

Yoakum County, Texas

Audited Financial Statements  
and Supplemental Information

December 31, 2013

YOAKUM COUNTY, TEXAS  
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 DECEMBER 31, 2013

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YOAKUM COUNTY, TEXAS  
**Official Roster**  
DECEMBER 31, 2013

**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**

# INDEPENDENT AUDITORS' REPORT

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

## **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yoakum County, Texas, as of December 31, 2013 and for the year ended, and the related notes to the financial statements, which collectively comprise Yoakum County, Texas's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Yoakum County Hospital, which represent 30 percent, 37 percent, and 61 percent, respectively, of the assets, net position, and revenues of Yoakum County, Texas. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Yoakum County Hospital, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

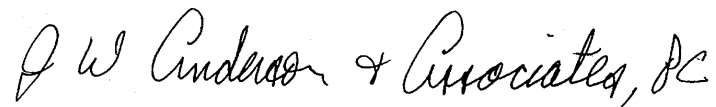
In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yoakum County, Texas, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

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

Management has omitted the MD&A which is required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements is required by GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

A handwritten signature in black ink that reads "J W Anderson & Associates, PC". The signature is written in a cursive, flowing style.

JW ANDERSON & ASSOCIATES, PC  
A Professional Corporation  
Lubbock, Texas  
June 29, 2015

## **FINANCIAL STATEMENTS**



YOAKUM COUNTY, TEXAS  
 GOVERNMENT-WIDE STATEMENT OF NET POSITION  
 December 31, 2013

	Governmental Activities	Business-Type Activities	Total 12/31/13
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 5,596,200	\$ 8,710,334	\$ 14,306,534
Investments	16,694,759	1,190,269	17,885,028
Taxes Receivable, Net	13,051,580	-	13,051,580
Due From Other Funds	-	-	-
Intergovernmental Receivables	36,386	-	36,386
Other Receivables	24,935	3,448,963	3,473,898
Inventory	-	360,510	360,510
Prepaid Expenses	15,860	13,048	28,908
Due From Agency Funds	1,740,289	-	1,740,289
<b>Total Current Assets</b>	<b>37,160,009</b>	<b>13,723,124</b>	<b>50,883,133</b>
<b>NONCURRENT ASSETS</b>			
Restricted Assets			
Cash and Cash Equivalents	-	183,716	183,716
Bond Issue Costs and Discounts, Net	-	-	-
Capital Assets, Net	19,482,912	9,252,779	28,735,691
<b>Total Noncurrent Assets</b>	<b>19,482,912</b>	<b>9,436,495</b>	<b>28,919,407</b>
<b>Total Assets</b>	<b>\$ 56,642,921</b>	<b>\$ 23,159,619</b>	<b>\$ 79,802,540</b>
<b>LIABILITIES AND NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 729,215	\$ 685,147	\$ 1,414,362
Due To Other Governments	-	-	-
Due To Other Funds	-	-	-
Due To Agency Funds	-	-	-
Accrued Wages	91,101	239,325	330,426
Accrued Interest	53,828	-	53,828
Accrued Vacation	-	235,071	235,071
Third Party Payable	-	-	-
Current Portion of Long-Term Debt	1,243,844	48,968	1,292,812
<b>Total Current Liabilities</b>	<b>2,117,988</b>	<b>1,208,511</b>	<b>3,326,499</b>
<b>NONCURRENT LIABILITIES</b>			
Landfill Closure and Post-Closure Obligation	172,367	-	172,367
Self-Funded Malpractice Insurance Reserve	-	56,939	56,939
Unfunded OPRB Liability Obligation	12,291,504	-	12,291,504
Unfunded Pension Liability Obligation	5,951,959	-	5,951,959
Long-Term Debt Due After One Year	5,784,139	177,653	5,961,792
<b>Total NonCurrent Liabilities</b>	<b>24,199,969</b>	<b>234,592</b>	<b>24,434,561</b>
<b>Total Liabilities</b>	<b>26,317,957</b>	<b>1,443,103</b>	<b>27,761,060</b>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	12,454,929	8,545,015	20,999,944
Restricted for:			
Debt Service	-	-	-
Capital Projects	-	-	-
Landfill Closure	172,367	-	172,367
Unrestricted	17,697,668	13,205,294	30,902,962
<b>Total Net Position</b>	<b>30,324,964</b>	<b>21,716,516</b>	<b>52,041,480</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 56,642,921</b>	<b>\$ 23,159,619</b>	<b>\$ 79,802,540</b>

YOAKUM COUNTY, TEXAS  
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
 Year Ended December 31, 2013

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT</b>				
<b>Governmental Activities</b>				
General Government	4,553,531	\$ 532,435	\$ 94,080	\$ -
Public Safety	1,581,203	153,728	70,709	-
Justice System	1,857,242	15,854	9,350	-
Public Works	3,421,296	362,268	16,881	-
Health and Welfare	427,063	110,101	-	-
Culture and Recreation	1,564,163	39,554	76,346	-
Education	116,534	73	-	-
Interest Expense	175,878	-	-	-
Capital Expenses	2,047	-	-	-
Unallocated Depreciation	1,117,732	-	-	-
<b>Total Governmental Activities</b>	<b>14,816,689</b>	<b>1,214,013</b>	<b>267,366</b>	<b>-</b>
<b>Business Type Activities</b>				
Yoakum County Hospital Funds	21,601,048	18,703,532	759,805	-
	20,368,481	18,703,532	759,805	-
<b>Total Primary Government</b>	<b>\$ 35,185,170</b>	<b>\$ 19,917,545</b>	<b>\$ 1,027,171</b>	<b>-</b>

**General Revenues:**

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

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year  
 Prior Period Adjustment for OPRB  
 Restated Net Position - Beginning of Year

Capital Transfers

**Net Position - End of Year**

**Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (3,927,016)	\$ -	\$ (3,927,016)
(1,356,766)	-	(1,356,766)
(1,832,038)	-	(1,832,038)
(3,042,147)	-	(3,042,147)
(316,962)	-	(316,962)
(1,448,263)	-	(1,448,263)
(116,461)	-	(116,461)
(175,878)	-	(175,878)
(2,047)	-	(2,047)
<u>(1,117,732)</u>	<u>-</u>	<u>(1,117,732)</u>
(13,335,310)	-	(13,335,310)
<u>-</u>	<u>(2,137,711)</u>	<u>(2,137,711)</u>
<u>-</u>	<u>(2,137,711)</u>	<u>(2,137,711)</u>
(13,335,310)	(2,137,711)	(15,473,021)
13,400,818	-	13,400,818
4,334,967	-	4,334,967
296,384	-	296,384
21,267	12,754	34,021
140,306	-	140,306
24,984	3,114	28,098
<u>(1,619,402)</u>	<u>1,619,402</u>	<u>-</u>
<u>16,599,324</u>	<u>1,635,270</u>	<u>18,234,594</u>
3,264,014	(502,441)	2,761,573
37,688,990	21,663,731	59,352,721
<u>(10,072,814)</u>	<u>21,663,731</u>	<u>49,279,907</u>
27,616,176	21,663,731	49,279,907
<u>(555,226)</u>	<u>555,226</u>	<u>-</u>
<u>\$ 30,324,964</u>	<u>\$ 21,716,516</u>	<u>\$ 52,041,480</u>

YOAKUM COUNTY, TEXAS  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
December 31, 2013

	General Fund	Farm/Market Lateral Roads	Road& Bridge Precint 1	Other Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 4,505,072	\$ 1	\$ 77,131	\$ 902,360	\$ 5,484,564
Investments	9,913,037	-	1,828,261	4,953,461	16,694,759
Taxes Receivable, Net	9,458,480	1,785,456	-	1,808,832	13,052,768
Intergovernmental Receivables	23,746	-	-	13,346	37,092
Prepaid Expenses	15,860	-	-	-	15,860
Due From Agency and Other Funds	1,527,758	-	81,836	383,814	1,993,408
<b>Total Assets</b>	<u>\$ 25,443,953</u>	<u>\$ 1,785,457</u>	<u>\$ 1,987,228</u>	<u>\$ 8,061,813</u>	<u>\$ 37,278,451</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 724,631	\$ -	\$ -	\$ 4,584	\$ 729,215
Deferred Taxes	9,458,480	1,785,457	-	1,807,644	13,051,581
Intergovernmental Payables	-	-	-	-	-
Due To Other Funds	-	-	7,007	482,874	489,881
<b>Total Liabilities</b>	<u>10,183,111</u>	<u>1,785,457</u>	<u>7,007</u>	<u>2,295,102</u>	<u>14,270,677</u>
<b>FUND BALANCES</b>					
Reserved					
Debt Service	-	-	-	448,083	448,083
Capital Projects	3,375,415	-	-	-	3,375,415
Unreserved - Reported in Special Revenue Funds	-	-	-	5,318,628	5,318,628
Unreserved	11,885,427	-	1,980,221	-	13,865,648
<b>Total Fund Balances</b>	<u>15,260,842</u>	<u>-</u>	<u>1,980,221</u>	<u>5,766,711</u>	<u>23,007,774</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 25,443,953</u>	<u>\$ 1,785,457</u>	<u>\$ 1,987,228</u>	<u>\$ 8,061,813</u>	<u>\$ 37,278,451</u>

YOAKUM COUNTY, TEXAS  
RECONCILIATION OF THE BALANCE SHEET OF  
GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
December 31, 2013

**Total Fund Balance - Governmental Funds** \$ 23,007,774

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

The Internal Service Fund is Reported as a Proprietary Fund but is included  
in the Governmental Activities 371,436

Deferred Tax Revenue is recorded as future revenue in Governmental Funds  
but are recognized in Governmental Activities as current income. 13,051,584

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

Capital Assets at Cost	33,420,947	
Less Accumulated Depreciation	<u>(13,938,035)</u>	19,482,912

Accrued Interest is calculated for Governmental Activities but is recognized  
when paid for fund accounting (53,828)

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

Landfill Closure and Post-Closure	(172,367)	
Unfunded Pension Liability	(5,951,959)	
Accrued Vacation	(91,101)	
Bond and Note Obligations	<u>(7,027,983)</u>	(13,243,410)

**Net Assets of Governmental Activities** \$ **42,616,468**

YOAKUM COUNTY, TEXAS  
STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
December 31, 2013

	General Fund	Farm/Market Lateral Roads	Road & Bridge Precint 1	Other Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Ad Valorem Taxes	\$ 12,897,904	\$ 2,434,306	\$ -	\$ 2,444,426	\$ 17,776,636
Intergovernmental	261,624	-	-	83,101	344,725
Fines and Forfeitures	125,470	-	-	-	125,470
Permits and Charges for Service	342,860	-	126,384	540,826	1,010,070
Interest and Other	172,153	377	7,638	47,429	227,597
<b>Total Revenues</b>	<b>13,800,011</b>	<b>2,434,683</b>	<b>134,022</b>	<b>3,115,782</b>	<b>19,484,498</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General Administration	3,561,057	-	-	37,023	3,598,080
Public Safety	2,616,153	-	-	56,054	2,672,207
Public Works	633,515	-	669,150	2,514,280	3,816,945
Health and Welfare	76,300	-	-	-	76,300
Culture and Recreation	1,437,493	-	-	122,225	1,559,718
Community Relations	110,200	-	-	-	110,200
<b>Capital Outlay</b>	<b>170,690</b>	<b>-</b>	<b>173,878</b>	<b>1,015,859</b>	<b>1,360,427</b>
<b>Debt Service</b>					
Principal	33,205	-	-	1,193,325	1,226,530
Interest and Administrative Fees	-	-	-	179,047	179,047
<b>Total Operating Expenses</b>	<b>8,638,613</b>	<b>-</b>	<b>843,028</b>	<b>5,117,813</b>	<b>14,599,454</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>5,161,398</b>	<b>2,434,683</b>	<b>(709,006)</b>	<b>(2,002,031)</b>	<b>4,885,044</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
G/O Bonds Issued	-	-	-	-	-
Transfers In	-	-	863,005	2,975,512	3,838,517
Transfers Out	(2,562,628)	(2,434,683)	-	(1,017,332)	(6,014,643)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,562,628)</b>	<b>(2,434,683)</b>	<b>863,005</b>	<b>1,958,180</b>	<b>(2,176,126)</b>
<b>Net Change in Fund Balance after Transfers</b>	<b>2,598,770</b>	<b>-</b>	<b>153,999</b>	<b>(43,851)</b>	<b>2,708,918</b>
<b>Fund Balance, Beginning of Year</b>	<b>12,662,072</b>	<b>-</b>	<b>1,826,222</b>	<b>5,810,562</b>	<b>20,298,856</b>
<b>Fund Balance, End of Year</b>	<b>\$ 15,260,842</b>	<b>\$ -</b>	<b>\$ 1,980,221</b>	<b>\$ 5,766,711</b>	<b>\$ 23,007,774</b>

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

**Net Changes in Fund Balance - Governmental Funds** \$ 2,708,918

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

Governmental Funds to Statement of Activities Adjustments:

Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of assets are allocated over their estimated useful lives in the form of depreciation. 1,260,654

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 1,226,530

Issuance of General Obligation Bonds

Statement of Activities to Governmental Funds Adjustments:

The internal service fund finished the year with a surplus. The surplus was reported as a Proprietary fund but reduces Administration expenses in the Statement of Activities 45,076

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 580,993

The Landfill Closure and Post-Closure Obligation is a long-term obligation reported on the Governmental Activities Balance Sheet. The liability increased during the year, but the increase is not reported in the Governmental Funds. (13,008)

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 10,121

Taxes Receivables were recorded as income in the Government-wide Statement of Activities but were reported as deferred income in the Governmental Funds. 255,536

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. (1,117,732)

A loss on disposal of equipment was reported on the Statement of Activities, but the basis of disposed equipment was not reported in the Governmental Funds. (21,542)

The change in accrued vacation liability is reported as an expense on the Statement of Activities but is not reflected in the Governmental funds until actually paid to County personnel. (8,068)

**Change in Net Assets of Governmental Activities** \$ 4,927,478

YOAKUM COUNTY, TEXAS  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACUTAL  
GENERAL FUND  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	12,492,142	12,522,977	12,897,904	\$ 374,927
Intergovernmental	341,041	341,541	261,624	(79,917)
Charges for Service	411,100	326,100	323,534	(2,566)
Licenses, Fees and Permits	15,100	15,100	19,326	4,226
Fines and Forfeitures	156,500	156,500	125,470	(31,030)
Interest	20,000	20,000	16,958	(3,042)
Other	35,125	38,309	155,195	116,886
<b>Total Revenues</b>	<u>13,471,008</u>	<u>13,420,527</u>	<u>13,800,011</u>	<u>379,484</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
County Judge	191,329	188,979	180,146	8,833
Commissioners' Court	40,689	40,689	23,336	17,353
County Clerk	343,821	341,676	328,192	13,484
Human Resources	116,383	97,883	88,499	9,384
Veteran Services	80,979	81,446	79,534	1,912
Administrative and General	1,901,099	1,811,099	1,426,924	384,175
Judicial	137,621	137,621	62,529	75,092
District Judge	119,103	113,493	110,358	3,135
District Clerk	236,252	232,964	225,478	7,486
Justice of the Peace #1	168,871	173,078	161,274	11,804
Justice of the Peace #2	189,779	195,779	187,414	8,365
Criminal District Attorney	280,287	301,255	288,316	12,939
County Auditor	245,620	245,220	231,615	13,605
County Treasurer	219,517	219,512	211,541	7,971
Tax Assessor/Collector	402,948	402,305	373,583	28,722
Maintenance	741,795	756,543	626,061	130,482
County Sheriff	1,556,850	1,556,749	1,416,492	140,257
Juvenile Probation	169,443	174,513	164,291	10,222
Health and Sanitation	145,555	145,555	74,882	70,673
Welfare	14,000	14,000	1,418	12,582
Plains Library	187,875	204,412	200,157	4,255
Denver City Library	226,968	228,763	207,128	21,635
Parks and Recreation	1,204,545	1,204,245	952,666	251,579
County Agricultural Agent	62,931	65,962	57,372	8,590
County Health Agent	62,145	64,246	52,834	11,412
Elections	33,900	33,900	16,034	17,866
Non Departmental	1,699,159	1,663,390	681,188	982,202
<b>Capital Outlay</b>	746,500	696,500	170,690	525,810
<b>Debt Service</b>				
Principal	31,902	33,308	33,205	103
Interest and Administrative Fees	7,353	7,353	7,353	-
<b>Total Operating Expenses</b>	<u>11,565,219</u>	<u>11,432,438</u>	<u>8,640,510</u>	<u>2,791,928</u>
<b>Operating Gain</b>	1,905,789	1,988,089	5,159,501	3,171,412
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(7,813,132)	(7,134,783)	(2,562,628)	4,572,155
<b>Net Transfers</b>	<u>(7,813,132)</u>	<u>(7,134,783)</u>	<u>(2,562,628)</u>	<u>4,572,155</u>
<b>Net Change in Fund Balance after Transfers</b>	(5,907,343)	(5,146,694)	2,596,873	<u>\$ 7,743,567</u>
<b>Fund Balance, Beginning of Year</b>	<u>12,662,072</u>	<u>12,662,072</u>	<u>12,662,072</u>	
<b>Fund Balance, End of Year</b>	<u>\$ 6,754,729</u>	<u>\$ 7,515,378</u>	<u>\$ 15,258,945</u>	



YOAKUM COUNTY, TEXAS  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACUTAL  
FARM/MARKET LATERAL ROADS  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Permits and Charges for Service	\$ 2,361,550	\$ 2,361,550	\$ 2,434,306	\$ 72,756
Interest and Other	250	250	377	127
<b>Total Revenues</b>	2,361,800	2,361,800	2,434,683	72,883
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	-	-	-	-
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	-	-	-	-
<b>Operating Income</b>	2,361,800	2,361,800	2,434,683	72,883
<b>OTHER FINANCING USES</b>				
Transfers Out	(2,361,800)	(2,361,800)	(2,434,683)	(72,883)
<b>Total Other Financing Uses</b>	(2,361,800)	(2,361,800)	(2,434,683)	(72,883)
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -

YOAKUM COUNTY, TEXAS  
ROAD AND BRIDGE - PRECINCT 1  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Licenses, Fees and Permits	\$ 129,000	\$ 129,000	\$ 126,385	\$ (2,615)
Interest and Other	3,000	3,000	7,638	4,638
<b>Total Revenues</b>	<u>132,000</u>	<u>132,000</u>	<u>134,023</u>	<u>2,023</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	843,760	843,760	669,150	174,610
<b>Capital Outlay</b>	<u>212,047</u>	<u>210,000</u>	<u>173,878</u>	<u>36,122</u>
<b>Total Operating Expenses</b>	<u>1,055,807</u>	<u>1,053,760</u>	<u>843,028</u>	<u>210,732</u>
<b>Operating Income (Loss)</b>	(923,807)	(921,760)	(709,005)	212,755
<b>OTHER FINANCING USES</b>				
Transfers In	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Total Other Financing Uses</b>	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Net Change in Fund Balance</b>	(112,835)	(110,788)	153,999	264,787
<b>Fund Balance, Beginning of Year</b>	<u>1,826,222</u>	<u>1,826,222</u>	<u>1,826,222</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,713,387</u>	<u>\$ 1,715,434</u>	<u>\$ 1,980,221</u>	<u>\$ 264,787</u>

YOAKUM COUNTY, TEXAS  
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 December 31, 2013

	<b>Business-Type Activities</b>		<b>Governmental Activities</b>
	<b>Hospital Funds</b>	<b>Total</b>	<b>Internal Service</b>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 1,135,460	\$ 1,135,460	\$ 371,473
Investments	8,805,048	8,805,048	-
Accounts Receivables, Net:	2,453,508	2,453,508	-
Other Receivables	995,455	995,455	-
Inventory	360,510	360,510	-
Prepaid Expenses	13,048	13,048	-
<b>Total Current Assets</b>	<b>13,763,029</b>	<b>13,763,029</b>	<b>371,473</b>
<b>NONCURRENT ASSETS</b>			
Restricted Assets			
Cash and Cash Equivalents	183,716	183,716	-
Capital Assets, Net	9,252,779	9,252,779	-
<b>Total NonCurrent Assets</b>	<b>9,436,495</b>	<b>9,436,495</b>	<b>-</b>
<b>Total Assets</b>	<b>\$ 23,199,524</b>	<b>\$ 23,199,524</b>	<b>\$ 371,473</b>
<b>LIABILITIES AND NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 685,147	\$ 685,147	\$ -
Accrued Expenses	477,166	477,166	-
Due To Other Funds	-	-	37
Current Portion of Long-Term Debt	48,968	48,968	-
<b>Total Current Liabilities</b>	<b>1,211,281</b>	<b>1,211,281</b>	<b>37</b>
<b>NONCURRENT LIABILITIES</b>			
Self-Funded Insurance Reserve	56,939	56,939	-
Long Term Debt Due After One Year	177,653	177,653	-
<b>Total Noncurrent Liabilities</b>	<b>234,592</b>	<b>234,592</b>	<b>-</b>
<b>Total Liabilities</b>	<b>1,445,873</b>	<b>1,445,873</b>	<b>37</b>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	9,026,158	9,026,158	-
Unrestricted	12,727,493	12,727,493	-
<b>Total Net Assets</b>	<b>21,753,651</b>	<b>21,753,651</b>	<b>371,436</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 23,199,524</b>	<b>\$ 23,199,524</b>	<b>\$ 371,473</b>

YOAKUM COUNTY, TEXAS  
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
 PROPRIETARY FUNDS  
 Year Ended December 31, 2013

	<u>Business-Type Activities</u> <u>Hospital Funds</u>	<u>Governmental Activities</u> <u>Internal Service</u>
<b>OPERATING REVENUES</b>		
Charges for Service	\$ 16,821,111	\$ -
Other and Miscellaneous	1,864,590	25,437
	<u>18,685,701</u>	<u>25,437</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	11,020,398	-
Contracted and Purchased Services	4,877,548	4,617,413
Supplies	4,339,078	-
Depreciation and Amortization	1,452,910	-
	<u>21,689,934</u>	<u>4,617,413</u>
<b>Operating Loss</b>	(3,004,233)	(4,591,976)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Contributed Services	758,843	-
Noncapital Grants and Gifts	962	-
Interest Expense	(3,663)	-
Interest Income	12,805	-
	<u>768,947</u>	<u>-</u>
<b>Loss Before Transfers</b>	(2,235,286)	(4,591,976)
<b>TRANSFERS</b>		
Transfers In	1,619,402	4,637,051
Transfers Out	-	-
	<u>1,619,402</u>	<u>4,637,051</u>
<b>Increase (Decrease) in Net Position from Operations</b>	(615,884)	45,075
Net Position - Beginning of Year	21,750,309	326,361
Capital Transfers from County General Fund	619,226	-
<b>Net Position - End of Year</b>	<u><u>\$ 21,753,651</u></u>	<u><u>\$ 371,436</u></u>

YOAKUM COUNTY, TEXAS  
ENTERPRISE FUND  
STATEMENT OF CASH FLOWS  
Year Ended December 31, 2013

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts From and On Behalf of Patients	\$ 20,179,707
Payments to Suppliers and Contractors	(8,237,300)
Payments and Benefits to and on Behalf of Employees	(11,033,019)
Other Receipts and Payments, Net	<u>581,018</u>

**Net Cash Provided By Operating Activities** 1,490,406

**CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES**

County Transfers	1,619,402
Non-Capital Grants and Contributions	<u>962</u>

**Net Cash Provided By Non-Capital Financing Activities** 1,620,364

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES**

Capital grants and gifts	788,602
Principal Paid on Long-Term Debt and Capital Leases	(114,027)
Interest Paid on Long-Term Debt and Capital Leases	(3,663)
Purchase of Capital Assets	<u>(1,823,061)</u>

**Net Cash Used By Capital Financing Activities** (1,152,149)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Income	<u>12,805</u>
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**Net Cash Used By Investing Activities** 12,805

**Net Increase in Cash and Cash Equivalents** 1,971,426

**Cash and Cash Equivalents at Beginning of Year** 8,152,798

**Cash and Cash Equivalents at End of Year** \$ 10,124,224

**Reconciliation of Net Operating Revenue (Expenses) to**

**Net Cash Provided by (Used in) Operating Activities**

Operating (Loss)	\$ (3,004,233)
Depreciation and Amortization	1,452,910
Contributed Services	758,843
Gain on Disposal of Fixed Assets	(3,114)
Changes in Operating Assets and Liabilities	
Accounts Receivable, Net	(12,568)
Other Receivables	2,087,592
Accounts Payable and Accrued Expenses	148,392
Other Assets and Liabilities	<u>62,584</u>

**Net Cash Provided By Operating Activities** \$ 1,490,406

**Reconciliation to Balance Sheet**

Cash and Cash Equivalents	\$ 9,940,508
Noncurrent Cash and Cash Equivalents	<u>183,716</u>
	<u><u>\$ 10,124,224</u></u>

**Supplemental Cash Flows Information**

Capital Asset Acquisitions Included in Accounts Payable	\$ 162,965
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YOAKUM COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

The fund financial statements provide reports on the financial condition and results of operations for three fund categories: governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for

County operations, they are not included in the government-wide statements. The County considers some governmental funds major and reports their financial condition and results of operations in a separate column for each major fund.

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

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

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

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

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

Property taxes are recognized as revenue in the year for which the taxes are levied if they will be collected within 60 days of the end of the fiscal year. Sales tax, fines and forfeitures, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

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

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

### **Fund Accounting**

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

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

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

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

The County reports the following non-major governmental funds:

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

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

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

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

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

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

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

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

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

Additionally, the County reports the following fund types:



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

**Other Accounting Policies**

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

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

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

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

**Property Taxes Receivable** - Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County does not have any items that qualify for reporting in this category.

**Subsequent Events** - Newly adopted accounting standard FASB ASC 855-10-50-1 requires reporting entities to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. Management has evaluated subsequent events through June 29, 2015, the date the financial statements were issued.

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

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

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

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

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

#### **NOTE B - DEPOSITS AND INVESTMENTS**

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

The funds of the County must be deposited and invested under the terms of a contract, contents of which are set out in the *V.T.C.A., Local Government Code, Chapter 116*. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. The County's depository agreement provides that as security for the deposits of the County their bank will pledge to the County securities at 100% of the amount of County funds on deposit including interest accrued to date. Value of the securities comprising the pledge will be set at the lower of par value or estimated market value.

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

At December 31, 2013, the carrying amount of the County's deposits (including restricted and agency amounts) was \$16,889,043. The County's cash deposits during the year ended December 31, 2013 were properly secured at all times by a combination of FDIC insurance and by pledged collateral held by the County's agent bank in the County's name.

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

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

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

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

**TexPool** - During 1986 the 69<sup>th</sup> 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, 2013, the County's investments were rated AAA or higher by Standard & Poors.

As of December 31, 2013, the County had the following investments (including restricted and agency amounts):

Investment or Investment Type	Amount	Weighted Average Maturity
DWS Government Cash		
Institutional Shares	\$ 15,188,547	39 Days
TexPool	2,369,079	28 Days
Certificate of Deposit	510,251	30 Days
	\$ 18,067,878	

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

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

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

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

#### **NOTE D - PROPERTY TAXES**

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

The tax rates for fiscal years 2013 and 2012 are scheduled below per \$100 assessed value in Yoakum County:

	Tax Year	
	2012	2013
Total Tax Assessed	\$ 14,507,580	\$ 15,596,348
General Fund Operations	0.290572	0.326558
Farm/Market Lateral M&O	0.050539	0.056737
Debt Service	0.027716	0.031148

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

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

The amount of property taxes due to the County by fund at December 31, 2013 is as follows:

<b>Fund</b>	<b>Property Taxes Receivable</b>	<b>Allowance for Uncollectible Taxes</b>	<b>Net Property Taxes Receivable</b>
General Fund	\$ 9,787,916	\$ (329,436)	\$ 9,458,480
Road and Bridge	782,007	(26,320)	755,687
Farm/Market Lateral	1,847,643	(62,187)	1,785,456
Jury Fund	71,583	(2,409)	69,174
Nursing Home Debt Service	406,535	(13,683)	392,852
Jail Debt Service	609,128	(20,502)	588,626
Permanent Improvement	1,351	(45)	1,306
	<u>\$ 13,506,163</u>	<u>\$ (454,582)</u>	<u>\$ 13,051,581</u>

#### **NOTE E - INTERFUND BALANCES AND TRANSFERS**

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

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

<b>Due From</b>	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Totals</b>
<b>Road &amp; Bridge - Precinct 1</b>	\$ -	\$ -	\$ -
<b>Nonmajor Governmental Funds</b>	520,360	(97,881)	422,479
<b>Agency Funds</b>	1,255,845	478,084	1,733,929
	<u>\$ 1,776,205</u>	<u>\$ 380,203</u>	<u>\$ 2,156,408</u>

During the year ended December 31, 2013, the County made the following interfund transfers:

Transfer To	Transfer From	Amount	Purpose
<b>Governmental Funds</b>			
Plains Airport	General Fund	\$ 8,000	Subsidize Operations
Youth Center		87,000	Subsidize Operations
Road and Bridge - Precinct 1	Road and Bridge Clearing	254,333	Property Tax Allocation
Road and Bridge - Precinct 2		254,333	Property Tax Allocation
Road and Bridge - Precinct 3		254,333	Property Tax Allocation
Road and Bridge - Precinct 4		254,333	Property Tax Allocation
Road and Bridge - Precinct 1	Farm/Market Lateral Roads	608,672	Property Tax Allocation
Road and Bridge - Precinct 2		608,671	Property Tax Allocation
Road and Bridge - Precinct 3		608,671	Property Tax Allocation
Road and Bridge - Precinct 4		608,671	Property Tax Allocation
Yoakum County Landfill	General Fund	291,500	Debt Service
Jail Debt Service	Jail Construction	0	Debt Service
N/H Debt Service	Nursing Home Construction	0	Debt Service
	Total Governmental Fund Transfers	<u>\$ 3,838,517</u>	
<b>Proprietary Fund Transfers</b>			
Hospital Funds	General Fund	2,176,128	Subsidize Operations
	Total Proprietary Fund Transfers	<u>\$ 2,176,128</u>	

#### NOTE F - OTHER RECEIVABLES

Yoakum County Hospital grants credit without collateral to its patients, most of who are local residents, and are insured under third-party payor agreements. The Hospital provides allowances for doubtful receivables equal to the estimated collection losses that will be included in collection of all receivables. These estimated losses are based on historical collection experience, coupled with review of the current status of the existing receivables. Patient accounts receivables are reported as current assets by the County at December 31, 2013.

	Governmental Activities	Business-Type Activities	Total
Fees and Refunds Receivable	\$ 24,935	\$ -	\$ 24,935
Patient Accounts Receivable	-	7,145,255	7,145,255
Less Allowance for Uncollectibles	-	(4,691,747)	(4,691,747)
Estimated Amounts Due From Third Parties	-	995,455	995,455
	<u>\$ 24,935</u>	<u>\$ 3,448,963</u>	<u>\$ 3,473,898</u>

#### NOTE G - CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2013 is disclosed below. Governmental Activities depreciation of \$1,014,148 is reported as a separate line item on the Statement of Activities and is not allocated to the County's governmental functions.

	<b>Adjusted Balance 12/31/12</b>	<b>Additions</b>	<b>Deletions and Disposals</b>	<b>Ending Balance 12/31/13</b>
<b>Governmental Activities:</b>				
Assets Not Depreciated:				
Land and Land Improvements	661,203	\$ 45,000	\$ -	706,203
Construction in Progress	-	-	-	-
<b>Total Assets Not Depreciated</b>	<b>661,203</b>	<b>45,000</b>	<b>-</b>	<b>706,203</b>
Depreciable Assets:				
Buildings and Improvements	18,657,778	264,952	-	18,922,730
Furniture and Equipment	13,181,500	941,892	(331,379)	13,792,013
<b>Total Depreciable Assets</b>	<b>31,839,278</b>	<b>1,206,844</b>	<b>(331,379)</b>	<b>32,714,743</b>
Accumulated Depreciation:				
Buildings and Improvements	(4,576,049)	(467,519)	-	(5,043,568)
Furniture and Equipment	(8,562,982)	(601,377)	269,893	(8,894,466)
<b>Total Accumulated Depreciation</b>	<b>(13,139,031)</b>	<b>(1,068,896)</b>	<b>269,893</b>	<b>(13,938,034)</b>
<b>Net Depreciable Assets</b>	<b>18,700,247</b>	<b>137,948</b>	<b>(61,486)</b>	<b>18,776,709</b>
<b>Net Governmental Capital Assets</b>	<b>\$ 19,361,450</b>	<b>\$ 182,948</b>	<b>\$ (61,486)</b>	<b>\$ 19,482,912</b>

	<b>Ending Balance 12/31/12</b>	<b>Additions</b>	<b>Transfers and Disposals</b>	<b>Ending Balance 12/31/13</b>
<b>Business-Type Activities:</b>				
Land	\$ 120,996	\$ -	\$ -	\$ 120,996
Buildings and Improvements	10,807,462		1,855,135	12,662,597
Major Moveable Equipment	8,466,428	1,058,294	(26,972)	9,497,750
Construction in Progress	1,002,246	1,017,452	(1,855,135)	164,563
	20,397,132	2,075,746	(26,972)	22,445,906
Less Accumulated Depreciation	(11,767,189)	(1,452,910)	26,972	(13,193,127)
<b>Net Business-type Activities Capital Assets</b>	<b>\$ 8,629,943</b>	<b>\$ 622,836</b>	<b>\$ -</b>	<b>\$ 9,252,779</b>

## NOTE H - BONDS AND NOTES PAYABLE

### Governmental Activities

The County has entered into a line of credit with a local financial institution to cover the closure and post closure costs associated with the county landfill. The County did not draw on this line of credit in 2013.

Bond indebtedness of the County is reflected in the Government-Wide Statement of Net Position. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund for bonds issued to finance construction and renovations for the construction of the jail and nursing home. Debt service on the bonds consists of semi-annual interest payments and annual principal payments. Interest rates range from 1% to 4% and are secured by the property tax collections of the County.



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

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

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

A summary of activity in general long-term debt for the year ended December 31, 2013 in the Governmental Funds is as follows:

	<b>Balance 12/31/12</b>	<b>Additions</b>	<b>Payments</b>	<b>Balance 12/31/13</b>
Bank of New York	\$ 2,925,000	\$ -	\$ (690,000)	\$ 2,235,000
Bank of New York	\$ 5,000,000		\$ (445,000)	4,555,000
Caterpillar Financial Services	132,560		(42,743)	89,817
Key Government Finance	15,582	-	(15,582)	-
Sun Trust	181,287	-	(33,205)	148,082
	<u>\$ 8,254,429</u>	<u>\$ -</u>	<u>\$ (1,226,530)</u>	<u>\$ 7,027,899</u>

	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Maturity</b>	<b>Due Within One Year</b>
Bank of New York	4.00%	\$ 6,500,000	February, 2016	\$ 715,000
Bank of New York	1% to 2%	5,000,000	February, 2022	450,000
Caterpillar Financial Services	3.34%	213,948	July, 2016	44,171
Sun Trust	4.35%	325,065	October, 2017	34,673
				<u>\$ 1,243,844</u>

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

	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Year Ended December 31,			
2014	\$ 1,243,844	\$ 156,085	\$ 1,399,929
2015	1,286,853	118,176	1,405,029
2016	1,287,808	77,639	1,365,447
2017	529,394	53,229	582,623
2018	505,000	44,688	549,688
2019-2023	2,175,000	87,350	2,262,350
	<u>\$ 7,027,899</u>	<u>\$ 537,167</u>	<u>\$ 7,565,066</u>

**Business-type Activities**

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

The Hospital entered into a capital lease during 2013 acquiring assets valued at \$255,720. This lease was entered into for a period of five years with monthly payments of \$1,745 at an interest rate of 7.5% and is collateralized by the asset.

	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Maturity</b>	<b>Due Within One Year</b>
Capital Lease	Imputed 2.7%	\$ 255,720	May, 2018	<u>\$ 48,968</u>
				<u>\$ 48,968</u>

	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
Year Ended December 31,			
2014	48,968	5,526	\$ 54,494
2015	50,323	4,171	54,494
2016	51,691	2,803	54,494
2017	53,103	1,391	54,494
2018	22,536	170	22,706
	<u>\$ 226,621</u>	<u>\$ 14,061</u>	<u>\$ 240,682</u>

**Debt Service Requirements-** Debt service requirements for capital leases are funded through the Hospital Funds. Above is the maturity schedule for the Proprietary Funds capital lease obligations. A summary of activity in long-term debt for the year ended December 31, 2013 in the Proprietary Fund is as follows:

	<b>Balance 12/31/12</b>	<b>Additions</b>	<b>Payments</b>	<b>Balance 12/31/13</b>
Capital lease obligations	84,928	255,720	(114,027)	226,621
	<u>\$ 284,923</u>	<u>\$ 255,720</u>	<u>\$ (114,027)</u>	<u>\$ 226,621</u>

#### NOTE I - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

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

The \$172,367 included in the landfill closure and post closure care liability at December 31, 2013 represents the cumulative amount expensed by the County to date for its landfill that is registered under TCEQ, less any amounts previously paid. Approximately 34 percent of the estimated capacity has been used, with \$334,596 of the estimated \$506,963 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.

	<b>Balance 12/31/12</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/13</b>
Landfill Closure Costs	<u>\$ 159,359</u>	<u>13,008</u>	<u>\$ -</u>	<u>\$ 172,367</u>

#### NOTE J - RESTRICTED NET ASSETS

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

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

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

#### NOTE K - EMPLOYEE PENSION PLAN

**Plan Description** - The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined-benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiple-employer, public employee retirement system consisting of 624 nontraditional defined-benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

Benefit amounts are determined by the sum of the employee’s personal account balance and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners Court within the actuarial constraints imposed by the TCDRS Act so that the expected benefits can be adequately financed by the employer’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s personal account balance and the employer-financed monetary credits to a monthly annuity using purchase rates prescribed by the TCDRS Act.

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

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

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

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

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

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

Actuarial valuation date	12/31/10	12/31/11	12/31/12
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period	8.8 years	9.0 years	8.7 years
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return <sup>1</sup>	8.00%	8.00%	8.00%
Projected salary increases <sup>1</sup>	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

<sup>1</sup>Includes inflation at the stated rate.

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a)/c)
12/31/10	21,916,906	28,096,325	6,179,419	78.10%	11,654,447	53.02%
12/31/11	23,896,769	30,417,367	6,520,598	78.56%	12,128,470	53.76%
12/31/12	24,793,269	31,326,221	6,532,952	79.56%	12,435,612	52.53%

**NOTE L - EMPLOYEE HEALTH CARE COVERAGE**

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

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

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

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

**NOTE M - CHANGE IN ACCOUNTING PRINCIPLE**

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

**NOTE N – OTHER POST RETIREMENT BENEFITS**

Insert Plan Description

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

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

Annual OPEB Cost

The County’s annual other postemployment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2013 is as follows:

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

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending December 31, 2013 and the preceding two fiscal years were as follows:

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

#### Funding status

The funded status of the County's retiree health care plan under GASB Statement No. 45 as of December 31, 2013 is as follows:

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

Under the reporting parameters, the County's retiree health care plan is 0.0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$29,279,332 at December 31, 2013. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 266.4%.

#### Actuarial methods and assumptions

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

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

#### Actuarial Methods and Assumptions

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

ultimate rate of 4.50% after 9 years

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

#### **NOTE O - SUBSEQUENT PRONOUNCEMENTS**

In March 2012, GASB Statement No. 65 Items Previously Reported as Assets and Liabilities was issued. The provisions of this Statement are effective for financial statements with periods beginning after December 15, 2012. The standard became effective during fiscal year December 31, 2013 but had no impact on the financial statements of Yoakum County, Texas.

In March 2012, GASB Statement No. 66 Technical Corrections-2012—an amendment of GASB Statements No. 10 and No. 62 was issued. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. The standard became effective during fiscal year December 31, 2013 but had no impact on the financial statements of Yoakum County, Texas..

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

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

In January 2013, GASB Statement No. 69 Government Combinations and Disposals of Government Operations were issued. The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013. Earlier application is encouraged. The provisions of this Statement generally are required to be applied prospectively. The County is evaluating how this reporting standard will affect the County.

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



## **OTHER SUPPLEMENTARY INFORMATION**

YOAKUM COUNTY, TEXAS  
 COMBINING BALANCE SHEETS  
 AGENCY FUNDS  
 December 31, 2013

**ASSETS**

Fund Name	Cash And Cash		Receivables	Due From Other Funds	Total
	Equivalents	Investments			
Justice of the Peace Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Probation - TJCPA	27,690	-	-	-	27,690
Juvenile Probation - TJPCY	-	-	-	-	-
Juvenile Probation - TPOCE Title IV	110,703	-	-	-	110,703
Juvenile Probation - TJPCF	-	-	-	-	-
Juvenile Probation - TJPCG	-	-	-	-	-
Juvenile Probation - TJPCZ	-	-	-	-	-
Juvenile Probation - JX	-	-	-	-	-
Juvenile Probation - JH	-	-	-	-	-
Community Supervisions and Corrections	117,272	-	-	-	117,272
Community Corrections Program	11,073	-	-	-	11,073
Court Resident Treatment	268,546	-	-	-	268,546
Juvenile Probation Trust	34,082	-	-	-	34,082
Ad Valorem Taxes	1,640,500	2	-	-	1,640,502
Criminal Justice	16,497	-	-	4,488	20,985
Agency Funds Pooled Cash	6	-	-	-	6
Yoakum County Fee Account	10,125	-	742	-	10,867
Sheriff Fee Account	90	-	310	-	400
District Clerk Fee Account	5,788	-	-	-	5,788
County Clerk Fee Account	14,883	-	445	-	15,328
Sheriff Bond Account	3,176	-	-	-	3,176
Sheriff Inmate Trust Account	1,979	-	-	-	1,979
Criminal District Attorney	133	-	-	-	133
County Clerk Bond	41,817	-	-	-	41,817
County Clerk Registry	15,208	-	-	-	15,208
Tax Assessor/Collector Tax Account	143,058	-	-	-	143,058
Tax Assessor/Collector MV Tax	8,099	-	-	-	8,099
Tax Assessor/Collector Escrow Account	832	-	-	-	832
Tax Assessor/Collector Special Inv Tax	19,024	-	-	-	19,024
Tax Assessor/Collector Returned Checks	4,307	-	194	-	4,501
Tax Assessor/Collector Escrow Vehicle Sales Tax	86,665	-	-	-	86,665
District Clerk Trust Fund	-	-	-	-	-
	<u>\$ 2,581,553</u>	<u>\$ 2</u>	<u>\$ 1,691</u>	<u>\$ 4,488</u>	<u>\$ 2,587,734</u>

<b>LIABILITIES</b>				<b>FUND</b>	<b>LIABILITIES</b>
				<b>BALANCE</b>	<b>AND FUND</b>
Accounts Payable and Other Liabilities	Due To Other Governments	Due To Other Funds	Total	Unreserved	<b>BALANCE</b>
\$	\$	\$	\$		\$
-	-	1	1	27,689	27,690
-	-	-	-	-	-
-	-	-	-	110,703	110,703
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	117,272	117,272
-	-	-	-	11,073	11,073
-	-	-	-	268,546	268,546
-	-	34,082	34,082	-	34,082
-	-	1,640,476	1,640,476	26	1,640,502
788	20,197	-	20,985	-	20,985
-	-	6	6	-	6
-	-	10,866	10,866	-	10,866
-	-	400	400	-	400
(18)	45	5,760	5,787	-	5,787
1,113	-	14,214	15,327	-	15,327
2,500	94	581	3,175	-	3,175
1,451	78	450	1,979	-	1,979
-	133	(1)	132	-	132
41,817	-	-	41,817	-	41,817
-	15,207	1	15,208	-	15,208
-	125,339	17,718	143,057	-	143,057
-	6,467	1,632	8,099	-	8,099
832	-	-	832	-	832
-	907	18,117	19,024	-	19,024
-	3,000	1,501	4,501	-	4,501
-	86,665	-	86,665	-	86,665
-	-	-	-	-	-
<u>\$ 48,483</u>	<u>\$ 258,132</u>	<u>\$ 1,745,804</u>	<u>\$ 2,052,419</u>	<u>\$ 535,309</u>	<u>\$ 2,587,728</u>

YOAKUM COUNTY, TEXAS  
 COMBINING BALANCE SHEETS  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2013

Fund Name	<b>ASSETS</b>				
	Cash And Cash Equivalents	Investments	Taxes and Other Receivable, Net	Due from Other Governments	Due From Other Funds
Road and Bridge - Precinct 2	\$ 63,350	\$ 2,285,238	\$ -	\$ -	\$ 81,835
Road and Bridge - Precinct 3	53,254	521,500	170	-	81,836
Road and Bridge - Precinct 4	49,212	1,123,737	767	-	81,836
Denver City Roads	16,893	-	-	-	-
Road and Bridge - Pooled Cash	259,842	-	-	-	-
Road and Bridge	-	-	755,687	-	-
Lateral Roads	3	-	-	-	-
Jury	9,792	572,129	69,173	-	8,819
County Clerk Records Management	20,712	54,999	-	-	1,413
County Clerk Records Archive	48,821	-	-	-	1,403
District Clerk Records Management	3,838	-	-	-	46
Family Protection	421	-	-	-	15
Child Abuse Prevention	101	-	-	-	-
District Clerk Records Archive	1,855	-	-	-	35
County and District Court Technology	1,717	-	-	-	18
Justice Court Technology JP1	18,561	-	-	-	145
Justice Court Technology JP2	5,404	-	-	-	71
Special Funds Pooled Cash	-	-	-	-	-
Courthouse Security	44,801	-	-	-	188
Justice Court Building Security	7,916	-	-	-	54
Criminal District Attorney	5,989	-	-	-	-
Jail Commissary	7,637	-	221	-	-
Election Services	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-
Law Library	1,951	-	-	-	57
Probation Education	579	-	-	-	5
Abandoned Vehicles	1,599	-	-	-	-
Special Video	7,222	-	-	-	2
Voter Registration	-	-	-	-	-
TA/C Special Inventory	3,808	-	-	-	3
Yoakum County Forfeiture	-	-	-	-	-
Sheriff's Office Seizure Fund	1,028	-	-	-	-
Sheriff's Office Forfeiture Fund	683	-	-	-	-
Criminal District Attorney Forfeiture Fund	2,044	-	-	-	-
Criminal District Attorney Seizure Fund	184	-	-	-	-
County Records Management	21,525	-	-	-	154
Court Records Preservation	1,634	-	-	-	22
Youth Center	22,114	-	-	8,001	-
Denver City Concession	-	-	-	-	-
County Airport	1,707	-	-	-	-
Yoakum County Landfill	3,428	-	30	5,345	-
HAVA Grant	-	-	-	-	-
Home Program Grant	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-
Library Grants	214	-	-	-	-
Hospital Debt Service	-	-	-	-	-
Jail Debt Service	127,316	245,253	588,626	-	75,514
Nursing Home Debt Service	84,491	21,339	392,853	-	50,343
Permanent Improvement	714	129,266	1,305	-	-
Nursing Home Construction	-	-	-	-	-
Jail Construction Fund	-	-	-	-	-
	<u>\$ 902,360</u>	<u>\$ 4,953,461</u>	<u>\$ 1,808,832</u>	<u>\$ 13,346</u>	<u>\$ 383,814</u>

<b>LIABILITIES</b>					<b>FUND BALANCE</b>	<b>LIABILITIES AND FUND BALANCE</b>
Total	Accounts Payable	Deferred Taxes	Due To Other Funds	Total	Unreserved	
\$ 2,430,423	\$ -	\$ -	\$ 6,427	\$ 6,427	\$ 2,423,996	\$ 2,430,423
656,760	-	-	13,916	13,916	642,844	656,760
1,255,552	-	-	153,344	153,344	1,102,208	1,255,552
16,893	-	-	1,889	1,889	15,004	16,893
259,842	-	-	259,842	259,842	-	259,842
755,687	-	755,687	-	755,687	-	755,687
3	-	-	3	3	-	3
659,913	4,584	69,173	-	73,757	586,156	659,913
77,124	-	-	-	-	77,124	77,124
50,224	-	-	-	-	50,224	50,224
3,884	-	-	-	-	3,884	3,884
436	-	-	-	-	436	436
101	-	-	-	-	101	101
1,890	-	-	-	-	1,890	1,890
1,735	-	-	-	-	1,735	1,735
18,706	-	-	-	-	18,706	18,706
5,475	-	-	-	-	5,475	5,475
-	-	-	-	-	-	-
44,989	-	-	-	-	44,989	44,989
7,970	-	-	72	72	7,898	7,970
5,989	-	-	-	-	5,989	5,989
7,858	-	-	-	-	7,858	7,858
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,008	-	-	355	355	1,653	2,008
584	-	-	-	-	584	584
1,599	-	-	-	-	1,599	1,599
7,224	-	-	-	-	7,224	7,224
-	-	-	-	-	-	-
3,811	-	-	-	-	3,811	3,811
-	-	-	-	-	-	-
1,028	-	-	-	-	1,028	1,028
683	-	-	-	-	683	683
2,044	-	-	-	-	2,044	2,044
184	-	-	-	-	184	184
21,679	-	-	-	-	21,679	21,679
1,656	-	-	-	-	1,656	1,656
30,115	-	-	1,067	1,067	29,048	30,115
-	-	-	-	-	-	-
1,707	-	-	-	-	1,707	1,707
8,803	-	-	1,179	1,179	7,624	8,803
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
214	-	-	-	-	214	214
-	-	-	-	-	-	-
1,036,709	-	588,626	-	588,626	448,083	1,036,709
549,026	-	392,853	-	392,853	156,173	549,026
131,285	-	1,305	44,780	46,085	85,200	131,285
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,061,813</u>	<u>\$ 4,584</u>	<u>\$ 1,807,644</u>	<u>\$ 482,874</u>	<u>\$ 2,295,102</u>	<u>\$ 5,766,711</u>	<u>\$ 8,061,813</u>

YOAKUM COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended December 31, 2013

**REVENUES**

Fund Name	Taxes	Inter-Governmental	Fines and Forfeitures	Permits and Charges for Service	Interest and Other	Total
Road and Bridge - Precinct 2	\$ -	\$ -	\$ -	\$ 126,385	\$ 4,000	\$ 130,385
Road and Bridge - Precinct 3	-	-	-	126,385	30,347	156,732
Road and Bridge - Precinct 4	-	-	-	126,385	7,762	134,147
Denver City Roads	-	-	-	-	133	133
Road and Bridge - Pooled Cash	-	-	-	-	-	-
Road and Bridge	1,017,176	-	-	-	156	1,017,332
Lateral Roads	-	16,881	-	-	8	16,889
Jury	92,399	2,700	-	-	207	95,306
County Clerk Records Management	-	-	-	16,826	48	16,874
County Clerk Records Archive	-	-	-	16,958	89	17,047
District Clerk Records Management	-	-	-	638	9	647
Family Protection	-	-	-	435	1	436
Child Abuse Prevention	-	-	-	-	-	-
District Clerk Records Archive	-	-	-	533	3	536
County and District Court	-	-	-	407	4	411
Justice Court Technology JP1	-	-	-	1,532	43	1,575
Justice Court Technology JP2	-	-	-	1,191	13	1,204
Special Funds Pooled Cash	-	-	-	-	-	-
Courthouse Security	-	-	-	2,316	100	2,416
Justice Court Building Security	-	-	-	840	17	857
Criminal District Attorney	-	-	-	955	13	968
Jail Commissary	-	-	-	1,825	15	1,840
Election Services	-	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-	-
Law Library	-	-	-	2,776	4	2,780
Probation Education	-	-	-	73	1	74
Abandoned Vehicles	-	-	-	449	4	453
Special Video	-	-	-	1,013	15	1,028
Voter Registration	-	-	-	-	-	-
TA/C Special Inventory	-	-	-	-	28	28
Yoakum County Forfeiture	-	-	-	-	-	-
Sheriff's Office Seizure Fund	-	-	-	-	2	2
Sheriff's Office Forfeiture Fund	-	-	-	-	2	2
Criminal District Attorney Forfeiture	-	2,040	-	-	3	2,043
Criminal District Attorney Seizure	-	-	-	-	-	-
County Records Management	-	-	-	2,372	47	2,419
Court Records Preservation	-	-	-	483	3	486
Youth Center	-	58,347	-	-	11	58,358
Denver City Yoakum County	-	-	-	(52)	-	(52)
County Airport	-	3,133	-	-	2	3,135
Yoakum County Landfill	-	-	-	110,101	3,957	114,058
HAVA Grant	-	-	-	-	-	-
Home Program Grant	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-
Library Grants	-	-	-	-	-	-
Hospital Debt Service	-	-	-	-	-	-
Jail Debt Service	800,999	-	-	-	184	801,183
Nursing Home Debt Service	533,852	-	-	-	64	533,916
Permanent Improvement	-	-	-	-	134	134
Nursing Home Construction	-	-	-	-	-	-
Jail Construction Fund	-	-	-	-	-	-
Payroll	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,444,426</b>	<b>\$ 83,101</b>	<b>\$ -</b>	<b>\$ 540,826</b>	<b>\$ 47,429</b>	<b>\$ 3,115,782</b>

**EXPENDITURES**

<b>EXPENDITURES</b>							<b>Excess (Deficiency) of Revenues Over Expenditures</b>	
<i>Current</i>				<i>Debt Service</i>				
General Government	Public Safety	Public Works	Culture and Recreation	Capital Outlay	Principal	Interest	Total	
\$ -	\$ -	\$ 561,524	\$ -	\$ 105,790	\$ -	\$ -	\$ 667,314	\$ (536,929)
-	-	816,032	-	204,679	15,582	711	1,037,004	(880,272)
-	-	734,567	-	261,844	-	-	996,411	(862,264)
-	-	51,394	-	-	-	-	51,394	(51,261)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,017,332
-	16,889	-	-	-	-	-	16,889	-
-	38,042	-	-	-	-	-	38,042	57,264
8,611	-	-	-	-	-	-	8,611	8,263
3,000	-	-	-	-	-	-	3,000	14,047
575	-	-	-	-	-	-	575	72
-	421	-	-	-	-	-	421	15
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	536
-	-	-	-	-	-	-	-	411
-	-	-	-	2,047	-	-	2,047	(472)
2,047	-	-	-	-	-	-	2,047	(843)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,416
72	-	-	-	-	-	-	72	785
-	702	-	-	-	-	-	702	266
-	-	-	-	-	-	-	-	1,840
-	-	-	-	-	-	-	-	-
2,451	-	-	-	-	-	-	2,451	329
-	-	-	-	-	-	-	-	74
197	-	-	-	-	-	-	197	256
-	-	-	-	-	-	-	-	1,028
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	28
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	2,043
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,419
-	-	-	-	-	-	-	-	486
-	-	-	122,214	-	-	-	122,214	(63,856)
-	-	-	-	-	-	-	-	(52)
9,570	-	-	-	-	-	-	9,570	(6,435)
-	-	350,763	-	-	42,743	4,428	397,934	(283,876)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	11	-	-	-	11	(11)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	690,000	103,500	793,500	7,683
-	-	-	-	-	445,000	70,408	515,408	18,508
10,500	-	-	-	441,499	-	-	451,999	(451,865)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 37,023</u>	<u>\$ 56,054</u>	<u>\$ 2,514,280</u>	<u>\$ 122,225</u>	<u>\$ 1,015,859</u>	<u>\$ 1,193,325</u>	<u>\$ 179,047</u>	<u>\$ 5,117,813</u>	<u>\$ (2,002,031)</u>

YOAKUM COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE (Continued)  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended December 31, 2013

Fund Name	Excess (Deficiency) of Revenues	G/O Bonds Issued	Other Financing Sources (Uses)		Total	Net Change in Fund Balance	Beginning Fund Balance
	Over Expenditures		Transfers In	Transfers Out			
Road and Bridge - Precinct 2	\$ (536,929)	\$ -	\$ 863,004	\$ -	\$ 863,004	\$ 326,075	\$ 2,097,921
Road and Bridge - Precinct 3	(880,272)	-	863,004	-	863,004	(17,268)	660,112
Road and Bridge - Precinct 4	(862,264)	-	863,004	-	863,004	740	1,101,468
Denver City Roads	(51,261)	-	-	-	-	(51,261)	66,265
Road and Bridge - Pooled Cash	-	-	-	-	-	-	-
Road and Bridge	1,017,332	-	-	(1,017,332)	(1,017,332)	-	-
Lateral Roads	-	-	-	-	-	-	-
Jury	57,264	-	-	-	-	57,264	528,892
County Clerk Records Management	8,263	-	-	-	-	8,263	68,861
County Clerk Records Archive	14,047	-	-	-	-	14,047	36,177
District Clerk Records Management	72	-	-	-	-	72	3,812
Family Protection	15	-	-	-	-	15	421
Child Abuse Prevention	-	-	-	-	-	-	101
District Clerk Records Archive	536	-	-	-	-	536	1,354
County and District Court Technology	411	-	-	-	-	411	1,324
Justice Court Technology JP1	(472)	-	-	-	-	(472)	19,178
Justice Court Technology JP2	(843)	-	-	-	-	(843)	6,318
Special Funds Pooled Cash	-	-	-	-	-	-	-
Courthouse Security	2,416	-	-	-	-	2,416	42,573
Justice Court Building Security	785	-	-	-	-	785	7,113
Criminal District Attorney	266	-	-	-	-	266	5,723
Jail Commissary	1,840	-	-	-	-	1,840	6,018
Election Services	-	-	-	-	-	-	-
Drug Law Enforcement Project	-	-	-	-	-	-	-
Law Library	329	-	-	-	-	329	1,324
Probation Education	74	-	-	-	-	74	510
Abandoned Vehicles	256	-	-	-	-	256	1,343
Special Video	1,028	-	-	-	-	1,028	6,196
Voter Registration	-	-	-	-	-	-	-
TA/C Special Inventory	28	-	-	-	-	28	3,783
Yoakum County Forfeiture	-	-	-	-	-	-	-
Sheriff's Office Seizure Fund	2	-	-	-	-	2	1,026
Sheriff's Office Forfeiture Fund	2	-	-	-	-	2	681
Criminal District Attorney Forfeiture	2,043	-	-	-	-	2,043	1
Criminal District Attorney Seizure	-	-	-	-	-	-	184
County Records Management	2,419	-	-	-	-	2,419	19,260
Court Records Preservation	486	-	-	-	-	486	1,170
Youth Center	(63,856)	-	87,000	-	87,000	23,144	5,904
Denver City Yoakum County	(52)	-	-	-	-	(52)	52
County Airport	(6,435)	-	8,000	-	8,000	1,565	142
Yoakum County Landfill	(283,876)	-	291,500	-	291,500	7,624	-
HAVA Grant	-	-	-	-	-	-	-
Home Program Grant	-	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-	-
Library Grants	(11)	-	-	-	-	(11)	225
Hospital Debt Service	-	-	-	-	-	-	-
Jail Debt Service	7,683	-	-	-	-	7,683	440,400
Nursing Home Debt Service	18,508	-	-	-	-	18,508	137,665
Permanent Improvement	(451,865)	-	-	-	-	(451,865)	537,065
Nursing Home Construction	-	-	-	-	-	-	-
Jail Construction Fund	-	-	-	-	-	-	-
Payroll	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ (2,002,031)</b>	<b>\$ -</b>	<b>\$ 2,975,512</b>	<b>\$ (1,017,332)</b>	<b>\$ 1,958,180</b>	<b>\$ (43,851)</b>	<b>\$ 5,810,562</b>



<b>Ending Fund Balance</b>
\$ 2,423,996
642,844
1,102,208
15,004
-
-
-
586,156
77,124
50,224
3,884
436
101
1,890
1,735
18,706
5,475
-
44,989
7,898
5,989
7,858
-
-
1,653
584
1,599
7,224
-
3,811
-
1,028
683
2,044
184
21,679
1,656
29,048
-
1,707
7,624
-
-
-
214
-
448,083
156,173
85,200
-
-
-
-
<u>\$ 5,766,711</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

YOAKUM COUNTY, TEXAS  
ROAD AND BRIDGE - PRECINCT 2  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Licenses, Fees and Permits	\$ 129,000	\$ 129,000	\$ 126,385	\$ (2,615)
Interest and Other	3,000	3,000	3,999	999
<b>Total Revenues</b>	<u>132,000</u>	<u>132,000</u>	<u>130,384</u>	<u>(1,616)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	838,064	838,064	561,523	276,541
<b>Capital Outlay</b>	<u>212,047</u>	<u>210,000</u>	<u>105,790</u>	<u>104,210</u>
<b>Total Operating Expenses</b>	<u>1,050,111</u>	<u>1,048,064</u>	<u>667,313</u>	<u>380,751</u>
<b>Operating Income (Loss)</b>	(918,111)	(916,064)	(536,929)	379,135
<b>OTHER FINANCING USES</b>				
Transfers In	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Total Other Financing Uses</b>	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Net Change in Fund Balance</b>	(107,139)	(105,092)	326,075	431,167
<b>Fund Balance, Beginning of Year</b>	<u>2,097,921</u>	<u>2,097,921</u>	<u>2,097,921</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 1,990,782</u></u>	<u><u>\$ 1,992,829</u></u>	<u><u>\$ 2,423,996</u></u>	<u><u>\$ 431,167</u></u>

YOAKUM COUNTY, TEXAS  
ROAD AND BRIDGE - PRECINCT 3  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Licenses, Fees and Permits	\$ 129,000	\$ 129,000	\$ 126,385	\$ (2,615)
Interest and Other	2,500	2,500	30,347	27,847
<b>Total Revenues</b>	<u>131,500</u>	<u>131,500</u>	<u>156,732</u>	<u>25,232</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	865,707	865,707	816,032	49,675
<b>Capital Outlay</b>	273,000	273,000	204,679	68,321
<b>Debt Service</b>				
Principal	15,582	15,582	15,582	-
Interest and Administrative Fees	711	711	711	-
<b>Total Operating Expenses</b>	<u>1,155,000</u>	<u>1,155,000</u>	<u>1,037,004</u>	<u>117,996</u>
<b>Operating Income (Loss)</b>	<u>(1,023,500)</u>	<u>(1,023,500)</u>	<u>(880,272)</u>	<u>143,228</u>
<b>OTHER FINANCING USES</b>				
Transfers In	810,972	810,972	863,004	52,032
<b>Total Other Financing Uses</b>	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Net Change in Fund Balance</b>	<u>(212,528)</u>	<u>(212,528)</u>	<u>(17,268)</u>	<u>195,260</u>
<b>Fund Balance, Beginning of Year</b>	<u>660,112</u>	<u>660,112</u>	<u>660,112</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 447,584</u>	<u>\$ 447,584</u>	<u>\$ 642,844</u>	<u>\$ 195,260</u>

YOAKUM COUNTY, TEXAS  
ROAD AND BRIDGE - PRECINCT 4  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Licenses, Fees and Permits	\$ 129,000	\$ 129,000	\$ 126,385	\$ (2,615)
Interest and Other	2,500	2,500	7,762	5,262
<b>Total Revenues</b>	<u>131,500</u>	<u>131,500</u>	<u>134,147</u>	<u>2,647</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	845,249	845,249	732,259	(112,990)
<b>Capital Outlay</b>	<u>309,000</u>	<u>305,000</u>	<u>264,152</u>	<u>(40,848)</u>
<b>Total Operating Expenses</b>	<u>1,154,249</u>	<u>1,150,249</u>	<u>996,411</u>	<u>(153,838)</u>
<b>Operating Income (Loss)</b>	(1,022,749)	(1,018,749)	(862,264)	(151,191)
<b>OTHER FINANCING USES</b>				
Transfers In	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Total Other Financing Uses</b>	<u>810,972</u>	<u>810,972</u>	<u>863,004</u>	<u>52,032</u>
<b>Net Change in Fund Balance</b>	(211,777)	(207,777)	740	(99,159)
<b>Fund Balance, Beginning of Year</b>	<u>1,101,468</u>	<u>1,101,468</u>	<u>1,101,468</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 889,691</u></u>	<u><u>\$ 893,691</u></u>	<u><u>\$ 1,102,208</u></u>	<u><u>\$ (99,159)</u></u>

YOAKUM COUNTY, TEXAS  
ROAD AND BRIDGE CLEARING  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Taxes	\$ 984,391	\$ 984,391	\$ 1,017,176	\$ 32,785
Interest and Other	100	100	156	56
<b>Total Revenues</b>	<u>984,491</u>	<u>984,491</u>	<u>1,017,332</u>	<u>32,841</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	-	-	-	-
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Income</b>	984,491	984,491	1,017,332	32,841
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(982,088)</u>	<u>(982,088)</u>	<u>(1,017,332)</u>	<u>(35,244)</u>
<b>Total Other Financing Uses</b>	<u>(982,088)</u>	<u>(982,088)</u>	<u>(1,017,332)</u>	<u>(35,244)</u>
<b>Net Change in Fund Balance</b>	2,403	2,403	-	(2,403)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,403</u>	<u>\$ 2,403</u>	<u>\$ -</u>	<u>\$ (2,403)</u>

YOAKUM COUNTY, TEXAS  
LATERAL ROAD CLEARING  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 16,850	\$ 16,850	\$ 16,882	\$ 32
Interest and Other	10	10	8	(2)
<b>Total Revenues</b>	<u>16,860</u>	<u>16,860</u>	<u>16,890</u>	<u>30</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Works	-	-	-	-
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Operating Income</b>	16,860	16,860	16,890	30
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(16,860)</u>	<u>(16,860)</u>	<u>(16,888)</u>	<u>(28)</u>
<b>Total Other Financing Uses</b>	<u>(16,860)</u>	<u>(16,860)</u>	<u>(16,888)</u>	<u>(28)</u>
<b>Net Change in Fund Balance</b>	-	-	2	2
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

YOAKUM COUNTY, TEXAS  
 JURY FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 89,387	\$ 89,387	\$ 92,399	\$ 3,012
Intergovernmental	1,500	1,500	2,700	1,200
Interest and Other	400	400	208	(192)
<b>Total Revenues</b>	<u>91,287</u>	<u>91,287</u>	<u>95,307</u>	<u>4,020</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Safety	86,071	86,071	38,042	48,029
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>86,071</u>	<u>86,071</u>	<u>38,042</u>	<u>48,029</u>
<b>Operating Income (Loss)</b>	<u>5,216</u>	<u>5,216</u>	<u>57,265</u>	<u>52,049</u>
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>5,216</u>	<u>5,216</u>	<u>57,265</u>	<u>52,049</u>
<b>Fund Balance, Beginning of Year</b>	<u>528,892</u>	<u>528,892</u>	<u>528,892</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 534,108</u></u>	<u><u>\$ 534,108</u></u>	<u><u>\$ 586,157</u></u>	<u><u>\$ 52,049</u></u>



YOAKUM COUNTY, TEXAS  
COUNTY CLERK RECORDS MANAGEMENT  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Charges for Service	\$ 15,000	\$ 15,000	\$ 16,826	\$ 1,826
Interest and Other	50	50	48	(2)
<b>Total Revenues</b>	<u>15,050</u>	<u>15,050</u>	<u>16,874</u>	<u>1,824</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	32,500	30,000	8,611	21,389
<b>Capital Outlay</b>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
<b>Total Operating Expenses</b>	<u>40,500</u>	<u>38,000</u>	<u>8,611</u>	<u>29,389</u>
<b>Operating Income (Loss)</b>	(25,450)	(22,950)	8,263	31,213
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(25,450)	(22,950)	8,263	31,213
<b>Fund Balance, Beginning of Year</b>	<u>68,861</u>	<u>68,861</u>	<u>68,861</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 43,411</u>	<u>\$ 45,911</u>	<u>\$ 77,124</u>	<u>\$ 31,213</u>

YOAKUM COUNTY, TEXAS  
COUNTY CLERK ARCHIVE  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Charges for Service	\$ 15,000	\$ 15,000	\$ 16,958	\$ 1,958
Interest and Other	25	25	90	65
<b>Total Revenues</b>	<u>15,025</u>	<u>15,025</u>	<u>17,048</u>	<u>2,023</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	38,025	38,025	3,000	35,025
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenses</b>	<u>38,025</u>	<u>38,025</u>	<u>3,000</u>	<u>35,025</u>
<b>Operating Income (Loss)</b>	(23,000)	(23,000)	14,048	37,048
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(23,000)	(23,000)	14,048	37,048
<b>Fund Balance, Beginning of Year</b>	<u>36,177</u>	<u>36,177</u>	<u>36,177</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 13,177</u>	<u>\$ 13,177</u>	<u>\$ 50,225</u>	<u>\$ 37,048</u>

YOAKUM COUNTY, TEXAS  
DISTRICT CLERK RECORDS MANAGEMENT  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 600	\$ 600	\$ 638	\$ 38
Interest and Other	10	10	9	(1)
<b>Total Revenues</b>	<u>610</u>	<u>610</u>	<u>647</u>	<u>37</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	2,700	2,700	575	2,125
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>2,700</u>	<u>2,700</u>	<u>575</u>	<u>2,125</u>
<b>Operating Income (Loss)</b>	(2,090)	(2,090)	72	2,162
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,090)	(2,090)	72	2,162
<b>Fund Balance, Beginning of Year</b>	<u>3,812</u>	<u>3,812</u>	<u>3,812</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,722</u>	<u>\$ 1,722</u>	<u>\$ 3,884</u>	<u>\$ 2,162</u>

YOAKUM COUNTY, TEXAS  
 FAMILY PROTECTION  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 550	\$ 550	\$ 435	\$ (115)
Interest and Other	4	4	1	(3)
<b>Total Revenues</b>	<u>554</u>	<u>554</u>	<u>436</u>	<u>(118)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Safety	554	554	421	133
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>554</u>	<u>554</u>	<u>421</u>	<u>133</u>
<b>Operating Income (Loss)</b>	-	-	15	15
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	15	15
<b>Fund Balance, Beginning of Year</b>	<u>421</u>	<u>421</u>	<u>421</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 421</u>	<u>\$ 421</u>	<u>\$ 436</u>	<u>\$ 15</u>

YOAKUM COUNTY, TEXAS  
CHILD ABUSE PREVENTION  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

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

YOAKUM COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #1  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Charges for Service	\$ 3,000	\$ 3,000	\$ 1,532	\$ (1,468)
Interest and Other	40	40	43	3
<b>Total Revenues</b>	<u>3,040</u>	<u>3,040</u>	<u>1,575</u>	<u>(1,465)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	4,000	4,000	-	4,000
<b>Capital Outlay</b>	<u>7,047</u>	<u>5,000</u>	<u>2,047</u>	<u>2,953</u>
<b>Total Operating Expenses</b>	<u>11,047</u>	<u>9,000</u>	<u>2,047</u>	<u>6,953</u>
<b>Operating Income (Loss)</b>	<u>(8,007)</u>	<u>(5,960)</u>	<u>(472)</u>	<u>5,488</u>
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(8,007)</u>	<u>(5,960)</u>	<u>(472)</u>	<u>5,488</u>
<b>Fund Balance, Beginning of Year</b>	<u>19,178</u>	<u>19,178</u>	<u>19,178</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 11,171</u>	<u>\$ 13,218</u>	<u>\$ 18,706</u>	<u>\$ 5,488</u>

YOAKUM COUNTY, TEXAS  
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #2  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 1,750	\$ 1,750	\$ 1,191	\$ (559)
Interest and Other	10	10	13	3
<b>Total Revenues</b>	<u>1,760</u>	<u>1,760</u>	<u>1,204</u>	<u>(556)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	3,701	6,795	1,748	5,047
<b>Capital Outlay</b>	<u>4,059</u>	<u>965</u>	<u>299</u>	<u>666</u>
<b>Total Operating Expenses</b>	<u>7,760</u>	<u>7,760</u>	<u>2,047</u>	<u>5,713</u>
<b>Operating Income (Loss)</b>	(6,000)	(6,000)	(843)	5,157
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(6,000)	(6,000)	(843)	5,157
<b>Fund Balance, Beginning of Year</b>	<u>6,318</u>	<u>6,318</u>	<u>6,318</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 318</u>	<u>\$ 318</u>	<u>\$ 5,475</u>	<u>\$ 5,157</u>

YOAKUM COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 5,510	\$ 5,510	\$ 2,316	\$ (3,194)
Interest and Other	100	100	100	-
<b>Total Revenues</b>	<u>5,610</u>	<u>5,610</u>	<u>2,416</u>	<u>(3,194)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	2,775	2,775	-	2,775
<b>Capital Outlay</b>	<u>20,100</u>	<u>20,100</u>	<u>-</u>	<u>20,100</u>
<b>Total Operating Expenses</b>	<u>22,875</u>	<u>22,875</u>	<u>-</u>	<u>22,875</u>
<b>Operating Income (Loss)</b>	(17,265)	(17,265)	2,416	19,681
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(17,265)	(17,265)	2,416	19,681
<b>Fund Balance, Beginning of Year</b>	<u>42,573</u>	<u>42,573</u>	<u>42,573</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 25,308</u>	<u>\$ 25,308</u>	<u>\$ 44,989</u>	<u>\$ 19,681</u>



YOAKUM COUNTY, TEXAS  
JUSTICE COURT BUILDING SECURITY  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 1,950	\$ 1,950	\$ 840	\$ (1,110)
Interest and Other	10	10	17	7
<b>Total Revenues</b>	<u>1,960</u>	<u>1,960</u>	<u>857</u>	<u>(1,103)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	2,000	2,000	72	1,928
<b>Capital Outlay</b>	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
<b>Total Operating Expenses</b>	<u>5,500</u>	<u>5,500</u>	<u>72</u>	<u>5,428</u>
<b>Operating Income (Loss)</b>	(3,540)	(3,540)	785	4,325
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(3,540)	(3,540)	785	4,325
<b>Fund Balance, Beginning of Year</b>	<u>7,113</u>	<u>7,113</u>	<u>7,113</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,573</u>	<u>\$ 3,573</u>	<u>\$ 7,898</u>	<u>\$ 4,325</u>

YOAKUM COUNTY, TEXAS  
 CRIMINAL DISTRICT ATTORNEY  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 1,500	\$ 1,500	\$ 956	\$ (544)
Interest and Other	10	10	13	3
<b>Total Revenues</b>	<u>1,510</u>	<u>1,510</u>	<u>969</u>	<u>(541)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Safety	5,053	5,053	702	4,351
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>5,053</u>	<u>5,053</u>	<u>702</u>	<u>4,351</u>
<b>Operating Income (Loss)</b>	(3,543)	(3,543)	267	3,810
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(3,543)	(3,543)	267	3,810
<b>Fund Balance, Beginning of Year</b>	<u>5,723</u>	<u>5,723</u>	<u>5,723</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,180</u>	<u>\$ 2,180</u>	<u>\$ 5,990</u>	<u>\$ 3,810</u>

YOAKUM COUNTY, TEXAS  
LAW LIBRARY  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 2,900	\$ 2,900	\$ 2,776	\$ (124)
Interest and Other	5	5	4	(1)
<b>Total Revenues</b>	<u>2,905</u>	<u>2,905</u>	<u>2,780</u>	<u>(125)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	3,840	3,840	2,451	1,389
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>3,840</u>	<u>3,840</u>	<u>2,451</u>	<u>1,389</u>
<b>Operating Income (Loss)</b>	(935)	(935)	329	1,264
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(935)	(935)	329	1,264
<b>Fund Balance, Beginning of Year</b>	<u>1,324</u>	<u>1,324</u>	<u>1,324</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 389</u>	<u>\$ 389</u>	<u>\$ 1,653</u>	<u>\$ 1,264</u>

YOAKUM COUNTY, TEXAS  
 PROBATION EDUCATION  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 60	\$ 60	\$ 73	\$ 13
Interest and Other	5	5	1	(4)
<b>Total Revenues</b>	<u>65</u>	<u>65</u>	<u>74</u>	<u>9</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	409	409		409
Public Safety	-	-	-	-
<b>Capital Outlay</b>				
	-	-	-	-
<b>Total Operating Expenses</b>	<u>409</u>	<u>409</u>	<u>-</u>	<u>-</u>
<b>Operating Income (Loss)</b>	(344)	(344)	74	9
<b>OTHER FINANCING USES</b>				
Transfers In	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(344)	(344)	74	9
<b>Fund Balance, Beginning of Year</b>	<u>510</u>	<u>510</u>	<u>510</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 166</u>	<u>\$ 166</u>	<u>\$ 584</u>	<u>\$ 9</u>

YOAKUM COUNTY, TEXAS  
 ABANDONED VEHICLES  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Sales of Abandoned Vehicles	\$ -	\$ -	\$ 449	\$ 449
Interest and Other	207	207	4	(203)
<b>Total Revenues</b>	<u>207</u>	<u>207</u>	<u>453</u>	<u>246</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	750	750	197	553
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenses</b>	<u>750</u>	<u>750</u>	<u>197</u>	<u>553</u>
<b>Operating Income (Loss)</b>	(543)	(543)	256	799
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(543)	(543)	256	799
<b>Fund Balance, Beginning of Year</b>	<u>1,343</u>	<u>1,343</u>	<u>1,343</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 800</u></u>	<u><u>\$ 800</u></u>	<u><u>\$ 1,599</u></u>	<u><u>\$ 799</u></u>

YOAKUM COUNTY, TEXAS  
SPECIAL VIDEO  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 900	\$ 900	\$ 1,013	\$ 113
Interest and Other	10	10	15	5
<b>Total Revenues</b>	<u>910</u>	<u>910</u>	<u>1,028</u>	<u>118</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	1,000	1,000	-	1,000
<b>Capital Outlay</b>	<u>3,700</u>	<u>3,700</u>	<u>-</u>	<u>3,700</u>
<b>Total Operating Expenses</b>	<u>4,700</u>	<u>4,700</u>	<u>-</u>	<u>4,700</u>
<b>Operating Income (Loss)</b>	(3,790)	(3,790)	1,028	4,818
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(3,790)	(3,790)	1,028	4,818
<b>Fund Balance, Beginning of Year</b>	<u>6,196</u>	<u>6,196</u>	<u>6,196</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,406</u>	<u>\$ 2,406</u>	<u>\$ 7,224</u>	<u>\$ 4,818</u>

YOAKUM COUNTY, TEXAS  
 TA/C SPECIAL INVENTORY  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Penalties	\$ -	\$ -	\$ -	\$ -
Interest and Other	20	20	28	8
<b>Total Revenues</b>	<u>20</u>	<u>20</u>	<u>28</u>	<u>8</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	850	850	-	850
<b>Capital Outlay</b>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
<b>Total Operating Expenses</b>	<u>2,050</u>	<u>2,050</u>	<u>-</u>	<u>2,050</u>
<b>Operating Income (Loss)</b>	(2,030)	(2,030)	28	2,058
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,030)	(2,030)	28	2,058
<b>Fund Balance, Beginning of Year</b>	<u>3,783</u>	<u>3,783</u>	<u>3,783</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 1,753</u></u>	<u><u>\$ 1,753</u></u>	<u><u>\$ 3,811</u></u>	<u><u>\$ 2,058</u></u>

YOAKUM COUNTY, TEXAS  
YOAKUM COUNTY FORFEITURE  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

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



YOAKUM COUNTY, TEXAS  
SHERIFF'S OFFICE FORFEITURE  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest and Other	5	5	2	(3)
<b>Total Revenues</b>	<u>5</u>	<u>5</u>	<u>2</u>	<u>(3)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	3,209	3,209	-	3,209
<b>Capital Outlay</b>	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
<b>Total Operating Expenses</b>	<u>20,209</u>	<u>20,209</u>	<u>-</u>	<u>20,209</u>
<b>Operating Income (Loss)</b>	(20,204)	(20,204)	2	20,206
<b>OTHER FINANCING USES</b>				
Transfers In	20,000	20,000	-	(20,000)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b>Net Change in Fund Balance</b>	(204)	(204)	2	206
<b>Fund Balance, Beginning of Year</b>	<u>681</u>	<u>681</u>	<u>681</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 477</u>	<u>\$ 477</u>	<u>\$ 683</u>	<u>\$ 206</u>

YOAKUM COUNTY, TEXAS  
 CRIMINAL DISTRICT ATTORNEY FORFEITURE  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Forfeitures	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest and Other	10	10	3	(7)
<b>Total Revenues</b>	<u>5,010</u>	<u>5,010</u>	<u>3</u>	<u>(5,007)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	4,000	4,000	-	4,000
<b>Capital Outlay</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total Operating Expenses</b>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
<b>Operating Income (Loss)</b>	(3,990)	(3,990)	3	3,993
<b>OTHER FINANCING USES</b>				
Transfers Out	(1,000)	(1,000)	-	1,000
Transfers In	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<b>Total Other Financing Uses</b>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
<b>Net Change in Fund Balance</b>	10	10	3	(7)
<b>Fund Balance, Beginning of Year</b>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 4</u>	<u>\$ (7)</u>

YOAKUM COUNTY, TEXAS  
YOAKUM COUNTY RECORDS MANAGEMENT  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Service	\$ 2,650	\$ 2,650	\$ 2,373	\$ (277)
Interest and Other	36	35	48	13
<b>Total Revenues</b>	<u>2,686</u>	<u>2,685</u>	<u>2,421</u>	<u>(264)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	12,241	12,241	-	12,241
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenses</b>	<u>12,241</u>	<u>12,241</u>	<u>-</u>	<u>12,241</u>
<b>Operating Income (Loss)</b>	(9,555)	(9,556)	2,421	11,977
<b>OTHER FINANCING USES</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(9,555)	(9,556)	2,421	11,977
<b>Fund Balance, Beginning of Year</b>	<u>19,260</u>	<u>19,260</u>	<u>19,260</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 9,705</u>	<u>\$ 9,704</u>	<u>\$ 21,681</u>	<u>\$ 11,977</u>

YOAKUM COUNTY, TEXAS  
YOAKUM COUNTY YOUTH CENTER  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 97,362	\$ 97,362	\$ 58,346	\$ (39,016)
Interest and Other	99	99	11	(88)
<b>Total Revenues</b>	<u>97,461</u>	<u>97,461</u>	<u>58,357</u>	<u>(39,104)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Culture and Recreation	198,064	193,364	122,214	71,150
<b>Capital Outlay</b>	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
<b>Total Operating Expenses</b>	<u>219,064</u>	<u>214,364</u>	<u>122,214</u>	<u>92,150</u>
<b>Operating Income (Loss)</b>	(121,603)	(116,903)	(63,857)	53,046
<b>OTHER FINANCING USES</b>				
Transfers In	<u>116,632</u>	<u>116,632</u>	<u>87,000</u>	<u>(29,632)</u>
<b>Total Other Financing Uses</b>	<u>116,632</u>	<u>116,632</u>	<u>87,000</u>	<u>(29,632)</u>
<b>Net Change in Fund Balance</b>	(4,971)	(271)	23,143	23,414
<b>Fund Balance, Beginning of Year</b>	<u>5,904</u>	<u>5,904</u>	<u>5,904</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 933</u>	<u>\$ 5,633</u>	<u>\$ 29,047</u>	<u>\$ 23,414</u>

YOAKUM COUNTY, TEXAS  
YOAKUM COUNTY AIRPORT  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 47,000	\$ 47,000	\$ 3,133	\$ (43,867)
Interest and Other	10	10	3	(7)
<b>Total Revenues</b>	<u>47,010</u>	<u>47,010</u>	<u>3,136</u>	<u>(43,874)</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	63,965	63,965	9,571	54,394
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenses</b>	<u>63,965</u>	<u>63,965</u>	<u>9,571</u>	<u>54,394</u>
<b>Operating Income (Loss)</b>	(16,955)	(16,955)	(6,435)	10,520
<b>OTHER FINANCING USES</b>				
Transfers In	<u>40,000</u>	<u>40,000</u>	<u>8,000</u>	<u>(32,000)</u>
<b>Total Other Financing Uses</b>	<u>40,000</u>	<u>40,000</u>	<u>8,000</u>	<u>(32,000)</u>
<b>Net Change in Fund Balance</b>	23,045	23,045	1,565	(21,480)
<b>Fund Balance, Beginning of Year</b>	<u>142</u>	<u>142</u>	<u>142</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 23,187</u>	<u>\$ 23,187</u>	<u>\$ 1,707</u>	<u>\$ (21,480)</u>

YOAKUM COUNTY, TEXAS  
YOAKUM COUNTY LANDFILL  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Charges for Services	\$ 85,000	\$ 85,000	\$ 110,101	\$ 25,101
Interest and Other	10	10	3,957	3,947
<b>Total Revenues</b>	<u>85,010</u>	<u>85,010</u>	<u>114,058</u>	<u>29,048</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Culture and Recreation	435,276	433,210	350,763	82,447
<b>Capital Outlay</b>				
	-	-	-	-
<b>Debt Service</b>				
Principal	42,744	42,744	42,743	1
Interest and Administrative Fees	4,428	4,428	4,428	-
<b>Total Operating Expenses</b>	<u>482,448</u>	<u>480,382</u>	<u>397,934</u>	<u>82,447</u>
<b>Operating Income (Loss)</b>	(397,438)	(395,372)	(283,876)	111,495
<b>OTHER FINANCING USES</b>				
Transfers In	480,372	480,372	291,500	(188,872)
<b>Total Other Financing Uses</b>	<u>480,372</u>	<u>480,372</u>	<u>291,500</u>	<u>(188,872)</u>
<b>Net Change in Fund Balance</b>	82,934	85,000	7,624	(77,377)
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ 82,934</u>	<u>\$ 85,000</u>	<u>\$ 7,624</u>	<u>\$ (77,377)</u>

YOAKUM COUNTY, TEXAS  
 JAIL DEBT SERVICE  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Taxes	\$ 780,167	\$ 780,167	\$ 800,998	\$ 20,831
Interest and Other	100	100	184	84
<b>Total Revenues</b>	<u>780,267</u>	<u>780,267</u>	<u>801,182</u>	<u>20,915</u>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	690,000	690,000	690,000	-
Interest and Administrative Fees	103,500	103,500	103,500	-
<b>Total Operating Expenses</b>	<u>793,500</u>	<u>793,500</u>	<u>793,500</u>	<u>-</u>
<b>Operating Income (Loss)</b>	(13,233)	(13,233)	7,682	20,915
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(13,233)	(13,233)	7,682	20,915
<b>Fund Balance, Beginning of Year</b>	<u>440,400</u>	<u>440,400</u>	<u>440,400</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 427,167</u>	<u>\$ 427,167</u>	<u>\$ 448,082</u>	<u>\$ 20,915</u>

YOAKUM COUNTY, TEXAS  
 NURSING HOME DEBT SERVICE  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Taxes	\$ 526,263	\$ 526,263	\$ 533,851	\$ 7,588
Interest and Other	75	75	64	(11)
<b>Total Revenues</b>	<u>526,338</u>	<u>526,338</u>	<u>533,915</u>	<u>7,577</u>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	445,000	445,000	445,000	-
Interest and Administrative Fees	70,309	70,309	70,408	(99)
<b>Total Operating Expenses</b>	<u>515,309</u>	<u>515,309</u>	<u>515,408</u>	<u>(99)</u>
<b>Operating Income (Loss)</b>	11,029	11,029	18,507	7,478
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	11,029	11,029	18,507	7,478
<b>Fund Balance, Beginning of Year</b>	<u>137,665</u>	<u>137,665</u>	<u>137,665</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 148,694</u>	<u>\$ 148,694</u>	<u>\$ 156,172</u>	<u>\$ 7,478</u>



YOAKUM COUNTY, TEXAS  
 PERMANENT IMPROVEMENT  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Taxes	\$ 750	\$ 750	\$ -	\$ (750)
Inter-Governmental				
Interest and Other	<u>500</u>	<u>500</u>	<u>135</u>	<u>(365)</u>
<b>Total Revenues</b>	<b>1,250</b>	<b>1,250</b>	<b>135</b>	<b>(365)</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	70,000	70,000	10,500	59,500
<b>Capital Outlay</b>	<u>5,200,000</u>	<u>5,200,000</u>	<u>441,499</u>	<u>4,758,501</u>
<b>Total Operating Expenses</b>	<u>5,270,000</u>	<u>5,270,000</u>	<u>451,999</u>	<u>4,818,001</u>
<b>Operating Income (Loss)</b>	<b>(5,268,750)</b>	<b>(5,268,750)</b>	<b>(451,864)</b>	<b>4,817,636</b>
<b>OTHER FINANCING USES</b>				
Transfers In	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>(5,000,000)</u>
<b>Total Other Financing Uses</b>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>(5,000,000)</u>
<b>Net Change in Fund Balance</b>	<b>(268,750)</b>	<b>(268,750)</b>	<b>(451,864)</b>	<b>(182,364)</b>
<b>Fund Balance, Beginning of Year</b>	<u>537,065</u>	<u>537,065</u>	<u>537,065</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 268,315</u></u>	<u><u>\$ 268,315</u></u>	<u><u>\$ 85,201</u></u>	<u><u>\$ (182,364)</u></u>