,999	23,648	-	23,648	25,647
Court Records Preservation	-	-	524	2,041	-	2,041	2,565
Youth Center	12,000	-	1,337	1,217	-	1,217	2,554
County Airport	5,500	-	7,214	67	-	67	7,281
Yoakum County Landfill	318,500	-	(12,736)	17,999	-	17,999	5,263
Justice Assistance Grant	-	-	-	-	-	-	-
Library Grants	-	-	-	213	-	213	213
Jail Debt Service	-	-	2,154	456,349	(207,653)	248,696	250,850
Nursing Home Debt Service	-	-	2,168	166,401	(138,434)	27,967	30,135
Permanent Improvement	1,522,389	-	(60,987)	60,987	-	60,987	-
Total	\$ 5,210,391	\$ (931,034)	\$ 699,101	\$ 7,756,772	\$ (369,785)	\$ 7,386,987	\$ 8,086,088

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 1
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,610	\$ (9,390)
Inter-governmental	200,000	200,000	231,263	31,263
Interest and other	3,250	3,250	4,012	762
Total Revenues	<u>338,250</u>	<u>338,250</u>	<u>360,885</u>	<u>22,635</u>
EXPENDITURES				
Current				
Public works	970,289	970,289	666,675	303,614
Capital outlay				
	410,000	410,000	236,795	173,205
Total Operating Expenses	<u>1,380,289</u>	<u>1,380,289</u>	<u>903,470</u>	<u>476,819</u>
Operating Income (Loss)	(1,042,039)	(1,042,039)	(542,585)	499,454
OTHER FINANCING USES				
Transfers in	798,953	798,953	738,001	(60,952)
Total Other Financing Uses	<u>798,953</u>	<u>798,953</u>	<u>738,001</u>	<u>(60,952)</u>
Net Change in Fund Balance	(243,086)	(243,086)	195,416	438,502
Fund Balance, Beginning of Year	2,026,085	2,026,085	2,026,085	-
Fund Balance, End of Year	<u>\$ 1,782,999</u>	<u>\$ 1,782,999</u>	<u>\$ 2,221,501</u>	<u>\$ 438,502</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 2
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,609	\$ (9,391)
Inter-governmental	200,000	200,000	218,204	18,204
Interest and other	3,250	3,250	4,704	1,454
Total Revenues	<u>338,250</u>	<u>338,250</u>	<u>348,517</u>	<u>10,267</u>
EXPENDITURES				
Current				
Public works	875,837	875,837	625,695	250,142
Capital outlay				
	620,000	620,000	442,324	177,676
Total Operating Expenses	<u>1,495,837</u>	<u>1,495,837</u>	<u>1,068,019</u>	<u>427,818</u>
Operating Income (Loss)	<u>(1,157,587)</u>	<u>(1,157,587)</u>	<u>(719,502)</u>	<u>438,085</u>
OTHER FINANCING USES				
Transfers in	798,953	798,953	738,001	(60,952)
Total Other Financing Uses	<u>798,953</u>	<u>798,953</u>	<u>738,001</u>	<u>(60,952)</u>
Net Change in Fund Balance	<u>(358,634)</u>	<u>(358,634)</u>	<u>18,499</u>	<u>377,133</u>
Fund Balance, Beginning of Year	2,531,524	2,531,524	2,531,524	-
Fund Balance, End of Year	<u>\$ 2,172,890</u>	<u>\$ 2,172,890</u>	<u>\$ 2,550,023</u>	<u>\$ 377,133</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 3
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,610	\$ (9,390)
Inter-governmental	200,000	200,000	175,402	(24,598)
Interest and other	2,000	2,000	1,480	(520)
Total Revenues	<u>337,000</u>	<u>337,000</u>	<u>302,492</u>	<u>(34,508)</u>
EXPENDITURES				
Current				
Public works	1,038,043	1,038,043	893,067	144,976
Capital outlay				
	<u>110,000</u>	<u>110,000</u>	<u>85,697</u>	<u>24,303</u>
Total Operating Expenses	<u>1,148,043</u>	<u>1,148,043</u>	<u>978,764</u>	<u>169,279</u>
Operating Income (Loss)	(811,043)	(811,043)	(676,272)	134,771
OTHER FINANCING USES				
Transfers in	<u>1,098,953</u>	<u>1,098,953</u>	<u>1,038,001</u>	<u>(60,952)</u>
Total Other Financing Uses	<u>1,098,953</u>	<u>1,098,953</u>	<u>1,038,001</u>	<u>(60,952)</u>
Net Change in Fund Balance	287,910	287,910	361,729	73,819
Fund Balance, Beginning of Year	<u>388,885</u>	<u>388,885</u>	<u>388,885</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 676,795</u>	<u>\$ 676,795</u>	<u>750,614</u>	<u>\$ 73,819</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 4
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,610	\$ (9,390)
Inter-governmental	400,000	400,000	334,928	(65,072)
Interest and other	2,500	2,500	1,391	(1,109)
Total Revenues	<u>537,500</u>	<u>537,500</u>	<u>461,929</u>	<u>(75,571)</u>
EXPENDITURES				
Current				
Public works	946,402	882,996	807,007	75,989
Capital outlay				
	390,000	453,406	453,368	38
Total Operating Expenses	<u>1,336,402</u>	<u>1,336,402</u>	<u>1,260,375</u>	<u>76,027</u>
Operating Income (Loss)	<u>(798,902)</u>	<u>(798,902)</u>	<u>(798,446)</u>	<u>456</u>
OTHER FINANCING USES				
Transfers in	898,953	898,953	838,001	(60,952)
Total Other Financing Uses	<u>898,953</u>	<u>898,953</u>	<u>838,001</u>	<u>(60,952)</u>
Net Change in Fund Balance	<u>100,051</u>	<u>100,051</u>	<u>39,555</u>	<u>(60,496)</u>
Fund Balance, Beginning of Year	1,098,297	1,098,297	1,098,297	-
Fund Balance, End of Year	<u>\$ 1,198,348</u>	<u>\$ 1,198,348</u>	<u>\$ 1,137,852</u>	<u>\$ (60,496)</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE CLEARING
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 999,250	\$ 999,250	\$ 930,759	\$ (68,491)
Interest and other	250	250	275	25
Total Revenues	<u>999,500</u>	<u>999,500</u>	<u>931,034</u>	<u>(68,466)</u>
EXPENDITURES				
Current				
Public works	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	<u>999,500</u>	<u>999,500</u>	<u>931,034</u>	<u>(68,466)</u>
OTHER FINANCING USES				
Transfers out	<u>(999,500)</u>	<u>(999,500)</u>	<u>(931,034)</u>	<u>68,466</u>
Total Other Financing Uses	<u>(999,500)</u>	<u>(999,500)</u>	<u>(931,034)</u>	<u>68,466</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
 LATERAL ROAD CLEARING
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 16,850	\$ 16,850	\$ 16,335	\$ (515)
Interest and other	10	10	6	(4)
Total Revenues	<u>16,860</u>	<u>16,860</u>	<u>16,341</u>	<u>(519)</u>
EXPENDITURES				
Current				
Public safety	16,860	16,860	16,341	519
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>16,860</u>	<u>16,860</u>	<u>16,341</u>	<u>519</u>
Operating Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES				
Transfers out	-	-	(1)	(1)
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Fund Balance, Beginning of Year	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

YOAKUM COUNTY, TEXAS
 JURY FUND
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Ad valorem taxes	\$ 90,835	\$ 90,835	\$ 90,514	\$ (321)
Intergovernmental	2,500	2,500	2,380	(120)
Interest and Other	375	375	540	165
Total Revenues	<u>93,710</u>	<u>93,710</u>	<u>93,434</u>	<u>(276)</u>
EXPENDITURES				
Current				
Public safety	86,000	86,000	21,785	64,215
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>86,000</u>	<u>86,000</u>	<u>21,785</u>	<u>64,215</u>
Operating Income (Loss)	<u>7,710</u>	<u>7,710</u>	<u>71,649</u>	<u>63,939</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>7,710</u>	<u>7,710</u>	<u>71,649</u>	<u>63,939</u>
Fund Balance - beginning of year, as originally reported	637,412	637,412	637,412	-
Prior period adjustment	-	-	(23,698)	<u>\$ 63,939</u>
Fund Balance - beginning of year, as restated	<u>637,412</u>	<u>637,412</u>	<u>613,714</u>	
Fund Balance, End of Year	<u><u>\$ 645,122</u></u>	<u><u>\$ 645,122</u></u>	<u><u>\$ 685,363</u></u>	

YOAKUM COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 18,500	\$ 18,500	\$ 58,770	\$ 40,270
Interest and other	50	50	97	47
Total Revenues	<u>18,550</u>	<u>18,550</u>	<u>58,867</u>	<u>40,317</u>
EXPENDITURES				
Current				
General government	40,000	41,240	41,024	216
Capital outlay	<u>8,000</u>	<u>6,760</u>	<u>-</u>	<u>6,760</u>
Total Operating Expenses	<u>48,000</u>	<u>48,000</u>	<u>41,024</u>	<u>6,976</u>
Operating Income (Loss)	(29,450)	(29,450)	17,843	47,293
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	(29,450)	(29,450)	17,843	47,293
Fund Balance, Beginning of Year	<u>87,163</u>	<u>87,163</u>	<u>87,163</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 57,713</u>	<u>\$ 57,713</u>	<u>\$ 105,006</u>	<u>\$ 47,293</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK ARCHIVE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 15,000	\$ 15,000	\$ 58,630	\$ 43,630
Interest and other	50	50	216	166
Total Revenues	<u>15,050</u>	<u>15,050</u>	<u>58,846</u>	<u>43,796</u>
EXPENDITURES				
Current				
General Government	20,000	20,000	10,509	9,491
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>20,000</u>	<u>20,000</u>	<u>10,509</u>	<u>9,491</u>
Operating Income (Loss)	<u>(4,950)</u>	<u>(4,950)</u>	<u>48,337</u>	<u>53,287</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(4,950)</u>	<u>(4,950)</u>	<u>48,337</u>	<u>53,287</u>
Fund Balance, Beginning of Year	<u>71,126</u>	<u>71,126</u>	<u>71,126</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 66,176</u>	<u>\$ 66,176</u>	<u>\$ 119,463</u>	<u>\$ 53,287</u>

YOAKUM COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 600	\$ 600	\$ 672	\$ 72
Interest and other	10	10	11	1
Total Revenues	<u>610</u>	<u>610</u>	<u>683</u>	<u>73</u>
EXPENDITURES				
Current				
General government	3,500	3,500	-	3,500
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Operating Income (Loss)	<u>(2,890)</u>	<u>(2,890)</u>	<u>683</u>	<u>3,573</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,890)</u>	<u>(2,890)</u>	<u>683</u>	<u>3,573</u>
Fund Balance, Beginning of Year	<u>4,368</u>	<u>4,368</u>	<u>4,368</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,478</u>	<u>\$ 1,478</u>	<u>\$ 5,051</u>	<u>\$ 3,573</u>

YOAKUM COUNTY, TEXAS
 FAMILY PROTECTION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 600	\$ 600	\$ 525	\$ (75)
Interest and other	2	2	1	(1)
Total Revenues	<u>602</u>	<u>602</u>	<u>526</u>	<u>(76)</u>
EXPENDITURES				
Current				
Public safety	1,037	1,037	-	1,037
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>1,037</u>	<u>1,037</u>	<u>-</u>	<u>1,037</u>
Operating Income (Loss)	<u>(435)</u>	<u>(435)</u>	<u>526</u>	<u>961</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(435)</u>	<u>(435)</u>	<u>526</u>	<u>961</u>
Fund Balance, Beginning of Year	<u>271</u>	<u>271</u>	<u>271</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (164)</u>	<u>\$ (164)</u>	<u>\$ 797</u>	<u>\$ 961</u>

YOAKUM COUNTY, TEXAS
CHILD ABUSE PREVENTION
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 100	\$ 100	\$ 100	\$ -
Interest and other	1	1	-	(1)
Total Revenues	<u>101</u>	<u>101</u>	<u>100</u>	<u>(1)</u>
EXPENDITURES				
Current				
Public safety	202	202	-	202
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>202</u>	<u>202</u>	<u>-</u>	<u>202</u>
Operating Income (Loss)	<u>(101)</u>	<u>(101)</u>	<u>100</u>	<u>201</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(101)</u>	<u>(101)</u>	<u>100</u>	<u>201</u>
Fund Balance, Beginning of Year	<u>202</u>	<u>202</u>	<u>202</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 101</u>	<u>\$ 101</u>	<u>\$ 302</u>	<u>\$ 201</u>

YOAKUM COUNTY, TEXAS
DISTRICT CLERK RECORDS ARCHIVE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 525	\$ 525	\$ 597	\$ 72
Interest and other	5	5	5	-
Total Revenues	<u>530</u>	<u>530</u>	<u>602</u>	<u>72</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>530</u>	<u>530</u>	<u>602</u>	<u>72</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>530</u>	<u>530</u>	<u>602</u>	<u>72</u>
Fund Balance, Beginning of Year	<u>2,283</u>	<u>2,283</u>	<u>2,283</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 2,813</u></u>	<u><u>\$ 2,813</u></u>	<u><u>\$ 2,885</u></u>	<u><u>\$ 72</u></u>

YOAKUM COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 540	\$ 540	\$ 215	\$ (325)
Interest and other	5	5	4	(1)
Total Revenues	<u>545</u>	<u>545</u>	<u>219</u>	<u>(326)</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>545</u>	<u>545</u>	<u>219</u>	<u>(326)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>545</u>	<u>545</u>	<u>219</u>	<u>(326)</u>
Fund Balance, Beginning of Year	<u>1,983</u>	<u>1,983</u>	<u>1,983</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,528</u>	<u>\$ 2,528</u>	<u>\$ 2,202</u>	<u>\$ (326)</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #1
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 3,000	\$ 3,000	\$ 1,110	\$ (1,890)
Interest and other	50	50	43	(7)
Total Revenues	<u>3,050</u>	<u>3,050</u>	<u>1,153</u>	<u>(1,897)</u>
EXPENDITURES				
Current				
General government	4,000	4,000	-	4,000
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>1,313</u>	<u>3,687</u>
Total Operating Expenses	<u>9,000</u>	<u>9,000</u>	<u>1,313</u>	<u>7,687</u>
Operating Income (Loss)	(5,950)	(5,950)	(160)	5,790
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(5,950)	(5,950)	(160)	5,790
Fund Balance, Beginning of Year	19,017	19,017	19,017	-
Fund Balance, End of Year	<u>\$ 13,067</u>	<u>\$ 13,067</u>	<u>\$ 18,857</u>	<u>\$ 5,790</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #2
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 1,750	\$ 1,750	\$ 1,184	\$ (566)
Interest and other	10	10	19	9
Total Revenues	<u>1,760</u>	<u>1,760</u>	<u>1,203</u>	<u>(557)</u>
EXPENDITURES				
Current				
General government	3,201	3,201	-	3,201
Capital outlay	<u>299</u>	<u>299</u>	<u>-</u>	<u>299</u>
Total Operating Expenses	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Operating Income (Loss)	<u>(1,740)</u>	<u>(1,740)</u>	<u>1,203</u>	<u>2,943</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,740)</u>	<u>(1,740)</u>	<u>1,203</u>	<u>2,943</u>
Fund Balance, Beginning of Year	<u>7,383</u>	<u>7,383</u>	<u>7,383</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,643</u>	<u>\$ 5,643</u>	<u>\$ 8,586</u>	<u>\$ 2,943</u>

YOAKUM COUNTY, TEXAS
 COURTHOUSE SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 5,510	\$ 5,510	\$ 1,948	\$ (3,562)
Interest and other	120	120	113	(7)
Total Revenues	<u>5,630</u>	<u>5,630</u>	<u>2,061</u>	<u>(3,569)</u>
EXPENDITURES				
Current				
General government	2,775	4,475	1,520	2,955
Capital outlay	<u>20,100</u>	<u>18,400</u>	<u>-</u>	<u>18,400</u>
Total Operating Expenses	<u>22,875</u>	<u>22,875</u>	<u>1,520</u>	<u>21,355</u>
Operating Income (Loss)	<u>(17,245)</u>	<u>(17,245)</u>	<u>541</u>	<u>17,786</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>(17,245)</u>	<u>(17,245)</u>	<u>541</u>	<u>17,786</u>
Fund Balance, Beginning of Year	<u>48,066</u>	<u>48,066</u>	<u>48,066</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,821</u>	<u>\$ 30,821</u>	<u>\$ 48,607</u>	<u>\$ 17,786</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 1,950	\$ 1,950	\$ 934	\$ (1,016)
Interest and other	10	10	9	(1)
Total Revenues	<u>1,960</u>	<u>1,960</u>	<u>943</u>	<u>(1,017)</u>
EXPENDITURES				
Current				
General government	100	100	-	100
Capital outlay	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Operating Expenses	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Operating Income (Loss)	<u>760</u>	<u>760</u>	<u>943</u>	<u>183</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>760</u>	<u>760</u>	<u>943</u>	<u>183</u>
Fund Balance, Beginning of Year	<u>3,353</u>	<u>3,353</u>	<u>3,353</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 4,113</u></u>	<u><u>\$ 4,113</u></u>	<u><u>\$ 4,296</u></u>	<u><u>\$ 183</u></u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 1,500	\$ 1,500	\$ 379	\$ (1,121)
Interest and other	10	10	14	4
Total Revenues	<u>1,510</u>	<u>1,510</u>	<u>393</u>	<u>(1,117)</u>
EXPENDITURES				
Current				
Public safety	3,689	3,689	833	2,856
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>3,689</u>	<u>3,689</u>	<u>833</u>	<u>2,856</u>
Operating Income (Loss)	<u>(2,179)</u>	<u>(2,179)</u>	<u>(440)</u>	<u>1,739</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,179)</u>	<u>(2,179)</u>	<u>(440)</u>	<u>1,739</u>
Fund Balance, Beginning of Year	<u>6,089</u>	<u>6,089</u>	<u>6,089</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,910</u>	<u>\$ 3,910</u>	<u>\$ 5,649</u>	<u>\$ 1,739</u>

YOAKUM COUNTY, TEXAS
LAW LIBRARY
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 3,400	\$ 3,400	\$ 2,773	\$ (627)
Interest and other	5	5	3	(2)
Total Revenues	<u>3,405</u>	<u>3,405</u>	<u>2,776</u>	<u>(629)</u>
EXPENDITURES				
Current				
General government	3,794	3,794	3,794	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>3,794</u>	<u>3,794</u>	<u>3,794</u>	<u>-</u>
Operating Income (Loss)	<u>(389)</u>	<u>(389)</u>	<u>(1,018)</u>	<u>(629)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(389)</u>	<u>(389)</u>	<u>(1,018)</u>	<u>(629)</u>
Fund Balance, Beginning of Year	<u>919</u>	<u>919</u>	<u>919</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 530</u>	<u>\$ 530</u>	<u>\$ (99)</u>	<u>\$ (629)</u>

YOAKUM COUNTY, TEXAS
 PROBATION EDUCATION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 60	\$ 60	\$ 55	\$ (5)
Interest and other	2	2	2	-
Total Revenues	<u>62</u>	<u>62</u>	<u>57</u>	<u>(5)</u>
EXPENDITURES				
Current				
General government	231	231	-	231
Public safety	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>231</u>	<u>231</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>(169)</u>	<u>(169)</u>	<u>57</u>	<u>(5)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(169)</u>	<u>(169)</u>	<u>57</u>	<u>(5)</u>
Fund Balance, Beginning of Year	<u>706</u>	<u>706</u>	<u>706</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 537</u>	<u>\$ 537</u>	<u>\$ 763</u>	<u>\$ (5)</u>

YOAKUM COUNTY, TEXAS
 ABANDONED VEHICLES
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Sales of abandoned vehicles	\$ -	\$ -	\$ 510	\$ 510
Interest and other	205	205	2	(203)
Total Revenues	<u>205</u>	<u>205</u>	<u>512</u>	<u>307</u>
EXPENDITURES				
Current				
General government	750	750	1,180	(430)
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>750</u>	<u>750</u>	<u>1,180</u>	<u>(430)</u>
Operating Income (Loss)	<u>(545)</u>	<u>(545)</u>	<u>(668)</u>	<u>(123)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(545)</u>	<u>(545)</u>	<u>(668)</u>	<u>(123)</u>
Fund Balance, Beginning of Year	<u>1,119</u>	<u>1,119</u>	<u>1,119</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 574</u>	<u>\$ 574</u>	<u>\$ 451</u>	<u>\$ (123)</u>

YOAKUM COUNTY, TEXAS
SPECIAL VIDEO
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 810	\$ 810	\$ 680	\$ (130)
Interest and other	15	15	17	2
Total Revenues	<u>825</u>	<u>825</u>	<u>697</u>	<u>(128)</u>
EXPENDITURES				
Current				
General government	1,000	1,000	-	1,000
Capital outlay	<u>2,205</u>	<u>2,205</u>	<u>-</u>	<u>2,205</u>
Total Operating Expenses	<u>3,205</u>	<u>3,205</u>	<u>-</u>	<u>3,205</u>
Operating Income (Loss)	(2,380)	(2,380)	697	3,077
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	(2,380)	(2,380)	697	3,077
Fund Balance, Beginning of Year	<u>6,956</u>	<u>6,956</u>	<u>6,956</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,576</u>	<u>\$ 4,576</u>	<u>\$ 7,653</u>	<u>\$ 3,077</u>

YOAKUM COUNTY, TEXAS
 TA/C SPECIAL INVENTORY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Penalties	\$ -	\$ -	\$ -	\$ -
Interest and other	20	20	28	8
Total Revenues	<u>20</u>	<u>20</u>	<u>28</u>	<u>8</u>
EXPENDITURES				
Current				
General government	900	900	-	900
Capital outlay	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Operating Expenses	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Operating Income (Loss)	(1,980)	(1,980)	28	2,008
OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,980)	(1,980)	28	2,008
Fund Balance, Beginning of Year	<u>3,849</u>	<u>3,849</u>	<u>3,849</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,869</u>	<u>\$ 1,869</u>	<u>\$ 3,877</u>	<u>\$ 2,008</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY FORFEITURE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	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)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 SHERIFF'S OFFICE FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest and other	5	5	1	(4)
Total Revenues	<u>5</u>	<u>5</u>	<u>1</u>	<u>(4)</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)	1	20,196
OTHER FINANCING USES				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</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)	1	196
Fund Balance, Beginning of Year	<u>685</u>	<u>685</u>	<u>685</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 490</u>	<u>\$ 490</u>	<u>\$ 686</u>	<u>\$ 196</u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	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	-	4,000
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>-</u>	<u>9,000</u>
Operating Income (Loss)	(3,990)	(3,990)	5	3,995
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	10	10	5	(5)
Fund Balance, Beginning of Year	<u>1,930</u>	<u>1,930</u>	<u>1,930</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,940</u>	<u>\$ 1,940</u>	<u>\$ 1,935</u>	<u>\$ (5)</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 2,800	\$ 2,800	\$ 1,942	\$ (858)
Interest and other	36	35	57	22
Total Revenues	<u>2,836</u>	<u>2,835</u>	<u>1,999</u>	<u>(836)</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)	<u>(9,164)</u>	<u>(9,165)</u>	<u>1,999</u>	<u>11,164</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(9,164)</u>	<u>(9,165)</u>	<u>1,999</u>	<u>11,164</u>
Fund Balance, Beginning of Year	<u>23,648</u>	<u>23,648</u>	<u>23,648</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,484</u>	<u>\$ 14,483</u>	<u>\$ 25,647</u>	<u>\$ 11,164</u>

YOAKUM COUNTY, TEXAS
 COURT RECORDS PRESERVATION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 400	\$ 400	\$ 519	\$ 119
Interest and other	6	5	5	-
Total Revenues	<u>406</u>	<u>405</u>	<u>524</u>	<u>119</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay				
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>406</u>	<u>405</u>	<u>524</u>	<u>119</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>406</u>	<u>405</u>	<u>524</u>	<u>119</u>
Fund Balance, Beginning of Year	<u>2,041</u>	<u>2,041</u>	<u>2,041</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 2,447</u></u>	<u><u>\$ 2,446</u></u>	<u><u>\$ 2,565</u></u>	<u><u>\$ 119</u></u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY YOUTH CENTER
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 324	\$ (98,676)
Interest and other	10	10	6	(4)
Total Revenues	<u>99,010</u>	<u>99,010</u>	<u>330</u>	<u>(98,680)</u>
EXPENDITURES				
Current				
Culture and recreation	202,470	202,470	10,993	191,477
Capital outlay	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total Operating Expenses	<u>223,470</u>	<u>223,470</u>	<u>10,993</u>	<u>212,477</u>
Operating Income (Loss)	(124,460)	(124,460)	(10,663)	113,797
OTHER FINANCING USES				
Transfers in	<u>118,000</u>	<u>118,000</u>	<u>12,000</u>	<u>(106,000)</u>
Total Other Financing Uses	<u>118,000</u>	<u>118,000</u>	<u>12,000</u>	<u>(106,000)</u>
Net Change in Fund Balance	(6,460)	(6,460)	1,337	7,797
Fund Balance, Beginning of Year	<u>1,217</u>	<u>1,217</u>	<u>1,217</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (5,243)</u>	<u>\$ (5,243)</u>	<u>\$ 2,554</u>	<u>\$ 7,797</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY AIRPORT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 15,758	\$ (34,242)
Interest and other	10	10	30	20
Total Revenues	<u>50,010</u>	<u>50,010</u>	<u>15,788</u>	<u>(34,222)</u>
EXPENDITURES				
Current				
General government	65,000	65,000	14,074	50,926
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>65,000</u>	<u>65,000</u>	<u>14,074</u>	<u>50,926</u>
Operating Income (Loss)	<u>(14,990)</u>	<u>(14,990)</u>	<u>1,714</u>	<u>16,704</u>
OTHER FINANCING USES				
Transfers in	15,000	15,000	5,500	(9,500)
Total Other Financing Uses	<u>15,000</u>	<u>15,000</u>	<u>5,500</u>	<u>(9,500)</u>
Net Change in Fund Balance	<u>10</u>	<u>10</u>	<u>7,214</u>	<u>7,204</u>
Fund Balance, Beginning of Year	<u>67</u>	<u>67</u>	<u>67</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 7,281</u>	<u>\$ 7,204</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY LANDFILL
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for services	\$ 85,000	\$ 85,000	\$ 92,663	\$ 7,663
Interest and other	10	10	389	379
Total Revenues	<u>85,010</u>	<u>85,010</u>	<u>93,052</u>	<u>8,042</u>
EXPENDITURES				
Current				
Public works	636,993	636,993	377,117	259,876
Capital outlay				
	-	-	-	-
Debt Service				
Principal	45,647	45,647	45,646	1
Interest and administrative fees	1,525	1,525	1,525	-
Total Operating Expenses	<u>684,165</u>	<u>684,165</u>	<u>424,288</u>	<u>259,876</u>
Operating Income (Loss)	<u>(599,155)</u>	<u>(599,155)</u>	<u>(331,236)</u>	<u>267,918</u>
OTHER FINANCING USES				
Transfers in	523,124	523,124	318,500	(204,624)
Total Other Financing Uses	<u>523,124</u>	<u>523,124</u>	<u>318,500</u>	<u>(204,624)</u>
Net Change in Fund Balance	<u>(76,031)</u>	<u>(76,031)</u>	<u>(12,736)</u>	<u>63,294</u>
Fund Balance, Beginning of Year	<u>17,999</u>	<u>17,999</u>	<u>17,999</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (58,032)</u>	<u>\$ (58,032)</u>	<u>\$ 5,263</u>	<u>\$ 63,294</u>

YOAKUM COUNTY, TEXAS
 JAIL DEBT SERVICE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 795,772	\$ 795,772	\$ 793,222	\$ (2,550)
Interest and other	250	250	582	332
Total Revenues	<u>796,022</u>	<u>796,022</u>	<u>793,804</u>	<u>(2,218)</u>
EXPENDITURES				
Debt service				
Principal	745,000	745,000	745,000	-
Interest and administrative fees	46,200	46,200	46,650	(450)
Total Operating Expenses	<u>791,200</u>	<u>791,200</u>	<u>791,650</u>	<u>(450)</u>
Operating Income (Loss)	4,822	4,822	2,154	(2,668)
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>4,822</u>	<u>4,822</u>	<u>2,154</u>	<u>(2,668)</u>
Fund Balance - beginning of year, as originally reported	456,349	456,349	456,349	-
Prior period adjustment	-	-	(207,653)	\$ (2,668)
Fund Balance - beginning of year, as restated	<u>456,349</u>	<u>456,349</u>	<u>248,696</u>	
Fund Balance, End of Year	<u>\$ 461,171</u>	<u>\$ 461,171</u>	<u>\$ 250,850</u>	

YOAKUM COUNTY, TEXAS
 NURSING HOME DEBT SERVICE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 530,905	\$ 530,905	\$ 528,814	\$ (2,091)
Interest and other	150	150	154	4
Total Revenues	<u>531,055</u>	<u>531,055</u>	<u>528,968</u>	<u>(2,087)</u>
EXPENDITURES				
Debt service				
Principal	460,000	460,000	460,000	-
Interest and administrative fees	66,800	66,800	66,800	-
Total Operating Expenses	<u>526,800</u>	<u>526,800</u>	<u>526,800</u>	<u>-</u>
Operating Income (Loss)	<u>4,255</u>	<u>4,255</u>	<u>2,168</u>	<u>(2,087)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>4,255</u>	<u>4,255</u>	<u>2,168</u>	<u>(2,087)</u>
Fund Balance - beginning of year, as originally reported	166,401	166,401	166,401	-
Prior period adjustment	-	-	(138,434)	<u>\$ (2,087)</u>
Fund Balance - beginning of year, as restated	<u>166,401</u>	<u>166,401</u>	<u>27,967</u>	
Fund Balance, End of Year	<u><u>\$ 170,656</u></u>	<u><u>\$ 170,656</u></u>	<u><u>\$ 30,135</u></u>	

YOAKUM COUNTY, TEXAS
 PERMANENT IMPROVEMENT
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 273,691	\$ 273,691	\$ 255,878	\$ (17,813)
Inter-governmental				
Interest and other	160	160	207	47
Total Revenues	<u>273,851</u>	<u>273,851</u>	<u>256,085</u>	<u>47</u>
EXPENDITURES				
Current				
General government	10,000	16,000	12,789	3,211
Capital outlay	<u>4,263,851</u>	<u>4,257,851</u>	<u>1,826,673</u>	<u>2,431,178</u>
Total Operating Expenses	<u>4,273,851</u>	<u>4,273,851</u>	<u>1,839,462</u>	<u>2,434,389</u>
Operating Income (Loss)	(4,000,000)	(4,000,000)	(1,583,377)	2,434,436
OTHER FINANCING USES				
Transfers in	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,522,389</u>	<u>(2,477,611)</u>
Total Other Financing Uses	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,522,389</u>	<u>(2,477,611)</u>
Net Change in Fund Balance	-	-	(60,988)	(43,175)
Fund Balance, Beginning of Year	<u>60,987</u>	<u>60,987</u>	<u>60,987</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60,987</u>	<u>\$ 60,987</u>	<u>\$ (1)</u>	<u>\$ (43,175)</u>