

Yoakum County, Texas



Audited Financial Statements and Supplemental Information

December 31, 2018

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YOAKUM COUNTY, TEXAS
Official Roster
DECEMBER 31, 2018

County Commission

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

Administrative and Elected Officials

Barbara Wright/Daria Welch	County Treasurer
Darinda McWhirter	County Auditor
David Bryant	Sheriff
Marc Traweek	Justice of the Peace #1
Troy Scott	Justice of the Peace #2
Deborah Rushing/Summer Lovelace	County Clerk
Sandra Roblez	District Clerk
Jan Parrish	Tax Assessor/Collector
Bill Helwig	County District Attorney

FINANCIAL SECTION





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REPORT OF INDEPENDENT AUDITORS

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

We have audited the accompanying financial statements of the governmental activities, each major fund, the business-type activities and the aggregate remaining fund information of Yoakum County, Texas (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the farm/market lateral roads fund, the hospital fund and the aggregate remaining fund information of the County, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and farm/lateral roads fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 11 to the basic financial statements, the County restated its net position as of December 31, 2018, to reflect the impact of implementation of Governmental Accounting Standards Board ("GASB") Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The net position was also restated for an error in the December 31, 2017, balance of construction in progress. Our opinion is not modified with respect to this change.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules- General Fund, Budgetary Comparison Schedules- Farm/Market Lateral Roads, the Schedule of Changes in Net Pension Liability and Related Ratios, the Schedule of County Pension Contributions and the Schedule of Changes in Total OPEB Liability be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial

reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions and disclaimers of opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information on pages 56 through 96 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 56 through 96 is fairly stated in all material respects in relation to the financial statements as a whole.

Anderson Hill, LLP

Lubbock, Texas

June 28, 2021



FINANCIAL STATEMENTS



YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2018

	Governmental Activities	Business-Type Activities	Total 12/31/2018
ASSETS AND DEFERRED OUTFLOWS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 22,842,836	\$ 10,477,033	\$ 33,319,869
Investments	13,548,253	1,226,054	14,774,307
Taxes receivable, net	12,762,737	-	12,762,737
Due from other funds	1,066,910	-	1,066,910
Due from other governments	18,986	-	18,986
Other receivables	108,143	3,390,101	3,498,244
Inventory	-	566,991	566,991
Prepaid expenses	22,065	1,102,039	1,124,104
Due from agency funds	2,629,139	-	2,629,139
Total Current Assets	<u>52,999,069</u>	<u>16,762,218</u>	<u>69,761,287</u>
NONCURRENT ASSETS			
Investments held in self-insurance trust fund	-	190,650	190,650
Capital assets, net	19,813,871	12,215,381	32,029,252
Total Noncurrent Assets	<u>19,813,871</u>	<u>12,406,031</u>	<u>32,219,902</u>
Total Assets	<u>72,812,940</u>	<u>29,168,249</u>	<u>101,981,189</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pension	1,683,426	2,509,397	4,192,823
Deferred outflows from OPEB	4,133,021	1,844,114	5,977,135
Total Deferred Outflows of Resources	<u>5,816,447</u>	<u>4,353,511</u>	<u>10,169,958</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 78,629,387</u>	<u>\$ 33,521,760</u>	<u>\$ 112,151,147</u>
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 949,434	\$ 616,161	\$ 1,565,595
Due to other funds	1,066,910	-	1,066,910
Accrued wages	240,116	1,319,778	1,559,894
Accrued interest	8,696	-	8,696
Current portion of long-term debt	570,116	10,186	580,302
Total Current Liabilities	<u>2,835,272</u>	<u>1,946,125</u>	<u>4,781,397</u>
NONCURRENT LIABILITIES			
Landfill closure and post-closure obligation	172,367	-	172,367
Self-funded malpractice insurance reserve	-	136,000	136,000
Net pension liability	629,248	937,996	1,567,244
Net OPEB liability	40,880,762	20,135,300	61,016,062
Long-term debt due after one year	1,706,232	8,374	1,714,606
Total NonCurrent Liabilities	<u>43,388,609</u>	<u>21,217,670</u>	<u>64,606,279</u>
Total Liabilities	<u>46,223,881</u>	<u>23,163,795</u>	<u>69,387,676</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of pension resources	1,192,396	1,777,455	2,969,851
Unavailable tax revenue	12,762,362	-	12,762,362
Unavailable revenue - advanced tax collections	5,818,864	-	5,818,864
Total Deferred Inflows of Resources	<u>19,773,622</u>	<u>1,777,455</u>	<u>21,551,077</u>
NET POSITION			
Invested in capital assets, net of related debt	17,537,523	12,196,821	29,734,344
Unrestricted	(4,905,639)	(3,616,311)	(8,521,950)
Total Net Position	<u>12,631,884</u>	<u>8,580,510</u>	<u>21,212,394</u>
Total Liabilities and Net Position	<u>\$ 78,629,387</u>	<u>\$ 33,521,760</u>	<u>\$ 112,151,147</u>

YOAKUM COUNTY, TEXAS
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended December 31, 2018

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	5,526,073	\$ 702,465	\$ 137,904	\$ -
Public safety	2,083,118	315,797	42,035	-
Justice system	2,396,371	83,109	24,534	-
Public works	3,930,496	405,452	42,295	-
Health and welfare	631,520	201,509	-	-
Culture and recreation	1,629,861	68,599	18,000	-
Education	97,272	100	-	-
Interest expense	46,158	-	-	-
Capital expenses	57,499	-	-	-
Unallocated depreciation	1,367,804	-	-	-
Total Governmental Activities	17,766,172	1,777,031	264,768	-
Business Type Activities				
Hospital funds	27,514,713	24,292,403	305,356	-
Nursing home fund	4,214,020	3,333,489	-	-
Total Business Type Activities	31,728,733	27,625,892	305,356	-
Total Primary Government	\$ 49,494,905	\$ 29,402,923	\$ 570,124	-

General Revenues:

- Property taxes:
 - General services
 - Debt service
 - Penalties and interest
- Investment earnings
- Proceeds from insurance claim
- Other revenues and reimbursements
- Loss on disposal of assets
- Transfers, net

Total General Revenues and Transfers

Change in Net Position

Net position - beginning of year

Restatement of beginning net position

Net position - beginning of year, as restated

Net Position - End of Year

Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (4,685,704)	\$ -	\$ (4,685,704)
(1,725,286)	-	(1,725,286)
(2,288,728)	-	(2,288,728)
(3,482,749)	-	(3,482,749)
(430,011)	-	(430,011)
(1,543,262)	-	(1,543,262)
(97,172)	-	(97,172)
(46,158)	-	(46,158)
(57,499)	-	(57,499)
(1,367,804)	-	(1,367,804)
(15,724,373)	-	(15,724,373)
-	(2,916,954)	(2,916,954)
-	(880,531)	(880,531)
-	(3,797,485)	(3,797,485)
(15,724,373)	(3,797,485)	(19,521,858)
12,981,423	-	12,981,423
3,665,154	-	3,665,154
91,212	-	91,212
860,270	262,332	1,122,602
55,834	-	55,834
64,264	-	64,264
(610)	-	(610)
(1,606,464)	1,606,464	-
16,111,083	1,868,796	17,979,879
386,710	(1,928,689)	(1,541,979)
45,332,112	27,884,241	73,216,353
(33,086,938)	(17,375,042)	(50,461,980)
12,245,174	10,509,199	22,754,373
\$ 12,631,884	\$ 8,580,510	\$ 21,212,394

YOAKUM COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018

	General Fund	Farm/Market Lateral Roads	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 15,962,770	\$ -	\$ 6,880,062	\$ 22,842,832
Investments	9,920,119	-	3,628,138	13,548,257
Taxes receivable, net	9,673,870	2,107,066	982,032	12,762,968
Intergovernmental receivables	18,986	-	-	18,986
Other receivables	97,542	-	-	97,542
Prepaid expenses	22,067	-	-	22,067
Due from agency and other funds	2,399,087	-	705,594	3,104,681
Total Assets	<u>\$ 38,094,441</u>	<u>\$ 2,107,066</u>	<u>\$ 12,195,826</u>	<u>\$ 52,397,333</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 936,963	\$ -	\$ 2,104	\$ 939,067
Due to other funds	-	-	475,542	475,542
Total Liabilities	<u>936,963</u>	<u>-</u>	<u>477,646</u>	<u>1,414,609</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable tax revenue	9,673,870	2,107,066	981,425	12,762,361
Unavailable revenue - Advanced tax collections	5,613,277	-	205,588	5,818,865
Total deferred inflows of resources	<u>15,287,147</u>	<u>2,107,066</u>	<u>1,187,013</u>	<u>18,581,226</u>
FUND BALANCES				
Unrestricted - reported in special revenue funds	-	-	10,531,167	10,531,167
Unrestricted	21,870,331	-	-	21,870,331
Total Fund Balances	<u>21,870,331</u>	<u>-</u>	<u>10,531,167</u>	<u>32,401,498</u>
Total Liabilities and Fund Balances	<u>\$ 38,094,441</u>	<u>\$ 2,107,066</u>	<u>\$ 12,195,826</u>	<u>\$ 52,397,333</u>

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE BALANCE SHEET OF
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 December 31, 2018

Total Fund Balance - Governmental Funds \$ 32,401,498

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

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

Capital assets at cost	34,860,712	
Less accumulated depreciation	(15,046,841)	
		19,813,871

Deferred outflows from pension	1,683,426
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Deferred outflows from pension	4,133,021
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Deferred inflows from pension	(1,192,396)
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Accrued interest is calculated for governmental activities but is recognized when paid for fund accounting	(8,696)
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Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Those liabilities include:

Landfill closure and post-closure	(172,366)	
Net pension liability	(629,248)	
Net OPEB liability	(40,880,762)	
Accrued salaries and vacation	(240,115)	
Bond and note obligations	(2,276,349)	
		(44,198,840)

Net Position of Governmental Activities \$ **12,631,884**

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
Year Ended December 31, 2018

	General Fund	Farm/Market Lateral Roads	Other Nonmajor Funds	Total Governmental Funds
REVENUES				
Ad valorem taxes	\$ 12,555,853	\$ 2,894,272	\$ 1,330,663	\$ 16,780,788
Intergovernmental	257,049	-	106,361	363,410
Fines and forfeitures	172,126	-	-	172,126
Permits and charges for service	578,646	-	835,337	1,413,983
Interest and other	751,352	6,541	271,195	1,029,088
Total Revenues	<u>14,315,026</u>	<u>2,900,813</u>	<u>2,543,556</u>	<u>19,759,395</u>
EXPENDITURES				
Current				
General administration	3,532,271	-	144,891	3,677,162
Public safety	3,427,996	-	127,441	3,555,437
Public works	629,680	-	3,651,917	4,281,597
Health and welfare	296,306	-	-	296,306
Culture and recreation	1,632,360	-	1,634	1,633,994
Community relations	87,255	-	-	87,255
Capital outlay	281,675	-	1,332,427	1,614,102
Debt service				
Principal	-	-	553,941	553,941
Interest and administrative fees	-	-	48,737	48,737
Total Operating Expenses	<u>9,887,543</u>	<u>-</u>	<u>5,860,988</u>	<u>15,748,531</u>
Excess (Deficit) of Revenues over Expenditures	4,427,483	2,900,813	(3,317,432)	4,010,864
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,813,728	3,813,728
Transfers out	(2,092,586)	(2,900,813)	(426,793)	(5,420,192)
Total Other Financing Sources (Uses)	<u>(2,092,586)</u>	<u>(2,900,813)</u>	<u>3,386,935</u>	<u>(1,606,464)</u>
Net Change in Fund Balance after Transfers	2,334,897	-	69,503	2,404,400
Fund Balance, Beginning of Year	19,535,434	-	10,461,664	29,997,098
Fund Balance, End of Year	<u>\$ 21,870,331</u>	<u>\$ -</u>	<u>\$ 10,531,167</u>	<u>\$ 32,401,498</u>

YOAKUM COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 Year Ended December 31, 2018

Net Changes in Fund Balance - Governmental Funds \$ 2,404,400

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

Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of assets are allocated over their estimated useful lives in the form of depreciation.	1,544,707
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	553,943
The unfunded pension and OPEB liability is a long-term obligation reported on the Governmental Activities Balance Sheet. The change in liability was reported as an expense in the governmental funds	(4,242,995)
The change in deferred outflows of resources reported on the Governmental -wide Statement of Net Position.	1,482,665
The decrease in accrued interest is reported as an expense in the Government-wide Statement of Activities but will be recognized as an expense when paid in the Governmental Funds	2,138
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.	(1,367,804)
The change in accrued vacation liability is reported as an expense on the Statement of Activities but is not reflected in the Governmental funds until actually paid by the County.	9,656

Change in Net Assets of Governmental Activities \$ 386,710

YOAKUM COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2018

	Business-Type Activities		
	Hospital Fund	Nursing Home Fund	Total
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 10,390,133	\$ 86,900	\$ 10,477,033
Investments	1,226,054	-	1,226,054
Accounts receivables, net:	2,516,481	237,994	2,754,475
Other receivables	635,626	-	635,626
Inventory	557,502	9,489	566,991
Prepaid expenses	895,309	206,730	1,102,039
Total Current Assets	<u>16,221,105</u>	<u>541,113</u>	<u>16,762,218</u>
NONCURRENT ASSETS			
Investments held in self-insurance trust fund	190,650	-	190,650
Capital assets, net	7,093,038	5,122,343	12,215,381
Total NonCurrent Assets	<u>7,283,688</u>	<u>5,122,343</u>	<u>12,406,031</u>
Total Assets	<u>23,504,793</u>	<u>5,663,456</u>	<u>29,168,249</u>
Deferred outflows of resources	4,353,511	-	4,353,511
Total Assets and Deferred Outflows	<u>\$ 27,858,304</u>	<u>\$ 5,663,456</u>	<u>\$ 33,521,760</u>
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	\$ 408,551	\$ 207,610	\$ 616,161
Accrued expenses	1,197,102	122,676	1,319,778
Current portion of long-term debt	10,186	-	10,186
Total Current Liabilities	<u>1,615,839</u>	<u>330,286</u>	<u>1,946,125</u>
NONCURRENT LIABILITIES			
Self-funded insurance reserve	136,000	-	136,000
Long-term debt due after one year	8,374	-	8,374
Net other post retirement obligation	20,135,300	-	20,135,300
Net pension liability	937,996	-	937,996
Total Noncurrent Liabilities	<u>21,217,670</u>	<u>-</u>	<u>21,217,670</u>
Total Liabilities	<u>22,833,509</u>	<u>330,286</u>	<u>23,163,795</u>
Deferred inflows of resources	<u>1,777,455</u>	<u>-</u>	<u>1,777,455</u>
Total liabilities and deferred inflows of resources	24,610,964	330,286	24,941,250
NET POSITION			
Invested in capital assets, net of related debt	7,074,478	5,122,343	12,196,821
Unrestricted	(3,827,138)	210,827	(3,616,311)
Total Net Position	<u>3,247,340</u>	<u>5,333,170</u>	<u>8,580,510</u>
Total Liabilities and Net Position	<u>\$ 27,858,304</u>	<u>\$ 5,663,456</u>	<u>\$ 33,521,760</u>

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
Year Ended December 31, 2018

	Business-Type Activities		
	Hospital Funds	Nursing Home Fund	Total
OPERATING REVENUES			
Charges for service	\$ 24,124,367	\$ 3,288,907	\$ 27,413,274
Other and miscellaneous	168,036	44,582	212,618
Total Operating Revenues	<u>24,292,403</u>	<u>3,333,489</u>	<u>27,625,892</u>
OPERATING EXPENSES			
Personnel services	15,547,367	-	15,547,367
Contracted and purchased services	4,958,764	3,218,540	8,177,304
Supplies	5,901,839	827,658	6,729,497
Depreciation	1,105,060	167,822	1,272,882
Total Operating Expenses	<u>27,513,030</u>	<u>4,214,020</u>	<u>31,727,050</u>
Operating Loss	(3,220,627)	(880,531)	(4,101,158)
NONOPERATING REVENUES (EXPENSES)			
Contributed services	269,271	-	269,271
Noncapital grants and gifts	36,085	-	36,085
Interest expense	(1,683)	-	(1,683)
Interest income	259,044	3,288	262,332
Total Nonoperating Revenues (Expenses)	<u>562,717</u>	<u>3,288</u>	<u>566,005</u>
Loss Before Transfers	(2,657,910)	(877,243)	(3,535,153)
TRANSFERS			
Transfers in (out)	995,111	611,353	1,606,464
Total Operating Transfers	<u>995,111</u>	<u>611,353</u>	<u>1,606,464</u>
Increase (Decrease) in Net Position from Operations	(1,662,799)	(265,890)	(1,928,689)
Net Position - Beginning of Year	22,285,181	5,599,060	27,884,241
Implementation of New Pronouncement	(17,375,042)	-	(17,375,042)
Net Position - Beginning of Year, as Restated	<u>4,910,139</u>	<u>5,599,060</u>	<u>10,509,199</u>
Net Position - End of Year	<u>\$ 3,247,340</u>	<u>\$ 5,333,170</u>	<u>\$ 8,580,510</u>

YOAKUM COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended December 31, 2018

	Business-Type Activities		
	Hospital Funds	Nursing Home Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from and on behalf of patients	\$ 24,294,070	\$ 3,347,044	\$ 27,641,114
Payments to suppliers and contractors	(14,746,923)	(3,916,605)	(18,663,528)
Payments and benefits to and on behalf of employees	(11,039,191)	-	(11,039,191)
Other receipts and payments, net	168,036	-	168,036
Net Cash Flows From Operating Activities	(1,324,008)	(569,561)	(1,893,569)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
County transfers	995,111	611,353	1,606,464
Non-capital grants and contributions	36,085	-	36,085
Net Cash Flows From Non-Capital Financing Activities	1,031,196	611,353	1,642,549
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Principal paid on long-term debt and capital leases	(33,215)	-	(33,215)
Interest paid on long-term debt and capital leases	(1,683)	-	(1,683)
Purchase of capital assets	(357,096)	-	(357,096)
Net Cash Flows From Capital Financing Activities	(391,994)	-	(391,994)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	259,044	3,288	262,332
Net Cash Flows From Investing Activities	259,044	3,288	262,332
Net Increase in Cash and Cash Equivalents	(425,762)	45,080	(380,682)
Cash and Cash Equivalents at Beginning of Year	12,232,599	41,820	12,274,419
Cash and Cash Equivalents at End of Year	\$ 11,806,837	\$ 86,900	\$ 11,893,737
Reconciliation of Net Operating Revenue (Expenses) to Net Cash Flows From Operating Activities			
Operating (Loss)	\$ (3,220,627)	\$ (880,531)	\$ (4,101,158)
Depreciation	1,105,060	167,822	1,272,882
Indigent care contributions	269,271	-	269,271
Provision for uncollectible accounts	493,229	94,406	587,635
Loss on disposal of fixed assets	-	-	-
Changes in operating assets and liabilities			
Accounts receivable, net	(95,713)	(36,269)	(131,982)
Other receivables	(227,813)	-	(227,813)
Accounts payable and accrued expenses	90,215	137,427	227,642
Other assets and liabilities	262,370	(52,416)	209,954
Net Cash Flows From Operating Activities	\$ (1,324,008)	\$ (569,561)	\$ (1,893,569)
Reconciliation to Balance Sheet			
Cash and cash equivalents	\$ 11,616,187	\$ 86,900	\$ 11,703,087
Noncurrent cash and cash equivalents	190,650	-	190,650
	\$ 11,806,837	\$ 86,900	\$ 11,893,737
Supplemental Cash Flows Information			
Capital lease obligations incurred for capital assets	\$ -	\$ -	\$ -

YOAKUM COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2018

ASSETS

Cash and cash equivalents	\$	4,918,433
Investments		2
Receivables		14,415
Due from other funds		24,766
Total Assets	\$	4,957,616

LIABILITIES

Accounts payable and other liabilities	\$	383,994
Due To other governments		1,483,370
Due to other funds		2,653,905
Amounts held in custody for others		436,347
Total Liabilities	\$	4,957,616

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Yoakum County, Texas (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 accounting and reporting policies of the County reflected in the accompanying financial statements conform to generally accepted accounting principles (GAAP) in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB). The most significant accounting and reporting policies of the County are described in the following notes to the basic financial statements.

In the current year, the County implemented the following:

GASB Statement No. 75 – *Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions*. The statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Post Employment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

GASB Statement No. 85 – *Omnibus*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and post employment benefits (pensions and other post employment benefits (OPEB)).

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

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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

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

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

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

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

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

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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 financial resources except those required to be accounted for in another fund. The General Fund presented in the financial statements consists of several individual funds: General, Payroll and Disbursement funds.

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

The County reports the following non-major governmental funds:

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

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

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

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

Enterprise Funds - The County's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in enterprise funds. The County has two enterprise funds, the Yoakum County Hospital (the Hospital or hospital fund) and the Shinnery Oaks Community (the Community or nursing home fund), and reports both as major funds.

The Hospital is an organization licensed to operate a 24-bed acute healthcare facility located in Denver City, Texas. It is operated under a six (6) member Board of Directors, which are appointed by the

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

commissioners of the County. The County's General Fund subsidizes the Hospital as needed with a budgeted portion of the ad valorem tax revenue assessed by the County each year.

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

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

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

Additionally, the County reports the following fund types:

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

Other Accounting Policies

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

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

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

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

Property Taxes Receivable - Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

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

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

Inventories - The County reports inventories of supplies at lower of cost, as determined on a first in, first out basis or market including consumable utility maintenance and office items. Supplies are recorded as expenditures when they are consumed, except for certain utility and other supplies.

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

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

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

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

Infrastructure/Improvements	5-50 Years
Buildings	5-50 Years
Equipment	3-15 Years

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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

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

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

Fund Balances/Net Position

Government-Wide Financial Statements:

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

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

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

Fund Financial Statements:

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

Net position of the enterprise funds are classified in two components. Net investment in capital assets consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

borrowings used to finance the purchase or construction of those assets. Unrestricted net position is the remaining net position that does not meet the definition of net investment in capital assets or restricted net position.

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category. Unearned Revenue and Unearned Deferred Revenue are reported in the government-wide Statement of Net Position. Any current taxes levied and collected between October 1 and December 31 are not available for use until January 1, the beginning of the next fiscal year. Therefore, all collections of current taxes during this period and all current taxes receivable as of December 31 are recorded as deferred inflows of resources, unavailable tax revenue – advance collections and unavailable tax revenue, respectively, since the tax revenue has not been earned as of December 31, 2018.

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

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

Charity Care - The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because they do not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net revenue. The costs of charity care provided under the Hospital's charity care policy was approximately \$2,325,000 for 2018. The cost of charity care is estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

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

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

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

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

- a. Prior to September 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following January 1.
- b. After the presentation of the proposed budget and prior to December 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to December 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

- d. Prior to January 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period January 01, 2018 through December 31, 2018.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

Subsequent Events - Accounting standards require reporting entities to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. Management has evaluated subsequent events through June 28, 2021, the date the financial statements were issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Custodial Credit Risk for Deposits - State statute requires that public funds in the County's depository institution be secured by eligible securities, as defined by Vernon's Texas Statutes and Codes Annotated (VTCA), Local Government Code Chapter 2257, in an amount not less than the amount on deposit plus any accrued interest less any amount provided for by insurance of the United States or an instrumentality thereof.

The funds of the County must be deposited and invested under the terms of a contract, contents of which are set out in the VTCA, Local Government Code, Chapter 116. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance. The County's depository agreement provides that as security for the deposits of the County their bank will pledge to the County securities at 100% of the amount of County funds on deposit including interest accrued to date. Value of the securities comprising the pledge will be set at the lower of par value or estimated market value.

The securities pledged must satisfy the requirements of Article 2560 of the Texas Revised Civil Statutes Annotated. Furthermore, the pledged securities are subject to the approval of the Commissioners Court as to type and value. Substitutions of securities or change of total amounts of securities may be made

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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, 2018, the carrying amount of the County's deposits (including restricted and agency amounts) was \$18,830,847. The County's cash deposits during the year ended December 31, 2018 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.

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

Credit Risk - To limit the risk that an insurer or other counter-party to an investment will not fulfill its obligations, the County limits investments in commercial paper, corporate bonds, and mutual bond funds to the top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of December 31, 2018, the County's investments were rated AAA or higher by Standard & Poors.

As of December 31, 2018, the County had the following investments (including restricted and agency amounts):

Investment or Investment Type	Amount	Weighted Average Maturity
DWS Government Cash Institutional Shares (Money Market Funds)	\$ 11,480,303	39 Days
TexPool	2,380,161	28 Days
Certificate of Deposit	532,210	30 Days
	\$ 14,392,674	

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%.

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

NOTE 3 - PROPERTY TAXES

In accordance with state law, all appraisals of County property for tax purposes are made by the countywide appraisal authority, Yoakum County Appraisal District. Assessed values are based upon 100 percent of appraised market value and are reviewed every three years. Taxpayers have the right to challenge the assessed value. The County is subject to a tax rate rollback if the total amount of property taxes imposed in any year, as defined by statute, exceeds the total amount of property taxes imposed in the preceding year, as defined by statute, by 8%. The County's ad valorem taxes are levied on October 1 but do not become due until January 1 of the following year. Taxes become past due February 1 and become delinquent June 30. The County's taxes become a lien on real property on the due date of January 1.

The tax rates for fiscal year 2018 are scheduled below per \$100 assessed value in the County:

	Tax Year
	2018
Total Tax Assessed	\$ 17,615,268
General Fund Operations	0.773381
Farm/Market Lateral M&O	0.140783
Debt Service	0.026901

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

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

The amount of property taxes due to the County by fund at December 31, 2018 is as follows:

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Fund	Property Taxes Receivable		Allowance for Uncollectible Taxes	Net Property Taxes Receivable
	Current	Delinquent		
General Fund	\$ 9,673,870	\$ 163,764	\$ (163,764)	\$ 9,673,870
Road and Bridge	310,125	5,250	(5,250)	310,125
Farm/Market Lateral	2,107,066	35,670	(35,670)	2,107,066
Jury Fund	66,364	1,123	(1,123)	66,364
Nursing Home Debt Servic	404,567	6,849	(6,849)	404,567
Jail Debt Service	-	-	(1)	(1)
Permanent Improvement	200,369	3,392	(3,392)	200,369
	<u>\$ 12,762,361</u>	<u>\$ 216,048</u>	<u>\$ (216,049)</u>	<u>\$ 12,762,360</u>

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

Deferred Inflows of Resources			
Unavailable Revenue			
Advance Tax			
	Collections	Tax Revenue	Total
General Fund	5,613,276	\$ 9,673,870	\$ 15,287,146
Road and Bridge	-	310,125	310,125
Farm/Market Lateral	-	2,107,066	2,107,066
Jury Fund	28,965	66,364	95,329
Nursing Home Debt Servic	176,623	404,567	581,190
Jail Debt Service	-	(1)	(1)
Permanent Improvement	-	200,369	200,369
	<u>\$ 5,818,864</u>	<u>\$ 12,762,360</u>	<u>\$ 18,581,224</u>

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

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

YOAKUM COUNTY, TEXAS
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additions to or deductions from the fund balance of governmental funds. All other transfers are treated as operating transfers and are included in the results of operations of the governmental funds.

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

Due From	General Fund	Other Governmental Funds	Totals
Nonmajor Governmental Funds	\$ 416,159	\$ (416,159)	\$ -
Agency Funds	1,990,428	638,711	2,629,139
	<u>\$ 2,406,587</u>	<u>\$ 222,552</u>	<u>\$ 2,629,139</u>
Agency Fund Reconciliation			
Due from other funds	\$ 24,766		
Due to other funds	(2,653,905)		
Net due to other funds	<u>\$ (2,629,139)</u>		

During the year ended December 31, 2018, the County made the following interfund transfers:

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Transfer To	Transfer From	Amount	Purpose
Governmental Funds			
Plains Airport	General Fund	\$ 63,000	Subsidize Operations
Youth Center		0	Subsidize Operations
Road and Bridge - Precinct 1	Road and Bridge Clearing	30,871	Property Tax Allocation
Road and Bridge - Precinct 2		30,871	Property Tax Allocation
Road and Bridge - Precinct 3		334,179	Property Tax Allocation
Road and Bridge - Precinct 4		30,870	Property Tax Allocation
Road and Bridge - Precinct 1	Farm/Market Lateral Roads	725,204	Property Tax Allocation
Road and Bridge - Precinct 2		725,203	Property Tax Allocation
Road and Bridge - Precinct 3		725,203	Property Tax Allocation
Road and Bridge - Precinct 4		725,203	Property Tax Allocation
Yoakum County Landfill	General Fund	423,124	Subsidize Operations
	Total Governmental Fund Transfers	<u>\$ 3,813,728</u>	
Proprietary Fund Transfers			
Nursing Home Fund	General Fund	611,353	Subsidize Operations
Hospital Funds	General Fund	995,111	Subsidize Operations
	Total Proprietary Fund Transfers	<u>\$ 1,606,464</u>	

NOTE 5 - OTHER RECEIVABLES

The Hospital and Community grant credit without collateral to its patients, most of who are local residents, and are insured under third-party payor agreements. They 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 status of the existing receivables. Patient accounts receivables are reported as current assets by the County at December 31, 2018.

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

Medicare. The Hospital is certified as a Critical Access Hospital (CAH) by Medicare. As a CAH, the Hospital is reimbursed for substantially all inpatient and outpatient services to Medicare beneficiaries based on a reasonable cost methodology. Additionally, as a CAH, the Hospital's licensed beds are limited to 25, and the Hospital's acute average length of stay may not exceed 96 hours. The Hospital is reimbursed for substantially all services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare administrative contractor. The Medicare administrative contractor through December 31, 2018 has audited the Hospital's Medicare cost reports. The Community is also an approved Medicare provider and is paid at contractually established rates.

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

Approximately 56% of the Hospital and 74% of the Community net patient service revenue is from participation in the Medicare and state-sponsored Medicaid programs for the year ended December 31, 2018. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

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

	Governmental Activities	Business-Type Activities	Total
Fees and Refunds Receivable	\$ 108,143	\$ -	\$ 108,143
Patient Accounts Receivable			-
Medicare	-	1,196,856	1,196,856
Medicaid	-	805,217	805,217
Other third-party payors	-	1,521,102	1,521,102
Self pay	-	3,753,822	3,753,822
Total patient accounts receivable	-	<u>7,276,997</u>	<u>7,276,997</u>
Less Allowance for Uncollectibles	-	(4,522,522)	(4,522,522)
Estimated Amounts Due From Third Parties	-	<u>635,626</u>	<u>635,626</u>
	<u>\$ 108,143</u>	<u>\$ 3,390,101</u>	<u>\$ 3,498,244</u>

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2018 is disclosed below. Governmental Activities depreciation of \$1,600,873 is reported as a separate line item on the Statement of Activities and is not allocated to the County's governmental functions.

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	Adjusted Balance 12/31/17	Additions	Deletions and Disposals	Ending Balance 12/31/18
Governmental Activities:				
Assets Not Depreciated:				
Land and Land Improvements	\$ 861,758	\$ -	\$ -	\$ 861,758
Construction in Progress	1,653,069	-	(1,653,069)	-
Total Assets Not Depreciated	2,514,827	-	(1,653,069)	861,758
Depreciable Assets:				
Buildings and Improvements	13,424,362	4,212,154	-	17,636,516
Furniture and Equipment	14,660,766	2,426,346	(724,674)	16,362,438
Total Depreciable Assets	28,085,128	6,638,500	(724,674)	33,998,954
Accumulated Depreciation:				
Buildings and Improvements	(5,147,736)	(1,068,160)	-	(6,215,896)
Furniture and Equipment	(8,705,645)	(532,713)	407,413	(8,830,945)
Total Accumulated Depreciation	(13,853,381)	(1,600,873)	407,413	(15,046,841)
Net Depreciable Assets	14,231,747	5,037,627	(317,261)	18,952,113
Net Governmental Capital Assets	\$ 16,746,574	\$ 5,037,627	\$ (1,970,330)	\$ 19,813,871
	Adjusted Balance 12/31/17	Additions	Transfers and Disposals	Ending Balance 12/31/18
Business-Type Activities:				
Land	\$ 150,463	\$ -	\$ -	\$ 150,463
Buildings and Improvements	20,292,342	40,335	(78,288)	20,254,389
Major Moveable Equipment	11,840,727	335,124	(848,125)	11,327,726
Construction in Progress	16,988	-	(16,988)	-
	32,300,520	375,459	(943,401)	31,732,578
Less Accumulated Depreciation	(19,169,353)	(1,272,882)	925,038	(19,517,197)
Net Business-type Activities Capital Assets	\$ 13,131,167	\$ (897,423)	\$ (18,363)	\$ 12,215,381

Long-Lived Asset Impairment

The County evaluates the recoverability of the carrying value of long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. It is reasonably possible that relevant conditions could change in the near term and necessitate a change in management's estimate of the

YOAKUM COUNTY, TEXAS
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recoverability of these assets. No asset impairment was recognized during the years ended December 31, 2018.

NOTE 7 - BONDS AND NOTES PAYABLE

Governmental Activities

The County has entered into a line of credit with a local financial institution to cover the closure and post closure costs associated with the county landfill. The County did not draw on this line of credit in 2018.

Bond indebtedness of the County is reflected in the Government-Wide Statement of Net Position. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund. In 2006 Certificates of Obligation (COO) were issued to finance construction of the jail and in 2012 General Obligation Bonds (GOB) were issued for the construction of a nursing home. Debt service on the bonds consists of semi-annual interest payments and annual principal payments. Interest rates range from 1% to 4% and are secured by the property tax collections of the County.

In 2017 the County entered into a capital lease of \$244,846 to purchase one Caterpillar 963K (Track Loader) for the landfill. This lease is for a period of five years with annual payments of \$52,551 at an interest rate of 2.5% and is collateralized by the asset. The caterpillar cost \$211,000 and has a current book value of \$195,761.

A summary of activity in general long-term debt for the year ended December 31, 2018 in the Governmental Funds is as follows:

	Balance 12/31/17	Additions	Payments	Balance 12/31/18
Bank of New York - COO	\$ -	\$ -	\$ -	\$ -
Bank of New York - GOB	2,680,000	-	(505,000)	2,175,000
Sun Trust - Capital Lease	150,289	-	(48,941)	101,348
Sun Trust - Capital Lease	-	-	-	-
	<u>\$ 2,830,289</u>	<u>\$ -</u>	<u>\$ (553,941)</u>	<u>\$ 2,276,348</u>

	Interest Rate	Original Amount	Maturity	Due Within One Year
Bank of New York - GOB	1% to 2%	5,000,000	February, 2022	520,000
Sun Trust	1% to 2%	244,846	February, 2020	50,116
				<u>\$ 570,116</u>

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

	Principal	Interest	Debt Service
Year Ended December 31,			
2019	\$ 570,116	\$ 39,435	\$ 609,551
2020	586,232	28,981	615,213
2021	550,000	16,900	566,900
2022	570,000	5,700	575,700
2023	-	-	-
	<u>\$ 2,276,348</u>	<u>\$ 91,016</u>	<u>\$ 2,367,364</u>

Business-type Activities

The Hospital is obligated under two leases for equipment that is accounted for as capital leases. Assets under capital leases at December 31, 2018, had a cost of \$257,276, with accumulated depreciation of \$206,979. The following is a schedule by year of future minimum lease payments under the capital lease including interest at rates of 2.7% and 6.1% together with the present value of the future minimum lease payments as of December 31, 2018:

	Interest Rate	Original Amount	Maturity	Due Within One Year
Capital Lease	Imputed 5.9%	\$ 52,700	Oct. 2020	\$ 10,186
				<u>\$ 10,186</u>

	Total Debt Service
Year Ended December 31,	
2019	\$ 12,193
2020	9,144
2021	
Total minimum lease payments	21,337
Less amount representing interest	2,777
Present value of future minimum lease payments	\$ 18,560

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, 2018 in the Proprietary Fund is as follows:

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	Balance 12/31/17	Additions	Payments	Balance 12/31/18
Capital lease obligations	\$ 51,775	\$ -	\$ (33,215)	\$ 18,560
	<u>\$ 51,775</u>	<u>\$ -</u>	<u>\$ (33,215)</u>	<u>\$ 18,560</u>

NOTE 8 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

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

The \$172,367 included in the landfill closure and post closure care liability at December 31, 2018 represents the cumulative amount expensed by the County to date for its landfill that is registered under Texas Commission on Environmental Quality, less any amounts previously paid. Approximately 30 percent of the estimated capacity has been used, with \$373,228 of the estimated \$545,55 closing costs to be recognized over the remaining closure period. The volume amount of used capacity and estimated remaining life of the landfill is evaluated annually. Post closure care costs are based on prior estimates and have been adjusted for inflation. Actual costs may differ due to inflation, deflation, changes in technology, or other regulatory changes.

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

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Landfill Closure Costs	\$ 172,367	\$ -	\$ -	\$ 172,367
	<u>\$ 172,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,367</u>

NOTE 9 - RESTRICTED NET POSITION

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

The construction of the jail and nursing home have both been completed and the corresponding funds have been closed. There were no restricted funds at December 31, 2018.

NOTE 10 - DEFINED BENEFIT PENSION PLAN

Plan Description

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

a. Yoakum County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.

b. A brief description of benefit terms:

1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

2) The plan provides retirement, disability and survivor benefits.

3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 150%) and is then converted to an annuity.

4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation. One is not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the County may elect an ad-hoc COLA for its retirees.

5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.

c. Membership information is shown in the chart below.

d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Yoakum County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2017 are shown in the Schedule of Employer Contributions.

e. The most recent comprehensive annual financial report for TCDRS can be found at the following link, www.tcdrs.org.

YOAKUM COUNTY, TEXAS
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Employees covered by benefit terms.

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Beneficiaries currently receiving benefits	186
Inactive employees entitled to but not yet receiving benefits	248
Active employees	346
	<u>780</u>

Funding Policy

The employer has elected the annually determined rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both the employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed the actuarially determined rate of 8.44% for the year ended December 31, 2018. The County has elected to contribute 12%. The contribution rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the option available in the TCDRS Act.

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

At December 31, 2018, the County reported a liability of \$1,567,244 for its net pension liability. The net pension liability was measured as of December 31, 2017, and was determined by an actuarial valuation as of that date. The County's net pension liability was based on the County's long-term contributions to the pension plan relative to the projected contributions of all participating entities of the TCDRS, actuarially determined.

For the year ended December 31, 2018, the County recognized pension expense of approximately \$1,575,356. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 125,177	\$ 324,502
Net difference between expected and actual earnings	-0-	847,011
Economic/demographic (gain) or loss	-0-	-0-
Change in assumptions	496,234	-0-
Contributions made subsequent to measurement date	1,773,074	-0-
Total	\$ 2,394,485	\$ 1,171,513

An amount of \$1,773,074 is reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended September 30:</u>	<u>Amount</u>
2018	\$ 409,337
2019	151,261
2020	(449,363)
2021	(661,337)
2022	-0-
Thereafter	-0-
	\$ (550,102)

Actuarial assumptions

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2018</u>
Inflation	2.75%
Salary increases (average)	4.9%
Long-term assumed investment rate of return	8.0%

The annual salary increases rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component currently 3.25% and a merit, promotion, and longevity component that varies based on age and longevity.

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

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

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumption and information shown in the table below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2018 information for a 10 year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon. The most recent analysis was performed in 2017.

Asset Class	Target allocation	Long-Term Expected Real Rate of Return
US equities	11.5 %	4.55%
Private equity	16.0	7.55%
Global equities	1.5	4.85%
International equities - developed	11.0	4.55%
International equities - emerging	8.0	5.55%
Investment - grade bonds	3.0	0.75%
Strategic credit	8.0	4.12%
Direct lending	10.0	8.06%
Distressed debt	2.0	6.30%
REIT equities	2.0	4.05%
Master limited partnerships	3.0	6.00%
Private real estate partnerships	6.0	6.25%
Hedge funds	18.0	4.10%
Total	100.0 %	

YOAKUM COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2018

Discount Rate

The discount rate used to measure the total pension liability was 8.1% at December 31, 2017. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1 % Decrease (7.1%)	Current Discount Rate (8.1%)	1% Increase (9.1%)
Yoakum County's net pension liability (asset)	\$ 8,731,005	\$ 1,567,244	\$ (4,494,364)

Pension plan fiduciary net position

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

Changes in the Net Pension (Asset) Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/16	\$ 55,591,686	\$ 50,702,838	\$ 4,888,848
Changes of the year:			
Service cost	1,664,232	-0-	1,664,232
Interest	4,510,469	-0-	4,510,469
Effect of plan changes	-0-	-0-	-0-
Effect of economic/demographic (gains) or Changes of assumptions	166,903 424,799	-0-	424,799
Benefit payments, including refunds of member contributions	(3,204,611)	(3,204,611)	-0-
Contributions - employer	-0-	1,730,230	(1,730,230)
Contributions - employee	-0-	1,009,304	(1,009,304)
Net investment income	-0-	7,393,364	(7,393,364)
Administrative expense	-0-	(38,297)	38,297
Other	-0-	(6,594)	6,594
Net changes	<u>3,561,792</u>	<u>6,883,396</u>	<u>(3,488,507)</u>
Balances at 12/31/17	<u>\$ 59,153,478</u>	<u>\$ 57,586,234</u>	<u>\$ 1,567,244</u>

NOTE 11 - EMPLOYEE HEALTH CARE COVERAGE

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

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

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

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

NOTE 12 - IMPLEMENTATION OF NEW PRONOUNCEMENT/RESTATEMENT OF NET POSITION

During 2018, the County implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB), such as retiree health insurance. This statement established standards for measuring and recognizing OPEB liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The effects of implementing this statement had a material effect on net position. The County recognized the total OPEB liability on the statement of net position. The OPEB liability totaled \$20.1 million as of December 31, 2018. The County also recognized a new measure of the OPEB expense in the amount of \$5.8 million, which was different from our actuarially determined contributions (annual required contributions). Note disclosures and required supplementary information are now based on the new standard.

YOAKUM COUNTY, TEXAS
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The statement also required that the County to record a beginning deferred outflow of resources for contributions made between the measurement date of December 31, 2016 and our fiscal year-end of December 30, 2017.

As a result of the implementation of GASB Statement No. 75, the County recorded an adjustment to the beginning net position for the net OPEB liability in the amount of \$52,651,641. Also, the beginning net position was adjusted for previously unrecorded construction in progress of \$817,735.

Restatement of Net Position:

	Governmental Activities	Business-Type Activities
Net position - beginning of year	\$ 45,332,112	\$ 27,884,241
Implementation of New Pronouncement		
OPEB liability	(35,276,599)	(17,375,042)
OPEB deferred outflow	1,371,926	
Construction in progress	817,735	
Net position - beginning of year, as restated	\$ 12,245,174	\$ 10,509,199

NOTE 13 – OTHER POST RETIREMENT BENEFITS

Plan Participants

Full-time employees of the County who meet the County’s requirements eligible to participate in the retiree health care plan.

Normal Retirement Benefits

Employees of Yoakum County that are 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 employee or official and his/her spouse with the premiums being paid by Yoakum County.

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 health coverage ceases.

Vested Termination Benefit

Members terminating before normal retirement conditions are not eligible for retiree health care.

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Death-in-Service Retirement Benefits

The County does not provide death-in-service benefits to a surviving spouse of a TCDRS Employee.

Dental Coverage

The County does not provide dental coverage to retirees.

Life Insurance Coverage

The County provides a \$5,000 life insurance policy to all county retirees.

Benefits for Spouses of Retired Employees

The spouse of a retiree hired prior to January 1, 2003 will be provided health insurance at a cost of \$50 per month. The spouse of a retiree hired after December 31, 2002 will be provided health insurance at a cost of \$50 per month if the retiree is over the age of 60, or if the health insurance was retained by the employee and his/her spouse until the retiree reached the age of 60.

Non-Medicare and Medicare – Eligible Provisions

Retirees are required to enroll in Medicare, if they are eligible, at age 65.

Summary of Retiree Premiums, Effective December 1, 2017

Under the age of 65:

Coverage	Premium
Retiree	\$805.52
Retiree & Spouse	1,775.32

Over the age of 65:

Age	Medical Benefits	Rx Benefits
65 – 69	\$159.91	\$240.29
70 – 74	191.94	240.29
75 – 79	226.69	240.29
80 – 84	258.75	240.29
85 – 89	286.05	240.29
90 +	299.09	240.29

Premiums for retirees over the age of 65 are based on the age of the retiree and spouse individually.

The following table provides a summary of the number of County participants in the plan as

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of December 31, 2017:

Inactive plan members or beneficiaries currently receiving benefits	119
Inactive plan members entitled to but not yet receiving benefits -	-
Active plan members	279
Total	<u>398</u>

The County is not required to make contributions to the plan on behalf of the retirees and funds the plan on a projected pay-as-you-go financing method.

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2017 and was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry-Age
Inflation	2.5% per year
Healthcare cost trend rate	Initial rate of 7.5% declining to an ultimate rate of 4.75% after 13 years
Discount rate	3.31% as of December 31, 2017
Salary increases	0.50% to 5.00%, not including wage inflation of 3.25%

The gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with rates for males multiplied by 130% and rates for females multiplied by 110%. For healthy retirees, the valuation employs fully generational mortality projections based on 110% of the ultimate rates of Scale MP-2014.

The rates of post retirement mortality for disabled retirees:

The gender-distinct RP-2014 Disabled Retiree Mortality Tables are used with rates for males multiplied by 130% and rates for females multiplied by 115%. For disabled retirees, the valuation employs fully generational mortality projections based on 110% of the ultimate rates of Scale MP-2014.

The rates of mortality for active members:

The gender-distinct RP-2014 Employee Mortality Tables are used with rates for males and

YOAKUM COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
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females multiplied by 90%. For active members, the valuation employs fully generational mortality projections based on 110% of the ultimate rates of Scale MP-2014.

Discount rate

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For purposes of the most recent OPEB valuation, the municipal bond rate is 3.31% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The discount rate was 3.81% as of the prior measurement date.

Changes in the OPEB liability

	Total OPEB Liability
Balance at December 31, 2017	\$52,651,641
Changes for the year:	
Service cost	3,079,138
Interest	2,038,550
Changes of assumptions	4,618,658
Benefit payments	(1,371,926)
Net changes	<u>8,364,420</u>
Balance at December 31, 2018	<u>\$ 61,016,061</u>

Sensitivity of the total OPEB liability to changes in the discount rate

The following represents the total OPEB liability of the County, calculated using the discount rate of 3.31%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1- percentage-point lower (2.31%) or 1-percentage-point higher (4.31%) than the current rate:

	1% Decrease in Discount Rate (2.31%)	Discount Rate (3.31%)	1% Increase in Discount Rate (4.31%)
County's Total OPEB Liability	<u>\$72,055,403</u>	<u>\$61,016,062</u>	<u>\$52,276,511</u>

Sensitivity of the Total OPEB Liability to changes in the healthcare cost trend rate

The following represents the total OPEB liability of the County, calculated using the assumed healthcare cost trend rate, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

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 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2018

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate Assumption	1% Increase in Healthcare Cost Trend Rate
County's Total OPEB Liability	\$51,247,634	\$61,016,062	\$70,784,490

OPEB Expense and Deferred Outflow of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018 the County recognized total OPEB expense of \$5,845,771.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ -	\$ -
Changes in assumptions	3,890,576	-
Contributions subsequent to the measurement date	1,526,334	-
Total	<u>\$ 5,416,910</u>	<u>\$ -</u>

\$1,526,334 reported as deferred outflows of resources related to OPEB resulting from benefit payments subsequent to the measurement date will be recognized as a reduction of the total OPEB liability as of December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending December 31:	
2019	\$728,082
2020	\$728,082
2021	\$728,082
2022	\$728,082
2023	\$728,082
Thereafter	\$250,166
Total	<u>\$3,890,576</u>

NOTE 14 – MEDICAL MALPRACTICE CLAIMS

The Hospital and the Community are units of government covered by the Texas Tort Claims Act which, by statute, limits its liability to \$100,000 per individual and \$300,000 aggregate per claim. The Hospital is self-insured for amounts not covered under statute. Losses from asserted and unasserted claims

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identified under the Hospital's incident reporting system are accrued based on estimates that incorporate the Hospital's past experience, as well as other considerations, including the nature of each claim or incident and relevant trend factors. It is reasonably possible that the Hospital's estimate of losses will change by a material amount in the near term.

Activity in the Hospital's accrued medical malpractice claims liability during 2018 is summarized as follows:

Balance at beginning of the year	\$ 76,435
Current year change in estimates	
for claims incurred in prior years	<u>59,565</u>
Balance at end of year	<u>\$ 136,000</u>

Note 15 - AGREEMENTS FOR MANAGEMENT SERVICES

The County has entered into a contract with Mission Baptist Foundation of America, Inc., dba MSC Associates (the Manager) to manage the Community on July 1, 2015 for a term of three years. All employees at Community are employees of the Manager. The Manager receives a management fee of \$14,175 per month and an additional \$.42 per bed day per month. The Manager is reimbursed by the County for all employee related expenses. The contract extends through June 30, 2018. Total management fee for the year ended December 31, 2018 was \$207,043.

In September 2018, the County entered into a contract with 24 Karat Ventures, LLC to manage the operation of the Community. The contract effective November 1, 2018 is for 3 years and 24 Karat Ventures receives a management fee of 5% of resident collections, with a minimum monthly management fee of \$13,000.

Note 16 - MEDICAID SUPPLEMENTAL PAYMENT PROGRAMS

During fiscal year 2010, the Hospital entered into an affiliation agreement with the Service Organization of West Texas (SOWT), a group established to improve the level of health care provided to the indigent population of the Hospital by strategically allocating the available community health care resources and the burden of providing services. This agreement is intended to increase funding for the Medicaid population and to access federal funding for the indigent population through the Texas Medicaid supplemental payment programs. Under these programs, the Hospital contributes certain government funds to the state of Texas. SOWT funds certain costs of care to the Medicaid and Non-Medicaid indigent in the County and surrounding areas. These services were valued at approximately \$387,163 for the year ended December 31, 2018.

On December 12, 2011, the United States Department of Health and Human Services approved a Medicaid Section 1115(a) demonstration project entitled "Texas Health Transformation Quality Improvement Program" (the Waiver). The Waiver expanded existing Medicaid managed care programs and established two funding pools that assist providers with uncompensated care costs (UC Pool) and promote health system transformation (DSRIP Pool). The revenue from the two funding pools is

YOAKUM COUNTY, TEXAS
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recognized as earned throughout the related demonstration year. Total revenue recognized from these programs was approximately \$1,278,760 for the years ended December 31, 2018 and is included as supplemental Medicaid funding in the accompanying statements of revenues, expenses and changes in net position.

The Waiver is effective from December 12, 2011 to December 31, 2017. On May 2, 2017, the Texas Health and Human Services Commission (HHSC) announced CMS has agreed to extend the Waiver through December 2018 at current funding levels. During the extension period, HHSC and CMS will continue negotiating a longer term extension.

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

NOTE 17 - SUBSEQUENT PRONOUNCEMENTS

In November 2016, GASB issued Statement No. 83 ("GASB 83"), Certain Asset Retirement Obligations (ARO). GASB 83 establishes uniform criteria for governments to recognize and measure certain asset retirement obligations, defined as a legally enforceable liability associated with the retirement of a tangible capital asset. An ARO is recognized when the liability is incurred, which is manifested by the occurrence of both an external obligating event (such as a legally binding contract or a court judgment) and an internal obligating event (such as placing a tangible capital asset into service). A government also recognizes a deferred outflow of resources when it recognizes an ARO liability. The ARO is measured at the best estimate of the current value of outlays expected to be incurred. Additional note disclosures are required. GASB 83 is effective for the fiscal period ending September 30, 2019.

In January 2017, GASB issued Statement No. 84 ("GASB 84"), Fiduciary Activities. GASB 84 establishes criteria for identifying fiduciary activities. It presents separate criteria for evaluating component units, pension and other postemployment benefit arrangements, and other fiduciary activities. GASB 84 is effective for the fiscal period ending September 30, 2020; however, implementation will have no impact on the Hospital.

GASB Statement No. 85 ("GASB 85"), "Omnibus 2017", addressing practice issues that have arisen during implementation of other GASB standards. Implementation of GASB 85 required LP&L to reclassify its goodwill from a previous acquisition to a deferred outflow of resources.

In June 2017, GASB issued Statement No. 87 ("GASB 87"), Leases. GASB 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB 86 is effective for the fiscal period ending September 30, 2021.

In June 2018, GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements ("GASB 88"). GASB 88 specifies disclosures that should be made in the financial statements related to debt. It also provides a definition of debt so that governments know which types of liabilities should be included in those disclosures. If a government has direct borrowings or direct

YOAKUM COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

placements, disclosures related to these should be provided separately from disclosures related to other types of debt.

In December 2019, GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period ("GASB 89"). GASB 89 requires that interest costs incurred before the end of a construction period be recognized as expenses in the period in which the costs are incurred. As a result, the interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Earlier application is encouraged. GASB 89 will be applied prospectively to interest incurred after the date of adoption.

Management has not currently determined what, if any, effects of implementation of the these GASB statements may have on the financial statements.

NOTE 18 – COVID-19 OUTBREAK

The COVID-19 pandemic developed rapidly in 2020, with a significant number of cases. Measures taken by various governments to contain the virus have had an adverse affected economic activity. We have taken a number of measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for our staff and County residents (including social distancing and working from home).

The County has received financial assistance from both the State of Texas and the Federal government through various grant programs designed to limit the spread of the virus and to provide vaccines for county residents.

The County's evaluation of the effects of these events is ongoing as of the date the accompanying financial statements were issued. The extent of the impact will depend on future developments, including the duration and spread of the outbreak and related governmental or other regulatory actions.

REQUIRED SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
GENERAL FUND
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 13,304,272	\$ 13,304,272	\$ 12,512,853	\$ (791,419)
Intergovernmental	19,261,220	19,261,220	257,049	(19,004,171)
Charges for service	346,700	346,700	487,179	140,479
Licenses, fees and permits	15,100	15,100	16,286	1,186
Fines and forfeitures	126,250	126,250	172,126	45,876
Interest	100,000	100,000	612,862	512,862
Other	85,100	101,100	102,585	1,485
Total Revenues	<u>33,238,642</u>	<u>33,254,642</u>	<u>14,160,940</u>	<u>(19,093,702)</u>
EXPENDITURES				
Current				
County Judge	234,255	233,355	219,289	14,066
Commissioners' Court	31,120	31,120	30,124	996
County Clerk	375,886	379,645	373,821	5,824
Human resources	138,422	123,022	116,024	6,998
Veteran services	9,858	7,618	-	7,618
Administrative and general	1,579,614	1,505,614	1,382,482	123,132
Judicial	152,394	159,233	102,031	57,202
District Judge	128,718	129,818	126,519	3,299
District Clerk	278,679	278,879	282,643	(3,764)
Justice of the Peace #1	194,486	194,486	185,686	8,800
Justice of the Peace #2	266,270	271,270	261,479	9,791
Criminal District Attorney	389,825	398,506	394,768	3,738
County Auditor	286,617	287,917	266,335	21,582
County Treasurer	241,942	258,957	255,655	3,302
Tax Assessor/Collector	454,302	454,302	444,741	9,561
Maintenance	916,932	918,732	659,882	258,850
County Sheriff	1,933,745	1,930,960	1,867,076	63,884
Juvenile probation	196,790	251,567	214,615	36,952
Health and sanitation	309,305	308,987	258,790	50,197
Welfare	14,000	14,000	-	14,000
Plains library	189,794	231,869	210,008	21,861
Denver City library	254,796	259,052	261,906	(2,854)
Parks and recreation	1,146,728	1,237,703	1,153,624	84,079
County Agricultural Agent	80,285	83,235	47,469	35,766
County Health Agent	44,886	41,886	39,786	2,100
Elections	35,700	35,608	23,676	11,932
Non departmental	822,381	622,452	1,513,956	(891,504)
Capital outlay	<u>298,500</u>	<u>335,169</u>	<u>225,713</u>	<u>109,456</u>
Total Operating Expenses	<u>11,006,230</u>	<u>10,984,962</u>	<u>10,918,098</u>	<u>66,864</u>
Operating Gain	<u>22,232,412</u>	<u>22,269,680</u>	<u>3,242,842</u>	<u>(19,026,838)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,661,983)	(3,708,430)	(2,092,587)	1,615,843
Net Transfers	<u>(3,661,983)</u>	<u>(3,708,430)</u>	<u>(2,092,587)</u>	<u>1,615,843</u>
Net Change in Fund Balance after Transfers	<u>18,570,429</u>	<u>18,561,250</u>	<u>1,150,255</u>	<u>\$ (17,410,995)</u>
Fund Balance - beginning of year	19,535,434	19,535,434	19,535,434	
Fund Balance, End of Year	<u>\$ 38,105,863</u>	<u>\$ 38,096,684</u>	<u>\$ 20,685,689</u>	

YOAKUM COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACUTAL
FARM/MARKET LATERAL ROADS
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 2,891,218	\$ 2,891,218	\$ 2,894,272	\$ 3,054
Interest and other	1,502	1,502	6,541	5,039
Total Revenues	<u>2,892,720</u>	<u>2,892,720</u>	<u>2,900,813</u>	<u>8,093</u>
EXPENDITURES				
Current				
Public works	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	2,892,720	2,892,720	2,900,813	8,093
OTHER FINANCING USES				
Transfers out	(2,892,720)	(2,892,720)	(2,900,813)	(8,093)
Total Other Financing Uses	<u>(2,892,720)</u>	<u>(2,892,720)</u>	<u>(2,900,813)</u>	<u>(8,093)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
December 31, 2018

	2017	2016	2015	2014
Total pension liability				
Service Cost	1,664,232	1,794,323	1,651,217	1,625,361
Interest (on the total pension liability)	4,510,469	4,262,067	4,034,107	3,781,757
Effects of plan change	-		(313,979)	-
Difference between expected and actual experience	166,903	(573,007)	(151,993)	169,636
Change in assumptions	424,799	-	710,538	-
Benefit payments, including refunds of employee contributions	(3,204,611)	(3,197,976)	(2,792,530)	(2,549,057)
Net Change in Total Pension Liability	3,561,792	2,285,407	3,137,360	3,027,697
Total Pension Liability - Beginning	55,591,685	53,306,278	50,168,918	47,141,221
Total Pension Liability - Ending (a)	<u>\$ 59,153,477</u>	<u>\$ 55,591,685</u>	<u>\$ 53,306,278</u>	<u>\$ 50,168,918</u>
Plan Fiduciary Net Position				
Contributions - Employer	1,730,230	1,766,707	1,619,006	1,652,615
Contributions - Employee	1,009,304	997,056	977,555	983,241
Net Investment Income	7,393,364	3,523,998	170,612	3,050,649
Benefit payments, including refunds of employee contributions	(3,204,611)	(3,197,976)	(2,792,530)	(2,549,057)
Administrative Expense	(38,297)	(38,410)	(34,320)	(35,472)
Other	(6,594)	(78,548)	148,913	55,837
Net Change in Plan Fiduciary Net Position	6,883,396	2,972,827	89,236	3,157,813
Plan Fiduciary Net Position - Beginning	50,702,836	47,730,009	47,640,773	44,482,960
Plan Fiduciary Net Position - Ending (b)	<u>\$ 57,586,232</u>	<u>\$ 50,702,836</u>	<u>\$ 47,730,009</u>	<u>\$ 47,640,773</u>
County's Net Pension Liability - Ending (a) - (b)	<u>\$ 1,567,245</u>	<u>\$ 4,888,849</u>	<u>\$ 5,576,269</u>	<u>\$ 2,528,145</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.35%	91.21%	89.54%	94.96%
Covered Employee Payroll	14,418,630	14,243,659	\$ 13,965,075	\$ 13,471,245
County's Net Pension Liability as a Percentage of Covered Employee Payroll	10.87%	34.32%	39.93%	18.77%

NOTE: The County implemented GASB Statement No. 68 in fiscal year 2015. Information in this table has been determined as of the measurement date (December 31, 2017) of the net pension liability and will ultimately contain information for ten years. However, until a full ten-year trend is available, only the years available will be included.

YOAKUM COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
December 31, 2018

Ten-Year Schedule of Contributions

	Actuarially determined contribution	Employer contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a % of covered employee payroll
12/31/2017	\$ 1,216,932	\$ 1,730,230	\$ (513,298)	\$ 14,418,630	12.0%
12/31/2016	1,297,597	1,766,707	(469,110)	14,243,659	12.4%
12/31/2015	1,294,562	1,673,230	(324,444)	13,965,075	11.6%
12/31/2014	1,289,198	1,652,615	(363,417)	13,471,245	12.3%
12/31/2013	1,238,519	1,561,177	(322,658)	12,996,006	12.0%
12/31/2012	1,160,243	1,492,272	(332,029)	12,435,612	12.0%
12/31/2011	1,115,819	1,455,415	(339,596)	12,128,470	12.0%
12/31/2010	1,079,202	1,230,710	(151,508)	11,654,447	10.6%
12/31/2009	1,086,429	1,205,114	(118,685)	11,412,067	10.6%
12/31/2008	1,038,566	1,079,590	(41,024)	10,795,903	10.0%
12/31/2007	918,030	948,378	(30,348)	9,483,785	10.0%

Notes to Schedule of Contributions

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	4.6 years
Asset Valuation Method	5 Year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Retirement age:	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality:	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

YOAKUM COUNTY, TEXAS
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
 December 31, 2018

Total OPEB liability

Service Cost	\$ 3,079,138
Interest (on the total OPEB liability)	2,038,550
Changes of benefit terms	-
Change of assumptions	4,618,658
Benefit payments	<u>(1,371,926)</u>
Net Change in Total OPEB Liability	8,364,420
Total OPEB Liability - Beginning	<u>52,651,641</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 61,016,061</u></u>
Covered Payroll	\$ 13,052,122
County's Total OPEB Liability as a Percentage	467.48%

NOTE: The County implemented GASB Statement No. 75 in FY 2018. Information in this table has been determined as of the measurement date (December 31) of the total OPEB liability and will ultimately contain information for ten years.

Changes in assumptions: reflects a change in the discount rate from 3.81% as of December 31, 2016 to 3.31% as of December 31, 2017.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

OTHER SUPPLEMENTARY INFORMATION

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 AGENCY FUNDS
 December 31, 2018

ASSETS

Fund Name	Cash And Cash	Investments	Receivables	Due From Other Funds
	Equivalents			
Justice of the Peace Pooled Cash	\$ -	\$ -	\$ -	\$ 10,368
Juvenile Probation - TJCPA	15,216	-	10,368	-
Juvenile Probation - TPOCE Title IV	4	-	-	-
Juvenile Probation - TJPCN	(911)	-	-	-
Community Supervisions and Corrections	96,036	-	-	-
Community Corrections Program	6,868	-	-	-
Court Resident Treatment	297,718	-	-	-
Juvenile Probation Trust	140	-	-	34
Ad Valorem Taxes	2,240,694	2	-	-
Criminal Justice	28,968	-	-	14,240
Agency Funds Pooled Cash	95	-	-	-
Yoakum County Fee Account	22,927	-	2,720	-
Sheriff Fee Account	-	-	510	-
District Clerk Fee Account	6,968	-	-	-
County Clerk Fee Account	17,697	-	697	-
Sheriff Bond Account	34,922	-	-	-
Sheriff Inmate Trust Account	7,600	-	-	-
Criminal District Attorney	164	-	-	-
County Clerk Bond	33,354	-	-	-
County Clerk Registry	107,656	-	-	-
Tax Assessor/Collector Tax Account	1,616,162	-	-	-
Tax Assessor/Collector MV Tax	15,056	-	-	-
Tax Assessor/Collector Escrow Account	11,803	-	-	-
Tax Assessor/Collector Special Inv Tax	21,478	-	-	-
Tax Assessor/Collector Returned Checks	4,478	-	120	-
Tax Assessor/Collector Escrow Vehicle Sales Tax	38,765	-	-	124
District Clerk Trust Fund	294,575	-	-	-
	<u>\$ 4,918,433</u>	<u>\$ 2</u>	<u>\$ 14,415</u>	<u>\$ 24,766</u>

LIABILITIES					
Total	Accounts Payable and Other Liabilities	Due To Other Governments	Due To Other Funds	Amounts Held in Custody for Others	Total
\$ 10,368	\$ 10,368	\$ -	\$ -		\$ 10,368
25,584	-	-	10,402	15,182	25,584
4	-	-	-	4	4
(911)	-	-	-	(911)	(911)
96,036	-	-	-	96,036	96,036
6,868	-	-	-	6,868	6,868
297,718	-	-	-	297,718	297,718
174	-	-	-	174	174
2,240,696	-	-	2,240,696	-	2,240,696
43,208	1,269	38,101	3,817	21	43,208
95	-	-	95	-	95
25,647	-	-	25,647	-	25,647
510	-	-	510	-	510
6,968	232	75	6,661	-	6,968
18,394	1,135	-	17,259	-	18,394
34,922	30,000	4,842	80	-	34,922
7,600	1,717	157	5,726	-	7,600
164	-	133	31	-	164
33,354	33,354	-	-	-	33,354
107,656	-	107,655	1	-	107,656
1,616,162	-	1,278,222	316,685	21,255	1,616,162
15,056	-	12,325	2,731	-	15,056
11,803	11,344	-	459	-	11,803
21,478	-	-	21,478	-	21,478
4,598	-	3,000	1,598	-	4,598
38,889	-	38,860	29	-	38,889
294,575	294,575	-	-	-	294,575
<u>\$ 4,957,616</u>	<u>\$ 383,994</u>	<u>\$ 1,483,370</u>	<u>\$ 2,653,905</u>	<u>\$ 436,347</u>	<u>\$ 4,957,616</u>

YOAKUM COUNTY, TEXAS
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2018

ASSETS

Fund Name	Cash And Cash Equivalents	Investments	Taxes and Other Receivable, Net	Due from Other Governments	Due From Other Funds	Total
Road and Bridge - Precinct 1	\$ 1,790,389	\$ 726,325	\$ -	\$ -	\$ 122,165	\$ 2,638,879
Road and Bridge - Precinct 2	1,475,907	1,183,351	86	-	122,164	2,781,508
Road and Bridge - Precinct 3	976,831	179,491	89	-	122,165	1,278,576
Road and Bridge - Precinct 4	764,386	892,310	-	-	122,165	1,778,861
City Roads	158,006	-	-	-	-	158,006
Road and Bridge	-	-	310,125	-	-	310,125
Lateral Roads	8,075	-	158	-	-	8,233
Jury	301,880	589,016	66,364	-	13,395	970,655
County Clerk Records Management	148,176	56,615	-	-	3,398	208,189
County Clerk Records Archive	210,972	-	-	-	3,399	214,371
District Clerk Records Management	5,165	-	-	-	70	5,235
Family Protection	458	-	-	-	466	924
Child Abuse Prevention	333	-	-	-	-	333
District Clerk Records Archive	4,808	-	-	-	70	4,878
County and District Court Technology	2,728	-	-	-	9	2,737
Justice Court Technology JP1	24,462	-	-	-	314	24,776
Justice Court Technology JP2	8,830	-	-	-	137	8,967
Special Funds Pooled Cash	-	-	-	-	1,864	1,864
Courthouse Security	36,713	-	-	-	360	37,073
Justice Court Building Security	1,554	-	-	-	310	1,864
Criminal District Attorney	7,095	-	-	-	-	7,095
Pretrial Diversion	9,857	-	-	-	-	9,857
Jail Commissary	14,751	-	-	-	5,253	20,004
Law Library	3,037	-	217	-	275	3,529
Probation Education	1,079	-	-	-	5	1,084
Abandoned Vehicles	660	-	-	-	-	660
Special Video	6,721	-	57	-	30	6,808
TA/C Special Inventory	295	1,021	-	-	222	1,243
Yoakum County Forfeiture	300	8	-	-	-	8
Sheriff's Office Seizure Fund	304	2,543	-	-	-	2,543
Sheriff's Office Forfeiture Fund	305	3,576	-	-	-	3,576
Criminal District Attorney Forfeiture	306	3,977	-	-	-	3,977
Criminal District Attorney Seizure	307	307	-	-	-	307
County Records Management	320	30,640	-	-	123	30,763
Court Records Preservation	321	4,270	-	-	65	4,335
County Airport	340	363	-	-	-	363
Yoakum County Landfill	360	703,124	-	-	-	703,124
Justice Assistance Grant	384	302	-	-	-	302
Library Grants	390	267	-	-	-	267
Jail Debt Service	610	-	-	-	-	-
Nursing Home Debt Service	620	9,425	404,567	-	156,674	570,666
Permanent Improvement	700	157,366	1,030	200,369	30,496	389,261
Yoakum County Administrative	925	-	-	-	-	-
	<u>\$ 6,880,062</u>	<u>\$ 3,628,138</u>	<u>\$ 982,032</u>	<u>\$ -</u>	<u>\$ 705,594</u>	<u>\$ 12,195,826</u>

LIABILITIES			DEFERRED INFLOW OF RESOURCES			FUND BALANCE	LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE
Accounts Payable	Due To Other Funds	Total	Unavailable Revenue - Advanced Tax Collections	Unavailable Revenue - Tax Revenue	Total deferred inflows of resources	Total	
\$ -	\$ 22,262	\$ 22,262	\$ -	\$ -	\$ -	\$ 2,616,617	\$ 2,638,879
-	172,924	172,924	-	-	-	2,608,584	2,781,508
-	16,720	16,720	-	-	-	1,261,856	1,278,576
150	251,822	251,972	-	-	-	1,526,889	1,778,861
-	-	-	-	-	-	158,006	158,006
-	-	-	-	310,125	310,125	-	310,125
90	8,142	8,232	-	-	-	1	8,233
-	269	269	28,965	66,364	95,329	875,057	970,655
-	1,280	1,280	-	-	-	206,909	208,189
-	-	-	-	-	-	214,371	214,371
-	-	-	-	-	-	5,235	5,235
-	-	-	-	-	-	924	924
-	-	-	-	-	-	333	333
-	-	-	-	-	-	4,878	4,878
-	-	-	-	-	-	2,737	2,737
-	-	-	-	-	-	24,776	24,776
-	-	-	-	-	-	8,967	8,967
1,864	-	1,864	-	-	-	-	1,864
-	-	-	-	-	-	37,073	37,073
-	1,864	1,864	-	-	-	-	1,864
-	-	-	-	-	-	7,095	7,095
-	-	-	-	-	-	9,857	9,857
-	-	-	-	-	-	20,004	20,004
-	-	-	-	-	-	3,529	3,529
-	-	-	-	-	-	1,084	1,084
-	-	-	-	-	-	660	660
-	-	-	-	-	-	6,808	6,808
-	-	-	-	-	-	1,243	1,243
-	-	-	-	-	-	8	8
-	-	-	-	-	-	2,543	2,543
-	-	-	-	-	-	3,576	3,576
-	-	-	-	-	-	3,977	3,977
-	-	-	-	-	-	307	307
-	-	-	-	-	-	30,763	30,763
-	-	-	-	-	-	4,335	4,335
-	-	-	-	-	-	363	363
-	259	259	-	-	-	702,865	703,124
-	-	-	-	-	-	302	302
-	-	-	-	-	-	267	267
-	-	-	-	-	-	-	-
-	-	-	176,623	404,567	581,190	(10,524)	570,666
-	-	-	-	200,369	200,369	188,892	389,261
-	-	-	-	-	-	-	-
<u>\$ 2,104</u>	<u>\$ 475,542</u>	<u>\$ 477,646</u>	<u>\$ 205,588</u>	<u>\$ 981,425</u>	<u>\$ 1,187,013</u>	<u>\$ 10,531,167</u>	<u>\$ 12,195,826</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2018

Fund Name	REVENUES				
	Taxes	Inter-Governmental	Permits and Charges for Service	Interest and Other	Total
Road and Bridge - Precinct 1	\$ -	\$ -	\$ 125,839	\$ 60,209	\$ 186,048
Road and Bridge - Precinct 2	-	-	125,839	61,511	187,350
Road and Bridge - Precinct 3	-	-	125,839	53,701	179,540
Road and Bridge - Precinct 4	-	-	125,839	36,800	162,639
City Roads	-	-	-	3,650	3,650
Road and Bridge	425,672	-	-	1,121	426,793
Lateral Roads	-	16,295	-	84	16,379
Jury	89,018	58,749	-	17,147	164,914
County Clerk Records Management	-	-	47,907	4,178	52,085
County Clerk Records Archive	-	-	47,879	4,531	52,410
District Clerk Records Management	-	-	650	108	758
Family Protection	-	-	555	5	560
Child Abuse Prevention	-	-	-	7	7
District Clerk Records Archive	-	-	617	100	717
County and District Court Technology	-	-	129	59	188
Justice Court Technology JP1	-	-	3,092	513	3,605
Justice Court Technology JP2	-	-	1,760	178	1,938
Special Funds Pooled Cash	-	-	-	-	-
Courthouse Security	-	-	3,945	774	4,719
Justice Court Building Security	-	-	1,213	23	1,236
Criminal District Attorney	-	-	155	155	310
Pretrial Diversion	-	-	9,857	-	9,857
Jail Commissary	-	-	6,813	311	7,124
Law Library	-	-	3,100	54	3,154
Probation Education	-	-	100	22	122
Abandoned Vehicles	-	-	199	627	826
Special Video	-	-	451	159	610
TA/C Special Inventory	-	-	-	271	271
Yoakum County Forfeiture	-	-	-	-	-
Sheriff's Office Seizure	-	-	-	56	56
Sheriff's Office Forfeiture	-	-	-	2,807	2,807
Criminal District Attorney Forfeiture	-	-	-	81	81
Criminal District Attorney Seizure	-	-	-	7	7
County Records Management	-	-	1,509	662	2,171
Court Records Preservation	-	-	541	89	630
County Airport	-	21,470	-	136	21,606
Yoakum County Landfill	-	-	201,509	14,996	216,505
Justice Assistance Grant	-	9,847	-	-	9,847
Library Grants	-	-	-	-	-
Jail Debt Service	-	-	-	-	-
Nursing Home Debt Service	541,019	-	-	1,351	542,370
Permanent Improvement	274,954	-	-	4,712	279,666
Yoakum County Administrative	-	-	-	-	-
Total	\$ 1,330,663	\$ 106,361	\$ 835,337	\$ 271,195	\$ 2,543,556

EXPENDITURES								Excess (Deficiency) of Revenues Over Expenditures
Current				Debt Service				
General Government	Public Safety	Public Works	Culture and Recreation	Capital Outlay	Principal	Interest	Total	
\$ -	\$ -	\$ 866,741	\$ -	\$ 247,035	\$ -	\$ -	\$ 1,113,776	\$ (927,728)
-	-	723,342	-	475,736	-	-	1,199,078	(1,011,728)
-	-	828,925	-	104,596	-	-	933,521	(753,981)
-	-	853,206	-	267,670	-	-	1,120,876	(958,237)
-	-	14,286	-	-	-	-	14,286	(10,636)
-	-	-	-	-	-	-	-	426,793
-	16,378	-	-	-	-	-	16,378	1
-	111,062	-	-	-	-	-	111,062	53,852
26,904	-	-	-	4,297	-	-	31,201	20,884
25,000	-	-	-	-	-	-	25,000	27,410
-	-	-	-	-	-	-	-	758
-	-	-	-	-	-	-	-	560
-	-	-	-	-	-	-	-	7
-	-	-	-	-	-	-	-	717
-	-	-	-	-	-	-	-	188
-	-	-	-	-	-	-	-	3,605
-	-	-	-	-	-	-	-	1,938
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4,719
-	-	-	-	1,666	-	-	1,666	(430)
-	-	-	-	-	-	-	-	310
-	-	-	-	-	-	-	-	9,857
-	-	-	-	-	-	-	-	7,124
2,689	-	-	-	-	-	-	2,689	465
-	-	-	-	-	-	-	-	122
199	-	-	-	-	-	-	199	627
1,612	-	-	-	-	-	-	1,612	(1,002)
-	-	-	-	2,093	-	-	2,093	(1,822)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	56
626	-	-	-	895	-	-	1,521	1,286
-	-	-	-	-	-	-	-	81
-	-	-	-	-	-	-	-	7
-	-	-	-	-	-	-	-	2,171
-	-	-	-	-	-	-	-	630
87,861	-	-	-	-	-	-	87,861	(66,255)
-	-	365,417	-	-	48,941	3,609	417,967	(201,462)
-	1	-	-	9,544	-	-	9,545	302
-	-	-	1,634	-	-	-	1,634	(1,634)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	505,000	45,128	550,128	(7,758)
-	-	-	-	218,895	-	-	218,895	60,771
-	-	-	-	-	-	-	-	-
<u>\$ 144,891</u>	<u>\$ 127,441</u>	<u>\$ 3,651,917</u>	<u>\$ 1,634</u>	<u>\$ 1,332,427</u>	<u>\$ 553,941</u>	<u>\$ 48,737</u>	<u>\$ 5,860,988</u>	<u>\$ (3,317,432)</u>

YOAKUM COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE (Continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended December 31, 2018

Fund Name	Other Financing Sources (Uses)		Net	Beginning	Ending
	Transfers In	Transfers Out	Change in Fund Balance	Fund Balance	Fund Balance
Road and Bridge - Precinct 1	\$ 756,075	\$ -	\$ (171,653)	\$ 2,788,270	\$ 2,616,617
Road and Bridge - Precinct 2	756,074	-	(255,654)	2,864,238	2,608,584
Road and Bridge - Precinct 3	1,059,382	-	305,401	956,455	1,261,856
Road and Bridge - Precinct 4	756,073	-	(202,164)	1,729,053	1,526,889
City Roads	-	-	(10,636)	168,642	158,006
Road and Bridge	-	(426,793)	-	-	-
Lateral Roads	-	-	1	-	1
Jury	-	-	53,852	821,205	875,057
County Clerk Records Management	-	-	20,884	186,025	206,909
County Clerk Records Archive	-	-	27,410	186,961	214,371
District Clerk Records Management	-	-	758	4,477	5,235
Family Protection	-	-	560	364	924
Child Abuse Prevention	-	-	7	326	333
District Clerk Records Archive	-	-	717	4,161	4,878
County and District Court Technology	-	-	188	2,549	2,737
Justice Court Technology JP1	-	-	3,605	21,171	24,776
Justice Court Technology JP2	-	-	1,938	7,029	8,967
Special Funds Pooled Cash	-	-	-	-	-
Courthouse Security	-	-	4,719	32,354	37,073
Justice Court Building Security	-	-	(430)	430	-
Criminal District Attorney	-	-	310	6,785	7,095
Pretrial Diversion	-	-	9,857	-	9,857
Jail Commissary	-	-	7,124	12,880	20,004
Law Library	-	-	465	3,064	3,529
Probation Education	-	-	122	962	1,084
Abandoned Vehicles	-	-	627	33	660
Special Video	-	-	(1,002)	7,810	6,808
TA/C Special Inventory	-	-	(1,822)	3,065	1,243
Yoakum County Forfeiture	-	-	-	8	8
Sheriff's Office Seizure	-	-	56	2,487	2,543
Sheriff's Office Forfeiture	(703)	-	583	2,993	3,576
Criminal District Attorney Forfeiture	703	-	784	3,193	3,977
Criminal District Attorney Seizure	-	-	7	300	307
County Records Management	-	-	2,171	28,592	30,763
Court Records Preservation	-	-	630	3,705	4,335
County Airport	63,000	-	(3,255)	3,618	363
Yoakum County Landfill	423,124	-	221,662	481,203	702,865
Justice Assistance Grant	-	-	302	-	302
Library Grants	-	-	(1,634)	1,901	267
Jail Debt Service	-	-	-	-	-
Nursing Home Debt Service	-	-	(7,758)	(2,766)	(10,524)
Permanent Improvement	-	-	60,771	128,121	188,892
Yoakum County Administrative	-	-	-	-	-
Total	\$ 3,813,728	\$ (426,793)	\$ 69,503	\$ 10,461,664	\$ 10,531,167

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 1
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,838	\$ (9,162)
Inter-governmental	-	-	-	-
Interest and other	2,257,105	2,257,105	60,207	(2,196,898)
Total Revenues	<u>2,392,105</u>	<u>2,392,105</u>	<u>186,045</u>	<u>(2,206,060)</u>
EXPENDITURES				
Current				
Public works	1,038,659	1,048,659	866,742	181,917
Capital outlay				
	410,000	400,000	247,035	152,965
Total Operating Expenses	<u>1,448,659</u>	<u>1,448,659</u>	<u>1,113,777</u>	<u>334,882</u>
Operating Income (Loss)	943,446	943,446	(927,732)	(1,871,178)
OTHER FINANCING USES				
Transfers in	723,180	723,180	756,075	32,895
Total Other Financing Uses	<u>723,180</u>	<u>723,180</u>	<u>756,075</u>	<u>32,895</u>
Net Change in Fund Balance	1,666,626	1,666,626	(171,657)	(1,838,283)
Fund Balance, Beginning of Year	<u>2,788,272</u>	<u>2,788,272</u>	<u>2,788,272</u>	-
Fund Balance, End of Year	<u><u>\$ 4,454,898</u></u>	<u><u>\$ 4,454,898</u></u>	<u><u>\$ 2,616,615</u></u>	<u><u>\$ (1,838,283)</u></u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 2
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,838	\$ (9,162)
Inter-governmental	-	-	(1)	(1)
Interest and other	2,195,438	2,195,438	61,509	(2,133,929)
Total Revenues	<u>2,330,438</u>	<u>2,330,438</u>	<u>187,346</u>	<u>(2,143,092)</u>
EXPENDITURES				
Current				
Public works	1,003,470	1,003,470	723,342	280,128
Capital outlay				
	620,000	620,000	475,735	144,265
Total Operating Expenses	<u>1,623,470</u>	<u>1,623,470</u>	<u>1,199,077</u>	<u>424,393</u>
Operating Income (Loss)	706,968	706,968	(1,011,731)	(1,718,699)
OTHER FINANCING USES				
Transfers in	723,180	723,180	756,075	32,895
Total Other Financing Uses	<u>723,180</u>	<u>723,180</u>	<u>756,075</u>	<u>32,895</u>
Net Change in Fund Balance	1,430,148	1,430,148	(255,656)	(1,685,804)
Fund Balance, Beginning of Year	<u>2,864,239</u>	<u>2,864,239</u>	<u>2,864,239</u>	-
Fund Balance, End of Year	<u>\$ 4,294,387</u>	<u>\$ 4,294,387</u>	<u>\$ 2,608,583</u>	<u>\$ (1,685,804)</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 3
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,839	\$ (9,161)
Inter-governmental	-	-	-	-
Interest and other	411,014	411,014	53,701	(357,313)
Total Revenues	<u>546,014</u>	<u>546,014</u>	<u>179,540</u>	<u>(366,474)</u>
EXPENDITURES				
Current				
Public works	916,271	916,271	828,925	87,346
Capital outlay				
	270,000	270,000	104,596	165,404
Total Operating Expenses	<u>1,186,271</u>	<u>1,186,271</u>	<u>933,521</u>	<u>252,750</u>
Operating Income (Loss)	<u>(640,257)</u>	<u>(640,257)</u>	<u>(753,981)</u>	<u>(113,724)</u>
OTHER FINANCING USES				
Transfers in	1,053,549	1,053,549	1,059,382	5,833
Total Other Financing Uses	<u>1,053,549</u>	<u>1,053,549</u>	<u>1,059,382</u>	<u>5,833</u>
Net Change in Fund Balance	<u>413,292</u>	<u>413,292</u>	<u>305,401</u>	<u>(107,891)</u>
Fund Balance, Beginning of Year	<u>956,455</u>	<u>956,455</u>	<u>956,455</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,369,747</u>	<u>\$ 1,369,747</u>	<u>\$ 1,261,856</u>	<u>\$ (107,891)</u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE - PRECINCT 4
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ 135,000	\$ 135,000	\$ 125,838	\$ (9,162)
Inter-governmental	-	-	-	-
Interest and other	1,217,249	1,217,249	36,798	(1,180,451)
Total Revenues	<u>1,352,249</u>	<u>1,352,249</u>	<u>162,636</u>	<u>(1,189,613)</u>
EXPENDITURES				
Current				
Public works	914,264	927,744	853,206	74,538
Capital outlay				
	370,000	365,000	267,670	97,330
Total Operating Expenses	<u>1,284,264</u>	<u>1,292,744</u>	<u>1,120,876</u>	<u>171,868</u>
Operating Income (Loss)	67,985	59,505	(958,240)	(1,017,745)
OTHER FINANCING USES				
Transfers in	723,180	723,180	756,075	32,895
Total Other Financing Uses	<u>723,180</u>	<u>723,180</u>	<u>756,075</u>	<u>32,895</u>
Net Change in Fund Balance	791,165	782,685	(202,165)	(984,850)
Fund Balance, Beginning of Year	1,729,054	1,729,054	1,729,054	-
Fund Balance, End of Year	<u>\$ 2,520,219</u>	<u>\$ 2,511,739</u>	<u>\$ 1,526,889</u>	<u>\$ (984,850)</u>

YOAKUM COUNTY, TEXAS
CITY ROADS
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Licenses, fees and permits	\$ -	\$ -	\$ -	\$ -
Inter-governmental	-	-	-	-
Interest and other	-	-	3,649	3,649
Total Revenues	<u>-</u>	<u>-</u>	<u>3,649</u>	<u>3,649</u>
EXPENDITURES				
Current				
Public works	150,000	150,000	14,285	(135,715)
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>150,000</u>	<u>150,000</u>	<u>14,285</u>	<u>(135,715)</u>
Operating Income (Loss)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(10,636)</u>	<u>(132,066)</u>
OTHER FINANCING USES				
Transfers in	100,000	100,000	-	(100,000)
Total Other Financing Uses	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>(50,000)</u>	<u>(50,000)</u>	<u>(10,636)</u>	<u>(232,066)</u>
Fund Balance, Beginning of Year	<u>168,642</u>	<u>168,642</u>	<u>168,642</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 118,642</u></u>	<u><u>\$ 118,642</u></u>	<u><u>\$ 158,006</u></u>	<u><u>\$ (232,066)</u></u>

YOAKUM COUNTY, TEXAS
ROAD AND BRIDGE CLEARING
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 430,119	\$ 430,119	\$ 425,672	\$ (4,447)
Interest and other	250	250	1,121	871
Total Revenues	<u>430,369</u>	<u>430,369</u>	<u>426,793</u>	<u>(3,576)</u>
EXPENDITURES				
Current				
Public works	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income	430,369	430,369	426,793	(3,576)
OTHER FINANCING USES				
Transfers out	(430,369)	(430,369)	(426,793)	3,576
Total Other Financing Uses	<u>(430,369)</u>	<u>(430,369)</u>	<u>(426,793)</u>	<u>3,576</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 LATERAL ROAD CLEARING
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 16,850	\$ 16,850	\$ 16,295	\$ (555)
Interest and other	10	10	84	74
Total Revenues	<u>16,860</u>	<u>16,860</u>	<u>16,379</u>	<u>(481)</u>
EXPENDITURES				
Current				
Public safety	16,860	16,860	16,378	482
Capital outlay				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>16,860</u>	<u>16,860</u>	<u>16,378</u>	<u>482</u>
Operating Income	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

YOAKUM COUNTY, TEXAS
 JURY FUND
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Ad valorem taxes	\$ 90,170	\$ 90,170	\$ 89,018	\$ (1,152)
Intergovernmental	62,009	62,009	58,749	(3,260)
Interest and Other	788,533	788,533	17,147	(771,386)
Total Revenues	<u>940,712</u>	<u>940,712</u>	<u>164,914</u>	<u>(775,798)</u>
EXPENDITURES				
Current				
Public safety	157,683	157,683	111,062	46,621
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>157,683</u>	<u>157,683</u>	<u>111,062</u>	<u>46,621</u>
Operating Income (Loss)	<u>783,029</u>	<u>783,029</u>	<u>53,852</u>	<u>(729,177)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>783,029</u>	<u>783,029</u>	<u>53,852</u>	<u>(729,177)</u>
Fund Balance - beginning of year	821,205	821,205	821,205	821,205
Fund Balance, End of Year	<u>\$ 1,604,234</u>	<u>\$ 1,604,234</u>	<u>\$ 875,057</u>	<u>\$ 92,028</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 35,000	\$ 35,000	\$ 47,907	\$ 12,907
Interest and other	153,219	153,219	4,178	(149,041)
Total Revenues	<u>188,219</u>	<u>188,219</u>	<u>52,085</u>	<u>(136,134)</u>
EXPENDITURES				
Current				
General government	67,000	67,000	26,904	40,096
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>4,297</u>	<u>703</u>
Total Operating Expenses	<u>72,000</u>	<u>72,000</u>	<u>31,201</u>	<u>40,799</u>
Operating Income (Loss)	116,219	116,219	20,884	(95,335)
OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	116,219	116,219	20,884	(95,335)
Fund Balance, Beginning of Year	<u>186,025</u>	<u>186,025</u>	<u>186,025</u>	<u>186,025</u>
Fund Balance, End of Year	<u>\$ 302,244</u>	<u>\$ 302,244</u>	<u>\$ 206,909</u>	<u>\$ 90,690</u>

YOAKUM COUNTY, TEXAS
COUNTY CLERK ARCHIVE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 25,000	\$ 25,000	\$ 47,879	\$ 22,879
Interest and other	144,665	144,665	4,531	(140,134)
Total Revenues	<u>169,665</u>	<u>169,665</u>	<u>52,410</u>	<u>(117,255)</u>
EXPENDITURES				
Current				
General Government	25,000	25,000	25,000	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Operating Income (Loss)	<u>144,665</u>	<u>144,665</u>	<u>27,410</u>	<u>(117,255)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>144,665</u>	<u>144,665</u>	<u>27,410</u>	<u>(117,255)</u>
Fund Balance, Beginning of Year	<u>186,961</u>	<u>186,961</u>	<u>186,961</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 331,626</u>	<u>\$ 331,626</u>	<u>\$ 214,371</u>	<u>\$ (117,255)</u>

YOAKUM COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 700	\$ 700	\$ 650	\$ (50)
Interest and other	4,440	4,440	108	(4,332)
Total Revenues	<u>5,140</u>	<u>5,140</u>	<u>758</u>	<u>(4,382)</u>
EXPENDITURES				
Current				
General government	2,000	2,000	-	2,000
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Operating Income (Loss)	<u>3,140</u>	<u>3,140</u>	<u>758</u>	<u>(2,382)</u>
OTHER FINANCING USES				
Transfers In	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>3,140</u>	<u>3,140</u>	<u>758</u>	<u>(2,382)</u>
Fund Balance, Beginning of Year	<u>4,477</u>	<u>4,477</u>	<u>4,477</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,617</u>	<u>\$ 7,617</u>	<u>\$ 5,235</u>	<u>\$ (2,382)</u>

YOAKUM COUNTY, TEXAS
 FAMILY PROTECTION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 500	\$ 500	\$ 555	\$ 55
Interest and other	5	5	5	-
Total Revenues	<u>505</u>	<u>505</u>	<u>560</u>	<u>55</u>
EXPENDITURES				
Current				
Public safety	505	505	-	505
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>505</u>	<u>505</u>	<u>-</u>	<u>505</u>
Operating Income (Loss)	-	-	560	560
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	560	560
Fund Balance, Beginning of Year	364	364	364	-
Fund Balance, End of Year	<u>\$ 364</u>	<u>\$ 364</u>	<u>\$ 924</u>	<u>\$ 560</u>

YOAKUM COUNTY, TEXAS
CHILD ABUSE PREVENTION
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 100	\$ 100	\$ -	\$ (100)
Interest and other	103	103	7	(96)
Total Revenues	<u>203</u>	<u>203</u>	<u>7</u>	<u>(196)</u>
EXPENDITURES				
Current				
Public safety	300	300	-	300
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Operating Income (Loss)	<u>(97)</u>	<u>(97)</u>	<u>7</u>	<u>104</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(97)</u>	<u>(97)</u>	<u>7</u>	<u>104</u>
Fund Balance, Beginning of Year	326	326	326	-
Fund Balance, End of Year	<u>\$ 229</u>	<u>\$ 229</u>	<u>\$ 333</u>	<u>\$ 104</u>

YOAKUM COUNTY, TEXAS
DISTRICT CLERK RECORDS ARCHIVE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 525	\$ 525	\$ 617	\$ 92
Interest and other	3,989	3,989	100	(3,889)
Total Revenues	<u>4,514</u>	<u>4,514</u>	<u>717</u>	<u>(3,797)</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay				
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>4,514</u>	<u>4,514</u>	<u>717</u>	<u>(3,797)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>4,514</u>	<u>4,514</u>	<u>717</u>	<u>(3,797)</u>
Fund Balance, Beginning of Year	<u>4,161</u>	<u>4,161</u>	<u>4,161</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,675</u>	<u>\$ 8,675</u>	<u>\$ 4,878</u>	<u>\$ (3,797)</u>

YOAKUM COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 200	\$ 200	\$ 129	\$ (71)
Interest and other	2,223	2,223	59	(2,164)
Total Revenues	<u>2,423</u>	<u>2,423</u>	<u>188</u>	<u>(2,235)</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>2,423</u>	<u>2,423</u>	<u>188</u>	<u>(2,235)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>2,423</u>	<u>2,423</u>	<u>188</u>	<u>(2,235)</u>
Fund Balance, Beginning of Year	<u>2,549</u>	<u>2,549</u>	<u>2,549</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,972</u>	<u>\$ 4,972</u>	<u>\$ 2,737</u>	<u>\$ (2,235)</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #1
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 3,000	\$ 3,000	\$ 3,092	\$ 92
Interest and other	9,776	9,776	513	(9,263)
Total Revenues	<u>12,776</u>	<u>12,776</u>	<u>3,605</u>	<u>(9,171)</u>
EXPENDITURES				
Current				
General government	4,000	4,000	-	4,000
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Operating Expenses	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Operating Income (Loss)	<u>3,776</u>	<u>3,776</u>	<u>3,605</u>	<u>(171)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>3,776</u>	<u>3,776</u>	<u>3,605</u>	<u>(171)</u>
Fund Balance, Beginning of Year	<u>21,171</u>	<u>21,171</u>	<u>21,171</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 24,947</u>	<u>\$ 24,947</u>	<u>\$ 24,776</u>	<u>\$ (171)</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY JUSTICE OF THE PEACE #2
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 1,500	\$ 1,500	\$ 1,760	\$ 260
Interest and other	6,822	6,822	178	(6,644)
Total Revenues	<u>8,322</u>	<u>8,322</u>	<u>1,938</u>	<u>(6,384)</u>
EXPENDITURES				
Current				
General government	2,001	2,001	-	2,001
Capital outlay	<u>2,469</u>	<u>2,469</u>	<u>-</u>	<u>2,469</u>
Total Operating Expenses	<u>4,470</u>	<u>4,470</u>	<u>-</u>	<u>4,470</u>
Operating Income (Loss)	<u>3,852</u>	<u>3,852</u>	<u>1,938</u>	<u>(1,914)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>3,852</u>	<u>3,852</u>	<u>1,938</u>	<u>(1,914)</u>
Fund Balance, Beginning of Year	<u>7,029</u>	<u>7,029</u>	<u>7,029</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,881</u>	<u>\$ 10,881</u>	<u>\$ 8,967</u>	<u>\$ (1,914)</u>

YOAKUM COUNTY, TEXAS
 COURTHOUSE SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 3,900	\$ 3,900	\$ 3,945	\$ 45
Interest and other	32,107	32,107	774	(31,333)
Total Revenues	<u>36,007</u>	<u>36,007</u>	<u>4,719</u>	<u>(31,288)</u>
EXPENDITURES				
Current				
General government	2,775	2,775	-	2,775
Capital outlay	<u>20,100</u>	<u>20,100</u>	<u>-</u>	<u>20,100</u>
Total Operating Expenses	<u>22,875</u>	<u>22,875</u>	<u>-</u>	<u>22,875</u>
Operating Income (Loss)	13,132	13,132	4,719	(8,413)
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	13,132	13,132	4,719	(8,413)
Fund Balance, Beginning of Year	<u>32,354</u>	<u>32,354</u>	<u>32,354</u>	-
Fund Balance, End of Year	<u>\$ 45,486</u>	<u>\$ 45,486</u>	<u>\$ 37,073</u>	<u>\$ (8,413)</u>

YOAKUM COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 1,700	\$ 1,700	\$ 1,214	\$ (486)
Interest and other	1,325	1,325	23	(1,302)
Total Revenues	<u>3,025</u>	<u>3,025</u>	<u>1,237</u>	<u>(1,788)</u>
EXPENDITURES				
Current				
General government	500	500	-	500
Capital outlay	<u>2,525</u>	<u>2,525</u>	<u>1,666</u>	<u>859</u>
Total Operating Expenses	<u>3,025</u>	<u>3,025</u>	<u>1,666</u>	<u>1,359</u>
Operating Income (Loss)	-	-	(429)	(429)
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(429)</u>	<u>(429)</u>
Fund Balance, Beginning of Year	430	430	430	-
Fund Balance, End of Year	<u>\$ 430</u>	<u>\$ 430</u>	<u>\$ 1</u>	<u>\$ (429)</u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 1,500	\$ 1,500	\$ 155	\$ (1,345)
Interest and other	4,225	4,225	155	(4,070)
Total Revenues	<u>5,725</u>	<u>5,725</u>	<u>310</u>	<u>(5,415)</u>
EXPENDITURES				
Current				
Public safety	3,689	3,689	-	3,689
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>3,689</u>	<u>3,689</u>	<u>-</u>	<u>3,689</u>
Operating Income (Loss)	<u>2,036</u>	<u>2,036</u>	<u>310</u>	<u>(1,726)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>2,036</u>	<u>2,036</u>	<u>310</u>	<u>(1,726)</u>
Fund Balance, Beginning of Year	<u>6,785</u>	<u>6,785</u>	<u>6,785</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,821</u>	<u>\$ 8,821</u>	<u>\$ 7,095</u>	<u>\$ (1,726)</u>

YOAKUM COUNTY, TEXAS
LAW LIBRARY
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 2,900	\$ 2,900	\$ 3,100	\$ 200
Interest and other	5	5	54	49
Total Revenues	<u>2,905</u>	<u>2,905</u>	<u>3,154</u>	<u>249</u>
EXPENDITURES				
Current				
General government	2,905	2,905	2,689	216
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>2,905</u>	<u>2,905</u>	<u>2,689</u>	<u>216</u>
Operating Income (Loss)	-	-	465	465
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	465	465
Fund Balance, Beginning of Year	-	-	3,064	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,529</u>	<u>\$ 465</u>

YOAKUM COUNTY, TEXAS
 PROBATION EDUCATION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 40	\$ 40	\$ 100	\$ 60
Interest and other	668	668	22	(646)
Total Revenues	<u>708</u>	<u>708</u>	<u>122</u>	<u>(586)</u>
EXPENDITURES				
Current				
General government	231	231	-	231
Public safety	-	-	-	-
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>231</u>	<u>231</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>477</u>	<u>477</u>	<u>122</u>	<u>(586)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>477</u>	<u>477</u>	<u>122</u>	<u>(586)</u>
Fund Balance, Beginning of Year	962	962	962	-
Fund Balance, End of Year	<u>\$ 1,439</u>	<u>\$ 1,439</u>	<u>\$ 1,084</u>	<u>\$ (586)</u>

YOAKUM COUNTY, TEXAS
 ABANDONED VEHICLES
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Sales of abandoned vehicles	\$ 500	\$ 500	\$ 199	\$ (301)
Interest and other	552	552	627	75
Total Revenues	<u>1,052</u>	<u>1,052</u>	<u>826</u>	<u>(226)</u>
EXPENDITURES				
Current				
General government	1,052	1,052	199	853
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>1,052</u>	<u>1,052</u>	<u>199</u>	<u>853</u>
Operating Income (Loss)	-	-	627	627
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	627	627
Fund Balance, Beginning of Year	33	33	33	-
Fund Balance, End of Year	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ 660</u>	<u>\$ 627</u>

YOAKUM COUNTY, TEXAS
SPECIAL VIDEO
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 800	\$ 800	\$ 451	\$ (349)
Interest and other	5,845	5,845	159	(5,686)
Total Revenues	<u>6,645</u>	<u>6,645</u>	<u>610</u>	<u>(6,035)</u>
EXPENDITURES				
Current				
General government	1,000	2,612	1,612	1,000
Capital outlay	<u>2,205</u>	<u>593</u>	<u>-</u>	<u>593</u>
Total Operating Expenses	<u>3,205</u>	<u>3,205</u>	<u>1,612</u>	<u>1,593</u>
Operating Income (Loss)	<u>3,440</u>	<u>3,440</u>	<u>(1,002)</u>	<u>(4,442)</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>3,440</u>	<u>3,440</u>	<u>(1,002)</u>	<u>(4,442)</u>
Fund Balance, Beginning of Year	<u>7,810</u>	<u>7,810</u>	<u>7,810</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,250</u>	<u>\$ 11,250</u>	<u>\$ 6,808</u>	<u>\$ (4,442)</u>

YOAKUM COUNTY, TEXAS
 TA/C SPECIAL INVENTORY
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Penalties	\$ -	\$ -	\$ -	\$ -
Interest and other	2,093	2,093	271	(1,822)
Total Revenues	<u>2,093</u>	<u>2,093</u>	<u>271</u>	<u>(1,822)</u>
EXPENDITURES				
Current				
General government	800	-	-	-
Capital outlay	<u>1,293</u>	<u>2,093</u>	<u>2,093</u>	<u>-</u>
Total Operating Expenses	<u>2,093</u>	<u>2,093</u>	<u>2,093</u>	<u>-</u>
Operating Income (Loss)	-	-	(1,822)	(1,822)
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(1,822)</u>	<u>(1,822)</u>
Fund Balance, Beginning of Year	3,065	3,065	3,065	-
Fund Balance, End of Year	<u>\$ 3,065</u>	<u>\$ 3,065</u>	<u>\$ 1,243</u>	<u>\$ (1,822)</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY FORFEITURE
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Interest and other	25	25	-	(25)
Total Revenues	<u>10,025</u>	<u>10,025</u>	<u>-</u>	<u>(10,025)</u>
EXPENDITURES				
Current				
General government	3,500	3,500	-	3,500
Capital outlay				
	<u>16,525</u>	<u>16,525</u>	<u>-</u>	<u>16,525</u>
Total Operating Expenses	<u>20,025</u>	<u>20,025</u>	<u>-</u>	<u>20,025</u>
Operating Income (Loss)	(10,000)	(10,000)	-	10,000
OTHER FINANCING USES				
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Other Financing Uses	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	8	8	8	-
Fund Balance, End of Year	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ -</u>

YOAKUM COUNTY, TEXAS
 SHERIFF'S OFFICE FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Interest and other	990	990	2,807	1,817
Total Revenues	<u>990</u>	<u>990</u>	<u>2,807</u>	<u>1,817</u>
EXPENDITURES				
Current				
General government	3,200	3,200	626	2,574
Capital outlay	<u>17,000</u>	<u>17,000</u>	<u>895</u>	<u>16,105</u>
Total Operating Expenses	<u>20,200</u>	<u>20,200</u>	<u>1,521</u>	<u>18,679</u>
Operating Income (Loss)	(19,210)	(19,210)	1,286	20,496
OTHER FINANCING USES				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>(703)</u>	<u>(20,703)</u>
Total Other Financing Uses	<u>20,000</u>	<u>20,000</u>	<u>(703)</u>	<u>(20,703)</u>
Net Change in Fund Balance	790	790	583	(207)
Fund Balance, Beginning of Year	<u>2,993</u>	<u>2,993</u>	<u>2,993</u>	<u>895</u>
Fund Balance, End of Year	<u><u>\$ 3,783</u></u>	<u><u>\$ 3,783</u></u>	<u><u>\$ 3,576</u></u>	<u><u>\$ 688</u></u>

YOAKUM COUNTY, TEXAS
 CRIMINAL DISTRICT ATTORNEY FORFEITURE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Forfeitures	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest and other	1,968	1,968	81	(1,887)
Total Revenues	<u>6,968</u>	<u>6,968</u>	<u>81</u>	<u>(6,887)</u>
EXPENDITURES				
Current				
General government	4,000	4,000	-	4,000
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Operating Expenses	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Operating Income (Loss)	<u>(2,032)</u>	<u>(2,032)</u>	<u>81</u>	<u>2,113</u>
OTHER FINANCING USES				
Transfers out	(1,000)	(1,000)	-	1,000
Transfers in	5,000	5,000	703	(4,297)
Total Other Financing Uses	<u>4,000</u>	<u>4,000</u>	<u>703</u>	<u>(3,297)</u>
Net Change in Fund Balance	<u>1,968</u>	<u>1,968</u>	<u>784</u>	<u>(1,184)</u>
Fund Balance, Beginning of Year	<u>3,193</u>	<u>3,193</u>	<u>3,193</u>	<u>703</u>
Fund Balance, End of Year	<u>\$ 5,161</u>	<u>\$ 5,161</u>	<u>\$ 3,977</u>	<u>\$ (481)</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY RECORDS MANAGEMENT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 2,800	\$ 2,800	\$ 1,509	\$ (1,291)
Interest and other	12,363	12,362	661	(11,701)
Total Revenues	<u>15,163</u>	<u>15,162</u>	<u>2,170</u>	<u>(12,992)</u>
EXPENDITURES				
Current				
General government	15,162	15,162	-	15,162
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>15,162</u>	<u>15,162</u>	<u>-</u>	<u>15,162</u>
Operating Income (Loss)	<u>1</u>	<u>-</u>	<u>2,170</u>	<u>2,170</u>
OTHER FINANCING USES				
Transfers in	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>1</u>	<u>-</u>	<u>2,170</u>	<u>2,170</u>
Fund Balance, Beginning of Year	<u>28,591</u>	<u>28,591</u>	<u>28,591</u>	<u>703</u>
Fund Balance, End of Year	<u>\$ 28,592</u>	<u>\$ 28,591</u>	<u>\$ 30,761</u>	<u>\$ 2,873</u>

YOAKUM COUNTY, TEXAS
 COURT RECORDS PRESERVATION
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for service	\$ 350	\$ 350	\$ 541	\$ 191
Interest and other	2,926	2,925	89	(2,836)
Total Revenues	<u>3,276</u>	<u>3,275</u>	<u>630</u>	<u>(2,645)</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay	<u>703</u>	<u>703</u>	<u>703</u>	<u>703</u>
Total Operating Expenses	<u>703</u>	<u>703</u>	<u>703</u>	<u>703</u>
Operating Income (Loss)	2,573	2,572	(73)	(1,942)
OTHER FINANCING USES				
Transfers in	<u>703</u>	<u>703</u>	<u>703</u>	<u>703</u>
Total Other Financing Uses	<u>703</u>	<u>703</u>	<u>703</u>	<u>703</u>
Net Change in Fund Balance	3,276	3,275	630	(1,239)
Fund Balance, Beginning of Year	<u>3,705</u>	<u>3,705</u>	<u>3,705</u>	<u>703</u>
Fund Balance, End of Year	<u><u>\$ 6,981</u></u>	<u><u>\$ 6,980</u></u>	<u><u>\$ 4,335</u></u>	<u><u>\$ (536)</u></u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY AIRPORT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 21,470	\$ (28,530)
Interest and other	5,017	5,017	136	(4,881)
Total Revenues	<u>55,017</u>	<u>55,017</u>	<u>21,606</u>	<u>(33,411)</u>
EXPENDITURES				
Current				
General government	66,500	112,947	87,861	25,086
Capital outlay				
	-	-	-	-
Total Operating Expenses	<u>66,500</u>	<u>112,947</u>	<u>87,861</u>	<u>25,086</u>
Operating Income (Loss)	<u>(11,483)</u>	<u>(57,930)</u>	<u>(66,255)</u>	<u>(8,325)</u>
OTHER FINANCING USES				
Transfers in	15,000	61,447	63,000	1,553
Total Other Financing Uses	<u>15,000</u>	<u>61,447</u>	<u>63,000</u>	<u>1,553</u>
Net Change in Fund Balance	<u>3,517</u>	<u>3,517</u>	<u>(3,255)</u>	<u>(6,772)</u>
Fund Balance, Beginning of Year	<u>3,618</u>	<u>3,618</u>	<u>3,618</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,135</u>	<u>\$ 7,135</u>	<u>\$ 363</u>	<u>\$ (6,772)</u>

YOAKUM COUNTY, TEXAS
YOAKUM COUNTY LANDFILL
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Charges for services	\$ 200,000	\$ 200,000	\$ 201,509	\$ 1,509
Interest and other	2,500	2,500	14,996	12,496
Total Revenues	<u>202,500</u>	<u>202,500</u>	<u>216,505</u>	<u>14,005</u>
EXPENDITURES				
Current				
Public works	576,400	576,400	365,417	210,983
Capital outlay				
	-	-	-	-
Debt Service				
Principal	52,551	52,551	48,941	3,610
Interest and administrative fees	5,877	5,877	3,609	2,268
Total Operating Expenses	<u>634,828</u>	<u>634,828</u>	<u>417,967</u>	<u>210,983</u>
Operating Income (Loss)	<u>(432,328)</u>	<u>(432,328)</u>	<u>(201,462)</u>	<u>224,988</u>
OTHER FINANCING USES				
Transfers in	423,124	423,124	423,124	-
Total Other Financing Uses	<u>423,124</u>	<u>423,124</u>	<u>423,124</u>	<u>-</u>
Net Change in Fund Balance	<u>(9,204)</u>	<u>(9,204)</u>	<u>221,662</u>	<u>224,988</u>
Fund Balance, Beginning of Year	<u>481,203</u>	<u>481,203</u>	<u>481,203</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 471,999</u>	<u>\$ 471,999</u>	<u>\$ 702,865</u>	<u>\$ 224,988</u>

YOAKUM COUNTY, TEXAS
 NURSING HOME DEBT SERVICE
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 554,679	\$ 554,679	\$ 541,019	\$ (13,660)
Interest and other	750	750	1,351	601
Total Revenues	<u>555,429</u>	<u>555,429</u>	<u>542,370</u>	<u>(13,059)</u>
EXPENDITURES				
Debt service				
Principal	505,000	505,000	505,000	-
Interest and administrative fees	45,088	45,088	45,128	(40)
Total Operating Expenses	<u>550,088</u>	<u>550,088</u>	<u>550,128</u>	<u>(40)</u>
Operating Income (Loss)	5,341	5,341	(7,758)	(13,099)
OTHER FINANCING USES				
Transfers out	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	5,341	5,341	(7,758)	(13,099)
Fund Balance - beginning of year, as restated	30,135	30,135	(144,515)	(144,515)
Fund Balance, End of Year	<u>\$ 35,476</u>	<u>\$ 35,476</u>	<u>\$ (152,273)</u>	<u>\$ (157,614)</u>

YOAKUM COUNTY, TEXAS
 PERMANENT IMPROVEMENT
 BUDGETARY COMPARISON SCHEDULE
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	\$ 276,449	\$ 276,449	\$ 274,954	\$ (1,495)
Inter-governmental				
Interest and other	1,000	1,000	4,714	3,714
Total Revenues	<u>277,449</u>	<u>277,449</u>	<u>279,668</u>	<u>3,714</u>
EXPENDITURES				
Current				
General government	10,000	10,000	-	10,000
Capital outlay				
	600,000	600,000	218,895	381,105
Total Operating Expenses	<u>610,000</u>	<u>610,000</u>	<u>218,895</u>	<u>391,105</u>
Operating Income (Loss)	(332,551)	(332,551)	60,773	394,819
OTHER FINANCING USES				
Transfers in	486,810	486,810	-	(486,810)
Total Other Financing Uses	<u>486,810</u>	<u>486,810</u>	<u>-</u>	<u>(486,810)</u>
Net Change in Fund Balance	154,259	154,259	60,773	(91,991)
Fund Balance, Beginning of Year	128,125	128,125	128,125	-
Fund Balance, End of Year	<u>\$ 282,384</u>	<u>\$ 282,384</u>	<u>\$ 188,898</u>	<u>\$ (91,991)</u>