

WICHITA COUNTY, TEXAS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

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**Deborah A. Stevens CPA
County Auditor**

WICHITA COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2014

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 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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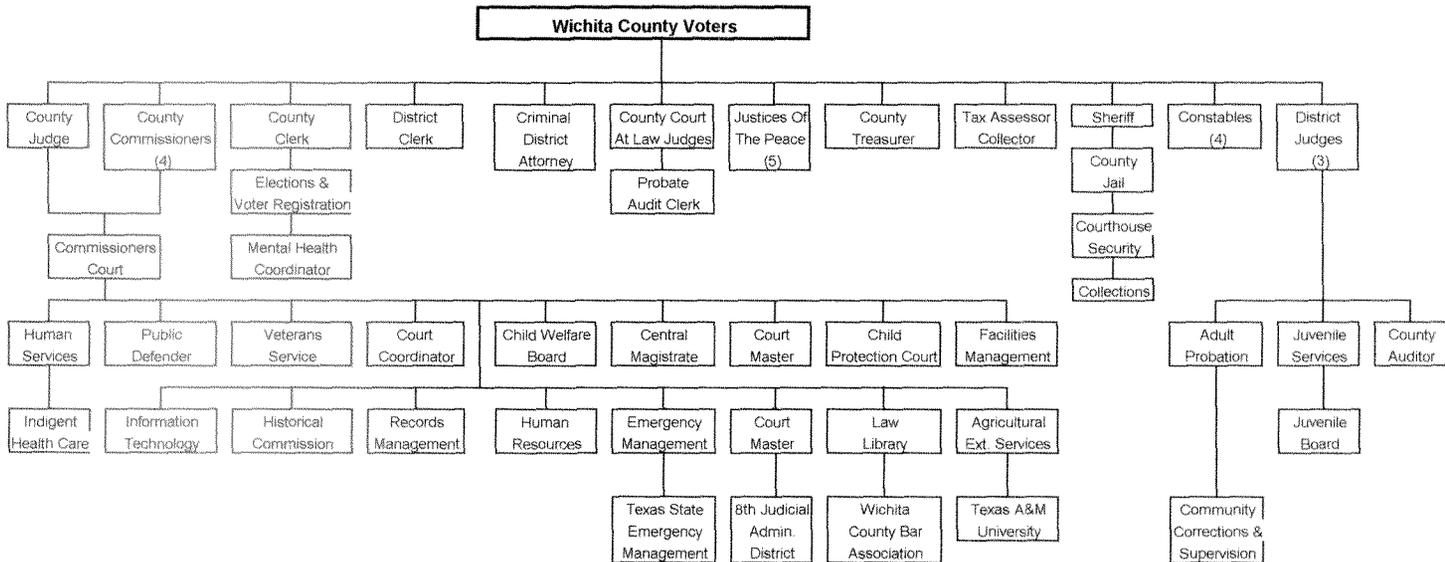
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INTRODUCTORY SECTION

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ORGANIZATIONAL CHART



**WICHITA COUNTY, TEXAS
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WICHITA COUNTY OFFICIALS

District Judge - 30th District Court Robert P. Brotherton

District Judge - 78th District Court Barney Fudge

District Judge - 89th District Court Mark T. Price

County Court at Law #1 Gary Butler

County Court at Law #2 Greg King

County Judge Woodrow W. Gossom, Jr.

Commissioner - Precinct 1 Ray Gonzales

Commissioner - Precinct 2 Pat Norriss

Commissioner - Precinct 3 Barry Mahler

Commissioner - Precinct 4 Bill Presson

Constable Precinct 1 Mark Brewer

Constable Precinct 2 Thomas L. Black

Constable Precinct 3 Randy Alsup

Constable Precinct 4 Position is unfilled at December 31, 2014

County Clerk Lori Bohannon

County Treasurer Bob Hampton

Criminal District Attorney Maureen Shelton

District Clerk Patti Flores

Sheriff David Duke

Tax Assessor-Collector Tommy Smyth

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WICHITA COUNTY OFFICIALS (CONTINUED)

Justice of the Peace - Precinct 1, Place 1 Janice R. Sons
Justice of the Peace - Precinct 1, Place 2 Mike Little
Justice of the Peace - Precinct 2 Nancy Viavattene
Justice of the Peace - Precinct 3 Marc Newman
Justice of the Peace - Precinct 4 Judy Baker
County Auditor Deborah A. Stevens CPA
Court Master Diane Dockery
Adult Probation Supervisor Margaret Rogers
Juvenile Probation Supervisor Kirk Wolfe
Court Administrator Mitizi Brotherton
Emergency Management Coordinator Lee Bourgoin
Human Services (Indigent Health Care) Director Tonya Gideon
Law Librarian Sherry Jones
Mental Health Coordinator Tracy VanWinkle
Personnel Director Ted Gregg
Public Defender James Rasmussen
Texas Agricultural Extension Service County Coordinator Maranda Revell
Veterans Service Officer Marcia Rossi
Information Technology Director George Crutchfield



WICHITA COUNTY AUDITOR

DEBORAH A. STEVENS CPA
COUNTY AUDITOR

Citizens of Wichita County
Honorable District Judges of Wichita County
Honorable Members of the Wichita County Commissioners Court

The County Auditor's Office presents the **Comprehensive Annual Financial Report of Wichita County, Texas** for the year ended December 31, 2014. This report is submitted in compliance with Section 114.02 of the Texas Local Government Code and has been prepared by the County Auditor's staff. State law requires the performance of an annual audit by an independent certified public accountant selected by the Wichita County Commissioners Court.

The report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability for all of the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to:

- Protect the County's assets from loss, theft or misuse.
- Compile sufficient reliable information for the preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP).

Accounting requirements for Governmental Accounting Standards Board (GASB) Statement Number 54 - Fund Balance Reporting and Governmental Fund Type Definitions - became effective in 2011. The accompanying financial statements are in accordance with the requirements of GASB 54.

Because the cost of internal controls should not outweigh their benefits, the County's comprehensive internal control framework has been designed to provide reasonable, rather than absolute, assurance that the basic financial statements will be free of material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Responsibility for internal controls is shared by every official and employee of the County. Fiscal and accounting policies are set by the Commissioners Court, which is the governing body, and the County Auditor who is appointed by the District Judges. The objectives of the County's cash management and investment policy are safety, liquidity and low risk while maximizing yields on invested funds.

The audit for the year ended December 31, 2014 was completed by MWH Group, P.C. and is included as the first component in the financial section of this report. Similar to the design of the County's comprehensive internal control framework, the goal of the independent audit is also to provide reasonable assurance that the basic financial statements are free of material misstatement. The independent audit involved:

- Examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements,
- Assessing the accounting principles used and significant estimates made by County management and
- Evaluating the overall financial statement presentation.

**Comprehensive Annual Financial Report
Transmittal Letter
for the year ended December 31, 2014**

The Comprehensive Annual Financial Report is presented in three separate, but integrated sections:

- Introductory Section includes:
 - Transmittal Letter,
 - County's organizational chart and
 - Listing of principal officials.
- Financial Section includes:
 - Management's Discussion and Analysis (MD&A)
 - Required by generally accepted accounting principles and
 - Provides an overview and analysis of the basic financial statements in a narrative format.
 - Basic financial statements consisting of:
 - Opinion report prepared by the independent auditors,
 - ***Government-Wide Financial Statements,***
 - ***Governmental Funds Financial Statements,***
 - Notes to Financial Statements and
 - Required Supplementary Information (Unaudited).
- Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

This Transmittal Letter complements the MD&A and should be read in conjunction with it.

WICHITA COUNTY PROFILE

General Information

The Texas legislature established Wichita County on February 1, 1858. The County is a political subdivision of the State and is located in the north central area of the State along the Oklahoma border. With a population of 131,664 (based on the 2010 report from the U.S. Census Bureau), the County covers an area of 628 square miles and is part of the Wichita Falls Metropolitan Statistical Area. Wichita Falls, the largest city and county seat, is located 144 miles northwest of Dallas, Texas, and 141 miles southwest of Oklahoma City, Oklahoma. The County is home to Sheppard Air Force Base, the largest and most diversified military technical training site in the Air Education and Training Command.

Governing Body

The Commissioners Court is the governing body of the County and has budgetary and administrative authority over County government operations. In accordance with Article 5, paragraph 18 of the Texas Constitution, the Commissioners Court is comprised of five members - the County Judge and four Commissioners. The County Judge presides over the Commissioners Court and is elected by the County at large. The Commissioners represent each of the County's four precincts. Different members of the Commissioners Court are elected every two years and serve four-year terms.

In addition to setting the annual tax rate and developing and adopting the annual budget, the Commissioners Court also:

- Establishes policies for County operations.
- Authorizes contracts.
- Determines the number and type of County employees and their compensation.
- Appoints / hires County personnel.
- Approves payment of all claims of the County after approval by the County Auditor.

**Comprehensive Annual Financial Report
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- Establishes voting precincts and appoints precinct judges.
- Builds, improves and maintains County infrastructure including buildings, roads and bridges.

Services Offered

The County provides a diverse array of services that includes:

- Public Safety
 - The Sheriff's Office provides law enforcement, management of the Jail, Courthouse security and disaster assistance.
 - Constables also provide limited law enforcement, service of court documents and papers, act as bailiffs in Justice Courts and help with truancy cases.
 - Adult Probation manages individuals who have court ordered probation sentences and offers specialized programs to reduce recidivism.
 - Juvenile services provide an around the clock, state of the art juvenile detention facility as well as a broad array of support services for juveniles who have court ordered probation sentences.
 - The County contracts with third parties and provides subsidies for ambulance services and fire protection.
- Judicial - activities of the District Courts, County Courts at Law, Justice Courts, Criminal District Attorney, court administration and jury proceedings.
- General Operations
 - Services to the Community
 - Veterans services
 - County Clerk records management and filing activities
 - Financial support for the Tax Appraisal District, the City / County Health Unit, the Wichita Falls Board of Commerce and Industry and Sheppard Air Force Base Military Affairs Committee
 - Emergency management, loss mitigation and insurance
 - Autopsies
 - Policies and ordinances for public welfare
 - Services that support County Operations
 - Human resources
 - Internal information technology support services
- Health and Welfare Services
 - Health care, legal defense and burials for indigents
 - Financial support for various charitable organizations that offer mental health services or aid to children
- Public Facilities - maintenance and improvement of County buildings.
- Maintenance of roads and bridges in the unincorporated areas of the County.
- Financial Administration
 - Collection of taxes for the County and other government entities
 - Vehicle registrations
 - Financial accounting, reporting and forecasting
 - Grant reporting
 - Cash management and investment planning
 - Payroll processing
 - Internal audit
 - Budget administration
- Elections and Voter Registration

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Transmittal Letter
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Budget

The annual budget serves as the foundation for the County's planning and control. The budget is prepared by the County Judge. Budget workshops are generally held in May and the final budget is hammered out during the summer. Public hearings are held where the budget is presented and the public is invited to comment. The budget is required to be adopted by September 30.

Under the leadership of County Judge Woodrow W. (Woody) Gossom, the Commissioners Court continues to demonstrate its commitment to planning, inclusion and communication. This philosophy is especially evident during the annual budget process. In many counties, the budget process is a source of much frustration and contention. In Wichita County, the Commissioners Court tries to make the budget workshops models of team building and information sharing.

Creation of the annual budget is a time-consuming and arduous task. Many difficult issues - ranging from the increasing costs of indigent health care and indigent legal defense, to management of the increasing and diverse inmate population in the County's detention facilities, to a plan for the long-term maintenance of County buildings, to wildly fluctuating energy costs, to the funding of employee salaries and benefits, to recruitment, training and retention of qualified employees - must be addressed in an equitable and open manner.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the "major category" level. The three major categories are defined as personnel costs, supplies and operations, and capital expenditures. Additionally, the Commissioners Court has established further controls over purchases of technology resources, purchases with a cost in excess of \$1,000 and discretionary travel.

Transfers between major categories, departments or funds all require Commissioners Court approval. Capital expenditures are approved during the budget process and must be re-affirmed before purchase. All budget appropriations lapse at year end.

Budget to actual comparisons are provided in the ***Governmental Fund Financial Statements*** for all budgeted ***Governmental Funds***. Further analysis of the budget process is included in the MD&A.

LOCAL ECONOMY

Retail sales, medical services and numerous manufacturing plants, in addition to the traditional industries of oil and gas production, farming and ranching, help to provide a diverse economic base. Midwestern State University, in the county seat of Wichita Falls, continues to expand its offerings to an ever increasing student population. Vernon College also offers its programs at various facilities in the County, including its Skills Center located at the County-owned Sprague Annex. Sheppard Air Force Base's 82nd Training Wing produced more than 62,000 graduates in 2014 in over 900 courses, including aircraft maintenance, civil engineering, nuclear and conventional munitions, aerospace ground equipment, avionics and telecommunications specialties. Sheppard Air Force Base is an integral part of the County's economy, with an annual economic impact of \$803 million.

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Following the trends at the national and state levels, County unemployment rose dramatically from 2008 to 2009 after the 2008 recession. Unemployment rates have steadily declined since 2009. The table below shows the unemployment rates as of December 31 for each year indicated:

<u>Unemployment</u>	<u>2014</u>	<u>2013</u>	<u>2013-2014 Decrease</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Federal	5.60%	6.70%	(16.42)%	7.90%	8.50%	9.40%	9.90%
State	4.60%	6.00%	(23.33)%	6.50%	7.40%	8.20%	8.20%
County	4.00%	5.30%	(24.53)%	6.00%	6.30%	7.40%	7.60%

One barometer of the local economy is the County's "Top Ten Taxpayers". A list of the top ten businesses with the highest appraised values in the County is shown on the last page of the Statistical Section. The top ten taxpayers reflect a diverse array of industries - including manufacturing, oil and gas, utilities, retail and transportation. From 2012 to 2013, the total assessed valuation of this group decreased from \$553 to \$517 million or about 7%. In 2014, the total assessed valuation decreased another 14% to \$442 million. On a more positive note, total assessed valuations for all entities in Wichita County continued to rise - from \$6.337 billion in 2012 to \$6.428 billion in 2013 to \$6.522 billion in 2014.

The County remains committed to its stated goal to maintain sufficient cash reserves to weather a short-term downturn. An accepted rule of thumb is to have three to six months of operating expenses in reserve. At a minimum, the General Fund should have between \$11 - \$22 million in its reserves.

The table below shows the ending fund balance for each budgeted fund or fund group:

<u>Year</u>	<u>General Fund</u>	<u>Road & Bridge Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Budgeted Funds</u>	<u>Total</u>
2003	4,629,307	2,463,047	320,971	1,736,282	715,836	9,865,443
2004	7,544,971	2,129,565	321,428	1,568,468	863,429	12,427,861
2005	11,238,682	2,084,624	334,808	1,581,225	862,195	16,101,534
2006	14,804,234	1,846,440	373,826	2,093,126	899,539	20,017,165
2007	12,976,858	2,426,019	403,017	6,081,765	984,069	22,871,728
2008	11,131,434	3,044,057	410,511	9,752,912	1,009,626	25,348,541
2009	9,511,340	2,510,512	2,710,205	7,898,101	1,022,740	23,652,898
2010	10,084,032	2,266,386	2,001,984	6,177,070	997,140	21,526,612
2011	12,788,130	1,906,229	1,276,629	4,968,021	891,830	21,830,839
2012	15,021,430	1,769,511	557,835	3,906,958	778,109	22,033,843
2013	14,818,985	2,779,815	536,145	4,184,305	692,191	23,011,441
2014	14,066,843	3,606,714	513,801	3,566,892	589,578	22,343,828

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PLANNING FOR THE FUTURE

Responsible planning requires the Commissioners Court to plan the annual budget to cover not only the expenses of the current year but to have sufficient reserves (fund balances) to meet unplanned expenses from statutory changes, market declines, natural disasters, lawsuits, etc. The planning process must be multi-faceted. Not only must the Commissioners Court set meaningful budgets for each of the County's budgeted funds, it must also bear in mind that the County is a single financial entity of which each individual fund is a component part.

When determining an appropriate fund balance for any particular fund, the Commissioners Court must weigh several different factors:

- What are the legal requirements and constraints for the activities of each fund?
- What is the amount of the annual budget for each fund?
- In a worst case scenario, what kind of expenses might be incurred that would require the use of the County's reserves?

Fund balance increases when revenues exceed expenses. When expenses are greater than revenues, an annual deficit occurs and fund balance decreases. A deficit is not necessarily a "bad" thing. For instance, the Commissioners Court might be satisfied that a certain fund's financial reserves are strong. If the fund equity of that fund currently exceeds what might be needed to meet unforeseen costs and obligations, it might be prudent to spend down the reserves rather than increase taxes.

Conversely, there may be situations when overall combined fund equity should be increased. For example, it may be that a specific fund needs to build its reserves in anticipation of a planned future activity such as advance funding for a major capital acquisition rather than a bond issue. Transfers from the General Fund's fund balance to the Capital Projects (Permanent Improvements) Fund have allowed major expansions and renovations to be paid out of current reserves rather than requiring outside funding.

The fund balances at December 31, 2014 can more effectively deal with statutorily required - but unfunded - mandates, unexpected emergencies or unanticipated changes in market conditions that could affect the County's financial position. Even with the effect of all the uncertainties that plague our world from the global escalation of war, to interest rates that have stagnated at miserly low rates, to the rising Jail population, the County will be better able to continue its mission because of its more secure fund balances.

The Commissioners Court continuously cultivates an atmosphere of greater financial awareness which, in turn, raises the collective fiscal consciousness of all County employees. Year round attention is focused on known cost centers and their contributing factors such as the Jail population and its variable costs, indigent residents and their medical and legal defense expenses, County infrastructure and the related maintenance and improvement costs as well as salaries and benefits for all County employees. County officials, department heads and staff are acutely aware of our solemn responsibility to spend precious taxpayer dollars wisely.

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MAJOR INITIATIVES, PROGRAMS AND FUNCTIONS

In 2009, The Commissioners Court provided for a \$100 per month raise for every budgeted position. There were no raises in 2010 or 2011. In 2012, the Commissioners Court approved a \$200 per month raise for all budgeted positions. There were no raises in 2013, 2014 or 2015. The Commissioners Court did include an increase of almost 5% for salaries in the 2016 budget. Failing to stay close to market on total compensation packages makes it difficult to recruit and retain quality staff.

In September 2013, the Commissioners Court entered into an agreement with the City of Electra to supply patrol and dispatching services during the City's search for a new police force. Those services continued through August 2014. The agreement provided for the City of Electra to reimburse the County for the County's direct costs for personnel and mileage. Over the course of almost a year, those costs totaled \$519,000. As of the date of this report, the City of Electra has paid \$215,000 and still owes the County \$304,000.

In 2014, the ongoing multi-year, crippling drought had reduced lake levels to record lows. In response, the County joined forces with the City of Wichita Falls in a cloud seeding project. The cloud seeding project met with disappointing results in 2014. In the good news / bad news category, the County experienced torrential rains in April and May 2015 that filled the lakes, ponds and tanks. The ensuing flooding was so severe that the County was included in the State wide disaster declaration.

The County Jail population has been increasing steadily over the past several years. It costs the County about \$45 per day to house an inmate. When the average daily census of the Jail population is on an upward trajectory, costs follow suit rather dramatically. The average daily Jail population grew from 462 in 2013 to 479 in 2014 to 490 as of July 31, 2015. That means a cumulative increase in costs of about \$460,000 since 2013.

Major purchases for the year included:

- Lease purchases
 - New electronic voting equipment for \$1 million.
 - Seventeen Chevrolet Tahoes for Sheriff deputies and Constable #1 for \$591,000.
- Other purchases
 - New laptop computers for the Criminal District Attorney's staff at a cost of \$45,000.
 - An evidence management system for the Sheriff's Office was \$55,000.
 - Surveillance system upgrades for the Jail, Juvenile Detention Center and Adult Probation Offices totaled over \$160,000.

The County had an ambitious schedule of significant renovations, repairs and improvements to its buildings and infrastructure:

- 2014 Projects
 - In conjunction with the State of Texas, the Commissioners Court authorized the creation of County Energy Transportation Reinvestment Zone (CETRZ) in January 2014 and transferred \$500,000 from the General Fund to the CETRZ Fund.
 - The north parking lot was repaired and resurfaced in 2014 at a total cost of \$680,000.
 - Courthouse re-roofing project cost \$364,890.
 - Courthouse exterior stair repairs cost \$130,000.
 - Brockreide Bridge repairs were almost \$167,000.

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- 2015 Projects
 - The Jail Standards Commission required that various maintenance tasks be completed in the Jail Annex. The Jail Remediation project is estimated to cost about \$100,000.
 - County Clerk Office renovations plus new modular furniture and furnishings cost over \$430,000.

The County has been working towards the implementation of new County-wide software for the justice system. The software will span the continuum from Sheriff intake through prosecution and disposition of the case. The implementation of that software should start in 2016. The new justice software will help with the new requirements for e-filing and credit card payments.

In conjunction with that purchase, the County has made tentative plans to acquire new financial software from the same vendor. The implementation of the financial software is projected to start in the fall of 2016 with a “go live” date in January 2017. The financial software will be used predominantly by the Offices of the County Auditor, Treasurer, Human Resources and County Judge. Because the new financial software will be a virtually paperless system, all County Offices will have electronic access to their respective Office or Departmental budgets and other financial information.

To help support all the new technology, the Commissioners Court revamped the staffing and salaries in the Information Technology Department. Other resources are being developed to aid in the implementation and training phases of the new software.

KUDOS

- The Commissioners Court approved the donation of the County’s used cell phones and cell phone equipment to Patsy’s House, a local child advocacy organization.
- The annex buildings for Precinct #2 and Precinct #4 were renamed as the “Commissioner Pat Norris Annex Building” and the “Commissioner William C. Presson Annex Building”, respectively.
- Commissioner Barry Mahler was appointed to the Tax Increment Financing District Reinvestment Zone #3 for a two year term expiring in December 2015.
- Newly elected in January 2015, Commissioner Lee Harvey was appointed to the AAA/RSVP Advisory Board, the Burkburnett Tax Increment Financing District Board and the Humane Society Advisory Board.
- Commissioner Ray Gonzales was appointed to the MPEC Advisory Board for a two year term ending in December 2016.
- Newly elected Commissioner Jeff Watts was appointed to the Wichita-Wilbarger 911 District Board for a term that will expire in May 2016. He will also sit on the Wichita Falls TIF #4 Board of Directors for a two year term ending in December 2016.
- Judge Woody Gossom was reappointed to the City / County Hospital Board for a two-year term that ends on July 1, 2015.
- Commissioner Bill Presson was reappointed to the Wichita-Wilbarger 911 Board of Managers for a two-year term expiring in 2014.
- Commissioner Pat Norriss was appointed to the MPEC Advisory Board for a two-year term that expired at the end of 2014.
- Margaret Rogers, CSCD Director, was appointed to the Wichita County Criminal Justice Advisory Committee of the Nortex Regional Planning Commission.
- In 2013, Derek Meador, Chief Deputy in the Sheriff’s Office, was appointed to the Helen Farabee Center’s Board of Trustees for consecutive terms that terminate in August 2016.

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ACKNOWLEDGMENTS

Together with all of the staff members of the Wichita County Auditor's Office, I wish to express our thanks to the District Judges for their continued interest and support during the past year. We also appreciate the support and professionalism of County Judge Woody Gossom and his amazing staff - Willie Wall, Nancy Gregory and Joyce Gilleland. We will miss Commissioners Pat Norriss and Bill Presson but look forward to many more years with Commissioners Ray Gonzales and Barry Mahler and incoming Commissioners Lee Harvey and Jeff Watts.

We have made a solid commitment to improving the operations of this Office through the ongoing design, development and implementation of a better accounting system and improved internal controls for Wichita County. Our progress is facilitated by the positive relationships we enjoy with the elected officials, department heads and employees in other County offices.

The preparation of the Comprehensive Annual Financial Report was once again made possible by the devoted efforts of the staff of the County Auditor's Office. Each person listed below contributed to the production of this report. I have the pleasure and honor to work with this wonderful group of people every day. Their dedication and professionalism, along with many months of continual overtime, demonstrates a rare level of commitment that is a true credit to this Office and Wichita County.

I would like to recognize, with distinctive accolades, each member of the Auditor's Office that contributed to this project. Their names are listed below.

Financial Accounting Group

Judy Mallone	Chief Deputy
Kim Wood	Senior Financial Accountant
Chris Harris	Grants Accountant
Matt Davis	Financial Accountant
Hillary King	Financial Accountant

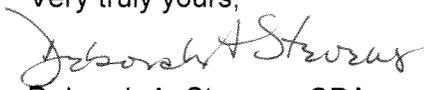
Internal Audit Group

Linda Castillo MBA	Internal Audit Manager
Michael Hitt	Internal Auditor
Corey Liner	Internal Auditor

Accounts Payable Group

Lynette Lackey	Accounts Payable Reviewer
Glenda Reasor	Accounts Payable Processor
Devin Gannon	Accounts Payable Processor
Megan Sila	Indigent Health Care Accounts Payable Processor

Very truly yours,



Deborah A. Stevens CPA
Wichita County Auditor

September 30, 2015

FINANCIAL SECTION



MWH GROUP
CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

Independent Auditor's Report

The Honorable Judge Woody Gossom
and County Commissioners
Wichita County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wichita County, Texas, as of and for the year ended December 31, 2014, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wichita County, Texas, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Wichita County, Texas' 2013 financial statements, and our report dated September 30, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Funding Progress for the Retirement Plan, and budgetary comparison information, as listed in the table of contents, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wichita County, Texas' basic financial statements. The introductory section, combining and individual fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated September 30, 2015, on our consideration of Wichita County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wichita County, Texas' internal control over financial reporting and compliance.

MWH Group, P.C.
MWH GROUP, P.C.

Wichita Falls, Texas
September 30, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

This section of the Wichita County Comprehensive Annual Financial Report presents Management's Discussion and Analysis (MD&A) of the financial performance of the primary government during the fiscal year ended December 31, 2014. The MD&A should be read in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

The Comprehensive Annual Financial Report for the year ended December 31, 2014 presents selected comparative data for 2012, 2013 and 2014.

USING THIS ANNUAL REPORT

In general, the purpose of financial reporting is to provide external parties that read financial statements with information that will help them to make decisions or draw conclusions about an entity. There are many external parties who read the County's financial statements; however, these parties do not always have the same specific objectives. In order to address the needs of as many parties as reasonably possible, the County, in accordance with required reporting standards, presents:

- **Government-Wide Financial Statements**
- **Governmental Funds Financial Statements** and
- **Statement of Fiduciary Assets and Liabilities** for the Agency Funds.

The rest of this section will describe each of these financial statements in more detail.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The focus of the **Government-Wide Financial Statements** is on the overall financial position and activities of Wichita County. These financial statements are constructed around the concept of a primary government, the County. As described below, the County's fiduciary funds are not included in the **Government-Wide Financial Statements** because the resources associated with these funds cannot be used to finance the County's activities. However, the financial statements of fiduciary funds are included in the County's fund financial statements because the County is financially accountable for those resources, even though they belong to other parties.

The County's **Government-Wide Financial Statements** include the Statement of Net Position and Statement of Activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the statement of net position is to attempt to report all of the assets held and liabilities owed by the County. The County reports all of its assets when it acquires ownership over the asset and reports all of its liabilities when they are incurred. For example, the County reports buildings and infrastructure as assets, even though they are not available to pay the obligations incurred by the County. On the other hand, the County reports liabilities, such as litigation claims, even though these liabilities might not be paid until several years into the future.

The difference between the County's total assets and total liabilities is labeled as "Total Net Position" and is similar to Total Equity presented by commercial enterprises. Although the purpose of the County is not to accumulate net assets, in general, as this amount increases, it indicates that the financial position of the County is improving over time.

The purpose of the Statement of Activities is to present the revenues and expenses of the County. Again, the items presented on the Statement of Activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Thus, revenues are reported even if they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

USING THIS ANNUAL REPORT (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

have used cash during the current period.

Although the Statement of Activities looks different from a commercial enterprise's income statement, the financial statements are different only in format, not substance. Whereas the bottom line in a commercial enterprise's income statement is its net income, the County reports an amount described as "Change in Net Position", which is essentially the same thing.

The focus of the Statement of Activities is on the net cost of various activities provided by the County. The statement begins with a column that identifies the cost of each of the County's major functions. Another column identifies the revenues that are specifically related to the classified governmental functions. The difference between the expenses and revenues related to specific programs and activities illustrates the net cost or benefit of the programs and activities, which, in turn, identifies the extent to which each function of the County draws from general revenues or is self-financing through fees, intergovernmental aid and other resources.

The County has no component units so its ***Government-Wide Financial Statements*** represent the County as the primary government. In some other governmental entities, the primary government is further divided into governmental activities and business-type activities. The County does not have business-type activities to report. Governmental activities include program activities such as general administration, judicial, election, financial administration, public safety, health and welfare, conservation and road and bridge.

Financial Highlights

- The total ***Government-Wide*** assets of the County exceeded the liabilities at December 31, 2014 by \$51,293,090 and are reported as "Total Net Position" of the primary government.
- Of this amount, \$27,777,052 (unrestricted net assets) may be used to meet ongoing obligations to citizens and creditors; \$8,492,584 is restricted for specific purposes (restricted net assets); and \$15,023,456 is invested in capital assets, net of related debt.

FUND FINANCIAL STATEMENTS

Unlike ***Government-Wide Financial Statements***, the focus of fund financial statements is directed to specific activities of the County rather than the County as a whole. Except for the General Fund, a specific fund is established to satisfy managerial control over resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations. The County's fund financial statements are divided into two broad categories: ***Governmental Funds*** and fiduciary funds.

Governmental Funds Financial Statements

Governmental Funds Financial Statements consist of a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance. These statements are prepared on an accounting basis that

WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014

USING THIS ANNUAL REPORT (CONTINUED)

FUND FINANCIAL STATEMENTS (CONTINUED)

Governmental Funds Financial Statements (Continued)

is significantly different from that used to prepare the ***Government-Wide Financial Statements***.

In general, the ***Governmental Funds Financial Statements*** have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a very short period of time but do not include capital assets such as land, buildings and infrastructure. Fund liabilities include amounts that are to be paid within a short period after the end of the fiscal year. The difference between a fund's total assets and total liabilities is labeled as the fund balance and generally indicates the amount that can be used to finance the next fiscal year's activities. Likewise, the operating statement for ***Governmental Funds*** reports only those revenues and expenditures that were collected in cash or paid with cash, respectively, during the current period or very shortly after the end of the year.

As a general rule, the balances and activities accounted for in the ***Governmental Funds*** are also reported in the governmental activities columns of the ***Government-Wide Financial Statements***. However, because different accounting bases are used to prepare ***Governmental Funds Financial Statements*** and ***Government-Wide Financial Statements***, there are often significant differences between the totals presented in these financial statements. For this reason, following each of the ***Governmental Funds Financial Statements*** is a schedule that reconciles:

- The "Total Fund Balance" shown on the ***Governmental Funds Financial Statements*** to "Total Net Position" presented on the ***Government-Wide Financial Statements*** called "Statement of Net Position".
- The "Excess Revenues Over (Under) Expenditures" (net change in fund balance) shown on the ***Governmental Funds Financial Statements*** to the "Change in Net Assets" presented on the ***Government-Wide Financial Statements*** called "Statement of Activities".

The County presents funds that are most significant to the County (major funds) in separate columns. All other ***Governmental Funds*** are aggregated and reported in a single column under the caption "Other Governmental (Non-Major) Funds". The County's ***Governmental Funds Financial Statements*** are presented on pages 64-65 and 67-68.

Financial Highlights

- As of December 31, 2014, the County's ***Governmental Funds*** reported combined fund balances of \$33,343,066 - a decrease of \$455,664 from \$33,798,730 in 2013.
- At the end of the fiscal year, the unassigned fund balance for the General Fund was \$13,970,597 or 36.27% of total General Fund expenditures.

Fiduciary Funds (Agency Funds Only)

Because the County's fiduciary funds consist of only agency type funds, the only required fiduciary funds financial statement is the Statement of Fiduciary Net Assets. Assets held by the County as an agent for other parties that cannot be used to finance the County's own operating programs are reported in the

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

USING THIS ANNUAL REPORT (CONTINUED)

FUND FINANCIAL STATEMENTS (CONTINUED)

Fiduciary Funds (Agency Funds Only) (Continued)

fiduciary funds. The County is responsible for ensuring that the activities reported in fiduciary funds are in compliance with their intended purposes. As noted earlier, fiduciary funds are presented in the ***Governmental Funds Financial Statements*** but are not reported in the ***Government-Wide Financial Statements***. The County's fiduciary fund Statement of Fiduciary Net Assets and Liabilities is presented on page 70.

Notes to Financial Statements

The Notes to Financial Statements provide additional information that is essential to a full understanding of the data provided in the ***Government-Wide Financial Statements*** and ***Governmental Funds Financial Statements***. The County's Notes to Financial Statements are found on pages 72-93.

Required Supplementary Information

The County has the option of including the budgetary schedules as either Required Supplementary Information or as part of the basic financial statements. Wichita County presents the information as part of the Required Supplementary Information. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, is provided to demonstrate compliance with this budget. This budgetary information is found on pages 100-110, 148-158, 161 and 164 for the General Fund, budgeted Special Revenue Funds, Debt Service Fund and Capital Projects Fund, respectively.

This concludes the "Using the Annual Report" section. On the following pages, we will turn our attention to a review of the County as a whole through an analysis of the ***Government-Wide Financial Statements***.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS

The County applies the Governmental Accounting Standards Board (GASB) Statement No. 34 to the financial statements presented in the Comprehensive Annual Financial Report. Reported below and on the next page are the condensed versions of the **Government-Wide Financial Statements** - the Statement of Net Position and the Statement of Activities. Following the condensed statements is a more detailed analysis of the reasons for the major changes between 2013 and 2014.

**Statement of Net Position
Primary Government - Governmental Activities
December 31, 2014, 2013 and 2012**

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>	<u>2012</u>
Cash and Investments	\$ 51,286,318	\$ 51,675,373	\$ (389,055)	\$ 51,185,774
Receivables, Net of Allowances	21,187,093	20,933,191	253,902	20,803,258
Other Current Assets	117,699	141,808	(24,109)	129,826
Capital Assets, Net of Depreciation	<u>17,077,237</u>	<u>15,415,016</u>	<u>1,662,221</u>	<u>15,880,878</u>
Total Assets	<u>89,668,346</u>	<u>88,165,389</u>	<u>1,502,958</u>	<u>87,999,736</u>
Accounts Payable	2,802,409	2,638,663	163,746	2,879,455
Other Current Liabilities	17,239,621	17,292,622	(53,002)	16,773,927
Current Portion of Long-Term Debt	588,271	326,544	261,727	302,196
Long-Term Debt	<u>1,744,392</u>	<u>642,420</u>	<u>1,101,972</u>	<u>631,385</u>
Total Liabilities	<u>22,374,693</u>	<u>20,900,249</u>	<u>1,474,444</u>	<u>20,586,963</u>
Deferred Inflow of Resources	<u>16,000,563</u>	<u>15,715,885</u>	<u>284,678</u>	<u>16,171,009</u>
Net Position:				
Invested in Capital Assets, Net of Related Debt	15,023,456	15,114,549	(91,094)	15,349,466
Restricted Assets	8,492,583	7,521,996	970,587	6,610,516
Unrestricted Assets	<u>27,777,052</u>	<u>28,912,710</u>	<u>(1,135,658)</u>	<u>29,281,782</u>
Total Net Position	<u>\$ 51,293,090</u>	<u>\$ 51,549,255</u>	<u>\$ (256,165)</u>	<u>\$ 51,241,764</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

**Statement of Activities
Primary Government
Governmental Activities
For the Years Ended December 31, 2014, 2013 and 2012**

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>	<u>% Change</u>	<u>2012</u>
Revenues:					
Net Program Revenues:					
Charges for Services	\$ 8,234,399	\$ 7,811,733	\$ 422,666	5.41%	\$ 7,945,961
Operating Grants and Contributions	2,921,223	2,629,030	292,192	11.11%	2,982,964
Capital Grants and Contributions	13,784	314,689	(300,905)	(95.62)%	-
General Revenues:					
Ad Valorem Taxes	33,111,781	32,941,132	170,649	0.52%	32,890,175
Investment Income	283,294	236,184	47,110	19.95%	296,507
Other Income	<u>1,171,269</u>	<u>1,055,204</u>	<u>116,066</u>	11.00%	<u>879,875</u>
Total Revenues	<u>45,735,750</u>	<u>44,987,972</u>	<u>747,778</u>	1.66%	<u>44,995,482</u>
Expenses:					
General Administration	6,379,009	6,250,543	128,466	2.06%	6,244,328
Judicial	6,562,852	6,316,539	246,313	3.90%	6,270,545
Elections	269,495	154,231	115,263	74.73%	358,392
Financial Administration	2,716,193	2,636,427	79,766	3.03%	2,635,145
Public Safety	22,654,636	21,981,658	672,978	3.06%	21,095,475
Health and Welfare	5,189,288	4,766,141	423,147	8.88%	4,657,396
Conservation	98,804	93,110	5,694	6.12%	100,333
Road and Bridge	2,096,115	2,470,915	(374,800)	(15.17)%	2,467,900
Long-Term Debt Interest Payments	<u>25,523</u>	<u>10,918</u>	<u>14,605</u>	133.76%	<u>23,347</u>
Total Expenses	<u>45,991,913</u>	<u>44,680,482</u>	<u>1,311,432</u>	2.94%	<u>43,852,860</u>
Change in Net Position	(256,164)	307,490	(563,653)	(183.31)%	1,142,622
Net Position - Beginning	<u>51,549,254</u>	<u>51,241,764</u>	<u>307,490</u>	0.60%	<u>50,099,142</u>
Net Position - Ending	<u>\$51,293,090</u>	<u>\$51,549,254</u>	<u>\$ (256,164)</u>	(0.50)%	<u>\$51,241,764</u>

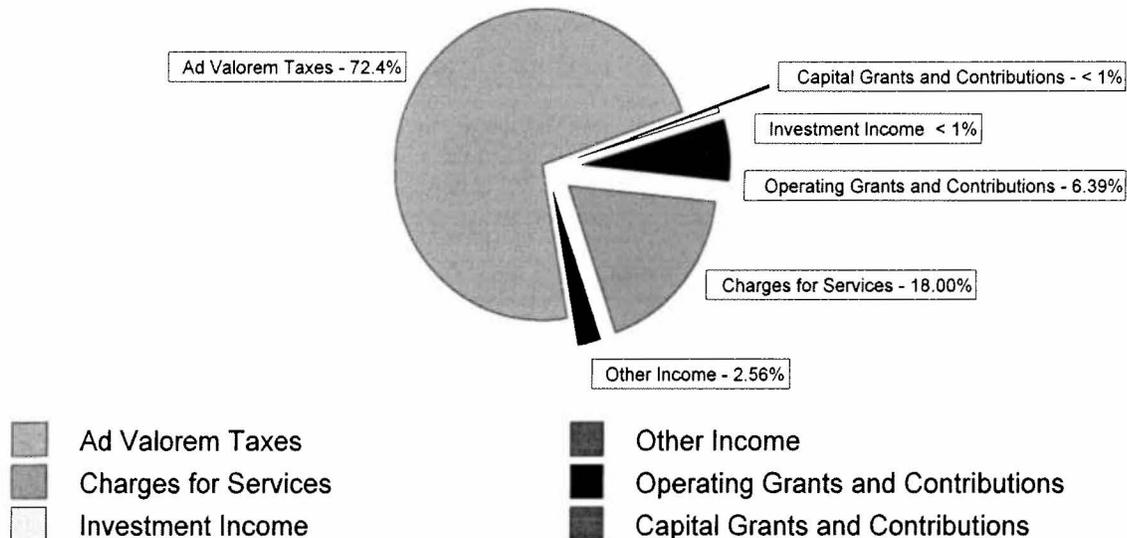
As explained earlier, "Total Net Position" and "Change in Net Position" on the **Government-Wide Financial Statements** do not agree to "Total Fund Balance" and "Excess Revenues Over (Under) Expenditures" on the **Governmental Funds Financial Statements** because of certain reconciling items. Taxes and accounts receivable (net of allowances), capital assets (net of depreciation), long-term debt and related accrued interest payable are all accounted for differently in the **Governmental Funds Financial Statements** than they are in the **Government-Wide Financial Statements**. The reconciliations are shown on pages 66 and 69.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues



Revenues totaled \$45.74 million in 2014 compared to \$44.99 million in 2013 - an overall increase of \$748,000.

- Ad Valorem Taxes of \$33.11 million represent the largest revenue source for the County - providing 72.4% of revenues in 2014.
- "Charges for Services" of \$8.23 million is the second largest source of County revenues and includes fees and fines generated by the judicial system, forfeitures and seizures, other fees collected under the authority of the County's elected officials, sales of property and services as well as health insurance premiums and benefit contributions paid to the Cafeteria Plan Fund.
- Revenues from "Operating Grants and Contributions" provided over \$2.9 million in 2014. The grants from various State and Federal agencies help finance adult and juvenile probation services, law enforcement activities, indigent defense services, criminal prosecutions and emergency management functions.
- Capital grants and contributions relate to donations of capital assets by State or Federal agencies.

Ad Valorem Taxes (property taxes) revenue rose \$171,000 from 2013 to 2014. Tax revenues are the actual amounts collected from the total tax levy. The total tax levy is a function of both total appraised values (tax base) and the tax rate. Total appraised values, the tax rates and the gross tax levies for the last ten years are shown in the Statistical Section on pages 180 and 182.

- Total appraised values had risen steadily from 1993 until 2010.
 - In 2010, property values decreased 2.56% - from \$6.24 billion to \$6.08 billion.
 - In 2011, the appraised values had a scant increase of approximately 0.60% to \$6.11 billion.
 - In 2012, the tax base remained virtually unchanged, increasing a negligible 0.34% to \$6.13 billion. However, those small increases raised \$219,000 in additional revenue in 2011 and \$137,000 in 2012.
 - In 2013, the appraised values rose to \$6.33 billion, about 3.30%. That increase had the potential to raise the total tax levy by over \$1 million for the year - as long as the tax rate held steady from 2012.
 - In 2014, the tax base had a modest increase of 1.45% to \$6.43 billion with the potential to raise the total tax levy by \$450,000.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues (Continued)

Ad Valorem Taxes (Continued)

- Tax rates are set by the Commissioners Court. Depending on the fluctuations in total appraised values, the Commissioners Court can raise or lower the tax rate to generate the revenue it deems necessary for a fiscally sound budget. If the appraised values rise, the tax levy will also rise even if the tax rate remains the same. On the other hand, if appraised values decline, tax rates would have to increase just to generate the same amount as the prior year's gross tax levy. (Refer to the table on page 47.)
 - The tax rate in 2011 rose almost 4 cents - from \$0.480799 to \$0.518242. Combined with the increase in appraised values of \$36 million, the total levy increased \$2.46 million. Actual collections from the levy resulted in over \$2.27 million in additional tax revenues for 2011 versus 2010.
 - In 2012, the tax rate climbed another 1.6 cents to \$0.534395 and appraised values rose \$21 million. The increase in both factors increased the levy by \$1.1 million and brought in over \$986,000 more revenue than the previous year.
 - Property values surged in 2013, increasing by more than \$202 million. If the 2012 tax rate had remained in effect for 2013, the sharp increase in appraised values would have raised the total tax levy by over \$1 million. However, the Commissioners Court determined that the tax rate could be reduced and the 2013 budget included a tax rate of \$0.519664. As a result, the gross tax levy increased by less than \$150,000 and ad valorem tax revenue only increased about \$51,000 on the **Government-Wide Financial Statements**.
 - The tax rate was decreased again in 2014 by 1.169% from \$0.519664 to \$0.513590. This tax rate change lowered the levy by \$374,000.
- In May 2013, the Tax Assessor-Collector's Office changed the method of applying payments received on accounts with outstanding balances from prior years. Previously, payments were applied to current year ad valorem taxes first and then any additional payments were applied to delinquent taxes. The process has been inverted and payments are now applied to the oldest delinquent taxes first. The change increased 2014 total tax collections by \$147,000. However, because payments under the new system reduce delinquent taxes first, current tax collections declined by \$12,000.

Charges for Services showed a net increase of \$422,666 or 5.41%. The major components of the net change are shown in the table below:

	2014	2013	Increase (Decrease)	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percentage</u>
Civil Bond Forfeitures	\$ 84,744	\$ 161,842	\$ (77,098)	(47.64)%
County Clerk Recording Fees	756,127	624,008	132,119	21.17%
Adult Probation and Pre-Trial Fees	610,860	750,459	(139,599)	(18.60)%
District Clerk Recording Fees	243,019	102,472	140,546	137.16%
Justice of Peace Fees	(23,895)	99,277	(123,172)	(124.07)%
Health Insurance Premium Rebates	100,174	29,935	70,239	234.64%
Housing of Federal Prisoners	101,150	154,450	(53,300)	(34.51)%
Patrol and Dispatch Services for Electra	521,309	-	521,309	n/a
Total Charges for Services	<u>\$ 2,393,487</u>	<u>\$ 1,922,442</u>	<u>\$ 471,045</u>	24.50%

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues (Continued)

Charges for Services (continued)

- Civil bond forfeitures fell over \$77,000. In late 2011, the CDA Office began an aggressive new program to collect overdue bonds as well as interest and court costs. When the program started, there was a significant backlog of forfeited, but uncollected, bonds. The CDA Office's diligent efforts significantly reduced the backlog and streamlined the process. As a result, there are less outstanding bonds that require collection. One significant case that settled for \$129,000 in 2012 was granted a payment program. The payment terms were \$5,000 a month beginning in 2012, all through 2013 and ending in May 2014.
- County Clerk recording fees rose \$132,000 in 2014.
 - State law prescribes the fees charged by the County Clerk. In 2014, one of the fees charged on cases and documents recorded by the County Clerk - the archive fee - increased from \$5 to \$10. The archive fee is one of a group of fees charged on recordings. There were over 27,000 recordings in the County Clerk's Office in 2014.
 - Interestingly, even as the income on the recordings has increased due to higher fees, the actual number of recordings decreased by about 2%. Additionally, "walk-in" traffic has been reduced as the number of electronic filings have increased.
- Adult probation and pretrial fees reached a high of \$703,000 in 2012. In an effort to help control the Jail population, the District Court Judges and the County Court at Law Judges encouraged the Criminal District Attorney's Office to use probation sentences, rather than jail time, to reduce the number of inmates in the County Jail. In 2013, over 239 probationers completed or came off probation while only 124 new probationers were added. As a result, fees fell by \$45,000. With a 6% increase in jail sentences in 2014, the probation fees fell again by \$14,300. Pre-trial costs decreased over 41%, or \$21,700. The number of eligible participants, determined by offense charged, fell from 892 in 2013 to 488 in 2014.
- District Clerk civil fees increased \$140,000. This increase was caused by the manner in which the County is required to record its "receivables" generated by cases filed, but not yet paid, in the judicial management system.
 - The County's historical data show that the vast majority of cases that are not required to be paid when filed are never collected. The County uses an uncollectible rate of 93.47% to record its filed, but not yet collected, judicial cases.
 - In prior years, the District Clerk had not allowed any uncollectible portions of certain balances to be "written off". An example of this would be cases filed by the Attorney General (AG) related to child support issues. The AG is only required to pay 66% (2/3) of the charges on child support cases, leaving a balance owed on each case that is not collectible.
 - In 2012, the District Clerk changed its position and wrote off the unpaid balances on the old AG cases that totaled over \$2.15 million. In prior years, the adjustment for the allowance for doubtful accounts of 93.47% had already written down \$2.01 million, leaving only a 6.53% or \$140,000 reduction in receivables necessary for 2012.
 - In 2013, the District Clerk continued to review cases with outstanding balances and wrote off \$2.61 million in additional AG cases, pauper cases, and Child Protective Service cases, all deemed as uncollectible. This led to a \$178,000 reduction in receivables for 2013 and a drop from 2012 of \$30,000.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues (Continued)

Charges for Services (Continued)

- In 2014, the accounts receivable remained virtually the same with a mere \$250 difference between years for civil receivables and a \$20,000 change in criminal fees. The \$178,000 change in 2013 versus the \$20,000 change in 2014, caused an upswing in the **Government Wide Financial Statements** of \$158,000.
- New AG filings were down by 22% for 2014 and actual collections were down \$28,000 for the year.
- Civil and criminal fees for the Justice of the Peace Offices decreased \$123,000.
 - The total number of cases decreased from 4,823 in 2013 to 4,301 in 2014 - a net change of 522 cases.
 - As in prior years, the Texas Department of Public Safety (DPS) continues to shift large amounts of resources to increase its presence in, and patrol of, the Texas / Mexico border. As a direct result, patrolling of Texas highways by the DPS was reduced and 554 fewer traffic tickets were issued.
 - Cases fell by 686 for accounts receivables from 11,730 to 11,044. The decrease in outstanding cases and an increase in the uncollectible percentage increasing from 90% to 93% caused the \$110,000 reduction in the overall accounts receivable in 2014.
 - Actual collections for 2014 were down by \$12,500 for all Justice of the Peace Offices from \$85,600 in 2013 to \$73,100 in 2014.
- Health insurance premium rebates rose \$70,000. The Texas Association of Counties (TAC) distributes the health insurance premium reimbursements based on two factors:
 - 25% is allocated to member counties based on the total length of time the county had participated in the program since the program's inception in October 2001.
 - 75% is based on performance.
 - Performance is based on each county's total premium contributions versus the amount paid out in claims.
 - Each county's performance percentage is then applied to the overall plan's total eligible surplus.
 - In 2013, the County received \$29,900 in longevity but zero in performance.
 - In 2014, the total surplus distributed by TAC to all participants rose from \$4.8 million to \$5 million. The County's reimbursement in 2014 was over \$100,000 - \$32,000 for longevity and \$68,000 in performance.
- Reimbursements for housing federal prisoners decreased over \$53,000 in 2014. The County houses prisoners on behalf of Sheppard Air Force Base and the U.S. Marshal Service. The County receives a daily per prisoner reimbursement ranging from \$35 - \$45. As the Jail population increased in 2014, less space was available for the federal inmates. In 2014, the County provided 2,740 days of housing versus 4,260 days in 2013.
- In September 2013, the County entered into a reimbursement agreement to provide emergency, temporary patrol and dispatch services to the City of Electra. Revenues of \$521,000 reported in 2014 were offset by the increased costs in overtime for Sheriff's Office personnel as well as increases in gas and diesel costs for patrolling the area. The program was terminated in August 2014.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues (Continued)

Operating Grants and Contributions increased \$292,000 from \$2.63 million in 2013 to \$2.92 million in 2014. The major differences are shown in the chart below and explained in detail on the pages following the chart.

Operating Grants and Contributions	2014	2013	Increase (Decrease)	
	Amount	Amount	Amount	Percentage
Road and Bridge Share of Vehicle Sales Tax	\$ 85,749	\$ 157,114	\$ (71,365)	(45.42)%
Indigent Defense Formula Grant	253,208	135,021	118,187	87.53%
Local Law Enforcement Block Grants	68,465	29,985	38,480	128.33%
Community Supervision and Corrections Department Grants	747,912	680,060	67,853	9.98%
Texas Juvenile Justice Grants	<u>1,245,560</u>	<u>1,127,746</u>	<u>117,814</u>	10.45%
Total Major Factors	<u>\$ 2,400,895</u>	<u>\$ 2,129,926</u>	<u>\$ 270,969</u>	12.72%

- Vehicle sales tax commissions (VSTC) were allocated exclusively to the Road and Bridge Funds until 2006 when State law required that the General Fund receive 10% of the annual VSTC distribution. The allocation to the General Fund was mandated to increase by 10% each year. In 2014, the Road and Bridge Funds received 10% of the distribution, compared to 20% in 2013. Revenues dropped from \$157,000 in 2013 to \$86,000 in 2014. Accounting rules under GASB 34 require that Road and Bridge Funds VSTC revenues are classified as "Operating Grants and Contributions" while General Fund VSTC revenues are classified as "Other Income".
- The Indigent Defense Formula Grant increased over \$118,000. In 2014, the State of Texas released over \$15 million held in 2013 due to budgetary constraints. Wichita County received close to \$103,000 from this one time distribution. The standard formula grant also increased \$15,500. The formula grant is based on the increase of indigent defense costs compared to the 2001 baseline expense year and the population of the County.
- Local Law Enforcement Block Grants increased \$68,000 in 2014. The County and the city of Wichita Falls share the revenues from the Justice Assistance Grants. The grants provide funds for new programs to prevent and control crime and are mainly used to purchase equipment. Since these are reimbursement type grants, all revenue is offset by corresponding expenses.
- Community Supervision and Corrections Department (CSCD) Grants increased \$68,000. The CSCD grants pay for the State's adult probation and supervision programs. The County provides offices, utilities, furnishings, grant management and accounting services for the CSCD staff. The grants are based on the State of Texas' fiscal year that ends on August 31. For fiscal year 2014, the grant award was \$731,230, an increase of \$24,530 from fiscal year 2013. Every biennium, any unspent surplus must be returned to the State. In 2013, nearly \$15,000 was refunded. With the increase in funding, two new grants were implemented in September 2013 - Drug Testing and Community Corrections and Supervision.
- Texas Juvenile Justice Division (TJJD) Grants increased \$118,000 in 2014.
 - Beginning in September 2013, the reimbursement rate for the Juvenile Justice Alternative Education Grant rose from \$79 to \$86 per student per month. There were over 1,000 more students in the program in 2014. As a result, income rose over \$90,000 - from \$46,700 in 2013 to \$138,000 in 2014.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues (Continued)

Operating Grants and Contributions (Continued)

- The Mental Health Grant posted a \$74,000 increase in revenues in 2014. This was a new grant that began in September 2013. The grant was in effect and received funding for a full year in 2014.
- The State Aid Grant decreased from \$866,000 in 2013 to \$822,000 in 2014 - a decrease of \$44,000.
- Funding for the Commitment Reduction Grant remained constant at \$167,000 for both 2013 and 2014

Capital Grants and Contributions experienced a wild swing from 2013 to 2014. In 2013, the State of Texas donated a bridge to the County. The donated bridge was valued at \$315,000 and was classified as a capital contribution. In 2014, a semitrailer was acquired through the Federal Surplus Program for \$14,000.

Investment Income rose for the first time since 2007 - from \$236,184 in 2013 to \$283,294 in 2014. Interest rates had increased significantly through mid-2007 but then plummeted following the 2008 recession and fell to historic lows. Historically, a 0.1% increase in the average annual interest rate would have been insignificant. However, the 2014 increase is the first time in seven years that the average rate on County investments has risen. The County's average annual interest rate and average investable balances for the past eight years, excluding the allocation of the trust and agency funds investment balances, are shown in the table below:

Year	Average Annual Interest Rate	Investment Income	Net Change in Investment Income		Year End Investable Balances	Net Change in Investable Balances	
	Rate		Amount	% Change		Amount	% Change
2007	5.47%	\$2,138,003			\$41,350,383		
2008	3.61%	\$1,480,843	\$(657,160)	(30.74)%	\$45,305,302	\$ 3,954,919	9.56%
2009	1.88%	\$ 766,995	\$(713,848)	(48.21)%	\$45,191,481	\$ (113,820)	(0.25)%
2010	1.47%	\$ 591,564	\$(175,431)	(22.87)%	\$42,886,975	\$ (2,304,506)	(5.10)%
2011	1.21%	\$ 483,273	\$(108,291)	(18.31)%	\$41,722,485	\$ (1,164,490)	(2.72)%
2012	0.82%	\$ 296,507	\$(186,766)	(38.65)%	\$43,579,010	\$ 1,856,525	4.45%
2013	0.51%	\$ 236,184	\$ (60,323)	(20.34)%	\$47,625,399	\$ 4,046,388	9.29%
2014	0.61%	\$ 283,294	\$ 47,110	19.95%	\$48,044,887	\$ 419,488	0.88%

Other Income increased by \$116,000. The major components of the increase are shown in the table below:

Other Income	2014	2013	Increase (Decrease)	
	Amount	Amount	Amount	Percentage
General Fund Portion of Vehicles Sales Tax	\$ 773,602	\$ 629,739	\$ 143,863	(22.84)%
Lawsuit Settlement	-	29,165	(29,165)	100.00%
Unrealized Gain (Loss) in Market Value	(19,355)	(64,055)	44,700	69.78%
Mixed Beverage Tax	294,074	247,079	46,995	(19.02)%
Disposal of Assets	-	90,516	(90,516)	100.00%
Total Major Factors	<u>\$1,048,320</u>	<u>\$ 932,444</u>	<u>\$ 115,876</u>	12.43%

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Revenues (Continued)

Other Income (Continued)

- Vehicle sales tax commissions (VSTC) are discussed on page 14 under the "Operating Grants and Contributions" heading. General Fund VSTC revenues are classified as "Other Income". Revenues rose from \$630,000 in 2013 to \$774,000 in 2014. Road and Bridge Funds VSTC revenues are classified as "Operating Grants and Contributions". General Fund revenues are discussed on pages 36-38.
- A lawsuit settlement of \$29,165 with Stanley Tools over the tax abatement agreement was received in 2013. There were no similar settlements in 2014.
- Unrealized losses in market value are recorded to bring investments to market value from book value. Historically, the County has held all investments to term, avoiding any actual losses.
- Mixed beverage tax revenues increased \$47,000 due to a change in the retention percentage allowed by the State and an increase in the volume of collections. In mid 2011, the State changed the percentage of the taxes the County was allowed to retain from 10.7140% to 8.3065%. The rate was changed again mid 2013 to 10.7143%. Total collections on mixed beverages increased from \$2.6 million to \$2.7 million.
- A gain on the disposal of assets in 2013 of over \$90,000 occurred largely due to the trade in of a motorgrader in Road and Bridge Precinct 3. There were no large assets disposed in 2014.

Expenses

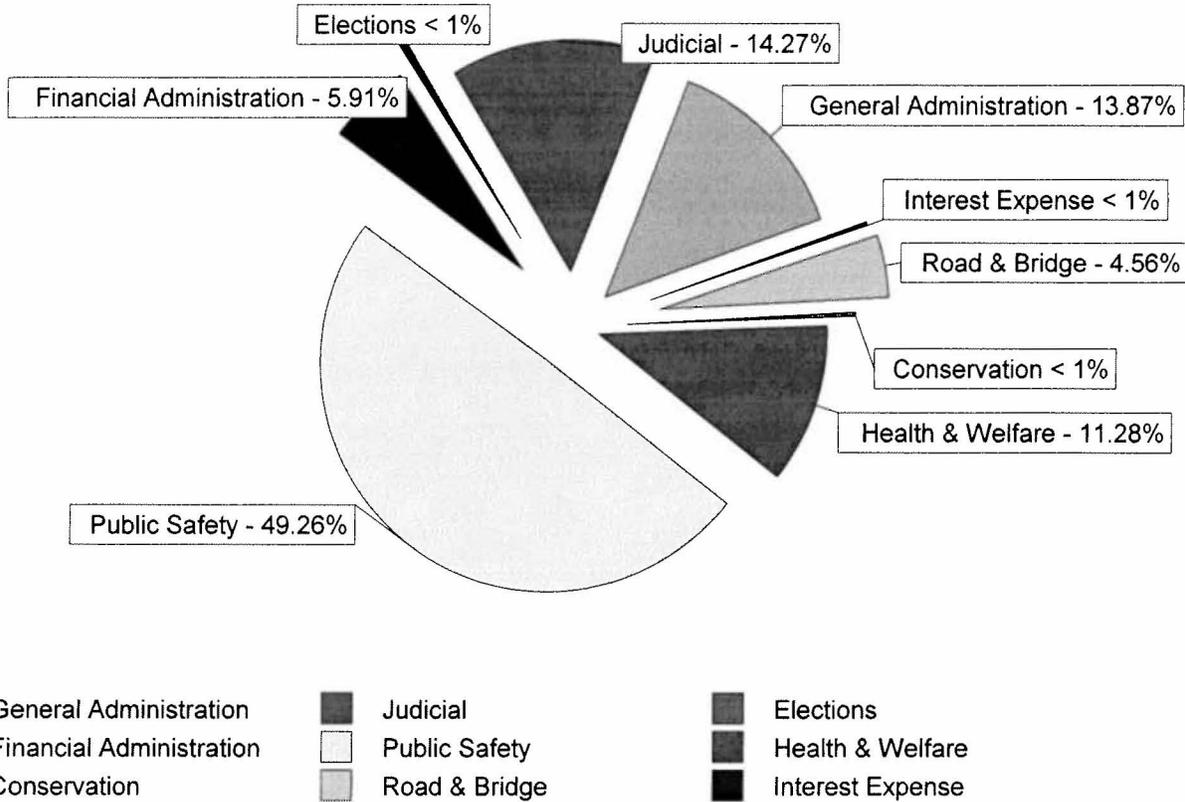
As shown in the table on page 9, ***Government-Wide*** expenses rose from \$44.70 million in 2013 to \$45.99 million in 2014 - an increase of \$1.31 million or 2.94%. The County's major functions and their relative shares of total expenses are shown in the pie chart on the following page. The functions with the most significant variances are explained in greater detail in the following pages and are presented in order of their cost to the County.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Expenses (Continued)



Public Safety consumes, by far, the largest share of County resources. Public Safety expenses total \$22.7 million. As shown in the table on page 9, Public Safety expenses represent almost half of total County costs of \$46.0 million. Included in the Public Safety function are:

- The activities of the Sheriff and the Constables.
- The operation of the County Jail.
- Adult and Juvenile Probation services.
- The operation of the Juvenile Detention Center.

Public Safety expenses increased by \$673,000 in 2014. This was due to several major factors as shown in the table below and discussed in the paragraphs following the table.

Major Factors for Public Safety	2014	2013	Increase (Decrease)	
	Amount	Amount	Amount	Percentage
Salaries and Benefits	\$ 16,842,769	\$ 16,125,532	\$ 717,237	4.45%
Local Law Enforcement Block Grants	68,554	31,588	36,966	117.03%
Jail Meal Costs	696,738	774,298	(77,560)	(10.02)%
Jail Medical Service Contract	1,473,042	1,437,114	35,928	2.50%
Total Major Factors	\$ 19,081,102	\$ 18,368,532	\$ 712,570	3.88%

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Expenses (Continued)

- Salaries and benefits posted a net increase of \$717,000.
 - Salaries increased \$58,600 and are discussed further on page 27-30.
 - Health insurance premiums increased 7.5% which caused expenses to rise \$124,000.
 - Overtime for the County Sheriff and Jail increased over \$366,000. As a direct result, social security and retirement costs rose \$28,000 and \$46,000, respectively.
 - The County entered into an interlocal agreement with the City of Electra for patrol and dispatch services in September 2013 and is discussed on page 13.
 - The County Jail population also rose from a daily average of 462 in 2013 to 479 in 2014. Turnover within the County Jail rose 74% with 35 employees terminating in 2013 and 61 in 2014. Counties across the state are facing similar turnover issues. The Texas Commission on Jail Standards mandates certain jailer to inmate ratios. With the dual increases in Jail population and employee turnover, maintaining adequate staffing in the County Jail became problematic. When regular staff were unavailable to fill all the required 24/7 positions, existing personnel were required to work overtime.
 - Retirement costs are a function of both the premium rate and the covered payroll. The retirement rate rose from 12.20% to 12.65% in 2014. The large increase in overtime coupled with the rising retirement rate caused an overall increase of \$104,000 in 2014.
 - Worker's compensation rose \$36,000 as explained on page 30.
- Local Law Enforcement Block Grant related expenses rose nearly \$40,000 in 2014. The Justice Assistance Grants are awarded to support new programs to prevent and control crime. As discussed on page 14, the grant provides a dollar for dollar reimbursement for qualifying purchases. The largest expenses in 2014 include bumpers for the Sheriff vehicles as well as hats and boots for the honor guard. Mobile radios were the most significant purchases in 2013.
- Jail meal costs fell \$77,600 - from \$774,300 in 2014 to \$697,700 in 2013 due to a new, lower cost per meal contract with Aramark, the contracted meal provider. Beginning in May 2014, the per meal cost dropped from \$1.4056 to \$1.1880 or 15.5%. So despite the increase in the average daily inmate population, the lower per meal price still yielded an overall savings.
- Jail medical services are provided by Correctional Healthcare Management (CHM). The annual contract price rose from \$1,437,000 to \$1,473,000 - an increase of \$36,000. The contract for prescription drugs with CHM also increased from \$150,000 in 2013 to \$153,750 in 2014.

Judicial costs include expenses related to the District Courts, County Courts at Law and Justice Courts as well as the Offices of the District Clerk, Criminal District Attorney and Court Coordinator. Judicial costs climbed \$246,000 from 2013 to 2014. Salaries and benefits increased over \$263,000.

- The salaries of the County Court at Law Judges are statutorily required to be in line with the salaries that the State pays the District Judges. After many years without an increase, District Judges received a \$15,000 pay raise in September 2013. The CCL Judges' salaries followed suit and for the full year the raise was in effect, each Judge earned an extra \$10,000, resulting in a \$20,000 increase in salary expense.
- Due to the Michael Morton Act, signed in 2013, the CDA hired temporary employees to begin a scanning project to aid in compliance with the new discovery law requirements.
- The Drug Enforcement Division was authorized a new deputy position for 2014.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Expenses (Continued)

Judicial (Continued)

- Health insurance rates increased by 7.5% which caused a \$45,000 increase in health insurance expenses in the Judicial function.
- Retirement increased \$31,500 as a result of salary increases and a retirement rate increase from 12.20% to 12.65%.

General Administration covers a broad range of County support services, direct services and administrative costs. These costs include the operational expenses of the Offices of the County Judge, County Clerk, Human Resources, Veterans' Services, Emergency Management, Information Technology as well as expenses for records management and preservation, property insurance, support payments to other entities and fees related to the County's legal defense.

Total costs for General Administration increased from \$6.25 million in 2013 to \$6.38 million in 2014 - an increase of \$128,000. The increase encompasses several large changes as shown in the chart below:

Major Factors for General Administration	2014	2013	Increase (Decrease)	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percentage</u>
Salaries and Benefits	\$ 1,759,727	\$ 1,828,718	\$ (68,991)	(3.77)%
Litigation Costs	198,893	228,215	(29,322)	(12.85)%
Autopsies and Transportation	451,608	393,536	58,072	14.76%
Capital Trial Costs for Prosecution	32,641	-	32,641	n/a
Microsoft Office Licenses	32,920	-	32,920	n/a
Microfilm Services	242,713	138,198	104,515	75.63%
Total Major Factors	<u>\$ 2,718,501</u>	<u>\$ 2,588,667</u>	<u>\$ 129,834</u>	5.02%

- Salaries and Benefits fell \$69,000.
 - Non-Departmental decreased by \$25,000 for an hourly position created in 2013 to assist with the implementation of the County's new electronic timekeeping program. While this position continued into 2014, the hours during the initial phase of the program were substantially higher.
 - Turnover within the Veterans Service Office in 2014 resulted in a decrease of nearly \$24,000.
 - An hourly position in the County Clerk's Office was converted to a full-time position in 2014. This position had been unfilled until it became full-time. The increase from this position was offset by the turnover.
- Litigation costs fell from \$228,000 in 2013 to \$198,000 in 2014. One lawsuit was settled in 2013 with a cash payment of \$65,000. In 2013, three new civil lawsuits were filed against the County and three ongoing lawsuits from 2012 incurred costs for outside legal counsel. In 2014, the County's civil attorneys and Sheriff staff had to travel to Tennessee for one of the new lawsuits from 2013. This single lawsuit cost \$172,700 in 2014.
- Autopsies and the associated transportation costs showed a dramatic 59% increase in 2013 of \$146,000 and a 14.8% increase in 2014 of \$58,000.
 - In 2014, 170 autopsies were ordered versus the 150 autopsies ordered in 2013.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Expenses (Continued)

General Administration (Continued)

- Autopsies are mandated when a death occurs outside a medical facility or when ordered by the Justice of the Peace.
- Following an order for a change of venue in 2014, a capital murder trial was moved to Denton, Texas. The Criminal District Attorney's (CDA) Office and the presiding Judge direct costs are reported in the General Administration function while the Public Defender costs are reported in Health and Welfare. The CDA costs, not including salaries, were \$33,000.
- The County purchased 100 license agreements for Microsoft Office in 2014 at a cost of \$32,920. There were no comparable 2013 expenses; however, there were 100 licenses purchased in 2012.
- The County Clerk's Records Management Fund had two major microfilm projects in 2014 for scanning historical land documents and only one in 2013.

Health and Welfare is primarily comprised of costs associated with State mandated programs for both indigent health care and indigent legal defense. Also included are contributions to other entities who provide other mandated or allowable services. The net increase of \$423,000 was due to the following factors:

- Indigent Health Care (IHC) clients include County residents and Jail inmates that meet certain income limitations. In 2014, total health care expenses for IHC clients rose \$140,000 or 9.15%.
 - The monthly average number of non-Jail client contacts grew from 440 to 450 - a 2.35% increase.
 - Prescription costs rose by \$92,000 or 14% in 2014. The cost per prescription has risen substantially, especially in the case of diabetes, hepatitis and rheumatoid arthritis medications. Medicines for those conditions alone increased over \$32,000.
 - The County has a contract with United Regional Health Care System (URHCS) to care for the County's indigent health care clients. URHCS receives a portion of the 8% of the General Revenue Tax Levy (GRTL) established by the State of Texas based on their profit or loss each year. The County has benefitted by the positive returns experienced by United Regional for several years, as the contract fluctuates from 10% to 50% based on their annual performance. Since 2003, the County has only been obligated to pay URHCS 10% due to their prosperous earnings. As the GRTL rises our obligation to URHCS also rises. In 2014, the costs contractually owed to URHCS rose \$76,000, of this amount, over \$39,000 was for 2013 obligations.
- Charity Costs posted an increase of \$272,000 in 2014 largely due to costs related to indigent legal defense.
 - Indigent Legal Defense expenses related to services provided for individuals with criminal charges increased \$171,000 in 2014. Attorney services are provided by the Public Defender's Office as well as outside attorneys.
 - The change in venue capital murder trial held in Denton, Texas incurred nearly \$40,000 in fees for the defense attorneys.
 - Fees paid to attorneys that were hired to represent indigent individuals in criminal felony and misdemeanor cases increased \$160,000.
 - While the overall number of indigent defense cases fell in 2014, there were several felony cases that included high cost appeals in the 30th District and 89th District Courts as well as trials that were unusually lengthy.
 - One felony case had \$19,000 in attorneys fees and two others totaled nearly \$20,000 in 2014.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS AND ANALYSIS (CONTINUED)

Expenses (Continued)

Health and Welfare (Continued)

- Attorney fees related to Child Protective Services (CPS) cases rose \$79,000 in 2014. One unusually large case required three different attorneys at a cost of almost \$22,000 in 2014. There were six additional cases that required three or more attorneys. There was no comparable CPS case in 2013 and only one case that required three or more attorneys.

Elections costs fluctuate according to how many elections are held during the year.

- In 2013, a single general election was held. In 2014, there were four elections: the primary election, a runoff election, the school bond vote election and the general election.
- Expenses rose \$115,000 from \$154,000 in 2013 to \$269,000 in 2014.
 - More temporary election workers were needed for the multiple elections in 2014. Costs for election related salaries and benefits rose \$65,000 in 2014.
 - Depreciation expense rose \$51,000. The election equipment along with the associated software programs were funded as a capital lease in September 2014. A partial year's depreciation expense was recorded. The election equipment purchased in previous years was fully depreciated in 2012.

Financial Administration rose \$80,000 in 2014. Salaries and benefits increased over \$60,000 due to merit raises in the County Auditor's Office for staff members whose salaries were less than the budgeted maximum for the position.

Road and Bridge expenses decreased from \$2.5 million in 2013 to \$2.1 million in 2014. This \$375,000 drop is mainly due to the way the County was required to account for the 2013 donation of a bridge by the State of Texas to the County. The bridge was valued at \$315,000.

Long-Term Debt Interest increased because the County entered into several capital lease agreements for vehicles and voting equipment in 2014.

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS

Revenues

This section contains information regarding the overall financial position of the County. The County's major general governmental functions are contained in the General, Special Revenue (including Road and Bridge Funds, Grant Funds and Non-Major Funds), Debt Service and Capital Projects Funds.

The schedule presented on the following page is a summary of revenues for the General, Special Revenue, Debt Service, and Capital Projects Funds for the years ended December 31, 2014 and 2013. The schedule also shows the percentage of increases and decreases in relation to prior year amounts.

As explained in much detail in the opening paragraphs of the MD&A, accounting rules require that some items, such as accounts receivables, be accounted for differently in the ***Government-Wide*** section than in the ***Governmental Funds*** section. However, most revenue items retain their character and presentation in both reporting sections. If a revenue item has been previously discussed in the ***Government-Wide*** section, it will be marked with an asterisk "*" and listed here with a reference to the previous explanation.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Revenues (Continued)

**Analysis of Revenues of All Governmental Funds
2014**

	2014		2013	Increase (Decrease)	
	Amount	Percent of Total		Amount	Amount
Ad Valorem Taxes*	\$ 33,083,535	72.17%	\$ 33,067,632	\$ 15,903	0.05%
Auto License Fees	1,453,109	3.17%	1,442,256	10,853	0.75%
Vehicle Sales Tax Commissions*	859,351	1.87%	786,853	72,498	9.21%
Fines and Forfeitures*	1,533,790	3.35%	1,651,621	(117,831)	(7.13)%
State and Federal Contracts*	2,828,932	6.17%	2,466,540	362,392	14.69%
Fees of Office	2,100,263	4.58%	2,038,671	61,592	3.02%
Fees and Commissions	1,144,122	2.50%	1,080,792	63,330	5.86%
Other Income:					
Interest*	312,322	0.68%	261,544	50,778	19.41%
Rent	65,150	0.14%	61,200	3,950	6.46%
Sales	277,025	0.60%	288,868	(11,843)	(4.10)%
Refunds & Reimbursements	170,461	0.37%	108,875	61,586	56.57%
Royalties & Commissions	158,273	0.35%	174,622	(16,349)	(9.36)%
Other Services*	1,706,300	3.72%	1,250,845	455,455	36.41%
Miscellaneous	146,956	0.32%	465,917	(318,961)	(68.46)%
Total Other Income	2,836,487	6.19%	2,611,871	224,616	8.60%
Total Revenues	\$ 45,839,589	100.00%	\$ 45,146,235	\$ 693,353	1.54%

* These items were explained previously in the **Government-Wide** revenues section.

Ad Valorem Taxes rose \$15,900 from 2013 to 2014. A detailed explanation of the increase is found on pages 10-11 in the **Government-Wide** section. The difference between **Government-Wide Financial Statements** and **Governmental Fund Financial Statements** is the reclassification of deferred taxes.

Vehicle Sales Tax Commissions (VSTC) are distributed by the State of Texas based on vehicle sales in the previous year. A detailed explanation of the distribution of the VSTC between the General Fund and the Road and Bridge Fund Group is found on pages 14 and 16 in the **Government-Wide** section.

Fines and Forfeitures showed a net decrease of \$118,000 in 2014 and are discussed on page 12 in the **Government-Wide** section under the caption, "**Charges for Services**" regarding civil bond settlements and adult probation and pretrial fees.

State and Federal Contracts were already addressed on pages 14-15 in the **Government-Wide** section under the caption, "**Operating Grants and Contributions**".

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Revenues (Continued)

State and Federal Contracts (Continued)

- Revenues attributable to State and Federal Contracts in the **Governmental Funds Financial Statements** (presented on pages 64-70) rose from \$2.47 million in 2013 to \$2.83 million in 2014 - a net increase of \$362,000.
- Unlike the presentation in the **Government-Wide Financial Statements** where VSTC for the Road and Bridge Funds are included under State and Federal Contracts, in the **Governmental Fund Financial Statements**, VSTC are shown as a separate revenue line item.

Fees of Office rose \$62,000 due to the archive fee in the County Clerk's Office jumping from \$5 to \$10 per recording. This increase in archive fee revenue was offset by a \$28,000 decrease in civil fees in the District Clerk's Office. The Attorney General case filings were down 22% primarily in paternity and child support cases.

Fees and Commissions rose by \$63,000.

- Mixed beverage taxes increased by \$47,000 as a result of increased sales.
- A new supplemental guardianship fee of \$20 began in 2014 to help supplement the guardianship ad litem fees the County pays for incapacitated persons. Those fees totaled close to \$15,000 in 2014.

Other Income is a catchall for a wide range of revenue streams. Some of these revenues had significant swings from 2013 to 2014. The *net* increase in this classification was \$224,600.

- Although interest income has dropped dramatically since 2007, 2014 finally saw a very minor upturn. The increase in interest income was previously explained in detail on page 15.
- Rent for the votomatic equipment for the Wichita Falls Independent School District's bond election in 2014 totaled \$3,850.
- Sales Revenues fell \$12,000 - from \$289,000 in 2013 to \$277,000 in 2014. Auction proceeds for the General Fund in 2013 were \$10,900 and no auctions were held in 2014.
- Refunds and reimbursements rose \$61,600. The distribution of health insurance premiums rebates were discussed on page 13.
- Royalties and commissions are comprised mainly of commissions on collect telephone calls in the Jail. In February 2014, the Federal Communication Commission dropped the charge allowed on state to state inmate calls from \$0.26 per minute to \$0.21 per minute and discontinued the County's commission on these specific calls altogether. With approximately 9% of the County Jail calls falling into this category, the County had a decrease of \$16,000 in telephone commissions. These commissions are separate from the phone card program operated in the County Jail under the Detention Center Improvement Fund.
- Other Services encompass many areas, from collecting taxes on behalf of other governmental units, to rendering patrol and dispatching services for the city of Electra and the Wichita Falls Police Department, to housing prisoners for the local governments and Federal agencies, to deducting payments from County employees paychecks for medical expenses and child care for deposit to the tax-saving Cafeteria Plan. Other Services total income for 2014 was \$1.7 million - an increase of \$455,000 over 2013.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Revenues (Continued)

Other Income (Continued)

- Other Services (Continued)
 - A temporary contract with Electra to provide patrol and dispatch services ran from September 2013 to August 2014. Revenues of \$521,000 were offset by increased overtime and gas costs.
 - Reimbursements for housing of federal prisoners fell \$53,000 in 2014. The County provided 4,300 housing days in 2013 compared to 2,800 housing days in 2014.
- Miscellaneous Revenues fell \$319,000. The State donated a bridge to the County in 2013. The bridge was valued at \$315,000. There were no similar donations in 2014.

Expenses

The schedule below presents a summary of expenditures by function for the General, Special Revenue, Debt Service and Capital Projects funds for the years ended December 31, 2014 and 2013 and the percentage of increases and decreases in relation to prior year amounts. If an expense item has been previously discussed in the **Government-Wide** section, it will be marked with an asterisk "*" and shown in the following pages with a reference to the previous explanation.

Governmental Fund Expenses by Function

	<u>2014</u>		<u>2013</u>	<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>Percent of Total</u>		<u>Amount</u>	<u>Amount</u>
General Administration	\$ 5,608,099	11.72%	\$ 5,595,618	\$ 12,481	0.22%
Judicial *	6,321,630	13.21%	6,042,081	279,549	4.63%
Elections *	1,327,247	2.77%	152,626	1,174,622	769.61%
Financial Administration	2,651,057	5.54%	2,584,116	66,942	2.59%
Public Facilities	1,421,212	2.97%	1,479,652	(58,439)	(3.95)%
Public Safety	22,020,395	46.00%	20,724,016	1,296,378	6.26%
Health and Welfare *	5,008,670	10.46%	4,574,414	434,256	9.49%
Conservation *	101,567	0.21%	93,056	8,511	9.15%
Road and Bridge *	2,009,640	4.20%	2,567,634	(557,995)	(21.73)%
Construction Costs	1,194,663	2.50%	314,593	880,070	279.75%
Principal Payments	192,058	0.40%	20,149	171,909	853.17%
Interest Payments *	10,985	0.02%	9,942	1,043	10.49%
Total Expenditures	<u>\$ 47,867,223</u>	<u>100.00%</u>	<u>\$44,157,897</u>	<u>\$ 3,709,326</u>	8.40%

* These items were explained previously in the **Government-Wide** Expenses section.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor

The County is predominately a service organization. Its largest expenses are salaries, wages and related benefits. Salaries and benefits are costs that are present in almost every function shown in the chart on the following page.

Because changes in salaries and benefits are generally part of the annual budget process, the changes are usually implemented in all County departments. Therefore, the effects of those types of changes are pervasive across all functions. In the analysis of expenditures in this section, similar expenses are aggregated and reviewed to show the County-wide effect. These aggregated expenses are called "Major Factors".

This is a somewhat different approach than the analysis presented in the ***Government-Wide*** section where the review was generally limited to expenses for each function.

As explained in much detail in the opening paragraphs of the MD&A, accounting rules require that some items, such as capital expenditures, be accounted for differently in the ***Government-Wide*** section than in the ***Governmental Funds*** section. However, most expense items retain their character and presentation in both reporting sections and the amounts are materially equal. Some small differences may occur because of the adjustments required in converting the ***Governmental Funds*** information to the data presented in the ***Government-Wide*** statements.

A table presenting the "Expenditure Increase (Decreases) by Major Factor" is presented on the following page. If an expense or variance has been previously discussed in the ***Government-Wide*** section and the amount is materially equal in the ***Governmental Funds*** section, then the explanation included in this part will consist of a brief mention with a page number reference to the previous explanation. An asterisk "*" preceding the description of the major factor indicates that an explanation of that major factor has been previously presented in the ***Government-Wide*** section.

In the table on the following page, the details of the expenditure variances are discussed using the "Major Factors" approach.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor (Continued)

	<u>Expense Increases (Decreases) by Major Factor</u>			
	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percentage</u>
Salaries and Benefits				
Salaries	\$ 20,063,456	\$ 19,816,388	\$ 247,068	1.25%
Social Security	1,541,328	1,506,170	35,158	2.33%
Retirement	2,644,284	2,502,622	141,662	5.66%
Life Insurance	45,972	43,087	2,885	6.70%
Health Insurance	4,004,626	3,831,936	172,689	4.51%
Workers Compensation	277,784	232,911	44,872	19.27%
Unemployment Insurance	24,294	30,830	(6,536)	(21.20)%
	<u>28,601,742</u>	<u>27,963,944</u>	<u>637,799</u>	<u>2.28%</u>
Overtime	1,197,943	819,833	378,110	46.12%
Total Salaries and Benefits	<u>29,799,685</u>	<u>28,783,777</u>	<u>1,015,909</u>	<u>3.53%</u>
Election Equipment	1,110,640	-	1,110,640	n/a
General Fund Capital Expenditures	835,263	448,667	386,596	86.17%
17 Tahoe Lease Payments	154,219	-	154,219	n/a
*Computer Software Upgrades	44,441	-	44,441	n/a
*Autopsies and Transportation Costs	451,608	393,536	58,071	14.76%
Tobacco Prevention and Control Coalition Support Payments	36,666	-	36,666	n/a
Cloud Seeding Project	25,000	-	25,000	n/a
*Microfilm Projects	242,713	138,198	104,515	75.63%
*Jail Inmate Meals	696,737	774,298	(77,561)	(10.02)%
*Indigent Health Care	1,678,435	1,537,791	140,644	9.15%
*Indigent Defense	1,717,743	1,505,688	212,055	14.08%
*Capital Trial for Defense	59,665	19,939	39,725	199.23%
*Capital Trial Costs for Prosecution	32,641	-	32,641	n/a
Road Materials	126,505	418,301	(291,795)	(69.76)%
Road and Bridge Capital Expenses	250,767	439,151	(188,384)	(42.90)%
Capital Projects	1,194,663	314,593	880,070	279.75%
Total Major Factors	<u>\$ 38,457,390</u>	<u>\$ 34,773,938</u>	<u>\$ 3,683,452</u>	<u>10.59%</u>

* Items previously discussed

Explanations for the Major Factors are presented next. The first table on the following page further breaks down the Salaries and Benefits into Major Factors by expense function. Following the Salaries and Benefits Major Factor table are the detailed explanations for the other Major Factors.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor (Continued)

Salaries and Benefits

Overall, salaries and benefits increased \$1 million. Presented below is a summary and analysis of the five major factors for salary and benefit expenditures by function and fund / fund group.

Major Factors for Salaries and Benefits

<u>Function and Fund</u>	<u>Pay Changes</u>	<u>Health Insurance</u>	<u>Workers' Comp.</u>	<u>Retirement</u>	<u>Overtime</u>	<u>Total Change</u>
General Administration						
General Fund	\$ (97,923)	\$ (18,976)	\$ 568	\$ (5,277)	\$ 356	\$ (121,252)
Non-Major Funds	38,550	14,044	83	4,995	-	57,671
<i>Total General Administration</i>	<u>(59,373)</u>	<u>(4,932)</u>	<u>651</u>	<u>(282)</u>	<u>356</u>	<u>(63,581)</u>
Judicial						
General Fund	128,054	30,655	4,468	24,514	717	188,409
Non-Major Funds	12,531	6,872	(61)	1,957	-	21,299
Grant Fund	43,570	7,491	19	5,063	-	56,142
<i>Total Judicial</i>	<u>184,154</u>	<u>45,018</u>	<u>4,426</u>	<u>31,534</u>	<u>717</u>	<u>265,849</u>
Elections						
General Fund	<u>50,483</u>	<u>-</u>	<u>3</u>	<u>571</u>	<u>15,026</u>	<u>66,083</u>
Financial Administration						
General Fund	<u>37,115</u>	<u>12,880</u>	<u>1,256</u>	<u>10,600</u>	<u>(1,566)</u>	<u>60,285</u>
Public Facilities						
General Fund	<u>(3,828)</u>	<u>370</u>	<u>554</u>	<u>(1,500)</u>	<u>(594)</u>	<u>(4,999)</u>
Public Safety						
General Fund	2,751	145,963	37,373	90,023	391,418	667,527
Non-Major Fund	33,962	6,812	-	4,561	4,665	50,000
Grant Funds	21,629	(28,520)	(1,037)	9,034	(2,435)	(1,330)
<i>Total Public Safety</i>	<u>58,342</u>	<u>124,255</u>	<u>36,335</u>	<u>103,618</u>	<u>393,647</u>	<u>716,198</u>
Health and Welfare						
General Fund	(4,168)	7,521	425	2,602	-	6,380
Grant Funds	(491)	(113)	(173)	139	-	(638)
<i>Total Health and Welfare</i>	<u>(4,659)</u>	<u>7,407</u>	<u>251</u>	<u>2,742</u>	<u>-</u>	<u>5,742</u>
Conservation						
	<u>4,905</u>	<u>(3,584)</u>	<u>(30)</u>	<u>(1,077)</u>	<u>-</u>	<u>214</u>
Road and Bridge						
	<u>(32,409)</u>	<u>(8,726)</u>	<u>1,427</u>	<u>(4,543)</u>	<u>282</u>	<u>(43,970)</u>
<i>Total Major Factors for Salaries and Benefits</i>	<u>\$ 234,730</u>	<u>\$ 172,689</u>	<u>\$ 44,873</u>	<u>\$ 141,662</u>	<u>\$ 407,867</u>	<u>\$ 1,001,821</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor (Continued)

Salaries and Benefits (Continued)

- *Pay Changes* - In the column labeled "Pay Changes", negative amounts represent the "savings" from deleted positions, unfilled positions and positions that moved between functions in 2014. Likewise, positive amounts include newly created or filled positions and positions that simply moved from one function to another as well as any small pay raises issued to a limited number of employees. The major position changes are explained next.
 - General Administration
 - General Fund -
 - A new hourly position was created in 2013 to assist with the implementation of the timekeeping program. The position required significantly more hours in 2013 during the start up process than were required for maintenance of the program in 2014.
 - Turnover in the Veterans Service Office resulted in a decrease of \$24,000.
 - A County Clerk hourly position was converted to a full-time position in May 2014. This new position was offset by the corresponding reduction in hourly employees and unfilled positions.
 - The Law Librarian position was moved from the General Fund to the Law Library Fund.
 - Judicial
 - General Fund -
 - The Criminal District Attorney's (CDA) Office:
 - * Six employees received pay raises using a discretionary appropriation within the 2014 departmental budget.
 - * The cost of attorneys' time spent on certain CPS cases was moved to the new CDA Legal Services Grant Fund.
 - * The "Michael Morton Act", signed in 2013, established sweeping new requirements for the discovery process. As a result, the CDA hired temporary employees to begin a scanning project to aid in compliance with the new discovery law obligations.
 - * The Drug Enforcement Division was authorized a new deputy position for 2014.
 - A records clerk position was moved from the District Clerk's Office in the General Fund to the District Clerk's Records Management Fund.
 - Court Reporters for the three District Courts and the two County Courts at Law received pay raises in the 2014 budget.
 - The two County Court at Law Judges received annual raises of \$15,000 each effective September 1, 2013. The raise was in effect for four months in 2013 and for a full year in 2014.
 - All three outlying Justice of the Peace Judges received pay raises in 2014. In addition, the Truancy Case Manager in Justice of the Peace Precinct 1 Place 2 also received a pay increase.
 - A new hourly position in the Central Magistrate's Office was created in 2014.
 - Non-Major Funds and Grant Funds increased due to the transfer of positions from the District Clerk's Office to the Countywide Records Management Fund and from the CDA Office to the Legal Services Grant Fund, respectively.
 - Elections - Four different elections were held in 2014: primary election, runoff election, Wichita Falls Independent School District bond election and the general election in November. Expenses correspond to the number of elections held annually.
 - Financial Administration - Selected employees in the Auditor's Office whose salaries were less than the budgeted maximum for the position received merit raises.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor (Continued)

Salaries and Benefits (Continued)

- Public Facilities expenses decreased as one position was open for 17 pay periods. Two temporary employees were hired and eventually one filled the open full-time position.
 - Public Safety
 - General Fund -
 - Two new positions were filled for the Sheriff's Office and two positions received raises in 2014.
 - One position in the Jail was changed from an hourly position to a full-time position in 2014.
 - The County Jail experienced significantly higher turnover with 35 employees terminating in 2013 and 61 in 2014. This affects three areas:
 - * \$101,000 decrease in the full-time salary,
 - * An increase in overtime costs (discussed in more detail on page 30).
 - * A jump in the cost of pre-employment physical screenings.
 - The Juvenile Detention and Probation Offices had a combined increase of \$23,000 in salaries due to raises within those departments in 2014.
 - Grants -
 - A new Mental Health grant for Juvenile Services concentrates on juvenile sex offender treatment. It provided funding for the full cost of one new position and the partial cost of a counselor position. The grant began in September 2013.
 - The JJAEP filled a new position for 12 pay periods in 2014.
 - Health and Welfare variances were previously discussed on page 21.
 - General Fund - Turnover within the Public Defender's Office and the Indigent Health Office resulted in a small decrease in salaries. Benefits still rose due to the rate increases in health insurance and retirement.
 - Grants - The Mental Health Case Worker Grant in the Public Defender's Office began funding a position in November 2012 and was in effect for the entire year in 2013. In 2014, the position was open for one pay period.
 - Conservation - The County shares the cost of three positions with the State. The shared positions received pay raises in 2014. That cost of the raises was partially offset slightly when the fully funded County position was vacant for several pay periods in 2014.
 - Road and Bridge - full-time positions went unfilled while temporary employees were used more frequently resulting in an overall decrease in salaries and health insurance for 2014.
- **Health Insurance costs increased \$173,000 in 2014.**
 - The County provides health insurance benefits to all full-time employees. In October 2000, County-paid dependent coverage was eliminated for employees hired on or after October 1, 2000.
 - Health insurance is provided for every full-time employee at no cost to the employee.
 - Dependent coverage is provided as follows:
 - Employees hired on or after October 1, 2000 may enroll their dependents in the County's health care plan, but they are required to pay the full cost of the dependent premium.
 - Employees hired before October 1, 2000 who had County provided dependent coverage retained the County paid coverage but became responsible for any increases in the dependent coverage premiums over the October 1, 2000 base amount.
 - Premiums increased 7.5% in 2014, from \$645.74 to \$694.16 per employee per month.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor (Continued)

Salaries and Benefits (Continued)

- *Retirement* costs rose over \$141,700. The large increase in overtime costs discussed on the next page caused a \$46,000 increase. The retirement rate changed from 12.20% in 2013 to 12.65% for 2014. The rate change, which is actuarially determined by the Texas County and District Retirement System (TCDRS) based on the County's 20 year closed plan, caused costs to increase 3.7% or \$92,000.
- *Workers' Compensation* costs increased about \$45,000 in 2014 - from \$233,000 to \$278,000. The Texas Association of Counties (TAC) provides workers' compensation insurance for the County. The County had a significant increase in its experience modifier (from 11% to 25%) because a year with lower claims dropped out of the equation and a year with higher claims replaced it. The effect of this change was \$32,000. Increases in both the rate charged by TAC and the County's total payroll resulted in additional costs of \$7,700 and \$6,200.
- *Overtime* costs, not including any additional benefits, rose by \$378,000 in 2014 - from \$820,000 in 2013 to \$1.198 million in 2014. Social security costs and life insurance costs associated with overtime are included in the overtime column on page 28. The total increase in overtime, including the associated costs for social security and life insurance, is \$407,900. Retirement costs are reported separately in the table on page 27.
 - Overtime for the Sheriff and Jail rose over \$366,000. Social security and life insurance costs also rose by \$28,000 and \$800, respectively. Retirement costs are reported separately.
 - An interlocal agreement was signed with the City of Electra in September 2013 to provide law enforcement, patrol and dispatch services. The agreement required that Electra reimburse the County for all costs associated with those services.
 - The Sheriff hosts a "Jail Academy" to train new Jail employees. The Jail Academy is taught by Sheriff's Office personnel which generally means that personnel will be required to work additional overtime. The Jail Academy was held three times in 2013 and twice in 2014.
 - The County Jail's daily average Jail population rose in 2014 from 462 to 479. When combined with the large turnover previously discussed, overtime costs rose in order to maintain the required jailer to inmate ratio.

Election Equipment - A capital lease agreement was signed in 2014. The County recorded the full value of the equipment and the associated software in the financial statements. Ownership of the equipment will transfer to the County at the end of the lease. Offsetting this expense, the proceeds from the lease were reported as revenue in 2014. The lease payments will be made through the Debt Service Fund each year.

General Fund Capital Expenditures

- In 2013, vehicles were approved for the Emergency Management Office and facilities maintenance. Five new vehicles were added to the Sheriff's fleet. In 2014, seventeen Tahoe vehicles were acquired through capital lease agreements. Fifteen were allocated to the Sheriff, one to the Drug Enforcement Division and one for the Precinct 1 Constable. The Tahoe lease agreements were recorded in the same manner as the election equipment. The Criminal District Attorney purchased a new truck in 2014 with forfeiture funds.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Expenses (Continued)

Expenses by Major Factor (Continued)

General Fund Capital Expenditures (Continued)

- *Quetel Evidence System* was purchased in 2014 for evidence management within the Sheriff's Office.
- *Video Security System* upgrades for the Juvenile Detention Center and the JJAEP facility were purchased in 2013. In 2014, the Juvenile Probation upgraded their security system.
- *Websense Triton Security Equipment and Software*, at a cost of \$87,345, was approved by Commissioners Court in September 2013.

Lease Agreements for New Tahoe Vehicles (also discussed in preceding section) were signed in 2014. The County records the full value of the vehicles as the County will retain ownership at the end of the lease. The Debt Service Fund will fund the annual lease payments beginning in 2014.

Tobacco Prevention and Control Coalition Agreement began in 2014. The County contributed \$36,666 to the Wichita Falls/Wichita County Public Health District in support of a grant for tobacco education. The grant's goal is a reduction of tobacco use by 5% in five years. Prevention is targeted to youth groups using the teen peer group, Teens Against Tobacco Usage (TATU). The FreshStart smoking cessation program is free of charge to adults in the community with monthly meetings in cooperation with the American Cancer Society.

Cloud Seeding Project began in 2014 in cooperation with the City of Wichita Falls in an attempt to ease the effects of the drought conditions. The County contributed \$25,000 to the project.

Road and Bridge Materials and Capital Expenditures nosedived in 2014 with costs dropping from \$860,000 in 2013 to \$377,000 in 2014.

- Road and Bridge materials fell a staggering \$297,000 in 2014. The majority of this decrease was a \$235,000 reduction in sealing oil. In 2014, the road crews focused on patching the roads, mowing and a large road repair rather than sealcoating the roads.
- Capital Expenditures fell by \$188,000. The bridge donation and the purchase of a new motorgrader and truck were significant expenses in 2013 that totaled over \$400,000. A major culvert replacement project was undertaken in 2014 at a cost of \$167,000 as well as the purchase of a new tractor for \$50,000.
- Personnel costs fell by \$34,000 as seen in the table on page 27 and discussed on page 29.
- Gas and diesel costs also fell by nearly \$20,000.

Capital Projects expenses rose from \$315,000 in 2013 to \$1.2 million in 2014 for an increase of \$880,000.

- In 2014, the County engaged in the following projects:
 - \$489,000 for the Courthouse north parking lot renovation.
 - \$337,000 for reroofing of the original Courthouse.
 - \$130,000 for the Courthouse west exterior stair repair.
 - \$117,000 for a Downtown Jail 4th and 5th Floor Video Security System.
 - \$91,000 for consultation on new Jail construction.
- In 2013, the County Commissioners approved the following major plans:
 - \$141,000 for the Jail door and intercom control panel project.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

- \$51,000 for furniture for the Indigent Healthcare Office and the Veterans Service Office.

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances

This section presents an analysis of FUND BALANCE for each of the County's Major Funds. Fund balance is the term used to describe the County's claim to its assets. In other words, it is the amount by which total assets exceed total liabilities. The annual change in fund balance reflects that Major Fund's net income or net deficit.

The County's fund balance should be maintained at a level sufficient to provide its citizens with reasonable assurance that there is enough money in the County's coffers to provide services in an effective manner and to cope with unforeseen emergencies or legislative mandates.

An analysis of fund balances for the past three years, as required by GASB 34, is shown in the tables presented on the next two pages. The first table compares 2014 and 2013. The second table compares 2013 and 2012.

Each of the tables has two parts:

- The first part of each table shows:
 - Fund balance for each of the County's Major Funds and its relationship to the total fund balance.
 - The amount and percentage change in each Major Fund's fund balance from one year to the next.
- The second part of each table shows the income and expense components of the change.

The comparison table for 2014 and 2013 is presented in its entirety on the next page.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (continued)

All Governmental Funds - Fund Balance Activity for 2014 and 2013

	<u>2014</u>		<u>2013</u>		
	<u>Ending Balance</u>	<u>Percent of Total</u>	<u>Ending Balance</u>	<u>Increase (Decrease) Amount Percentage</u>	
General Fund	\$ 14,066,844	42.19%	\$ 14,818,985	\$ (752,141)	(5.08)%
Road and Bridge Funds	3,628,421	10.88%	2,802,210	826,212	29.48%
Debt Service Fund	513,801	1.54%	536,144	(22,344)	(4.17)%
Capital Projects Fund	3,566,892	10.70%	4,184,305	(617,413)	(14.76)%
Grant Funds	1,913,810	5.74%	1,925,294	(11,484)	(0.60)%
Non-Major Funds	9,653,299	28.95%	9,531,792	121,506	1.27%
Total for All Funds	<u>\$ 33,343,066</u>	<u>100.00%</u>	<u>\$ 33,798,730</u>	<u>\$ (455,664)</u>	<u>(1.35)%</u>

	<u>Beginning Balance 12/31/13</u>	<u>Revenues and Transfers In</u>	<u>Expenditures, Prior Period Adjustments, Transfers Out</u>	<u>Net Income / (Deficit)</u>	<u>Ending Balance 12/31/14</u>
General Fund	\$ 14,818,985	\$ 39,621,194	\$ (40,373,335)	\$ (752,141)	\$ 14,066,844
Road and Bridge Funds	2,802,210	3,097,655	(2,271,444)	826,212	3,628,421
Debt Service Fund	536,144	180,700	(203,043)	(22,344)	513,801
Capital Projects Fund	4,184,305	591,383	(1,208,796)	(617,413)	3,566,892
Grant Funds	1,925,294	3,889,426	(3,900,911)	(11,484)	1,913,810
Non-Major Funds	9,531,792	2,330,384	(2,208,878)	121,506	9,653,299
Total for All Funds	<u>\$ 33,798,730</u>	<u>\$ 49,710,742</u>	<u>\$ (50,166,406)</u>	<u>\$ (455,664)</u>	<u>\$ 33,343,066</u>

The comparison table for 2013 and 2012 is presented in its entirety on the next page.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

All Governmental Funds - Fund Balance Activity for 2013 and 2012

	2013		2012		Increase (Decrease)	
	Ending Balance	Percent of Total	Ending Balance	Increase Amount	Percentage	
General Fund	\$ 14,818,985	43.84%	\$ 15,021,430	\$ (202,445)	(1.35)%	
Road and Bridge Funds	2,802,210	8.29%	1,791,230	1,010,979	56.44%	
Debt Service Fund	536,144	1.59%	557,835	(21,691)	(3.89)%	
Capital Projects Fund	4,184,305	12.38%	3,906,958	277,347	7.10%	
Grant Funds	1,925,294	5.70%	1,981,591	(56,297)	(2.84)%	
Non-Major Funds	9,531,792	28.20%	9,562,145	(30,352)	(0.32)%	
Total for All Funds	\$ 33,798,730	100.00%	\$ 32,821,189	\$ 977,541	2.98%	

	Beginning Balance 12/31/12	Revenues and Transfers In	Expenditures, Prior Period Adjustments, Transfers Out	Net Income / (Deficit)	Ending Balance 12/31/13
General Fund	\$ 15,021,430	\$ 38,290,945	\$ (38,493,390)	\$ (202,445)	\$ 14,818,985
Road and Bridge Funds	1,791,230	3,699,198	(2,688,219)	1,010,979	2,802,210
Debt Service Fund	557,835	8,401	(30,092)	(21,691)	536,144
Capital Projects Fund	3,906,958	594,070	(316,724)	277,347	4,184,305
Grant Funds	1,981,591	2,639,176	(2,695,473)	(56,297)	1,925,294
Non-Major Funds	9,562,145	2,082,729	(2,113,081)	(30,352)	9,531,792
Total for All Funds	\$ 32,821,189	\$ 47,314,519	\$ (46,336,978)	\$ 977,541	\$ 33,798,730

Separate tables and analyses are presented in the following pages for the fund balances of the General Fund, Road and Bridge Funds, Debt Service Fund and Capital Projects Fund. The Grant Funds and Non-Major Funds are discussed below.

Grant Funds

Grants are generally awarded for a specific purpose within a defined time frame. Grant fund balances will rise and fall over the life of the grant. At the end of the grant period, the grantor agency generally requires the return of any unspent money that has accumulated as fund balance. This is the so-called "use it or lose it" nature of grant awards.

Non-Major Funds

The Non-Major Funds consist of special revenue type funds that provide funding and account for specific activities and functions such as insurance, records management, inmate services, courthouse security, law library and numerous others. Special revenue funds are either established by statute or at the discretion of the Commissioners Court. The Detention Center Improvement Fund's increase of \$117,000 and the Reserve for Self Insurance of \$40,000 were the only Non-Major Funds that showed significant increases in fund balances. The County Clerk Records Management Fund and the Tobacco Fund saw significant decreases of \$142,000 and \$29,000, respectively.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

Next, we turn our attention to a discussion and analysis of the changes in fund balance for each fund or fund group, beginning with the General Fund.

General Fund

The General Fund is the chief operating fund of the County. It is used to account for resources traditionally associated with the County that are not required to be accounted for in another fund either by statute or by sound financial management. The General Fund's restricted fund balance includes the new terms "nonspendable" for prepaid items and "restricted" for restricted donations. The remaining fund balance is "unrestricted" and "unassigned".

In 2008, the County transferred \$3 million to the Capital Projects Fund. Another \$3 million was transferred to the Debt Service Fund in 2009. That transfer was to cover all future payments on the County's then existing debt. Accordingly, effective in 2009, the ad valorem tax allocation for the Debt Service Fund was eliminated. This pattern of large transfers was not sustainable for the County's long-term financial health. Fund balance rebounded in 2011 and in 2012 increased to a healthy reserve of 4.2 months of budgeted operating expenses.

In 2013, the General Fund transferred \$1.147 million to the Road and Bridge Funds to offset the loss of vehicle sales tax commissions. The Permanent Improvement Fund received \$500,000 in 2013 to prepare for costs of repairs and upgrades necessary for aging County facilities. In 2014, the Road and Bridge Funds and the Permanent Improvement Fund received transfers of \$800,000 and \$500,000 respectively. Additional transfers in 2014 include a transfer to the Debt Service Fund of nearly \$155,000 to cover the lease agreement payments and \$163,000 to the Law Library Fund to cover the budget shortfall in that fund.

The table below tracks the history of the General Fund's fund balance over the past five years:

General Fund - Fund Balance Activity for the Past Five Years

	2010	2011	2012	2013	2014
Revenues	\$ 34,099,809	\$ 36,565,338	\$ 37,746,295	\$ 38,033,956	\$ 39,440,725
Expenditures	<u>(33,601,299)</u>	<u>(34,411,906)</u>	<u>(35,632,932)</u>	<u>(36,704,883)</u>	<u>(38,521,962)</u>
Difference	<u>498,510</u>	<u>2,153,432</u>	<u>2,113,363</u>	<u>1,329,073</u>	<u>918,764</u>
Transfers In	270,020	659,865	321,814	256,989	180,468
Transfers Out	<u>(195,838)</u>	<u>(109,199)</u>	<u>(201,877)</u>	<u>(1,788,507)</u>	<u>(1,851,373)</u>
Net Transfer	<u>74,181</u>	<u>550,666</u>	<u>119,937</u>	<u>(1,531,518)</u>	<u>(1,670,905)</u>
Net Income / (Deficit)	572,691	2,704,098	2,233,299	(202,445)	(752,141)
Beginning Fund Balance	<u>9,511,340</u>	<u>10,084,032</u>	<u>12,788,130</u>	<u>15,021,430</u>	<u>14,818,985</u>
Ending Fund Balance	<u>\$ 10,084,032</u>	<u>\$ 12,788,130</u>	<u>\$ 15,021,430</u>	<u>\$ 14,818,985</u>	<u>\$ 14,066,844</u>
Annual % Change		<u>26.82%</u>	<u>17.46%</u>	<u>(1.35)%</u>	<u>(5.08)%</u>
Cumulative % Change		<u>26.82%</u>	<u>48.96%</u>	<u>46.96%</u>	<u>39.50%</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

General Fund (Continued)

The tables below and on the following pages show the changes in the General Fund's revenues and expenditures between 2014 and 2013. A discussion of the changes follows each table.

Revenues

The table below presents the General Fund's various revenue streams for 2014 and 2013:

General Fund Revenues					
2014					
	Amount	Percent of Total	2013 Amount	Increase (Decrease)	
				Amount	Percentage
Ad Valorem Taxes	\$ 33,077,402	85.080%	\$ 33,057,775	\$ 19,627	0.06%
Vehicle Sales Tax Commissions	773,602	1.990%	629,739	143,863	22.84%
Fines and Forfeitures	374,252	0.963%	465,261	(91,009)	(19.56)%
State and Federal Contracts	615,414	1.583%	492,224	123,190	25.03%
Fees of Office	2,087,596	5.370%	2,033,703	53,893	2.65%
Fees and Commissions	574,948	1.479%	530,116	44,832	8.46%
Other Income					
Interest	203,759	0.524%	178,807	24,952	13.95%
Rent	3,950	0.010%	-	3,950	n/a
Sales	7,783	0.020%	14,733	(6,949)	(47.17)%
Refunds & Reimbursements	109,514	0.138%	52,523	56,991	24.84%
Royalties & Commissions	147,546	0.380%	163,763	(16,217)	(9.90)%
Other Services	869,475	2.236%	394,812	474,663	120.23%
Miscellaneous	32,621	0.084%	46,982	(14,361)	(30.57)%
Total Other Income	<u>1,374,649</u>	<u>3.536%</u>	<u>851,619</u>	<u>523,030</u>	61.42%
Total Revenues	<u>\$ 38,877,861</u>	<u>100.00%</u>	<u>\$ 38,060,437</u>	<u>\$ 817,424</u>	2.15%

Ad Valorem Taxes rose over \$19,000 in 2014. As explained earlier, appraised values increased by 1.45% and the tax rate fell from \$0.519664 to \$0.513590.

Vehicle Sales Tax Commissions - VSTC were previously discussed on pages 14 and 16. VSTC are shared among the General Fund and the Road and Bridge Funds. The sharing allocation is set by State law. The required allocation to the General Fund increased from 80% in 2013 to 90% in 2014. The total VSTC distribution received from the State in 2014 rose \$72,000 due to an overall increase in County vehicle sales between 2012 and 2013. These revenues are received a year after sales are incurred. The General Fund benefitted significantly from both increases as revenue rose by \$144,000 in 2014.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

General Fund (Continued)

Revenues (Continued)

Fines and Forfeitures decreased over \$91,000 for the General Fund.

- Fines assessed and collected by the Justice of the Peace courts fell over \$13,000 for 2014. The number of tickets written by DPS was down by 554 in 2014 as the officers were reassigned to border patrol.
- Revenues related to Settlements in Lieu of Bond Forfeitures dropped over \$77,000 as a result of both management prioritization and procedural changes in the Criminal District Attorney's Office in 2012 and 2013 that cleared back logged cases.

State and Federal Contracts increased over \$123,000.

- Indigent Defense Task Force (IDTF) reimbursements increased \$118,000.
 - The formula grant increased \$15,500. This portion of the grant is calculated based on the funds available, the population in each county and the increase in current year costs over the baseline year.
 - In 2014, the State of Texas released \$15 million that had been placed on hold due to state budgetary constraints. Wichita County received \$102,700 in February 2014.

Fees of Office rose \$54,000. County Clerk's civil fees climbed \$109,000. The archival fee increased from \$5 to \$10 in 2014. District Clerk fees fell \$27,000 due to a decrease in Attorney General cases as discussed in the **Government-Wide** statement on pages 12-13.

Fees and Commission rose \$45,000 due to mixed beverage taxes as previously discussed on page 16.

Interest Income - As previously discussed on page 15, interest income had risen significantly from 2005 to 2007 but then plummeted in 2008 and continued to fall through 2013. The General Fund's investment income dropped precipitously, as shown in the chart below.

<u>Year</u>	<u>Interest Income</u>	<u>Annual Increase (Decrease)</u>		<u>Cumulative Increase (Decrease)</u>	
		<u>Amount</u>	<u>% Change</u>	<u>Amount</u>	<u>% Change</u>
2007	\$ 1,538,094				
2008	980,586	\$ (557,508)	(36.25)%	\$ (557,508)	(36.25)%
2009	536,913	(443,673)	(45.25)%	(1,001,181)	(81.49)%
2010	418,172	(118,742)	(22.12)%	(1,119,923)	(103.61)%
2011	305,813	(112,359)	(26.87)%	(1,232,281)	(130.48)%
2012	217,209	(88,604)	(28.97)%	(1,320,886)	(159.45)%
2013	178,807	(38,402)	(17.68)%	(1,359,288)	(177.13)%
2014	203,759	24,952	13.95%	(1,334,335)	(163.18)%
		<u>\$ (1,334,335)</u>			

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

General Fund (Continued)

Revenues (Continued)

Interest Income (Continued)

In eight very short years, **interest income dropped 163% - from \$1.538 million to \$204,000**. Assuming interest income had remained at its 2007 level each year, the County would have had \$7.9 million more available. The loss of interest income has had, and will continue to have, significant and far reaching effects on future County budgets and the County's ability to fund daily operations.

Refunds and Reimbursements increased \$57,000. In 2013, the Texas Association of Counties' (TAC) Health and Employee Benefits Pool discontinued the renewal credits to counties in the health insurance pool in favor of a surplus allocation based on earnings each year. In 2013, the County received a surplus allocation of \$29,935. In 2014, it was significantly higher at \$100,174. The surplus is distributed based on two factors: 25% of the distribution is based on longevity within the TAC pool and 75% is based on each county's contribution toward the Pool's surplus over a three year period. The total distribution for 2014 was \$5.1 million. There is no guarantee of a surplus distribution from year to year.

Royalties and Commissions fell by over \$16,000. As previously discussed, the Jail pay phone commissions fell due to the FCC change in the state to state inmate calls.

Other Services increased \$474,000.

- The City of Electra entered into an agreement for the County to provide temporary patrol and dispatch services through August 2014 resulting in \$521,000 in revenues.
- Reimbursements from Federal agencies for housing of Federal prisoners fell \$53,300, as explained in more detail on page 13. The Juvenile Detention Center, on the other hand, provided housing to more out of County juveniles for an increase \$10,700. The net effect for housing non-County individuals was \$42,600.

Miscellaneous Services decreased \$14,000 as a result of a settlement with Stanley Tools over default on a tax agreement in 2013.

The table below displays the General Fund's expenditures by function for 2014 and 2013.

General Fund Expenditures by Function

	<u>2014</u>			<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>Percent of Total</u>		<u>2013 Amount</u>	<u>Amount</u>
*General Administration	\$ 4,037,051	10.48%	\$ 4,143,458	\$ (106,407)	(2.57)%
*Judicial	6,021,978	15.63%	5,846,211	175,768	3.01%
*Elections	216,607	0.56%	152,626	63,981	41.92%
*Financial Administration	2,639,789	6.85%	2,579,387	60,402	2.34%
Public Facilities	1,421,212	3.69%	1,479,652	(58,439)	(3.95)%
Public Safety	19,173,501	49.77%	17,922,789	1,250,711	6.98%
*Health and Welfare	4,910,256	12.75%	4,487,705	422,551	9.42%
*Conservation	101,567	0.26%	93,056	8,511	9.15%
Total Expenditures	<u>\$ 38,521,962</u>	<u>100.00%</u>	<u>\$ 36,704,883</u>	<u>\$ 1,817,079</u>	4.95%

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

General Fund (Continued)

Expenses

The majority of the expenditures have been discussed previously in either the ***Government-Wide*** or the ***Governmental Funds*** sections. Previously discussed variances:

- Are noted with an asterisk.
- Will not be mentioned again in this section if the increase amount is less than \$100,000.

General Administration fell \$106,000.

- Salaries fell by \$121,000 as discussed on page 28.
- The capital murder trial prosecution costs, autopsies and the associated transportation cost and the purchase of 100 Microsoft Office licenses and litigation costs were all discussed previously.
- In 2013, capital purchases included spam filtering software and a vehicle for EMO. In 2014, a fill station terminal for bulk water purchases by the public was converted from a coin operated unit to a PIN number system. Overall purchases were down by \$117,000.

Judicial rose over \$176,000. Salaries increased over \$190,000 as explained on page 28.

Elections rose over \$64,000 as previously discussed on page 28.

Financial Administration rose by \$60,000. Salary and benefits are discussed on page 28.

Public Facilities fell by \$58,000. In 2013, capital expenses included security system upgrades for the Juvenile Detention and JJAEP facilities as well as a vehicle for the maintenance department. There were no comparable large dollar purchases in 2014. Capital expenses alone decreased \$89,000. Repairs and maintenance on building equipment rose \$20,000 in 2014.

Public Safety expenses rose more than \$1.25 million. Public Safety accounts for 49.77% of the total General Fund expenses and includes all departments that fall under the jurisdiction of the Sheriff's Office, the Constables as well as Juvenile Probation and Juvenile Detention services.

For 2014, salaries and benefits increased over \$670,000.

- As seen on page 27, increases included pay changes, health insurance premium and retirement rate increases.
- Overtime expenses soared for the County Jail and Sheriff in support of the Electra patrol and dispatch services agreement, increase in Jail population and the Jail turnover.

Jail meals fell \$77,000 due to new contract prices with Aramark as discussed on page 18.

Jail medical services contract with Correctional Healthcare Management, including the prescription drug service, rose almost \$40,000.

Capital expenses in the Public Safety function jumped over \$572,000. Seventeen new Chevrolet Tahoes were leased for the Sheriff, Drug Enforcement Division and Constable Precinct 1.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

General Fund (Continued)

Expenses (Continued)

Health and Welfare consists of services to the County's indigent population including the administration and operation of the County's Indigent Health Care program, legal defense for indigent defendants and pauper burials. Indigent health care increased by \$140,000 and Charity increased \$272,000. Both have been discussed previously.

Road and Bridge Funds

Falling under the Special Revenue Fund category, the Road and Bridge Major Fund includes the activities of all the funds that provide road and bridge services to the County. Each County Commissioner has direct supervision and control of his or her particular precinct. The Road and Bridge Funds receive income from statutorily defined sources such as auto license fees, vehicle sales tax commissions (VSTC) and fines and forfeitures. The Road and Bridge Funds also receive money from the State of Texas for lateral road projects. Other income includes investment earnings, auction proceeds and other sales, as well as minor refunds and reimbursements.

The schedule below shows fund balance activity for the past five years for the Road and Bridge Funds:

Road and Bridge Funds - Combined Fund Balance Activity for the Past Five Years

	2010	2011	2012	2013	2014
Revenues	\$ 2,162,564	\$ 2,097,040	\$ 2,140,731	\$ 2,431,788	\$ 2,050,585
Expenditures	<u>(2,406,754)</u>	<u>(2,457,990)</u>	<u>(2,277,478)</u>	<u>(2,567,634)</u>	<u>(2,004,640)</u>
Difference	<u>(244,190)</u>	<u>(360,950)</u>	<u>(136,747)</u>	<u>(135,846)</u>	<u>45,945</u>
Transfers In	6,503	25,459	244,203	1,267,410	1,047,071
Transfers Out	<u>(6,503)</u>	<u>(24,643)</u>	<u>(241,131)</u>	<u>(120,585)</u>	<u>(266,804)</u>
Net Transfer	<u>-</u>	<u>816</u>	<u>3,072</u>	<u>1,146,825</u>	<u>780,267</u>
Net Income / (Deficit)	(244,190)	(360,134)	(133,675)	1,010,979	826,212
Beginning Fund Balance	3,009,693	2,285,039	1,924,905	1,791,230	2,802,210
Prior Period Adjustment	<u>(480,464)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u><u>\$ 2,285,039</u></u>	<u><u>\$ 1,924,905</u></u>	<u><u>\$ 1,791,230</u></u>	<u><u>\$ 2,802,210</u></u>	<u><u>\$ 3,628,421</u></u>
Annual % Change		<u>(15.76)%</u>	<u>(6.94)%</u>	<u>56.44%</u>	<u>29.48%</u>
Cumulative % Change		<u>(15.76)%</u>	<u>(21.61)%</u>	<u>22.63%</u>	<u>58.79%</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

Road and Bridge Funds (Continued)

Revenues

In 2014, revenues showed a net decrease of \$381,000.

- In 2013, the State donated a bridge valued at \$315,000. It was recorded as both a revenue and an expense in order to recognize the fixed asset at no net cost to the County. A semitrailer donated through the Federal Surplus program for \$14,000 in 2014 slightly offset this decrease.
- Vehicle sales tax commissions (VSTC) decreased \$71,000. The percentage of VSTC allocated to the Road and Bridge Funds decreased from 20% to 10%. While the overall commissions increased \$72,000, the Road and Bridge Precincts' allocated share decreased.
- Proceeds from the lease of a motorgrader for Road and Bridge Precinct #3 were over \$53,000. The County traded in an older model motorgrader as part of that new lease agreement.
- Fines increased \$31,000 for County Court at Law #2 as a result of an increase in disposed cases and a new fine schedule.

Expenses

Road and Bridge expenses posted a net decrease of \$563,000 for 2014.

- Capital Expenditures fell by \$188,000. The bridge donation and the purchase of a new motorgrader in 2013 caused total expenses to fall by \$368,000 in 2014. A major culvert replacement project on Brockreide Road was undertaken in 2014 at a cost of \$167,000.
- Road and Bridge materials fell a staggering \$297,000 in 2014. The majority of this decrease was a \$235,000 reduction in sealing oil. In 2014, the road crews focused on patching the roads, mowing and a large road repair rather than sealcoating the roads.
- Personnel costs fell by \$34,000 as seen in the table on 27 and discussed on page 29.
- Gas and diesel costs also fell by nearly \$20,000.

Transfers

Inter-fund transfers between the Road and Bridge Precincts in 2009 and 2010 offset each other and have no effect on the fund group as a whole. In both 2011 and 2012, the net transfer amounts of \$816 and \$3,072, respectively, were reimbursements to the General Fund for computers. In 2013, the General Fund transferred in \$1,146,825 to help offset the decrease in the allocation of the vehicle sales tax commissions discussed above and to cover the purchase of a John Deere tractor to maintain the County Cemetery. In 2014, the General Fund transferred \$800,000 for the decrease in the vehicle sales tax commissions and the Road and Bridge Precinct 3 transferred \$29,733 to the Debt Service Fund for the motorgrader lease payment.

Budget vs. Actual Expenses

The table on the next page shows the final amended budget versus actual expenditures for each of the Road and Bridge Funds for the past seven years. The lines labeled "Variance" indicate that, every year, budgeted expenses far exceed actual expenses. In 2014 alone, budgeted expenses were \$3.54 million. Actual expenses were \$1.98 million. The difference of over \$1.56 million, or 44%, is not a reasonable variance.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

Road and Bridge Funds (Continued)

Budget vs. Actual Expenses (Continued)

Rather, the County Auditor believes that an ongoing variance of this magnitude is an indication of a flaw in the budget process. The County Auditor has suggested that the Commissioners Court review historical expenditures and make budget projections based on actual past costs plus what they reasonably expect to spend in the next budget year

Road and Bridge Funds - Analysis of Budget vs. Actual Expenditures

	Precinct #1	Precinct #2	Precinct #3	Precinct #4	Joint	Total
2014						
Budgeted Expenditures	\$ 730,755	\$ 900,738	\$ 769,287	\$ 944,185	\$ 198,328	\$ 3,543,293
Actual Expenditures	<u>415,823</u>	<u>400,516</u>	<u>486,654</u>	<u>648,155</u>	<u>31,098</u>	<u>1,982,246</u>
Variance	<u>\$ 314,932</u>	<u>\$ 500,222</u>	<u>\$ 282,633</u>	<u>\$ 296,030</u>	<u>\$ 167,230</u>	<u>\$ 1,561,047</u>
2013						
Budgeted Expenditures	\$ 733,688	\$ 1,380,136	\$ 794,028	\$ 795,878	\$ 359,413	\$ 4,063,143
Actual Expenditures	<u>441,448</u>	<u>903,650</u>	<u>559,183</u>	<u>594,523</u>	<u>47,111</u>	<u>2,545,915</u>
Variance	<u>\$ 292,240</u>	<u>\$ 476,486</u>	<u>\$ 234,845</u>	<u>\$ 201,355</u>	<u>\$ 312,302</u>	<u>\$ 1,517,228</u>
2012						
Budgeted Expenditures	\$ 722,604	\$ 793,896	\$ 775,614	\$ 744,234	\$ 460,635	\$ 3,496,983
Actual Expenditures	<u>514,907</u>	<u>535,851</u>	<u>587,001</u>	<u>593,853</u>	<u>27,189</u>	<u>2,258,801</u>
Variance	<u>\$ 207,697</u>	<u>\$ 258,045</u>	<u>\$ 188,613</u>	<u>\$ 150,381</u>	<u>\$ 433,446</u>	<u>\$ 1,238,182</u>
2011						
Budgeted Expenditures	\$ 1,003,393	\$ 1,103,925	\$ 988,792	\$ 816,573	\$ 481,723	\$ 4,394,406
Actual Expenditures	<u>491,270</u>	<u>710,747</u>	<u>566,329</u>	<u>598,720</u>	<u>72,271</u>	<u>2,439,338</u>
Variance	<u>\$ 512,123</u>	<u>\$ 393,178</u>	<u>\$ 422,463</u>	<u>\$ 217,853</u>	<u>\$ 409,452</u>	<u>\$ 1,955,068</u>
2010						
Budgeted Expenditures	\$ 956,426	\$ 979,651	\$ 816,090	\$ 770,293	\$ 526,294	\$ 4,048,754
Actual Expenditures	<u>591,170</u>	<u>601,269</u>	<u>566,497</u>	<u>600,311</u>	<u>28,790</u>	<u>2,388,038</u>
Variance	<u>\$ 365,256</u>	<u>\$ 378,382</u>	<u>\$ 249,593</u>	<u>\$ 169,982</u>	<u>\$ 497,504</u>	<u>\$ 1,660,716</u>
2009						
Budgeted Expenditures	\$ 1,254,500	\$ 1,090,583	\$ 651,034	\$ 816,951	\$ 742,000	\$ 4,555,068
Actual Expenditures	<u>615,978</u>	<u>657,121</u>	<u>545,385</u>	<u>532,885</u>	<u>69,858</u>	<u>2,421,227</u>
Variance	<u>\$ 638,522</u>	<u>\$ 433,462</u>	<u>\$ 105,649</u>	<u>\$ 284,066</u>	<u>\$ 672,142</u>	<u>\$ 2,133,841</u>
2008						
Budgeted Expenditures	\$ 1,259,667	\$ 1,009,407	\$ 1,111,647	\$ 1,140,912	\$ 444,728	\$ 4,966,361
Actual Expenditures	<u>748,478</u>	<u>622,019</u>	<u>666,821</u>	<u>834,446</u>	<u>25,482</u>	<u>2,897,245</u>
Variance	<u>\$ 511,189</u>	<u>\$ 387,388</u>	<u>\$ 444,826</u>	<u>\$ 306,466</u>	<u>\$ 419,246</u>	<u>\$ 2,069,116</u>

This is the end of the Road and Bridge Funds analysis. The charts and explanations for the Debt Service Fund will be shown on the next page.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

Debt Service Fund

The fund balance in the Debt Service Fund decreased to \$513,801 in 2014. A comparison of revenues, expenditures, transfers and fund balance for the past five years is shown in the table below:

Debt Service Fund - Fund Balance Activity for the Past Five Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues	\$ 25,406	\$ 15,852	\$ 32,646	\$ 8,301	\$ 7,652
Expenditures	(733,627)	(741,207)	(751,440)	(30,092)	(203,043)
Difference	(708,221)	(725,355)	(718,794)	(21,790)	(195,392)
Transfers In (Out)	-	-	-	100	173,048
Net Income / (Deficit)	(708,221)	(725,355)	(718,794)	(21,690)	(22,344)
Beginning Fund Balance	2,710,205	2,001,984	1,276,629	557,835	536,145
Ending Fund Balance	<u>\$ 2,001,984</u>	<u>\$ 1,276,629</u>	<u>\$ 557,835</u>	<u>\$ 536,145</u>	<u>\$ 513,801</u>
Annual % Change		<u>(36.23)%</u>	<u>(56.30)%</u>	<u>(3.89)%</u>	<u>(4.17)%</u>
Cumulative % Change		<u>(36.23)%</u>	<u>(72.14)%</u>	<u>(73.22)%</u>	<u>(74.34)%</u>

In 2008, the Debt Service Fund revenues included an allocation of ad valorem tax revenues as well as earnings on investments. From 2009 forward, revenues only included investment income and delinquent ad valorem tax payments.

In 2008, ad valorem taxes had been allocated based on the principal and interest payments due in the current year less the estimated earnings on investments. In 2009, the Commissioners Court transferred \$3 million from the General Fund to cover all future payments on the County's existing debt obligations. That action eliminated the debt service portion of the ad valorem tax rate. As a result, revenues fell dramatically.

There was a small increase in revenues in 2010 because the \$3 million transfer boosted investable balances which, in turn, generated additional investment income. In 2011, interest income was the only source of revenues. In 2012, interest income fell \$12,000 but \$28,000 in delinquent ad valorem taxes from prior years was received. In 2013, interest income fell again to a meager \$2,400 and delinquent taxes fell to a paltry \$6,800 for 2013. It was more of the same in 2014 - taxes were \$4,200 and interest was \$2,343.

Expenses are limited to payments of principal and interest on debt instruments. The County defeased its General Obligation Bonds, Series 1998 in 2008. This restructuring is discussed in greater detail in the Notes to the Financial Statements. The County defeased these bonds in 2008 to take advantage of falling interest rates. The final principal balance of \$700,000 was paid in 2012.

In 2013 and 2014, the County entered into several lease agreements for election equipment, a motorgrader and seventeen Chevrolet Tahoes. The Debt Service Fund will continue to make the annual payments.

This is the end of the Debt Service Fund analysis. The charts and explanations for the Capital Projects Fund will be shown on the next page.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE COUNTY AS A WHOLE (CONTINUED)

GOVERNMENTAL FUNDS - ANALYSIS OF BALANCES AND TRANSACTIONS (CONTINUED)

Fund Balances (Continued)

Capital Projects Fund

The Capital Projects Fund's fund balance decreased \$617,413 in 2014. A comparison of revenues, expenditures, transfers and fund balance is shown in the table below:

Capital Projects Fund - Fund Balance Activity for the Past Five Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues	\$ 92,777	\$ 130,842	\$ 103,662	\$ 94,070	\$ 91,382
Expenditures	<u>(1,804,873)</u>	<u>(1,325,809)</u>	<u>(1,220,967)</u>	<u>(314,593)</u>	<u>(1,194,663)</u>
Difference	<u>(1,712,096)</u>	<u>(1,194,967)</u>	<u>(1,117,305)</u>	<u>(220,522)</u>	<u>(1,103,280)</u>
Transfers In	-	-	60,000	500,000	500,000
Transfers Out	<u>(8,935)</u>	<u>(14,082)</u>	<u>(3,758)</u>	<u>(2,131)</u>	<u>(14,133)</u>
Net Transfer	<u>(8,935)</u>	<u>(14,082)</u>	<u>56,242</u>	<u>497,869</u>	<u>485,867</u>
Net Income / (Deficit)	(1,721,031)	(1,209,049)	(1,061,063)	277,347	(617,413)
Beginning Fund Balance	<u>7,898,101</u>	<u>6,177,070</u>	<u>4,968,021</u>	<u>3,906,958</u>	<u>4,184,305</u>
Ending Fund Balance	<u>\$ 6,177,070</u>	<u>\$ 4,968,021</u>	<u>\$ 3,906,958</u>	<u>\$ 4,184,305</u>	<u>\$ 3,566,891</u>
Annual % Change		<u>(19.57)%</u>	<u>(21.36)%</u>	<u>7.10%</u>	<u>(14.76)%</u>
Cumulative % Change		<u>(19.57)%</u>	<u>(36.75)%</u>	<u>(32.26)%</u>	<u>(42.26)%</u>

The Capital Projects Fund historically derives its income from ad valorem taxes, rental income and investment earnings. In 2005, the Capital Projects Fund received \$0.005000 of the total assessed ad valorem tax rate of \$0.461136. The allocation increased to approximately one cent for 2006 through 2008. In 2009, the allocated rate was reduced back to the 2005 rate of half a cent. Although the Capital Projects Fund did not participate in the current year ad valorem tax allocation after 2009, it did continue to receive a portion of payments made on delinquent taxes from 2008 and earlier.

The amount of funds available for investment dramatically increased as a result of transfers in from the General Fund in 2007, 2008, 2013 and 2014. The transfers were made to accomplish two objectives:

- To provide non-debt funding for several large construction projects such as the renovation of the Sprague Annex, relocation of the Public Defender's Office from the main Courthouse to the Courthouse Annex, expansion of the Juvenile Detention Facility and replacement of the main Courthouse roof.
- To provide a more reasonable fund balance relative to the County's investments in its plant and facility resources. The County owns and maintains over a dozen large, old buildings. Most of these structures are expected to require expensive and extensive remodeling and maintenance in the next few years.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SIGNIFICANT CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

CAPITAL ASSETS ACTIVITY

Capital assets of the County include land, buildings, improvements, machinery and equipment, vehicles and furniture and fixtures that are used in the performance of the County's functions. Infrastructure assets (roads, bridges, etc.) purchased or constructed since 1991 are also included. The tables below show the 2014 capital assets, accumulated depreciation activity and depreciation expense by function.

Capital Assets and Accumulated Depreciation Activity

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 2,317,239	\$ -	\$ -	\$ 2,317,239
Construction in Progress	256,022	1,085,039	(169,938)	1,171,123
Other Capital Assets:				
Buildings	25,368,873	164,551	-	25,533,425
Infrastructure	20,813,970	-	-	20,813,970
Equipment	15,859,729	2,355,385	(10,128)	18,204,986
Total Other Capital Assets	<u>62,042,572</u>	<u>2,519,936</u>	<u>(10,128)</u>	<u>64,552,380</u>
Less Accumulated Depreciation For:				
Buildings	(17,840,122)	(830,817)	-	(18,670,939)
Infrastructure	(18,247,247)	(140,082)	-	(18,387,329)
Equipment	(13,113,448)	(801,918)	10,128	(13,905,238)
Total Accumulated Depreciation	<u>(49,200,817)</u>	<u>(1,772,817)</u>	<u>10,128</u>	<u>(50,963,506)</u>
Other Capital Assets, Net	12,841,755	747,119	-	13,588,874
Total Capital Assets	<u>\$ 15,415,016</u>	<u>\$ 1,832,159</u>	<u>\$ (169,938)</u>	<u>\$ 17,077,237</u>

Depreciation Expense by Function

General Administration	\$ 630,763
Judicial	63,649
Election	52,888
Financial Administration	7,673
Public Safety	675,583
Health & Welfare	2,725
Road and Bridge	339,537
Total Depreciation Expense	<u>\$ 1,772,817</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SIGNIFICANT CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY (CONTINUED)

LONG-TERM DEBT ACTIVITY

The Debt Service Fund accounts for receipts and disbursements of funds related to the County's long-term debt obligations. In 2014, long-term debt obligations increased from \$968,964 to \$2,332,663 - a total net increase of \$1.36 million. The County's debt portfolio includes capital leases and compensated absences.

Capital leases reflect the amount of the regularly scheduled payments on long-term debt which, over time, apply a larger portion of the payments toward principal. At the end of the lease term, the County retains ownership of the assets.

Compensated absences, which represent the amount of earned, but unpaid, vacation time as of December 31, 2014 decreased \$35,600 compared to 2013. Beginning in December 2011, the County vacation policy was amended to limit, without exception, the vacation accrual to a maximum of 120 hours for employees with less than ten years of service and 180 hours for employees with ten years of service or more. Any accrued balances in excess of the limits were reduced to the maximum amounts at December 31, 2012.

According to Texas statutes, the County has two authorized debt limits:

- Bonds issued under Article 3, Section 52 of the Texas Constitution are limited to 25% of real property assessed valuation or \$1,216,895,258.
- Bonds issued under Article 722 of Vernon's Civil Statutes are limited to 5% of assessed valuation of all taxable property or \$321,423,321.

Both of the authorized debt limits are significantly in excess of the County's outstanding debt obligation. The amounts for debt limit and assessed valuations are shown in the tables in the Statistical Section on pages 184 and 185.

Long-Term Debt Activity

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
Capital Leases	\$ 228,438	\$ 1,591,327	\$ (192,058)	\$ 1,627,706	\$ 373,713
Compensated Absences	<u>740,526</u>	<u>176,933</u>	<u>(212,502)</u>	<u>704,957</u>	<u>214,558</u>
Total Long-Term Liabilities	<u>\$ 968,963</u>	<u>\$ 1,768,259</u>	<u>\$ (404,560)</u>	<u>\$ 2,332,663</u>	<u>\$ 588,271</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND

Fund Balance Overview

The economic condition of the General Fund for the past five years must be viewed not only in its standing with the County overall but with the long-term past history of its fund balance as well. In 2002, the County had suffered two consecutive years of operating deficits and the General Fund's fund balance had fallen to \$3.6 million. Because of the declining financial position of the County in 2002, the Commissioners Court put in place significant fiscal restraint measures in 2003 and 2004. These changes were directly responsible for the subsequent dramatic turnaround in the financial strength of the County.

The chart below shows snapshot information for the past five years:

- Ad valorem taxes
 - Combined tax rate by year for all funds as well as the allocation of the combined rate by fund for:
 - General Fund
 - Debt Service Fund
 - Capital Projects Fund
- Appraised values - in billions of dollars
- Tax levy (amount assessed) - in millions of dollars
- Since raises for employees have the largest single impact on County expenses, the table shows which years the County awarded across the board raises to all employees.
- Net Transfers from (to) other funds, Net Income (Loss) and Fund Balance for the General Fund.

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund Tax Rate	0.480799	0.518242	0.534395	0.519664	0.513590
Debt Service Fund Tax Rate	None	None	None	None	None
Capital Projects Fund Tax Rate	None	None	None	None	None
Combined Tax Rate	<u>0.480799</u>	<u>0.518242</u>	<u>0.534395</u>	<u>0.519664</u>	<u>0.513590</u>
Appraised Values (Billions)	\$6.077	\$6.114	\$6.134	\$6.337	\$6.428
Tax Levy (Millions)	\$29.220	\$31.683	\$32.782	\$32.930	\$33.015
Across the Board Raises for Employees	No	No	Yes	No	No
Net Income Before Transfers	\$ 498,510	\$ 2,153,432	\$ 2,113,363	\$ 1,329,073	\$ 918,764
Net Transfers	<u>74,181</u>	<u>550,666</u>	<u>119,937</u>	<u>(1,531,518)</u>	<u>(1,670,905)</u>
Net Income (Loss)	572,691	2,704,098	2,233,300	(202,445)	(752,141)
Beginning Fund Balance	<u>9,511,341</u>	<u>10,084,032</u>	<u>12,788,130</u>	<u>15,021,430</u>	<u>14,818,985</u>
Ending Fund Balance	<u>\$ 10,084,032</u>	<u>\$ 12,788,130</u>	<u>\$ 15,021,430</u>	<u>\$ 14,818,985</u>	<u>\$ 14,066,844</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

Ad valorem taxes account for over 85% of the General Fund's total revenues. Salaries and related benefits expenses account for 67% of the General Fund's total expenses. Given those very large shares of revenues and expenses, any significant budget changes are dependent on at least one of those factors. The Commissioners Court prepares and implements the budget on an annual basis while always being mindful of the County's long-term goals.

The overriding objective of the annual budget is to provide the citizens of the County with the services that the State of Texas mandates in a quality manner. A balancing concern is to maintain a well trained workforce to deliver those services. Other issues include:

- Maintaining the seventeen buildings the County owns.
- Preserving the road and bridge infrastructure in the unincorporated areas of the County.
- Managing the basic needs for the 480 inmates that are housed in the County Jail facilities on a daily basis in accordance with the Jail Standards Commission.
- Providing State-mandated legal aid and medical services for indigent citizens.

The long-term goal of an effective budget process is to insure that the County is on sound financial footing. That means weighing the needs of the citizens and County employees with any changes in the tax rate. It demands an ever watchful eye on all the County's activities to first determine if those activities are required to be provided and then that they are provided in the most cost effective manner. The long-term view must also plan for the possibilities of natural or economic disaster and the more mundane challenges of wear and tear on County infrastructure.

It is because the Commissioners Court planned wisely in 2003-2005 that the County was able to successfully build its cash reserves to healthy balances. That, in turn, helped the County to weather the results of unexpected problems and to mitigate the current effects of long-term issues. It also gave the County the ability to undertake large capital projects and major renovations without the necessity of a bond issue. The Commissioners Court saw the need - and through effective long-term planning was able to provide - for a more reasonable reserve for the ongoing maintenance of its aging buildings.

As explained on page 41, the Commissioners Court has allowed the General Fund to provide substantial support to several other funds. The largest transfers were part of the long-term plan to build up the reserves of the Capital Projects Fund and the Debt Service Fund:

- Capital Projects Fund - The Commissioners Court planned to be able to pay for large scale maintenance and improvement projects without the need for a bond issue. The most recent projects include:
 - Expansion of the Juvenile Detention Center at a cost of over \$2.5 million.
 - \$800,000 for two large roof repairs and improvement projects at the main Courthouse.
 - Over \$2 million for renovations to the first floor, fourth floor and Justice of Peace Offices in the Courthouse during 2011 and 2012.
 - Even though there were no single large projects in 2013, costs still ran over \$300,000.
 - In 2014, two large projects were completed:
 - Original Courthouse roof repairs \$337,000
 - Courthouse North Parking Lot cost almost \$500,000.
 - Two proposals are being considered for a new jail with costs ranging from \$15 - \$50 million.
- Debt Service Fund - The Commissioners Court has provided alternative funding for principal and interest payments on bonds and capital leases in order to eliminate the need for any additional ad valorem taxes.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

Of course, funding those long-term goals required many difficult decisions by the Commissioners Court along the way:

- Raising the tax rate - varying from less than 2% to the roll back maximum of 8% in leaner years - always keeping in mind the impact of ad valorem taxes on its individual and business citizens. The tax increases allowed the County to absorb the impact of numerous budget challenges, including:
 - The 2008 referendum increase for Sheriff personnel amounting to \$1.3 million dollars for 2009 and each following year.
 - The erosion of over \$1.32 million in interest revenue due to plummeting interest rates since the economy slid into recession.
 - The unprecedented decline in appraised value of taxable property. After consistent annual increases in the range of 6% for several years, 2010 suffered a decline of 2.67% - a swing of almost 9% in the historical average growth rate.
 - \$860,000 in additional expenses for housing a surging Jail population in out-of-county facilities to remain in compliance with Jail Standard Commission guidelines.
 - Needed improvements in medical services to Jail inmates, addressed by a new contract that increased costs by \$588,000 in 2010, with a similar expenditure for each following year.
 - The \$923,000 payoff in 2011 of accrued leave balances and corresponding reduction of long-term compensated absences liability.
 - Meeting the statutory requirements to provide medical and legal services to indigent citizens.
 - Coping with natural disasters.
- Sharing the economic burden with the taxpayers by adjusting employees' raises:
 - County officials received no pay increases during 2009 through 2011.
 - County employees, other than select law enforcement staff, received a flat \$100 per month raise in 2009 and no raises in 2010 or 2011.
 - Pay raises were given to all County employees and County officials in 2012;
 - No across the board raises were given in 2013, 2014 or 2015.

We will now take a historical look back over the past six years.

2009 Summary

Feeling the first significant effects of the downturn in the national economy, the County had to address four major hurdles:

- For the first time since 1993, County property values declined. The extent of the decrease was unanticipated at the time the tax rate was adopted. The Commissioners Court had reduced the tax rate slightly, knowing that the debt service portion of the tax rate was covered.
- Interest rates on County investments plummeted.
- The referendum-approved increase in Sheriff personnel salaries that averaged \$5,657 or 18.54% per employee.
- The Jail population grew dramatically, exceeding minimum housing standards set by the Jail Standards Commission. Excess population had to be housed outside of the County at significant expense.

Since the Sheriff pay referendum occurred after the 2009 budget was passed, the \$1.3 million cost of the pay raise was not provided for in the original budget and had to be absorbed through contingencies and other cost cutting measures. As shown in the chart on page 52, the positive difference in revenues and expenses before transfers was virtually wiped out by the expense of the Sheriff pay raise referendum.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

2010 Summary

The 2010 budget reflected the response of the Commissioners Court to the challenges of 2009 and the continuing effects of the recession.

- The effective tax rate was increased by the maximum of 8% to address the \$988,000 deficit brought forward from 2009 and the continuing costs of the Sheriff pay increases and falling interest income.
- More restrictive conditions were placed on capital purchases.
- The County entered into a new contract with CHM for medical services to inmates.
- No raises were included in the 2010 budget except for leveling raises for CDA investigators and Juvenile Detention Officers to keep them in line with similar positions covered by the Sheriff referendum.

The new contract with CHM provided health care and prescription drugs for adult inmates in the County Jail and juvenile detainees in the Juvenile Justice Center. The contract cost of \$1.41 million was partially offset by the elimination of other expenses, but the net overall increase in costs was over \$588,000 for the year.

The Commissioners Court entered into the contract in hopes that the contract transferred the liability for any future wrongful death or injury claims to CHM. According to the County Judge, the cost of liability insurance premiums was prohibitive because of high deductibles and limited gross settlement amounts. The cumulative cost of outside counsel to defend the County in wrongful death or injury claims for the Jail for the past five years was \$1 million.

Although the General Fund's revenues exceeded expenditures in 2010 by \$573,000, as shown on page 48, that would not have happened without the reallocation of the vehicle sales tax commission of \$310,000 and the health insurance credits of \$155,000. Neither of those items was anticipated at the time the 2010 budget was set.

2011 Summary

The 2011 budget included a tax increase of 3.7 cents per \$100 of valuation to provide for the continuing costs of the Sheriff referendum, Jail population increases, and inmate medical services contract from previous years. Although across-the-board raises were again not included in the budget, three other payroll-related increases were provided for:

- A health insurance rate increase totaling \$305,000 - an astounding 9.49% increase.
- An increase in the County's contribution to the retirement plan of \$204,000 due to a rate increase.
- 14 additional positions for the County Jail at an anticipated cost of \$501,000 in an effort to:
 - Address growth in the inmate population.
 - Maintain compliance with staffing requirements set by the Jail Standards Commission.
 - Reduce overtime costs.

However, because of the high employee turnover rate in the Jail staff, coupled with the inadequate pool of qualified applicants, it was impossible to achieve full staffing.

The growth in the inmate population was contained later in the year, and actually began falling by the end of the year, continuing into 2012. The reduction in the Jail population was due to the collaborative efforts of the District and County Court at Law Judges, the Criminal District Attorney's Office and the staff in the Court Administrator's Office. They worked together to clear cases more efficiently and to utilize probation whenever appropriate. Additionally, the Sheriff made administrative changes to insure the timely transfer of adjudicated inmates to the State prison system.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

2011 Summary (Continued)

The average daily census in the Jail fell from an all time high of 556 inmates for 2010 to 502 inmates for 2011. The reduction in Jail population also eliminated the need (and corresponding expense) for housing inmates with other counties. At an average cost of \$46 per inmate day, the reduction in Jail population saved the County over \$800,000 in 2011.

The 2011 budget did not provide for two other substantial costs that were unknown at the time the budget was adopted. These costs were funded from cost reductions in other areas - principally the savings from the decrease in Jail population - and from the contingencies budget:

- The cost of the accumulated payouts for accrued overtime and holiday pay.
- Lawsuit Settlement for a case related to the County Jail.

In 2011, the Commissioners Court recognized the need to curb the accumulation of excessive paid time off for employees. These measures were necessary to alleviate two significant problems:

- Accumulated time is paid upon termination at the employee's current rate of pay. Since an employee's final rate is typically higher than the rate at which the time was earned, long-term accruals were creating a larger liability for the County than necessary.
- The County payroll is budgeted by position, so there is no provision for overlap between a terminating employee and the replacement. Because of Jail staffing requirements, the positions must be filled as soon as possible, so the unanticipated payout for terminating employees continually created unbudgeted expenses.

These problems were addressed in two ways:

- The vacation policy will limit, without exception, the accrual to a maximum of 120 hours for employees with less than ten years of service and 180 hours for employees with ten years of service or more.
- A one-time payment and associated benefits totaling more than \$1 million was made to affected employees in December 2011.
 - While quite substantial for a one-year cost, the payments reduced the risk of even higher payouts in future years.
 - Current policy requires overtime and holiday pay be paid as earned. No accumulation of compensatory time is allowed.

A challenge that is forever looming on the horizon is the effect of changes in State funding and State revenue distribution. For example, the State stopped funding several individual juvenile grants in 2011. The County was able to temporarily absorb some of the reductions in the remaining juvenile grants and in the General Fund by leaving 3 positions unfilled.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

2011 Summary (Continued)

Summary of Significant Revenue Reductions and Expense Increases and Related Effect on Tax Rate

The table below shows the General Fund's share of the tax rate and the resultant tax levy for 2009 through 2011. It computes the amount of "Revenue Per Penny of Tax Rate" for each year as well as the major revenue decreases and expense increases. The table shows how much of the tax rate was used up by those major income and expense elements.

	<u>2009</u>	<u>2010</u>	<u>2011</u>
Appraised Value	\$ 6,236,959,975	\$ 6,077,295,673	\$ 6,113,516,126
Tax Rate per \$100	43.1055	48.0799	51.8242
Computed Levy	<u>\$ 26,884,728</u>	<u>\$ 29,219,577</u>	<u>\$ 31,682,808</u>
Certified Levy	\$ 26,834,177	\$ 29,219,577	\$ 31,682,808
General Fund Tax Rate per \$100	<u>42.6055</u>	<u>48.0799</u>	<u>51.8242</u>
General Fund Share of Levy	<u>26,522,915</u>	<u>29,219,577</u>	<u>31,682,808</u>
Amount of Revenue Per Penny of Tax Rate	<u>\$ 622,523</u>	<u>\$ 607,730</u>	<u>\$ 611,352</u>
Carryover of Prior Year Deficit	\$ -	\$ 988,484	\$ -
Interest Income Decrease	1,001,181	118,739	112,359
Accumulated Time Pay Out	-	-	1,004,804
Health Insurance	-	-	304,920
Retirement Rates	-	-	204,434
CHM Contract Cost Increase	-	588,452	-
Sheriff Referendum Increase	1,336,431	259,225	-
Out of County Housing Costs	172,757	394,565	-
Total Income Loss and Increased Expenses	<u>\$ 2,510,369</u>	<u>\$ 2,349,465</u>	<u>\$ 1,626,517</u>
Actual Increase in General Fund Share of Levy (Deficit Created by), or Amount Remaining After, Total Income Loss and Increased Expenses	<u>\$ (988,484)</u>	<u>\$ 347,197</u>	<u>\$ 836,714</u>
Cents of General Fund Tax Rate Required for Income Loss and Increased Expenses	<u>\$ 4.03</u>	<u>\$ 3.87</u>	<u>\$ 2.66</u>

2012 Summary

The 2012 budget provided for an increase in the ad valorem tax rate from \$0.518242 to \$0.534395, which generated over \$1.17 million in additional revenues for the General Fund. This increase allowed the Commissioners to approve pay raises for County employees and County elected officials for the first time in 3 and 4 years, respectively.

Salaries and Benefits for the General Fund increased over \$783,000.

- The scheduled pay raises resulted in an increase of \$1.35 million. These were partially offset by the accumulated time and holiday payouts in 2011 of \$924,000.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

2012 Summary (Continued)

- Holiday pay rose \$181,000 in 2012 due to a change in policy which required all holiday working hours to be paid during the pay period in which they occurred. All holiday pay earned prior to October 2011 was included in the holiday payout for that year.
- Health insurance premiums rose 9.5%, an increase of more than \$333,000 for 2012. In the past two years, health insurance expenses have increased over \$638,000. In 2011, the rate had increased 9.49% increasing expenses over \$305,000.
- Position changes resulted in a decrease of \$127,000.
 - Several budgeted positions left unfilled for Juvenile Detention and Probation departments in the latter portion of 2011 remained unfilled for all of 2012.
 - One full-time position was replaced with an hourly employee in the County Clerk's Office.
- Hourly employee expenses for the Jail rose over \$23,000 and were slightly offset by the reduction in overtime costs.

Both charity functions, indigent defense and indigent health care, saw significant increases in expenses for 2012. Indigent defense costs rose \$161,000 due to statement of facts for appealed cases, child protective service (CPS) cases and two capital murder trials. Indigent health care costs shot up \$242,000 or 22%. The number of eligible, non-incarcerated indigent healthcare clients rose 21% for the year from 3,921 to 4,741.

2013 Summary

In 2013, ad valorem taxes rose over \$140,000. The appraised values rose to \$6.33 billion, an increase of about 3.30%, which would have raised revenues by over \$1 million for the year; however, this was offset by the tax rate decrease to \$0.519664 in 2013 from \$0.534395 in 2012.

Salaries and benefits increased over \$655,000. Overtime within the Sheriff's Office and County Jail combined with premium increases for health insurance were the two largest contributing factors. These costs continued to rise in 2014.

- Overtime costs jumped a staggering \$340,000 - from \$480,000 in 2012 to \$820,000 in 2013. However, \$200,000 of that increase is attributable to a new interlocal agreement with the City of Electra to provide patrol and deputy services beginning in September 2013.
- Monthly health insurance premiums per employee rose from \$604 to \$645 in 2013. In 2013, total health insurance costs climbed from \$3,624,000 to \$3,832,000, an increase of \$208,000. Premiums continued their rise in 2014, albeit at a slower rate, increasing from \$645 to \$694, or 7.5%.
- There were no across the board raises budgeted in 2013. Selected departmental budgets were increased to allow merit raises to a few employees.
- The County Jail had three training sessions in 2013 and only one in 2012.
- The average daily number of inmates also rose from 439 in 2012 to 462, increasing the requirement for additional jailers to maintain Jail Commission standards

Indigent health care experienced a big jump in 2013, as in 2012, with an increase of \$194,000 from \$1.3 million to \$1.5 million. The average non-Jail clients rose from 395 to 440 per month.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

2013 Summary (Continued)

The County experienced large increases in both autopsies and litigation costs for 2013. These two items accounted for nearly \$300,000 in additional costs. Autopsies and related transportation costs were up 59% for the year from \$247,000 to \$393,000. There were 44 more autopsies performed in 2013, increasing from 106 to 150. Also, the company that provides transportation service to and from the Dallas site that performs the autopsies increased its per call and billed mileage rates in 2013. Litigation costs rose \$151,000. The County was involved in three new suits in 2013 as well as three cases that were ongoing from 2012.

The General Fund made several large transfers in 2013 to the Road and Bridge precincts and Permanent Improvement Fund. The Road and Bridge Funds' revenues have declined as their statutorily mandated share of vehicle sales tax commissions is phased out at 10% per year. In 2013, the General Fund transferred \$1.14 million to the Road and Bridge Funds to supplant the loss of VSTC. Also in 2013, the Permanent Improvement Fund received \$500,000 from the General Fund. This transfer will help make necessary repairs to the County facilities in the future.

2014 Summary

Ad valorem taxes increased \$20,000 for 2014. The tax base rose 1.45% to \$6.43 billion. However, that increase was offset because the tax rate was decreased from \$0.519664 to \$0.51359. Vehicle sales tax commissions continue to rise for the General Fund due to increased vehicle sales and the percentage allocation. In 2015, the General Fund will receive the full amount while the Road and Bridge funds portion will be phased out completely. In place of this revenue, the General Fund transferred \$800,000 to the Road and Bridge funds in 2014 and 2015, essentially eliminating the benefit to the General Fund.

Salaries and Benefits increased over \$850,000 for the General Fund in 2014.

- Overtime for the Sheriff and County Jail rose \$400,000 due to the rising Jail population and increasing turnover rates in the Jail. The patrol and dispatch services provided to the city of Electra also caused a big increase in overtime. However, those costs should be reimbursed by Electra.
- Health insurance premiums increased 7.5% in 2014 and costs increased \$174,000. In 2010, health coverage costs were \$3.0 million. By the end of 2015, it is projected that the County's expense for employee health insurance coverage will increase to \$3.9 million.
- In 2011, the retirement rate was 11.50% and has risen each year to 12.65% in 2014. The retirement costs rose from \$2.05 million in 2011 to \$2.27 million in 2014.
- For the second year, the budget did not appropriate any funds for across the board raises for employees.
- Unfortunately, there were no raises in the 2015 budget either.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Fund Balance Overview (Continued)

2014 Summary (Continued)

General Fund Major Factors Other than Direct Salaries

	2011	2012	2013	2014	<u>Cumulative Increase (Decrease)</u>	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percentage</u>
Health Insurance	\$ 3,042,965	\$ 3,373,448	\$ 3,547,721	\$ 3,722,551	\$ 679,586	22.33%
Retirement	2,048,554	2,074,314	2,153,985	2,274,441	225,886	11.03%
CHM Medical Services	1,557,705	1,590,236	1,601,259	1,641,291	83,586	5.37%
Indigent Health	1,101,290	1,343,436	1,537,792	1,678,435	577,145	52.41%
Indigent Defense	1,336,182	1,498,373	1,525,627	1,777,408	441,226	33.02%
Autopsies	297,367	247,398	393,536	451,607	154,240	51.87%
Total	<u>\$ 9,384,063</u>	<u>\$ 10,127,205</u>	<u>\$ 10,759,920</u>	<u>\$ 11,545,733</u>	<u>\$ 2,161,669</u>	23.04%

- Indigent health and indigent defense costs continue to rise. Together, these costs have risen over \$1 million since 2011.
 - Indigent Health Jail clients rose 66% and non-jail clients rose 2.35%. The non-jail clients have a larger impact on the costs each year as the Jail clients are served by the Correctional Healthcare Management contract for medical and prescription services.
 - The average number of non-jail clients increased from 440 to 450 for 2014.
 - Prescription costs rose \$92,000 or 17% for 2014. The number of prescriptions filled was down, but the cost of certain medications, especially diabetic medications, have skyrocketed.
 - The amount paid to United Regional Health Care System increased by \$77,000 for 2014 and will continue to rise as the General Revenue Tax Levy increases.
- Indigent Defense increased \$251,000 in 2014 and over \$440,000 since 2011. Criminal attorney fees and Child Protective Services (CPS) cases comprise the majority of these increases from year to year. The County had significant costs in a capital murder trial, several appeal cases and juvenile domestic cases in 2014.

Other Budgetary Information

INDIGENT HEALTH CARE COSTS

Indigent health care costs have not exceeded the 8% statutory maximum since 2002 because of the County's contractual relationship with United Regional Health Care System (URHCS), the County's largest provider of indigent health care services. When URHCS enjoys a good year financially, the County also benefits because it decreases the County's total liability to URHCS. If URHCS were to incur a loss, the liability of the County to URHCS would rise significantly.

In 2003, URHCS sharply increased its net earnings which, in turn, reduced the County's maximum payment threshold. Since 2003, the difference between the County's maximum contractual liability and the amounts actually paid to URHCS resulted in a savings of almost \$9.45 million. If the County had been required to pay URHCS the maximum liability in 2014, it would have increased the 2014 General Fund expenditures and reduced the ending fund balance by \$1 million.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Other Budgetary Information (Continued)

BUDGET VS. ACTUAL AND VARIANCES

The following table illustrates the 2014 original budget, final amended budget, budget to budget variance, actual expenditures and the variance between the final amended budget and actual expenditures.

General Fund Expenditures Budget and Actual for 2014

	Original	Amended	Difference		Amended
	Budget	Budget	Between	Actual	Budget vs.
	Budget	Budget	& Original	Expenses	Actual
	Budget	Budget	Budget	Expenses	Expenses
General Administration	\$ 8,687,242	\$ 7,463,535	\$ (1,223,707)	\$ 4,037,051	\$ 3,426,484
Judicial	6,226,996	6,383,461	156,465	6,021,979	361,483
Elections	295,623	299,190	3,567	216,607	82,583
Financial Administration	2,749,459	2,753,228	3,769	2,639,789	113,439
Public Facilities	1,622,433	1,628,995	6,562	1,421,212	207,783
Public Safety	18,542,178	19,585,346	1,043,168	19,173,501	411,845
Health and Welfare	5,378,465	5,387,711	9,246	4,910,256	477,455
Conservation	119,214	119,214	-	101,566	17,648
Net Transfers	1,226,682	1,583,199	356,517	1,670,905	(87,706)
Total Expenditures	<u>\$ 44,848,292</u>	<u>\$45,203,879</u>	<u>\$ 355,587</u>	<u>\$40,192,866</u>	<u>\$ 5,011,013</u>

The "bottom line" of the budget only changes when unanticipated revenues come into the County coffers and are formally recognized by the Commissioners Court. The Electra Patrol and Dispatch Services Agreement was certified as new revenue for 2014 for \$355,587 to the extent of the expenses for the year.

The Commissioners Court adds a "Contingencies" line item to the Non-Departmental budget contained in the General Administration function. The purpose of the "Contingencies" line item is to provide funding for expenditures not foreseen when the budget was originally adopted and for which there is no other revenue source. Commissioners Court action is required to transfer money from the "Contingencies" line item.

Almost all County capital expenditure purchases are initially provided for in the Non-Departmental Capital Expenditures budget. Purchases must be approved in advance and require a formal budget amendment from Commissioners Court. When the Commissioners Court approves items for purchase, funds are transferred to the individual departments and the purchase is recorded in that department.

The County's budget for computer equipment, software and other electronic items are coordinated through the Information Systems Office. The initial budget is recorded in the Information Systems capital expenditures budget and then transferred to the individual departments when approved by the Commissioners Court.

All formal budget amendments over \$5,000 from the budgets of Non-Departmental Contingencies or Capital Expenditures are listed individually in the table on the following page.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ANALYSIS OF SIGNIFICANT FINANCIAL AND BUDGETARY INFORMATION FOR THE GENERAL FUND
(CONTINUED)**

Other Budgetary Information (Continued)

BUDGET VS. ACTUAL AND VARIANCES (CONTINUED)

Effect of Transfers from Non-Departmental Contingencies and Capital Expenditures

	<u>Non- Departmental Contingencies</u>	<u>Non- Departmental Capital Expenditures</u>	<u>Effect on Budget Balances</u>
Original Budget	\$ 2,645,331	\$ 500,900	\$ 3,146,231
Final Amended Budget	<u>1,535,785</u>	<u>-</u>	<u>1,535,785</u>
Net Change	<u>\$ 1,109,546</u>	<u>\$ 500,900</u>	<u>\$ 1,610,446</u>
General Administration - Various	\$ 4,411	\$ -	\$ 4,411
Litigation	138,854	-	138,854
Capital Trial - Prosecution Costs	31,012	-	31,012
Reilly Fill Station	21,936	-	21,936
Autopsies and Related Transportation	174,175	-	174,175
Cloud Seeding	30,000	-	30,000
Judicial - Various	4,347	-	4,347
CDA- Michael Morton Act Scan Project	52,213	-	52,213
CDA - Expert Witness	39,000	-	39,000
Tahoe for Drug Enforcement	37,555	-	37,555
Part time Position to full-time for CMO	7,463	-	7,463
4 Dell Thin Clients for Courtroom	5,929	-	5,929
JP #3 - Error in Social Security Budget	5,317	-	5,317
Polycom Warranty Renewal	-	29,441	29,441
Financial Various	5,210	-	5,210
Public Facilities - Various	6,923	-	6,923
Public Safety - Various	4,477	-	4,477
Chevy Tahoes for Sheriff and Constable Pr 1	187,174	410,114	597,288
Honor Guard	5,150	-	5,150
Evidence System for Sheriff	-	53,775	53,775
Jail Dishwasher	-	7,570	7,570
Health and Welfare - Donation of Van to DAV	7,150	-	7,150
Transfers Out - Various	95	-	95
Debt Service for Lease Agreements	154,220	-	154,220
Microfilm Services	91,466	-	91,466
CDA - Legal Services Grant	47,061	-	47,061
Mental Health Case Worker for County Match	23,408	-	23,408
Cafeteria Fund Contribution	25,000	-	25,000
Major Budget Transfers	<u>\$ 1,109,546</u>	<u>\$ 500,900</u>	<u>\$ 1,610,446</u>

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SUMMARY - WHERE DO WE GO FROM HERE?

The General Fund's 2015 operating expense budget (before transfers) is set at \$43.5 million. The available fund balance of \$14.06 million represents an operating cushion of 3.8 months. A general rule of thumb is to maintain a three to six month operating reserve.

The County Auditor has prepared a projection of revenues and expenditures for 2015. Overall, a decrease of \$500,000 is projected for 2015 Revenues to \$38.34 million from \$38.88 million in 2014. Ad valorem taxes will increase by approximately \$170,000. The tax rate decreased from \$0.513590 to \$0.509368. This rate decrease is offset by the increase in the tax base of 1.46%.

The Electra Patrol and Dispatch service contract ended in 2014 and the one-time payment from the Indigent Defense Formula Grant will result in a decrease of over \$600,000 in 2015 in revenues. The Electra contract revenues were offset by increases in Sheriff and Jail salaries and benefits and fuel costs. Therefore, the loss of that contract should no net effect on overall fund balance.

The County is experiencing long-term declines in fines from the Justice of the Peace Offices. In 2009, over \$461,000 in fines were received. Each year, there has been a steady decrease to a low of \$290,000 in 2014. This decline is largely attributable to the decreasing number of tickets issued by the DPS officers as the State of Texas shifts its resources and reassigns its officers to activities along the border with Mexico. This trend has continued into 2015 and revenues are already down by \$42,000 when compared to the 2014 levels.

In 2015, the estimated expenditures are \$38.1 million, down \$400,000 from \$38.5 million in 2014. The seventeen vehicles leased in 2014 will result in a decrease of \$591,000 in capital expenditures. The proceeds from the lease agreement offset these costs.

On the expenditure side, we based our estimates using actual salaries through April 2015, current retirement contribution rates and the 4.9% health insurance increase. Expenses in the salaries and benefits major category are expected to increase about \$400,000. The retirement rate increased from 12.65% in 2014 to 12.78% in 2015 and life insurance rates are unchanged.

The Offices of the Criminal District Attorney and the Public Defender both received a discretionary salary budget amount for several positions in their 2015 budget. There have also been mid-year 2015 budget amendments for salary increases for positions in the Information Technology Department and the Central Magistrate's Office.

Health insurance costs rose from \$3.0 million in 2011 to \$3.72 million in 2014. In 2015, the premiums through the Texas Association of Counties rose an additional 4.9% and the total annual cost is projected to be close to \$3.9 million. Thankfully, the rate of increases has been cut in half over the past five years - from almost 10% in 2011 and 2012 to the 4.9% we experienced in 2015. However, even 4.9% of \$3.9 million is still almost \$200,000. In just five years, the increase in health insurance premiums has resulted in additional costs of almost \$900,000.

The County Jail is experiencing large amounts of overtime as the inmate population continues to rise and turnover continues into 2015. The Jail inmate population through April 2015 averaged 490 inmates per month, up from 470 through July 2014. Additionally, in late May 2015, there was extensive flooding in the County requiring additional overtime from Sheriff deputies, Road and Bridge Precinct workers, Emergency Management personnel and other support staff.

The contract with the current provider of the justice system contract will expire in 2015. The County is researching judicial software that will streamline the process for all related offices. The County has put together a Technology Committee that is actively engaged in seeking out alternatives to the current system.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SUMMARY - WHERE DO WE GO FROM HERE? (CONTINUED)

The Technology Committee is made up of representatives from the Sheriff's Office, the CDA's Office, the District Courts, the County Courts at Law, the Commissioners Court, the Court Coordinator, the District and County Clerks and the Auditor's Office. The Committee has already made site visits to several different counties. While the actual costs are not known, it is anticipated to run at least \$1 million or more.

The capital expenditure budget for 2015 also includes \$500,000 for new financial software. The County Auditor's Office is currently researching information on various systems with installation planned for late 2016 or early 2017.

Inter-fund transfers could result in over \$1.56 million being transferred from the General Fund.

- \$800,000 will be transferred to the Road and Bridge Precincts to offset the loss of the vehicle sales tax commissions.
- The Payroll Fund received \$400,000 to cover the change in timing of payments to the Texas Association of Counties for monthly health insurance premiums.
 - The County historically made the payment in the month following the month that deductions were withheld from employee paychecks.
 - The new method requires payment at the beginning of the month the deductions will be made.
- Other transfers include \$200,000 to the Law Library Fund to cover payment of salary and benefits of the law librarian and costs of reference materials.
- \$154,500 will be transferred to the Debt Service Fund to cover the annual capital lease payments.

With just under \$50,000 expected to be transferred in, the General Fund's computed surplus of \$200,000 before transfers is projected to become a \$1.26 million deficit if all the transfers are made.

Employee salaries have been relatively stagnant since 2012 with few positions receiving an increase in pay. The Commissioners are considering several plans during the 2016 budget process that include across the board salary increases but no decision has been made yet.

The Commissioners Court is charged with the development and passage of the County budget. The County's ability to generate additional revenues is limited to its authority to set the ad valorem tax rate. Currently, the maximum increase that the Commissioners Court can pass - without being subject to a rollback - is 8%. Fines and fees are determined by the State legislature. Interest rates are driven by the open market and the Federal Reserve.

Therefore, the Commissioners Court is handed a difficult task of managing the budget, limiting costs and contending with employee pay equity while, at the same time, balancing those issues with the interests of the taxpayers. When State laws provide avenues for significantly changing the budget after it has been passed, whether it be unfunded legislative mandates or salary increases outside the budget process, it is the Commissioners Court that is left to deal with finding the funds.

As an arm of State government, the County is required by law to provide an array of disparate and expensive services ranging from housing inmates to managing the judicial system and its thirteen different courts, to taking care of the criminal defense representation and health needs of its indigent citizens, to building and maintaining roads and bridges.

Under the continued leadership of Judge Woody Gossom, the Commissioners and other County officials, there is a team approach to resolving current issues and planning for the future. Their views, education and life experiences continue to shape the dynamics of Wichita County.

**WICHITA COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SUMMARY - WHERE DO WE GO FROM HERE? (CONTINUED)

In order for Wichita County to remain fiscally strong, the Commissioners Court, other County officials, department heads and all County employees will need to stay engaged as informed and active participants. Our open system of governance works best when there is communication, dialogue and respect at all levels.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial position. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 600 Scott Street, Suite 301, Wichita Falls, Texas 76301.

BASIC FINANCIAL STATEMENTS

**WICHITA COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2014 AND 2013**

**PRIMARY GOVERNMENT
GOVERNMENTAL ACTIVITIES**

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash	\$ 9,374,550	\$ 2,561,944
Investments	41,911,768	49,113,429
Taxes Receivable, Net of Allowance	17,629,215	17,670,727
Accounts Receivable, Net of Allowance	2,735,968	2,842,685
Due from Other Governments	773,988	376,708
Accrued Interest Receivable	47,922	43,071
Prepaid Items and Other Assets	117,699	141,808
Total Current Assets	72,591,110	72,750,373
Capital Assets:		
Capital Assets Not Being Depreciated	3,488,362	2,573,261
Other Capital Assets, Net of Depreciation	13,588,874	12,841,755
Total Noncurrent Assets	17,077,237	15,415,016
TOTAL ASSETS	89,668,346	88,165,389
LIABILITIES		
Accounts Payable	1,733,774	1,144,755
Accrued Interest Payable	16,375	1,837
Due to Other Governments	258,114	423,542
Due to Others	794,147	1,068,528
Uncollected Taxes	17,105,259	17,162,349
Unearned Revenue	134,362	130,273
Current Portion of Long-Term Liabilities, Amount Due or Payable Within One Year:		
Capital Leases Payable	373,713	38,757
Compensated Absences	214,558	287,787
Total Current Liabilities	20,630,301	20,257,829
Long-Term Liabilities, Portion Due or Payable After One Year:		
Capital Leases Payable	1,253,993	189,681
Compensated Absences	490,399	452,738
Total Noncurrent Liabilities	1,744,392	642,420
TOTAL LIABILITIES	22,374,693	20,900,248
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Received in Advance	16,000,563	15,715,885
TOTAL DEFERRED INFLOWS	16,000,563	15,715,885
NET POSITION		
Net Investment in Capital Assets	15,023,456	15,114,549
Restricted for:		
Debt Service	497,425	536,145
Other Purposes	7,995,157	6,985,851
Unrestricted	27,777,051	28,912,710
TOTAL NET POSITION	\$ 51,293,090	\$ 51,549,255

WICHITA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013

FUNCTION	Program Revenues				Net (Expenses) Revenue and Changes in Net Position	
	Expenses	Charges for Services, Fees, Fines and Forfeitures	Operating Grants and Contributions	Capital Grants and Contributions	Net Governmental Activities	
					2014	2013
Governmental Activities						
General Administration	\$ 6,379,009	\$ 2,038,600	\$ -	\$ -	\$ (4,340,408)	\$ (4,319,008)
Judicial	6,562,852	1,205,103	419,743	-	(4,938,005)	(4,672,099)
Elections	269,495	-	8,962	-	(260,532)	(153,366)
Financial Administration	2,716,193	671,712	-	-	(2,044,481)	(1,982,217)
Public Safety	22,654,636	2,373,293	2,094,495	-	(18,186,847)	(17,981,874)
Health and Welfare	5,189,288	-	290,565	-	(4,898,722)	(4,631,120)
Conservation	98,804	-	-	-	(98,804)	(91,727)
Road and Bridge	2,096,115	1,945,690	107,457	13,784	(29,184)	(82,700)
Interest Payments on Long-Term Debt	25,523	-	-	-	(25,523)	(10,918)
TOTAL	<u>\$ 45,991,914</u>	<u>\$ 8,234,399</u>	<u>\$ 2,921,223</u>	<u>\$ 13,784</u>	<u>(34,822,508)</u>	<u>(33,925,029)</u>
General Revenues						
Ad Valorem Taxes					33,111,781	32,941,131
Mixed Beverage Fees					294,074	247,079
Investment Income					283,294	236,184
Unrealized Gain (Loss) in Market Value					(19,355)	(64,055)
Grants and Contributions					773,602	629,739
Miscellaneous					122,949	242,441
TOTAL GENERAL REVENUES					<u>34,566,345</u>	<u>34,232,519</u>
CHANGE IN NET POSITION					(256,164)	307,490
Net Position - Beginning of Year					<u>51,549,254</u>	<u>51,241,764</u>
Net Position - End of Year					<u>\$ 51,293,090</u>	<u>\$ 51,549,254</u>

**WICHITA COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013**

	General Fund	Road and Bridge Funds	Debt Service Fund	Capital Projects Fund	Grant Funds	Other Governmental (Non-Major) Funds
ASSETS						
Cash	\$ 7,077,627	\$ 95,783	\$ 2,510	\$ 6,545	\$ 206,791	\$ 1,985,294
Investments	23,277,483	4,648,786	486,419	3,949,268	1,815,320	7,734,491
Accounts Receivable	35,945	-	-	18	-	2,137
Taxes Receivable:						
Current (2014) Roll	17,188,311	-	-	-	-	-
Delinquent	1,190,460	245	11,530	5,247	-	-
Less Allowance for Uncollectible Taxes	(749,556)	(245)	(11,530)	(5,247)	-	-
Due from Other Funds	1,278,541	406,055	35,118	27,843	567,003	142,505
Due from Other Governments	627,334	16,317	-	4,500	125,686	151
Accrued Interest Receivable	25,438	2,199	601	5,942	1,488	12,253
Prepaid Items and Other Assets	83,556	390	-	-	-	33,752
TOTAL ASSETS	\$ 50,035,138	\$ 5,169,532	\$ 524,648	\$ 3,994,116	\$ 2,716,289	\$ 9,910,583
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
LIABILITIES						
Accounts Payable	\$ 1,179,089	\$ 22,358	\$ -	\$ 426,075	\$ 33,525	\$ 72,727
Due to Other Funds	182,935	1,489,224	10,847	1,150	633,764	139,144
Due to Other Governments	231,518	3,841	-	-	10,092	12,664
Due to Others	732,483	25,687	-	-	3,226	32,750
Uncollected Taxes	17,105,259	-	-	-	-	-
Unearned Revenue	12,490	-	-	-	121,872	-
TOTAL LIABILITIES	19,443,775	1,541,110	10,847	427,225	802,479	257,284
DEFERRED INFLOWS OF RESOURCES						
Taxes Collected in Advance	16,000,563	-	-	-	-	-
Deferred Delinquent Taxes	523,957	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	16,524,520	-	-	-	-	-
FUND BALANCE						
Restricted						
Nonspendable / Prepaid Assets	71,044	390	-	-	-	33,752
Restricted	25,203	3,628,031	-	-	1,315,075	3,014,100
Total Restricted	96,247	3,628,421	-	-	1,315,075	3,047,852
Unrestricted						
Committed	-	-	513,801	3,566,892	522,880	4,008,327
Assigned	-	-	-	-	75,855	2,597,120
Unassigned	13,970,596	-	-	-	-	-
Total Unrestricted	13,970,596	-	513,801	3,566,892	598,735	6,605,447
TOTAL FUND BALANCE	14,066,843	3,628,421	513,801	3,566,892	1,913,810	9,653,299
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 50,035,138	\$ 5,169,531	\$ 524,648	\$ 3,994,116	\$ 2,716,289	\$ 9,910,583

<u>TOTAL</u> <u>2014</u>	<u>TOTAL</u> <u>2013</u>
\$ 9,374,550	\$ 2,561,944
41,911,768	49,113,429
38,099	44,754
17,188,311	17,244,889
1,207,483	1,221,646
(766,579)	(795,808)
2,457,065	4,168,881
773,988	376,708
47,922	43,071
117,699	141,808
<u>\$ 72,350,306</u>	<u>\$ 74,121,323</u>

\$ 1,733,774	\$ 1,144,755
2,457,065	4,168,881
258,114	423,542
794,147	1,068,528
17,105,259	17,162,349
134,362	130,273
<u>22,482,720</u>	<u>24,098,329</u>
16,000,563	15,715,885
523,957	508,378
<u>16,524,520</u>	<u>16,224,263</u>

105,187	95,639
7,982,408	6,968,887
<u>8,087,595</u>	<u>7,064,526</u>
8,611,899	9,280,885
2,672,975	2,736,452
13,970,596	14,716,868
<u>25,255,471</u>	<u>26,734,205</u>
33,343,066	33,798,730
<u>\$ 72,350,305</u>	<u>\$ 74,121,323</u>

WICHITA COUNTY, TEXAS
RECONCILIATION OF NET ASSETS OF GOVERNMENTAL ACTIVITIES PER THE STATEMENT OF NET POSITION
TO THE TOTAL FUND BALANCES PER THE BALANCE SHEET- GOVERNMENTAL FUNDS
DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
Total Fund Balance as reported in the Governmental Funds Balance Sheet.	\$ 33,343,066	\$ 33,798,730
<i>Total net assets reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the Governmental Funds Financial Statements.	17,077,237	15,415,016
Delinquent taxes receivable are not anticipated to provide current financial resources and are therefore reported as Deferred Revenues in the Balance Sheet of the Governmental Funds.	523,957	508,378
Accounts receivable from judicial system-generated fines and fees are not anticipated to provide current financial resources and, therefore, are not recorded in the Governmental Funds Balance Sheet.	2,697,869	2,797,931
The modified accrual method of accounting used in the Governmental Funds Financial Statements does not provide for the accrual of interest of long-term debt. Accordingly, the liability and related expense are only recorded in the Government-Wide Financial Statements.	(16,375)	(1,837)
Long-term liabilities are not due and payable in the current period and are not anticipated to use current financial resources. Therefore, those liabilities are not reported in the Governmental Funds Balance Sheet. Both the current and long-term portions are reported in the Government-Wide Statement of Net Position.		
Capital Leases Payable	(1,627,706)	(228,438)
Compensated Absences	(704,957)	(740,526)
Total Net Position	<u>\$ 51,293,090</u>	<u>\$ 51,549,255</u>

WICHITA COUNTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 30, 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 30, 2013

	<u>General Fund</u>	<u>Road and Bridge Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Grant Funds</u>	<u>Other Governmental (Non-Major) Funds</u>
REVENUES						
Ad Valorem Taxes	\$ 33,077,402	\$ -	\$ 4,215	\$ 1,918	\$ -	\$ -
Auto License Fees	-	1,453,109	-	-	-	-
Vehicle Sales Tax Commissions	773,602	85,749	-	-	-	-
Fines and Forfeitures	374,252	411,304	-	-	623,976	124,259
State and Federal Contracts	615,414	21,707	-	-	2,151,893	39,918
Fees of Office	2,087,596	-	-	-	-	12,667
Fees and Commissions	574,948	-	-	-	16,848	552,326
Other Income						
Interest	203,759	19,907	2,343	27,198	7,382	51,733
Rent	3,950	-	-	61,200	-	-
Sales	7,783	641	-	-	-	268,601
Refunds and Reimbursements	109,514	36,236	49	-	13,767	10,896
Royalties and Commissions	147,546	10,727	-	-	-	-
Other Services	869,475	-	-	-	-	836,824
Miscellaneous	32,621	13,784	-	5,496	401	94,654
TOTAL REVENUES	<u>38,877,861</u>	<u>2,053,164</u>	<u>6,607</u>	<u>95,812</u>	<u>2,814,266</u>	<u>1,991,879</u>
EXPENDITURES						
General Administration	4,037,052	-	-	-	-	1,571,047
Judicial	6,021,979	-	-	-	91,009	208,643
Elections	216,607	-	-	-	1,110,641	-
Financial Administration	2,639,789	-	-	-	-	11,268
Public Facilities	1,421,212	-	-	-	-	-
Public Safety	19,173,501	-	-	-	2,632,513	214,381
Health and Welfare	4,910,256	-	-	-	61,748	36,666
Conservation	101,567	-	-	-	-	-
Road and Bridge	-	2,004,640	-	-	5,000	-
Construction and Facility Acquisition Costs	-	-	-	1,194,663	-	-
Principal Payments	-	-	192,058	-	-	-
Interest Payments and Other Charges	-	-	10,985	-	-	-
TOTAL EXPENDITURES	<u>38,521,962</u>	<u>2,004,640</u>	<u>203,043</u>	<u>1,194,663</u>	<u>3,900,911</u>	<u>2,042,005</u>
EXCESS REVENUES (EXPENDITURES)	<u>355,899</u>	<u>48,524</u>	<u>(196,437)</u>	<u>(1,098,851)</u>	<u>(1,086,644)</u>	<u>(50,126)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	591,325	-	-	-	1,000,000	-
Proceeds from Refunding Bonds	-	-	-	-	-	-
Payments to Bond Escrow Agents	-	-	-	-	-	-
Gain (Loss) on Investments	(28,461)	(2,579)	1,045	(4,429)	3,154	11,915
Operating Transfers In	180,468	1,047,071	173,048	500,000	72,006	326,591
Operating Transfers Out	(1,851,373)	(266,804)	-	(14,133)	-	(166,873)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,108,040)</u>	<u>777,688</u>	<u>174,093</u>	<u>481,438</u>	<u>1,075,160</u>	<u>171,633</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(752,141)</u>	<u>826,212</u>	<u>(22,344)</u>	<u>(617,413)</u>	<u>(11,484)</u>	<u>121,506</u>
FUND BALANCE, BEGINNING OF YEAR	<u>14,818,985</u>	<u>2,802,209</u>	<u>536,145</u>	<u>4,184,305</u>	<u>1,925,294</u>	<u>9,531,792</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,066,843</u>	<u>\$ 3,628,421</u>	<u>\$ 513,801</u>	<u>\$ 3,566,892</u>	<u>\$ 1,913,810</u>	<u>\$ 9,653,299</u>

	T O T A L		T O T A L
	2014		2013
\$	33,083,535	\$	33,067,632
	1,453,109		1,442,256
	859,351		786,853
	1,533,790		1,651,621
	2,828,932		2,466,540
	2,100,263		2,038,671
	1,144,122		1,080,792
	-		-
	312,322		261,544
	65,150		61,200
	277,025		288,868
	170,461		108,875
	158,273		174,622
	1,706,300		1,250,845
	146,956		465,917
	<u>45,839,589</u>		<u>45,146,235</u>
	5,608,099		5,595,618
	6,321,630		6,042,081
	1,327,248		152,626
	2,651,057		2,584,116
	1,421,212		1,479,652
	22,020,395		20,724,017
	5,008,670		4,574,414
	101,567		93,056
	2,009,640		2,567,634
	1,194,663		314,593
	192,058		20,149
	10,985		9,942
	<u>47,867,223</u>		<u>44,157,897</u>
	<u>(2,027,635)</u>		<u>988,339</u>
	1,591,325		53,258
	-		-
	-		-
	(19,355)		(64,055)
	2,299,183		2,179,081
	<u>(2,299,183)</u>		<u>(2,179,081)</u>
	<u>1,571,970</u>		<u>(10,797)</u>
	(455,664)		977,542
	<u>33,798,730</u>		<u>32,821,189</u>
\$	<u>33,343,066</u>	\$	<u>33,798,730</u>

WICHITA COUNTY, TEXAS
RECONCILIATION OF CHANGE IN FUND BALANCES FOR GOVERNMENTAL FUNDS
PER THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
PER THE GOVERNMENT-WIDE STATEMENT OF ACTIVITY
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Net change in fund balances for governmental funds	\$ (455,664)	\$ 977,542
Amounts reported for governmental activities in the Statement of Activities are different because:		
<u>Differences in Recording Receivables and Revenues:</u>		
There are differences in the way revenues are recorded in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-Wide Statement of Net Activity. These differences arise due to the different measurement focuses and the bases of accounting used in those respective statements:		
The Governmental Funds use the modified accrual accounting method and the current financial resources measurement focus. The Government-Wide financial statements use the full accrual method of accounting and the economic resources measurement focus. The specific revenue differences are described below.		
Revenues, predominantly from the recognition of judicial system-generated fines and fees, that are recorded when earned in the Government-Wide Statement of Activities that do not provide current financial resources and are therefore not reported in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance.		
_ Accounts Receivable from judicial system-generated fees increased with a resultant increase in revenues recorded in the Government-Wide Statement of Activities.	4,598	(1,832,624)
_ Conversely, the rate of collections of those judicial system-generated receivables fell (or increased) and therefore, the allowance for uncollectible accounts rose (or declined) accordingly, creating a net decrease (increase) in revenues on the Government-Wide Statement of Activities.	(104,661)	1,796,262
Since Delinquent Taxes Receivable do not meet the definition of current financial resources for the Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balance, Delinquent Taxes are not recorded as revenues until they are collected.	15,579	(131,468)
<u>Differences in Recording Liabilities and Expenses:</u>		
There are differences in the way expenses are recorded in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-Wide Statement of Net Activity. These differences arise due to the different measurement focuses and the bases of accounting used in those respective statements.		
The Governmental Funds use the modified accrual accounting method and the Government-Wide Financial Statements use the full accrual method of accounting and the economic resources measurement focus. The specific expense differences are described below.		
Governmental Funds report capital outlays as expenditures. However, there is no corresponding expense for the purchase of those assets in the Government-Wide Statement of Activities because the costs of those assets are capitalized and shown as noncurrent assets on the Statement of Net Position.	3,435,038	1,253,779
The costs associated with those capital assets are allocated over their useful lives and are reported as depreciation expense in the Government-Wide Statement of Activities.	(1,772,817)	(1,793,262)
The proceeds associated with the sale of capital assets are not reported in the Statement of Activities.	-	(16,895)
The gain (loss) associated with the sale of capital assets.	-	90,516
Compensated Absences are not expected to use current financial resources and are therefore only reported in the Statement of Activities and are not shown as Governmental Fund expenditures.	35,569	(2,275)
By definition, interest is not accrued on Long-Term Debt under the modified accrual method of accounting and therefore is not reported as a Governmental Fund expenditure.	(14,538)	(976)
Under the modified accrual method of accounting, Long-Term Debt is initially recorded as "other financing sources" rather than as a liability. Principal payments are recorded as current expenditures in the period when actual payments are made. However, the Government-Wide Statements are based on the full accrual method of accounting that initially records Long-Term Debt as a noncurrent liability and simply shows Principal Payments as a reduction of the Long-Term Debt liability with no effect on assets.	192,058	20,149
Under the modified accrual method of accounting, Capital Lease is initially recorded as "other financing sources" rather than as a liability. However, the Government-Wide Statements are based on the full accrual method of accounting that initially records Capital Leases as a liability.	(1,591,327)	(53,257)
Change in the assets of governmental activities	\$ (256,165)	\$ 307,491

WICHITA COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013

	2014	2013
<u>ASSETS</u>		
Cash	\$ 6,265,823	\$ 5,130,754
Investments	9,647,471	10,051,579
Accounts Receivable	22,068	14,435
Due from Other Funds	6,545	6,116
TOTAL ASSETS	\$ 15,941,908	\$ 15,202,884
<u>LIABILITIES</u>		
Due to Other Funds	\$ 6,545	\$ 6,116
Due to Other Governments	4,089,523	3,733,323
Due to Others	11,845,839	11,463,445
TOTAL LIABILITIES	\$ 15,941,908	\$ 15,202,884

NOTES TO FINANCIAL STATEMENTS

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING ENTITY

Wichita County is an independent governmental entity that provides a full range of services authorized by statute. These general governmental services include recording and licensing, maintaining the County and District Court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining County roads and bridges. Elected by the voters of Wichita County, and operating under the provisions of State statutes, the Commissioners Court, consisting of four Commissioners and the County Judge, is the policy-making body of the County. As such, they have the authority to make decisions and significantly influence operations. The Commissioners Court holds the primary accountability for fiscal matters. The County is not included in any other governmental "reporting entity" as defined in the Governmental Accounting Standards Board Codification Section 2100.

These financial statements of the County include all funds, functions and activities in which the Commissioners Court has oversight responsibility. The manifestations of oversight responsibility considered in defining the reporting entity are interdependency, power to designate management, ability to significantly influence operations and primary accountability for fiscal matters. The financial statements include only the individual funds of Wichita County as no other entities meet the criteria for inclusion.

BASIS OF PRESENTATION

The accounting and reporting policies of Wichita County conform to accounting principles generally accepted in the United States of America as applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), in Governmental Accounting and Financial Reporting Standards and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units. For the year ended December 31, 2003, the County implemented the new financial reporting requirements of GASB Statement 34, "*Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*". The financial report has been prepared in accordance with GASB Statement 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", issued in 2009 and implemented by the County for the year ended December 31, 2011.

The following paragraphs provide a summary of the more significant accounting policies used by Wichita County.

Government-Wide Financial Statements

The ***Government-Wide Financial Statements*** are required by GASB Statement 34. The Statement of Net Position and Statement of Activities display information about all of the non-fiduciary activities of the County as a whole. The County's operations and services are all classified as governmental activities that are generally financed through taxes, intergovernmental revenues and other non-exchange revenues. The County has no business-type activities that are financed by user fees. Fiduciary Funds are presented in the ***Governmental Funds Financial Statements*** and are not reported in the ***Government-Wide Financial Statements***.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (CONTINUED)

Government-Wide Financial Statements (Continued)

The County's ***Government-Wide Financial Statements*** are prepared using the economic resources measurement focus and the accrual basis of accounting. The purpose of the statement of net position is to report all of the assets, deferred outflows of resources, liabilities and deferred inflows of resources for the County. The County reports all of its assets when it acquires ownership over the asset and reports all of its liabilities when they are incurred. For example, the County reports buildings and infrastructure as assets, even though they are not available to pay the obligations incurred by the County. On the other hand, the County reports liabilities, such as compensated absences for earned vacation and compensatory time, even though these liabilities might not be paid until several years into the future.

The purpose of the statement of activities is to show operating income and the changes in net position and to illustrate the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include fees, fines and other charges paid by the individuals or entities who purchase, use or directly benefit from services or privileges provided by a given function. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included in program revenues are reported as general revenues.

Fund Financial Statements

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County's funds are grouped into two broad fund categories - ***Governmental Funds*** and Fiduciary Funds.

Governmental Funds Financial Statements

The ***Governmental Funds Financial Statements*** provide detailed information about the County. The focus of ***Governmental Funds Financial Statements*** is directed to specific activities of the County rather than the County as a whole. GASB 34 also redefined the way in which the ***Governmental Funds Financial Statements*** are presented.

Within the ***Governmental Funds*** are four fund types - general, special revenue, debt service and capital projects. An emphasis is placed on "major" funds within the governmental category. The County has elected to show the following as major funds - General Fund, Road and Bridge Funds, Debt Service Fund, Capital Project Fund and Grant Funds. All other funds are aggregated together as "Other Governmental (Non-Major) Funds". Detailed statements are presented within the Combining and Individual Fund Statements.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (CONTINUED)

Fund Financial Statements (Continued)

Governmental Funds Financial Statements (Continued)

Governmental Funds Financial Statements consist of a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance. Those statements are prepared on the modified accrual accounting basis which has a current financial resources measurement focus. In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash.

For example, amounts reported on the balance sheet include items such as cash and receivables generally collectible within 60 days, but do not include capital assets such as land, buildings and infrastructure. Fund liabilities are generally limited to amounts that are to be paid within 60 days after the end of the fiscal year. Long-term debt and other long-term liabilities are not included on the balance sheet.

Fiduciary Funds Financial Statement

The fiduciary funds include only ***Agency Funds*** that are used to account for assets that are held by the County in a purely custodial capacity. The fiduciary funds are presented in a single statement called the Statement of Fiduciary Assets and Liabilities. Assets reported in the Fiduciary Funds Financial Statements meet both of these conditions:

- The assets are held by the County for other parties (either as a trustee or as an agent).
- The assets cannot be used to finance the County's own operating programs.

The County is responsible for ensuring that the assets and liabilities reported by fiduciary funds are used solely for their intended purposes.

Fiduciary funds are presented in the ***Governmental Funds Financial Statements*** but are not reported in the ***Government-Wide Financial Statements***. The financial statements of the County's fiduciary funds are not included in the ***Government-Wide Financial Statements*** because resources of these funds cannot be used to finance the County's activities. However, the financial statements of fiduciary funds are included in the County's ***Governmental Funds Financial Statements*** because the County is financially accountable for those resources, even though they belong to other parties.

BASIS OF ACCOUNTING

Reconciliation of *Government-Wide vs. Governmental Funds Financial Statements*

The ***Government-Wide Financial Statements*** use economic resources measure of focus and the accrual basis of accounting. The ***Governmental Funds Financial Statements*** use the current financial resources measurement focus and the modified accrual basis of accounting. Because of these different measurement focuses and bases of accounting, reconciliation statements are provided for the differences between the ***Government-Wide*** Statement of Net Position and the ***Governmental Funds*** Balance Sheet, as well as the differences between the ***Government-Wide***

WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

Reconciliation of Government-Wide vs. Governmental Funds Financial Statements (Cont'd)

Statement of Activities and the **Governmental Funds** Statement of Revenues, Expenditures and Changes in Fund Balance.

Under the reporting model prescribed by GASB Statement 34, Wichita County uses two different methods of accounting based on two different measurement focuses in the preparation of the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All **Governmental Funds** are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, only current assets and current liabilities are generally included on the balance sheets of the **Governmental Funds Financial Statements**. Operating statements of these funds present the net effect of increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) on fund equity.

Under the modified accrual basis of accounting, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at year end. Revenue is considered available if it is collected during the current fiscal year or generally within 60 days after the end of the fiscal year. Property taxes are recorded on the modified accrual basis. Permits and fines are recorded as revenues when received. Intergovernmental revenues, consisting primarily of aid from state and federal agencies, are recognized in the grant period.

The County reports deferred revenue on its **Governmental Funds** Balance Sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arise when resources are received by the County before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

Expenditures and other uses of financial resources are recognized when the related liability is incurred except for principal and interest on long-term debt which are recorded when due.

Although **Agency Funds** use the modified accrual basis of accounting, they do not have a measurement focus because they do not recognize revenues and expenditures.

It is the County's policy to use restricted resources first to fund appropriations that are incurred for purposes for which both restricted and unrestricted net assets are available.

Transitioning from the **Governmental Funds Financial Statements** to the **Government-Wide Financial Statements** requires the conversion from the modified accrual basis of accounting and its current financial resources measurement focus to the full accrual basis of accounting and the related economic resources measurement focus. The **Government-Wide** Statement of Net Position and Statement of Activities both use the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included in the Statement of Net Position.

WICHITA COUNTY, TEXAS
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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

Reconciliation of Government-Wide vs. Governmental Funds Financial Statements (Cont'd)

Unlike the ***Governmental Funds Financial Statements***, long-term assets and long-term liabilities are included in the ***Government-Wide Financial Statements***. Regardless of the timing of related cash flows, revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants, shared revenues and contributions are recognized when all eligibility requirements have been met.

Taxes Receivable, Net of Allowance

In the ***Governmental Funds Financial Statements***, the modified accrual basis of accounting is used to record tax revenue. Taxes receivable are reported at their gross value less the estimated portion that is expected to be uncollectible. The uncollectible portion is determined based on historical data. Taxes levied for the current and prior periods, but not yet collected, are recorded as deferred revenues.

In the ***Government-Wide Financial Statements***, using the full accrual basis of accounting, the full amount of tax revenue ultimately expected to be collected is recognized as revenue in the current period. Deferred delinquent taxes are a reconciling item between the ***Governmental Funds Financial Statements*** and the ***Government-Wide Financial Statements***.

Accounts Receivable, Net of Allowance

Accounts receivable in the ***Governmental Funds Financial Statements*** include rent and other reimbursements for services performed that have a reasonable expectation of being converted to cash shortly after year end. Accounts receivable in the ***Government-Wide Financial Statements*** also include fines and costs assessed by court action in the District Courts, the County Courts at Law, the Constitutional County Court and the Justice Courts.

Due to the nature of the assessed fines and fees, collections tend to be problematic. An allowance for uncollectible accounts has been set up for the justice system-generated fines and fees based on a review of historical payment information. Because these amounts do not meet the measurable and available criteria, these receivables are not recorded in the ***Governmental Funds Financial Statements***. The receivables for fines and fees are a reconciling item between the ***Governmental Funds Financial Statements*** and the ***Government-Wide Financial Statements***.

Capital Assets

The County defines capital assets as assets with an individual cost of more than \$5,000 and an estimated useful life greater than one year. Capital acquisition and construction costs are reported as current year expenditures in ***Governmental Funds***. However, the full costs of the capital assets and their related accumulated depreciation and current period depreciation expense are reported in the ***Government-Wide Financial Statements***.

All capital assets, including public domain ("infrastructure") capital assets consisting of roads, bridges and drainage systems acquired since 1991, are valued at historical cost. All capital assets purchased prior to 1991 are valued at historical cost or estimated historical cost if actual cost was not available. In accordance with GASB 34, all infrastructure costs, including those acquired before

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

Reconciliation of Government-Wide vs. Governmental Funds Financial Statements (Cont'd)

Capital Assets (Continued)

1991, are now reported prospectively and retroactively, beginning in 2007.

Depreciation is recorded on capital assets using straight-line depreciation and the following estimated useful lives:

- *Buildings* 30 years
- *Infrastructure* 20-30 years
- *Furniture and Other Equipment* 5-20 years

Donated capital assets are valued at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not materially extend asset lives or add to the value of the asset are not capitalized. Capital asset purchases, disposals and depreciation expense are reconciling items between the ***Government-Wide Financial Statements*** and the ***Governmental Funds Financial Statements***.

Compensated Absences

Compensated absences consist of accumulated earned, but unpaid, vacation benefits and compensatory time. For financial reporting purposes, both of the following criteria must be met to be considered compensated absences:

- Leave or compensation is attributable to services already rendered and
- Leave or compensation is not contingent on a specific event (such as illness).

Because these accumulated costs are not expected to be paid from current financial resources, the current and noncurrent portions are only recorded in the ***Government-Wide Financial Statements*** and are reconciling items between the ***Government-Wide Financial Statements*** and the ***Governmental Funds Financial Statements***.

Long-Term Debt

The County's long-term debt consists of capital leases. The County's practice has been to record payments of principal and interest on long-term debt as current period expenditures. The related debt, broken down between the short-term and long-term portions, is recorded as a liability only in the ***Government-Wide*** Statement of Position. The difference is a reconciling item between the ***Government-Wide Financial Statements*** and the ***Governmental Funds Financial Statements***.

Litigation Judgment

Loss contingencies arising from judgments or claims which will not use currently expendable available financial resources are only recorded in the ***Government-Wide Financial Statements***. Since no provision is recorded in the ***Governmental Funds Financial Statements***, the amount of the loss contingencies is a reconciling item between the ***Government-Wide Financial Statements*** and the ***Governmental Funds Financial Statements***.

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

Cash and Investments

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. For financial reporting purposes, if a particular fund's cash balance is negative at year end, the cash balance is increased to zero with a corresponding increase in the amount due to other funds in the pool or that have cash available in demand deposit accounts in the same bank. The balance in the pooled cash accounts is available to meet current operating requirements.

The County invests cash, in excess of current requirements, from pooled County treasury demand deposit accounts for the purpose of increasing income through investment activities. The nature of the investments is governed by State statutes. The County is authorized to invest in obligations of the United States or its agencies, direct obligations of the State of Texas or its agencies, other obligations of state and local governments rated not less than "A" by a nationally recognized investment rating firm, certificates of deposit issued by a bank domiciled in the State of Texas and insured by the FDIC, prime domestic bankers acceptance, commercial paper with a stated maturity of 270 days or less and rated not less than A-1, P-1 by at least two nationally recognized investment rating firms and fully collateralized repurchase agreements. Investments are stated at fair market value. Interest earnings are allocated based on cash and applicable investment amounts in individual funds in a manner consistent with budgetary and legal requirements.

Due from Other Funds / Due to Other Funds (Interfund Receivables / Payables)

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Interfund balances between the **Governmental Funds** and the **Agency Funds** are eliminated in the balance sheets of both the **Governmental Funds** and the **Agency Funds**.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014 are recorded as prepaid items.

Equity Classifications

Government-Wide Financial Statements

Fund equity is classified as "Net Position" and is displayed in three components:

- *Invested in Capital Assets, Net of Related Debt* consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of capital leases that are directly attributable to the acquisition, construction or improvements of those capital assets.
- *Restricted* consists of net assets that are restricted for specific use by legal restrictions or external regulations.
- *Unrestricted* consists of all other net assets that do not meet the other two definitions.

Governmental Funds Financial Statements

In the fund financial statements, fund balances are classified depending on the relative strength of

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

Equity Classifications (Continued)

Governmental Funds Financial Statements (Continued)

the spending constraints placed on the purposes for which resources can be used as follows:

- *Nonspendable Fund Balance* includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- *Restricted Fund Balance* includes amounts constrained to specific purposes externally imposed by creditors (such as through debt covenants), grantors or contributors, laws or regulations of other governments, through constitutional provisions or by enabling legislation.
- *Committed Fund Balance* includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commissioners Court - the County's highest level of budgetary authority.
- *Assigned Fund Balance* includes amounts that are constrained by the County's intent to be used for specific purposes, but neither restricted nor committed.
- *Unassigned Fund Balance* includes amounts that are available for any purpose; these amounts can be reported only in the County's General Fund.

The County typically uses restricted fund balance first, followed by committed resources, and then assigned resources before unassigned resources. The General Fund restricted fund balance is restricted for the County's Wellness Program (\$17,553), Lee Eickman Scholarship (\$195), and K-9 Program (\$7,455). For all other funds, the restricted, committed or assigned fund balances are to be used for the purpose of the fund. The compositions of the fund balances are shown on page 64 and pages 118 through 131.

Property Tax Revenues

Property taxes are recognized as revenue in compliance with National Council on Government Accounting Interpretation No. 3 (Revenue Recognition - Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Proper allowances are made for estimated uncollectible accounts and delinquent accounts.

FUND STRUCTURE

The County uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions and activities.

The accounts of the County are organized and operated on the basis of funds, each of which is considered to be a separate fiscal and accounting entity.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. County resources are allocated to and accounted for in individual funds according to the purpose and control of those resources. The governmental and fiduciary fund types used by the County are described next.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND STRUCTURE (CONTINUED)

Governmental Funds

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and related liabilities are accounted for through ***Governmental Funds***. The County reports its funds as follows:

Major Funds

- *General Fund* is the principal operating fund which accounts for most of the County's general activities. It accounts for all financial resources except those required to be accounted for in another fund.
- *Road and Bridge Funds* are special revenue funds that account for the proceeds of specific revenue sources that are restricted to expenditures for road and bridge related projects.
- *Grant Funds* are special revenue funds that account for programs supported by grants-in-aid from various agencies and / or governmental units.
- *Debt Service Fund* accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- *Capital Projects Fund* accounts for all financial resources used for the acquisition, repair, renovation or construction of major capital facilities or purchases of major capital equipment.

Other Governmental (Non-Major) Funds

These are special revenue funds that do not meet the criteria for presentation as a major fund. All of the funds in this category account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

Fiduciary Funds

Fiduciary funds account for assets held by the County in either a trustee capacity or as an agent for individuals, private organizations, other governmental units, and / or other funds. In this category, the County only holds agency type funds.

Agency Funds generally account for assets that the County holds on behalf of others as their agent. ***Agency Funds*** do not involve a formal trust agreement, are custodial in nature and do not involve measurement of results of operation.

COMPLIANCE AND ACCOUNTABILITY

Budget Policies

The Commissioners Court adopts an operating budget for each calendar year. Each operating budget includes expenditures and the means of financing them. Annual operating budgets are legally adopted in the following ***Governmental Funds*** - General Fund, Debt Service Fund, Capital

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Budget Policies (Continued)

Projects Fund and these individual Special Revenue Funds: Road and Bridge Precinct Funds, Road and Bridge Combined Fund, Courthouse Security Fund, County-Wide Records Management Fund, County Clerk Records Management Fund, District Clerk Records Management Fund and the Law Library Fund. All annual appropriations lapse at year end.

For each budgeted fund, budgetary control is maintained at the major category level. This is the level at which expenditures may not legally exceed appropriations. The three major categories are personnel costs, supplies and operations, and capital expenditures. Any expenditure which alters the total budgeted amount of any major category must be approved by the Commissioners Court and the budget must then be appropriately amended. Budgetary comparison schedules are presented separately as a component of Required Supplementary Information.

Deposits and Investments Laws and Regulations

In accordance with State law, all uninsured deposits of County funds held in financial institutions must be secured with acceptable collateral. Acceptable collateral includes obligations of the United States or its agencies, direct obligations of the State of Texas or its agencies, other obligations of state and local governments rated not less than "A" by a nationally recognized investment rating firm, certificates of deposit issued by a bank domiciled in the State of Texas and insured by the FDIC, prime domestic bankers acceptances, commercial paper with a stated maturity of 270 days or less and rated not less than A-1, P-1 by at least two nationally recognized investment rating firms and fully collateralized repurchase agreements. All financial institutions pledging collateral for County deposits must have a written collateral agreement approved by the board of directors.

OTHER

Comparative Data

Comparative total data for the *Government-Wide Financial Statements* as well as *Governmental Funds Financial Statements* is included. Comparative total data for the prior year has been presented in the accompanying supplemental *Governmental Funds Financial Statements* and combining financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data have not been presented for all funds because their inclusion would make certain statements unduly complex and difficult to understand.

Rounding Differences

Differences in totals and sums are due to rounding differences of generally less than one dollar.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 2. DEPOSITS AND INVESTMENTS

DEPOSITS

All of the County's demand accounts are held in local banking institutions. At December 31, 2014, the total amount of the County's demand deposits per the general ledger was \$15,640,373 and the total amount per the County's December 31, 2014 bank statements was \$15,872,226. County demand deposits were covered by government securities or by federal depository insurance held as collateral by the County's agent in the County's name. The County's investment policies are discussed in Note 1 on the previous page.

INVESTMENTS

The County has an investment agreement with PrimeVest Financial Services, Inc. PrimeVest brokerage customers are covered by Security Investor Protection Corporation (SIPC) which protects the securities customers of its members up to \$500,000 (including \$100,000 for claims for cash). A supplemental policy underwritten by London companies provides \$9.5 million in additional coverage per customer, subject to an overall aggregate. PrimeVest investments are reported at fair value based on quoted market prices.

The County also had an investment agreement with the State of Texas Local Government Investment Pool (TexPool) although only \$74 was still invested at December 31, 2014.

The County's investments are categorized below to give an indication of the level of risk, with Category 1 being the lowest level of risk to Category 3 being the highest level of risk. Investments are included in the credit risk categories as follows:

- *Category 1:* Insured or registered investments, with securities held by the County or its agent in the County's name.
- *Category 2:* Uninsured and unregistered investments, with securities held by the County's counterparty's trust department or agent in the County's name.
- *Category 3:* Uninsured and unregistered investments, with securities held by the County's counterparty or by its trust department or agent but not in the County's name.

Shown below are the County's investments by risk category as of December 31, 2014.

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Market Value</u>
US Agency Obligations	\$ 17,794,698	N / A	N / A	\$17,794,698	\$17,794,698
Certificates of Deposit	14,679,371	N / A	N / A	14,679,371	14,679,371
Money Market Fund	9,437,624	N / A	N / A	9,437,624	9,437,624
Public Funds Investment Pool	-	N / A	N / A	74	74
*Deferred Compensation Fund	-	N / A	N / A	<u>4,474,426</u>	<u>4,474,426</u>
Total Investments				<u>\$46,386,193</u>	<u>\$46,386,193</u>

*The Deferred Compensation Fund investments totaling \$4,474,426 at December 31, 2014 are held

**WICHITA COUNTY, TEXAS
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NOTE 2. DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

by five insurance companies. These investments are managed by independent investment managers for the ultimate benefit of the County's employees and are not covered by State statutes restricting investment instruments and requiring collateralization. Also see Note 11 for a more complete description of the Deferred Compensation Plan.

NOTE 3. PROPERTY TAXES

County property taxes are levied on October 1 and are payable by January 31. Property taxes are attached as an enforceable lien on property as of the prior January 1. Property taxes collected in October, November and December from the 2014 tax roll are recorded as a deferred liability (Taxes Collected in Advance), since they cannot be legally expended until the succeeding year.

Taxes become delinquent on February 1, and penalties and interest may be assessed by the County. The delinquent taxes receivable account represents the past ten years of personal property taxes and the past twenty years of real property taxes.

The allowance for estimated uncollectible taxes is based on historical data. The allocation between current and delinquent taxes is shown in the table below:

	Gross Taxes Receivable	Allowance for Uncollectible Taxes	Net Taxes Receivable
Current (2014) Roll	\$17,188,311	\$ (83,053)	\$17,105,258
Delinquent	<u>1,207,483</u>	<u>(683,526)</u>	<u>523,957</u>
Totals	<u>\$18,395,794</u>	<u>\$ (766,579)</u>	<u>\$17,629,215</u>

The County is permitted by Article VIII, Section 9 of the Texas Constitution to levy taxes up to \$0.80 per \$100 of assessed valuation for general governmental services, including long-term debt principal and interest payments. The combined tax rate to finance general governmental services and payments on long-term debt was \$0.513590 per \$100 for the year ended December 31, 2014 (2013 tax roll).

This means that the County had an unused tax margin of \$.28641 per \$100. If the County had levied the maximum tax rate of \$0.80 per \$100 of assessed valuation, an additional \$18,411,771 in tax revenue could have been raised from the 2013 assessed valuation of \$6,428,466,425.

NOTE 4. ACCOUNTS RECEIVABLE

The table for accounts receivable and the related allowance for uncollectible accounts at December 31, 2014 is shown in its entirety on the following page.

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NOTE 4. ACCOUNTS RECEIVABLE (CONTINUED)

	<u>Accounts Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Accounts Receivable</u>
Justice System-Generated Receivables:			
Cases filed through CSCD (Adult Probation)	\$ 2,934,205	\$ (1,106,102)	\$ 1,828,103
Hot checks filed with the Criminal District Attorney	1,948,744	(1,909,511)	39,233
Cases filed through the District Clerk's Office	7,403,278	(7,070,936)	332,342
Cases filed through the County Clerk's Office	1,375,196	(1,242,329)	132,867
Cases filed through Justice of the Peace Pr. 1 Pl. 1	140,193	(111,844)	28,349
Cases filed through Justice of the Peace Pr. 1 Pl. 2	2,091,556	(1,870,999)	220,557
Cases filed through Justice of the Peace Pr. 2	183,585	(157,044)	26,541
Cases filed through Justice of the Peace Pr. 3	268,269	(232,380)	35,889
Cases filed through Justice of the Peace Pr. 4	179,400	(158,348)	21,052
Cases filed through Juvenile Services	57,233	(24,296)	32,937
Total Justice System-Generated Receivables	<u>16,581,659</u>	<u>(13,883,789)</u>	<u>2,697,870</u>
Trade-Type Receivables	<u>105,042</u>	<u>(66,943)</u>	<u>38,099</u>
Total Receivables	<u>\$ 16,686,701</u>	<u>\$ (13,950,732)</u>	<u>\$ 2,735,969</u>

NOTE 5. INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances among the **Governmental Funds** and the agency funds have been eliminated in the **Governmental Funds** and **Agency Funds Financial Statements**. The interfund receivable and payable balances at December 31, 2014 are shown below:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds		
General Fund	\$ 1,278,541	\$ 182,935
Road and Bridge Funds	406,055	1,489,224
Debt Service Fund	35,118	10,847
Capital Projects Funds	27,843	1,150
Grant Funds	567,003	633,764
Other Governmental Funds	142,505	139,144
Total Governmental Funds	<u>\$ 2,457,065</u>	<u>\$ 2,457,065</u>

Because the elimination of the interfund receivables and payables between the **Governmental Funds** and the **Agency Funds** was done at the major fund / aggregate fund level, the individual fund level statements reflect all open interfund receivables and payables as originally recorded.

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NOTE 5. INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

<u>Transfers Out</u>	↓ Transfers In ↓					<u>Total Transfers Out</u>
	<u>General Fund</u>	<u>Road & Bridge Funds</u>	<u>Capital Projects Fund</u>	<u>Grant Funds</u>	<u>Other Funds</u>	
General Fund	\$ -	\$ 800,000	\$ 500,000	\$ 70,468	\$ 480,905	\$ 1,851,373
Road and Bridge Funds	-	247,071	-	1,000	18,733	266,804
Capital Projects Fund	14,133	-	-	-	-	14,133
Grant Funds	-	-	-	-	-	-
Other Funds	166,335	-	-	538	-	166,873
Total Transfers In->	\$ 180,468	\$ 1,047,071	\$ 500,000	\$ 72,006	\$ 499,638	\$ 2,299,183

As provided in the original budget and amended by subsequent Commissioners Court orders, the following funds were the recipients of transfers from other funds:

- *General Fund* had total transfers in of \$180,468 as shown in the table below:

County Clerk Records Management	\$ 24,000
Sheriff Forfeiture	2,335
Juvenile Case Manager	10,000
Family Protection	10,000
Justice Court Technology	5,000
Tobacco Lawsuit Proceeds	100,000
Dealer Escrow	15,000
Permanent Improvements	14,133
Total Transfers to General Fund	\$ 180,468
- *Road and Bridge Funds* had total transfers in of \$1,047,072.
 - Road and Bridge Precinct #1, #2, #3 and #4 received \$200,000 each from the General Fund.
 - Road and Bridge Precinct #3 received \$40,151 from the Road and Bridge Joint Fund.
 - Road and Bridge Precinct #4 received \$166,920 from the Road and Bridge Joint Fund.
 - Road and Bridge Joint Fund received \$10,000 from each of the Road and Bridge Precincts.
- *Capital Projects Fund* had total transfers in of \$500,000 from the General Fund.
- *Grant Funds* had total transfers in of \$72,006.
 - LLEBG Grant Fund received \$538 from the Sheriff Forfeiture Fund.
 - Indigent Defense Discretionary Grant Fund received \$23,408 from the General Fund.
 - CETRZ Grant Fund Received \$1,000 from the Road and Bridge Fund.
 - CDA Legal Services Grant received \$47,060 from the General Fund.

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NOTE 5. INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

- *Other Funds* had total transfers in of \$499,638.
 - Countywide Records Management Fund received \$15,722 from the General Fund.
 - County Clerks Record Management Fund received \$91,466 from the General Fund.
 - Law Library Fund received \$162,668 from the General Fund.
 - JP Technology Fund received \$29,440 from the General Fund.
 - Dealer Escrow received \$2,294 from the General Fund.
 - Debt Service received \$154,314 from the General Fund and \$18,733 from the Road and Bridge #3 Fund.
 - Cafeteria Fund received \$25,000 from the General Fund.

NOTE 6. CAPITAL ASSETS

The following table shows capital asset activity related to governmental activities for the year ended December 31, 2014.

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land	\$ 2,317,239	\$ -	\$ -	\$ 2,317,239
Construction in Progress	<u>256,022</u>	<u>1,085,039</u>	<u>(169,938)</u>	<u>1,171,123</u>
Total Capital Assets Not Being Depreciated	<u>2,573,261</u>	<u>1,085,039</u>	<u>(169,938)</u>	<u>3,488,362</u>
Other Capital Assets:				
Buildings / Improvements	25,368,873	164,551	-	25,533,425
Infrastructure	20,813,970	-	-	20,813,970
Equipment	<u>15,859,729</u>	<u>2,355,385</u>	<u>(10,128)</u>	<u>18,204,986</u>
Total Other Capital Assets	<u>62,042,572</u>	<u>2,519,936</u>	<u>(10,128)</u>	<u>64,552,380</u>
Less Accumulated Depreciation for:				
Buildings / Improvements	(17,840,122)	(830,817)	-	(18,670,939)
Infrastructure	(18,247,247)	(140,082)	-	(18,387,329)
Equipment	<u>(13,113,448)</u>	<u>(801,918)</u>	<u>10,128</u>	<u>(13,905,238)</u>
Total Accumulated Depreciation	<u>(49,200,817)</u>	<u>(1,772,817)</u>	<u>10,128</u>	<u>(50,963,506)</u>
Other Capital Assets, Net	<u>12,841,755</u>	<u>747,119</u>	<u>-</u>	<u>13,588,874</u>
Total Capital Assets, Net	<u>\$ 15,415,016</u>	<u>\$ 1,832,159</u>	<u>\$ (169,938)</u>	<u>\$ 17,077,237</u>

Depreciation Expense By Function

General Administration	\$ 630,763
Judicial	63,649
Election	52,888
Financial Administration	7,673
Public Safety	675,583
Health & Welfare	2,725
Road & Bridge	<u>339,537</u>
Total Depreciation Expense	<u>\$1,772,817</u>

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 6. CAPITAL ASSETS (CONTINUED)

GASB 34 requires the County to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), etc. The retroactive reporting of infrastructure was subject to an extended implementation period and was first effective for fiscal years ending in 2007. All infrastructure assets and their related accumulated depreciation and depreciation expense have been included in these financial statements.

NOTE 7. LONG-TERM DEBT

GENERAL OBLIGATION REFUNDING BONDS, SERIES 1998

Proceeds from a \$9,000,000 certificate of obligation bond issue to finance the Multi-Purpose Events Center (MPEC) were received in 1992. Those Bonds were defeased in 1998 and were replaced with General Obligation Refunding Bonds, Series 1998 which were due to mature in 2012. As interest rates fell to record lows, it became financially beneficial to go through the refunding process.

The General Obligation Refunding Bonds, Series 1998 principal amount outstanding as of June 20, 2008 was \$3,220,000. Those bonds were refunded on June 26, 2008. The accrued interest on the Series 1998 Bonds to the date fixed for refunding was \$58,985. The Series 1998 bonds were replaced with General Obligation Refunding Bonds, Series 2008.

On June 26, 2008, the County deposited \$3,278,985 with the Bank of New York Trust Company, N.A., the Paying Agent for the Series 1998 Bonds. That deposit provided for a full cash defeasance of the Series 1998 bonds. The gross interest savings of \$118,400 was offset with issuance costs of \$23,200, yielding a net decrease in expense of \$95,200 over the remaining life of the bonds. Net present value of the savings is estimated to be almost \$90,000. The General Obligation Refunding Bonds, Series 2008 matured in 2012 and were paid in full.

CAPITAL LEASES

The County has lease agreements that are accounted for as capital leases. The costs of leased capital assets are included in the *Government-Wide Financial Statements* "Statement of Net Position" under the caption, "Other Capital Assets, Net of Depreciation". The corresponding debt is also included in the "Statement of Net Position" under the caption, "Capital Leases Payable". Capital lease assets totaled \$1,996,318 at December 31, 2014.

In November 2000, W.L. Lindemann donated a building valued at \$700,000 to the County. At the same time, the County entered into a lease purchase agreement with Mr. Lindemann to acquire a parking garage adjacent to the donated building. The parking garage has a computed value of \$369,754. Ownership of the building will revert to the County at the end of the lease term per the lease agreement. The parking garage must be insured against all risks of loss or damage.

In May 2013, the County acquired a motorgrader through a lease purchase agreement with American National Leasing. The lease purchase agreement requires an interest rate of 3.2% and an annual payment of \$18,733. The lease agreement stipulates that the County has the option to purchase the equipment at a "bargain" price of \$1.00 at the end of the lease term. The equipment acquired in the agreement must be insured against all risks of loss or damage.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 7. LONG-TERM DEBT (CONTINUED)

CAPITAL LEASES (CONTINUED)

In early 2014, the County entered into lease purchase agreements with American National Leasing Company to acquire seventeen Chevrolet Tahoes. The lease agreement stipulates an interest rate of 2.90% and an annual payment of \$154,544. The County has the option to purchase the vehicles at a "bargain" price of \$1.00 each at the end of the lease term. The vehicles acquired in the agreements must be insured against all risks of loss or damage.

In October 2014, the County entered into a lease purchase agreement with American National Leasing Company to acquire election equipment with an interest rate of 2.25% and an annual payment of \$213,543. The lease agreement stipulates that the County has the option to purchase the equipment at a "bargain" price of \$1.00 at the end of the lease term. The equipment acquired in the agreement must be insured against all risk of loss or damage.

The table below presents a summary of general long-term debt transactions for the year ended December 31, 2014.

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>	<u>Amounts Due After One Year</u>
Capital Leases:						
Capital Leases	\$ 228,438	\$ 1,591,327	\$ (192,058)	\$ 1,627,706	\$ 373,713	\$ 1,253,993
Other Liabilities:						
Compensated Absences	<u>740,526</u>	<u>176,933</u>	<u>(212,502)</u>	<u>704,957</u>	<u>214,558</u>	<u>490,399</u>
Total Long-Term Debt	<u>\$ 968,964</u>	<u>\$ 1,768,259</u>	<u>\$ (404,560)</u>	<u>\$ 2,332,663</u>	<u>\$ 588,271</u>	<u>\$ 1,744,392</u>

The remaining requirements to pay principal and interest on the outstanding capital leases and a summary of all long-term debt as of December 31, 2014 are shown in separate tables on the following pages.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 7. LONG-TERM DEBT (CONTINUED)

CAPITAL LEASES (CONTINUED)

American National Leasing

<u>Year</u>	<u>Interest Rate</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	Various	\$ 351,320	\$ 35,500	\$ 386,820
2016	Various	359,394	27,426	386,820
2017	Various	349,959	18,145	368,104
2018	Various	204,248	9,295	213,543
2019	Various	208,844	4,699	213,543
		<u>\$ 1,473,766</u>	<u>\$ 95,064</u>	<u>\$ 1,568,830</u>

Parking Garage Lease

<u>Year</u>	<u>Interest Rate</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	5.2908%	\$ 22,393	\$ 7,607	\$ 30,000
2016	5.2908%	23,607	6,393	30,000
2017	5.2908%	24,887	5,113	30,000
2018	5.2908%	26,236	3,764	30,000
2019	5.2908%	27,658	2,342	30,000
2020	5.2908%	29,158	842	30,000
		<u>\$ 153,939</u>	<u>\$ 26,061</u>	<u>\$ 180,000</u>

Summary of All General Long-Term Debt

<u>Year</u>	<u>Interest Rate</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	Various	\$ 373,713	\$ 43,106	\$ 416,820
2016	Various	383,001	33,819	416,820
2017	Various	374,846	23,258	398,104
2018	Various	230,484	13,059	243,543
2019	Various	236,502	7,041	243,543
2020	5.2908%	29,158	842	30,000
		<u>\$ 1,627,705</u>	<u>\$ 121,125</u>	<u>\$ 1,748,830</u>

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 8. CAFETERIA PLAN

On May 1, 1991, the County established a cafeteria, or flexible spending, plan for its employees in accordance with Internal Revenue Service Code Section 125. Under the provisions of the Wichita County Employees Cafeteria Plan, employees may contribute a part of their annual salary for medical insurance and expenses, dental insurance and expenses and child care costs. The portion of salary contributed to the Plan is not subject to federal income or social security taxes. At the end of the Plan year, any contributed amounts not used by employees for covered costs are forfeited by the employees and revert to the County.

NOTE 9. DEFINED BENEFIT PENSION PLAN

PLAN DESCRIPTION

The County provides pension benefits for substantially all of its full-time employees through a nontraditional, defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 656 non-traditional, defined benefit pension plans. TCDRS, in the aggregate, issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The Plan provisions are adopted by the governing body of the County within the options available in the State statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with eight or more years of service, with twenty years of service regardless of age or when the sum of their age and years of service equals seventy-five or more. A member is vested after eight years of service. Members must leave their accumulated contributions in the Plan to receive any part of the County-financed benefit.

A member who withdraws his or her personal contributions in a lump sum is not entitled to any amounts contributed by the County.

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

The employer elects the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The Plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contribution rate was 12.20% and 12.65% for calendar years 2013 and 2014, respectively. The contribution rate payable by the employee members, as adopted by the Commissioners Court, was 7% for both 2013 and 2014. The TCDRS Act allows changes to both the employee and County contribution rates by the Commissioners Court.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

ANNUAL PENSION COST

For the County's accounting year ending December 31, 2014, the annual pension cost for the TCDRS plan for its employees was \$2,638,166 and the actual contributions were \$2,638,166.

The annual required contributions were:

- Actuarially determined as a percent of the covered payroll of the participating employees.
- In compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2013 - the basis for determining the contribution rate for calendar year 2014.

The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial Valuation Date	<u>December 31, 2011</u>	<u>December 31, 2012</u>	<u>December 31, 2013</u>
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization Period	20.0 years	20.0 years	20.0 years
Asset Valuation Method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 5-yr smoothed value ESF: Fund Value
Actuarial Assumptions			
Investment Return	8.00%	8.00%	8.00%
Projected Salary Increases	5.40%	5.40%	4.90%
Inflation	3.50%	3.50%	3.00%
Cost of Living Adjustments	0.00%	0.00%	0.00%

Trend Information

<u>Accounting Year Ending</u>	<u>Annual Pension Cost</u>	<u>Percentage of Net Annual Pension Cost Contributed</u>
December 31, 2012	\$2,393,413	100%
December 31, 2013	\$2,491,197	100%
December 31, 2014	\$2,638,166	100%

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 10. POST-EMPLOYMENT HEALTHCARE BENEFITS

In addition to providing retirement benefits, the County allows its retired employees and their qualified dependents to participate in the County's health insurance program. The retirees are obligated to pay the actuarially determined premiums set by the County's third party carrier. Retirees' contributions for the year ended December 31, 2014 totaled \$71,570. At December 31, 2014, four retirees and one dependent were participating in the County's health insurance program.

During 2014, health insurance for the County was fully-funded through a plan with the Texas Association of Counties. The County contributed \$4,004,626 for its employees' health insurance premiums in 2014.

NOTE 11. DEFERRED COMPENSATION PLAN

The County offers its employees a Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or an unforeseen emergency.

There is an optional Loan Provision Amendment to the County's 457(b) Deferred Compensation Plan. Employees enrolled in this plan are able to borrow up to 100% of their account value, and there is no loan initiation fee. All compensation deferred under the Plan, all investments purchased and all incomes attributable to these investments are (until paid or made available to the employee or other beneficiary) solely the property of the County, subject only to the claims of the County's general creditors.

Participants' rights under the Plan are equal to those of general creditors of the County in an amount equal to the fair market value of their deferred accounts. It is the opinion of County management that the County has no liability for losses under the Plan but does have the duty of due care that would be required of an ordinary prudent investor. It is also the opinion of County management that it is unlikely it will use the assets of the Plan to satisfy the claims of general creditors in the future.

NOTE 12. RISK MANAGEMENT

The County is self-insured against risk arising from tort claims, losses of funds by theft and all other claims asserted by employees and / or third parties against the County arising out of the normal conduct of County business. The County has elected to insure with the Texas Association of Counties Property and Casualty Self-Insurance Fund for property coverage. The total ratable value is \$77,055,655. The Texas Association of Counties Workers' Compensation Self-Insurance Fund carries the County's Workers' Compensation Program.

The County's employee health insurance plan is covered by the Texas Association of Counties' fully-funded health care program. The County pays employee and dependent premiums for employees that were hired before October 1, 2000. However, County-paid dependent coverage was eliminated for all employees hired after September 30, 2000. In an effort to contain costs, the County froze its dependent contributions for employees hired before October 1, 2000 at the rates in effect at September 30, 2005. Employees are required to fund any annual increases in dependent premiums.

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 13. COMMITMENTS AND CONTINGENCIES

LITIGATION

The County is a defendant in numerous claims and lawsuits arising in the normal course of operations. County management believes that these legal proceedings will not materially affect the County's financial position. Accordingly, no other loss contingency has been accrued in the *Government-Wide Financial Statements*.

FEDERAL AND STATE ASSISTANCE PROGRAMS

The County has received Federal and State financial assistance in the form of grants and entitlements that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of County management, such disallowances, if any, will not be significant to the financial position of the County.

REQUIRED SUPPLEMENTARY INFORMATION

**WICHITA COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2014**

**SCHEDULE OF FUNDING PROGRESS FOR THE RETIREMENT PLAN
FOR THE EMPLOYEES OF WICHITA COUNTY**

Actuarial Valuation Date <u>December 31,</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) <u>(b)</u>	Unfunded AAL (UAAL) <u>(b - a)</u>	Funded Ratio <u>(a / b)</u>	Annual Covered Payroll * <u>(c)</u>	UAAL as a Percentage of Covered Payroll <u>((b - a) / c)</u>
2008	\$ 40,539,874	\$ 51,785,382	\$ 11,245,508	78.28%	\$ 16,846,786	66.75%
2009	42,409,663	53,529,796	11,120,133	79.23%	18,433,380	60.33%
2010	44,215,336	56,540,900	12,325,564	78.20%	18,512,263	66.58%
2011	45,549,570	59,240,295	13,690,725	76.89%	19,429,680	70.46%
2012	47,485,945	62,181,336	14,695,391	76.37%	19,945,109	73.68%
2013	51,632,710	66,232,652	14,599,942	77.96%	20,419,645	71.50%

*The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

ALL BUDGETED GOVERNMENTAL FUNDS

This section shows all budgeted **Governmental Funds** by fund group. The fund groups are:

- General Fund
- Special Revenue Funds which include:
 - Road and Bridge Funds Major Fund
 - Grant Funds Major Fund
 - Non-Major Funds
- Debt Service Fund
- Capital Projects Fund

The funds and fund groups are explained in more detail on the following pages.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with the County that are not required legally or by sound financial management to be accounted for in another fund.

**WICHITA COUNTY, TEXAS
COMPARATIVE BALANCE SHEET
GOVERNMENTAL FUND - GENERAL FUND
DECEMBER 31, 2014
COMPARATIVE TOTALS AT DECEMBER 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ 4,935,945	\$ 22,405
Investments	23,277,483	31,108,355
Accounts Receivable	35,945	44,256
Taxes Receivable:		
Current (2014) Roll	17,188,311	17,244,889
Delinquent	1,190,460	1,198,157
Less Allowance for Uncollectible Taxes	(749,556)	(772,319)
Due From Other Funds	3,429,811	3,092,922
Due From Other Governments	627,334	260,326
Accrued Interest Receivable	25,438	19,988
Prepaid Items and Other Assets	83,556	128,248
	<u>\$ 50,044,726</u>	<u>\$ 52,347,227</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,179,089	\$ 978,177
Bank Overdraft	-	-
Due to Other Funds	952,919	2,917,552
Due to Other Governments	196,237	196,359
Due to Others	7,369	37,051
Uncollected Taxes	17,105,259	17,162,349
Unearned Revenue	12,490	12,490
	<u>19,453,363</u>	<u>21,303,979</u>
 DEFERRED INFLOWS OF RESOURCES		
Taxes Collected in Advance	16,000,563	15,715,885
Deferred Revenue		
Deferred Delinquent Taxes	523,957	508,378
	<u>16,524,520</u>	<u>16,224,263</u>
 FUND BALANCE		
Restricted		
Nonspendable / Prepaid Assets	71,044	82,079
Restricted	25,203	20,038
Total Restricted	<u>96,247</u>	<u>102,117</u>
Unrestricted		
Committed	-	-
Assigned	-	-
Unassigned	13,970,596	14,716,868
Total Unrestricted	<u>13,970,596</u>	<u>14,716,868</u>
	<u>14,066,843</u>	<u>14,818,985</u>
TOTAL FUND BALANCE	<u>14,066,843</u>	<u>14,818,985</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 50,044,726</u>	<u>\$ 52,347,227</u>

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

	Actual		2014 BUDGET		Amended Budget vs.	
					Original Budget	Actual
	2013	2014	Original	As Amended	Favorable (Unfavorable)	Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ 33,057,775	\$ 33,077,402	\$ 32,989,707	\$ 32,989,707	\$ -	\$ 87,695
Vehicle Sales Tax Commissions	629,739	773,602	640,000	640,000	-	133,602
Fines and Forfeitures	465,261	374,252	431,300	431,300	-	(57,048)
State and Federal Contracts	492,224	615,414	476,200	476,200	-	139,214
Fees of Office	2,033,703	2,087,596	1,995,780	1,995,780	-	91,816
Fees and Commissions	530,116	574,948	497,800	497,800	-	77,148
Other Income						
Interest	178,807	203,759	208,900	208,900	-	(5,141)
Rent	-	3,950	300	300	-	3,650
Sales	14,733	7,783	4,200	4,200	-	3,583
Refunds and Reimbursements	52,523	109,514	9,500	9,500	-	100,014
Royalties and Commissions	163,763	147,546	130,600	130,600	-	16,946
Other Services	394,812	869,475	303,200	658,787	355,587	210,688
Miscellaneous	46,982	32,621	6,400	6,400	-	26,221
TOTAL REVENUES	38,060,437	38,877,861	37,693,887	38,049,474	355,587	828,387
EXPENSES						
General Administration	4,143,458	4,037,052	8,687,242	7,510,596	1,176,646	3,473,544
Judicial	5,846,211	6,021,979	6,226,996	6,383,461	(156,465)	361,483
Elections	152,626	216,607	295,623	299,190	(3,567)	82,583
Financial Administration	2,579,387	2,639,789	2,749,459	2,753,228	(3,769)	113,439
Public Facilities	1,479,652	1,421,212	1,622,433	1,628,995	(6,562)	207,783
Public Safety	17,922,789	19,173,501	18,542,178	19,585,346	(1,043,168)	411,845
Health and Welfare	4,487,705	4,910,256	5,378,465	5,387,711	(9,246)	477,455
Conservation	93,056	101,567	119,214	119,214	-	17,647
TOTAL EXPENDITURES	36,704,883	38,521,962	43,621,610	43,667,741	(46,131)	5,145,779
EXCESS REVENUES (EXPENDITURES)	1,355,554	355,899	(5,927,723)	(5,618,267)	401,718	5,974,166
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	591,325	-	-	-	591,325
Gain (Loss) on Investments	(26,481)	(28,461)	-	-	-	(28,461)
Operating Transfers In	256,989	180,468	251,708	268,177	16,469	(87,709)
Operating Transfers Out	(1,788,507)	(1,851,373)	(1,478,390)	(1,804,315)	(325,925)	(47,058)
TOTAL OTHER FINANCING SOURCES (USES)	(1,557,999)	(1,108,040)	(1,226,682)	(1,536,138)	(309,456)	428,098
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(202,445)	(752,141)	\$ (7,154,405)	\$ (7,154,405)	\$ 711,174	\$ 6,402,264
FUND BALANCE, BEGINNING OF YEAR	15,021,430	14,818,985				
FUND BALANCE, END OF YEAR	\$ 14,818,985	\$ 14,066,843				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES-ACTUAL AND BUDGET
GOVERNMENTAL FUND-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Actual		2 0 1 4 Budget		Variance	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable (Unfavorable)	Favorable (Unfavorable)
AD VALOREM TAXES	\$ 33,057,775	\$ 33,077,402	\$ 32,989,707	\$ 32,989,707	\$ -	\$ 87,695
VEHICLE SALES TAX COMMISSIONS	629,739	773,602	640,000	640,000	-	133,602
FINES AND FORFEITURES						
30th District Court	-	-	2,000	2,000	-	(2,000)
78th District Court	-	-	2,000	2,000	-	(2,000)
89th District Court	-	-	30,000	30,000	-	(30,000)
Justice of Peace Precinct 1, Place 1	48,238	30,039	70,000	70,000	-	(39,961)
Justice of Peace Precinct 1, Place 2	139,713	132,731	140,000	140,000	-	(7,269)
Justice of Peace Precinct 2	30,427	37,703	50,000	50,000	-	(12,297)
Justice of Peace Precinct 3	50,605	41,612	50,000	50,000	-	(8,388)
Justice of Peace Precinct 4	34,435	47,424	30,000	30,000	-	17,424
Civil Action Bond Settlements	161,842	84,744	57,300	57,300	-	27,444
Settlements in Lieu of Bond Forfeitures	-	-	-	-	-	-
	465,261	374,252	431,300	431,300	-	(57,048)
STATE AND FEDERAL CONTRACTS						
Federal Share Civil Defense	68,221	45,221	70,000	70,000	-	(24,779)
State Salary Supplement-County & CCL Judges	169,339	183,392	165,000	165,000	-	18,392
Juror Daily Fee Reimbursement	62,772	67,286	80,000	80,000	-	(12,714)
District Attorney Contracts	1,680	840	1,200	1,200	-	(360)
Victim Impact Notification Grant (VINE)	32,776	31,665	30,000	30,000	-	1,665
Social Security Incentive Program	4,200	6,600	10,000	10,000	-	(3,400)
District Attorney Longevity Pay	18,214	19,105	20,000	20,000	-	(895)
Constitutional Election Costs	-	8,096	-	-	-	8,096
Fair Defense Act / Criminal Indigent Defense	135,021	253,208	100,000	100,000	-	153,208
	492,224	615,414	476,200	476,200	-	139,214
FEES OF OFFICE						
County Clerk	627,848	735,410	634,730	634,730	-	100,680
Criminal District Attorney	47,742	50,020	55,000	55,000	-	(4,980)
District Clerk	249,872	222,230	235,000	235,000	-	(12,770)
County Court at Law #1	6,028	5,280	6,000	6,000	-	(720)
County Court at Law #2	4,840	6,468	5,000	5,000	-	1,468
Justice of Peace Precinct 1, Place 1	25,670	22,132	26,450	26,450	-	(4,318)
Justice of Peace Precinct 1, Place 2	31,113	26,838	27,010	27,010	-	(172)
Justice of Peace Precinct 2	11,370	10,891	9,940	9,940	-	951
Justice of Peace Precinct 3	10,504	6,951	6,500	6,500	-	451
Justice of Peace Precinct 4	6,956	6,303	1,700	1,700	-	4,603
Tax Assessor Collector	504,716	507,307	485,800	485,800	-	21,507
Constable Precinct 1	191,222	205,541	167,050	167,050	-	38,491
Constable Precinct 2	33,581	34,438	26,100	26,100	-	8,338
Constable Precinct 3	12,007	10,124	12,800	12,800	-	(2,676)
Constable Precinct 4	5,313	8,338	6,900	6,900	-	1,438
Sheriff	264,921	229,325	289,800	289,800	-	(60,475)
	2,033,703	2,087,596	1,995,780	1,995,780	-	91,816
OTHER FEES						
Jury Fees	4,088	4,581	3,700	3,700	-	881
DWI Filming Fees	4,365	4,031	5,600	5,600	-	(1,569)
Steno Fees	25,074	23,992	27,300	27,300	-	(3,308)
Trial Fees	10,980	9,500	11,900	11,900	-	(2,400)
Refund Attorney Fees	88,765	79,321	90,700	90,700	-	(11,379)
Refund Court Reporter Fees	7,145	15,189	7,000	7,000	-	8,189
County Share of State Costs and Arrest Fees	69,491	65,384	70,000	70,000	-	(4,616)
Beer, Liquor, Wine Fees and Permits	33,020	39,433	37,000	37,000	-	2,433
Tax on Mixed Drinks	247,079	294,074	200,000	200,000	-	94,074
Probation and Incarceration Fees	5,961	6,717	9,000	9,000	-	(2,283)
Cash Bond and Minor Trust Fees	500	-	1,000	1,000	-	(1,000)
\$2 Filing Fee	25,582	24,799	26,800	26,800	-	(2,001)
Sheriff Background Check Fees	-	-	-	-	-	-
Teen Court Fees	380	100	-	-	-	100
Omnibase Collection Fees	1,718	1,960	1,600	1,600	-	360
Local Child Safety Fees	1,131	1,233	1,150	1,150	-	83
Judicial Criminal Support Fees	3,394	3,100	3,550	3,550	-	(450)
Vital Statistics Fee on Marriage Licenses	1,443	1,536	1,500	1,500	-	36
	530,116	574,948	497,800	497,800	-	77,148

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES-ACTUAL AND BUDGET
GOVERNMENTAL FUND-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Actual		2 0 1 4 Budget		Variance	
					Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget Favorable (Unfavorable)	Actual Favorable (Unfavorable)
OTHER REVENUES						
Interest	\$ 178,807	\$ 203,759	\$ 208,900	\$ 208,900	\$ -	\$ (5,141)
Rent	-	3,950	300	300	-	3,650
Sales						
Auction Proceeds	10,933	-	4,000	4,000	-	(4,000)
Tax and Sheriff Sale Proceeds	309	2,980	-	-	-	2,980
Other Sales	3,491	4,803	200	200	-	4,603
	14,733	7,783	4,200	4,200	-	3,583
Refunds and Reimbursements						
Health Insurance Rebate	29,935	100,174	1,000	1,000	-	99,174
Insurance Proceeds	6,319	346	5,000	5,000	-	(4,654)
Foster Care Reimbursement	6,741	2,947	500	500	-	2,447
Insurance Premium Refund	1,121	1,403	500	500	-	903
Open Records Requests Reimbursements	980	-	200	200	-	(200)
Other Refunds & Reimbursements	7,427	4,644	2,300	2,300	-	2,344
	52,523	109,514	9,500	9,500	-	100,014
Royalties and Commissions						
Telephone Booth Commissions	163,617	147,454	130,000	130,000	-	17,454
Other Commissions	146	92	600	600	-	(509)
	163,763	147,546	130,600	130,600	-	16,946
Other Services						
Consolidated Tax Collection Administration	115,673	118,735	114,000	114,000	-	4,735
Housing and Transport of Non-County Prisoners	169,969	131,172	80,000	80,000	-	51,172
Detention & Dispatching Contract	70,260	59,190	75,000	75,000	-	(15,810)
Patrol Services	-	521,309	-	355,587	355,587	165,722
Fiscal Service Fees	3,194	3,873	3,000	3,000	-	873
Juvenile Detention Service	11,000	21,700	16,000	16,000	-	5,700
Services to Other Governmental Entities	23,529	12,449	14,000	14,000	-	(1,551)
Administrative Fees	1,188	1,048	1,200	1,200	-	(152)
	394,812	869,475	303,200	658,787	355,587	210,688
Miscellaneous						
Lawsuit Settlement Proceeds	29,165	-	-	-	-	-
Payments in Lieu of Ad Valorem Taxes	873	-	1,200	1,200	-	(1,200)
Canceled Checks	4,426	5,098	3,000	3,000	-	2,098
Service Charge on Returned Checks	996	5,189	2,000	2,000	-	3,189
Donations	9,505	7,102	-	-	-	7,102
Other Revenue	2,017	15,232	200	200	-	15,032
	46,982	32,621	6,400	6,400	-	26,221
Total Other Revenues	851,619	1,374,648	663,100	1,018,687	355,587	355,961
TOTAL REVENUES	\$ 38,060,437	\$ 38,877,861	\$ 37,693,887	\$ 38,049,474	\$ 355,587	\$ 828,387

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Actual</u>		<u>2 0 1 4 Budget</u>		<u>Variance</u>	
	<u>2013</u>	<u>2014</u>	<u>Original</u>	<u>As Amended</u>	<u>Original Budget</u>	<u>Actual</u>
					<u>Favorable</u>	<u>Favorable</u>
					<u>(Unfavorable)</u>	<u>(Unfavorable)</u>
GENERAL ADMINISTRATION						
County Judge						
Personnel Cost	\$ 321,375	\$ 327,114	\$ 331,296	\$ 331,296	\$ -	\$ 4,182
Supplies	995	2,655	5,300	7,008	(1,708)	4,353
Operating Expenses	10,445	11,010	15,400	15,400	-	4,390
Capital Asset Expenses	-	-	-	-	-	-
	<u>332,815</u>	<u>340,778</u>	<u>351,996</u>	<u>353,704</u>	<u>(1,708)</u>	<u>12,926</u>
County Clerk						
Personnel Cost	644,995	630,907	689,792	689,792	-	58,885
Supplies	15,952	18,279	21,050	21,688	(638)	3,409
Operating Expenses	25,434	25,931	28,110	29,662	(1,552)	3,731
Capital Asset Expenses	-	-	-	-	-	-
	<u>686,380</u>	<u>675,117</u>	<u>738,952</u>	<u>741,142</u>	<u>(2,190)</u>	<u>66,025</u>
Human Resources Office						
Personnel Cost	106,303	106,806	112,580	112,580	-	5,774
Supplies	1,943	857	4,154	2,824	1,330	1,967
Operating Expenses	12,337	7,219	11,046	12,376	(1,330)	5,157
Capital Asset Expenses	-	-	-	-	-	-
	<u>120,583</u>	<u>114,882</u>	<u>127,780</u>	<u>127,780</u>	<u>-</u>	<u>12,898</u>
Veterans Service Officer						
Personnel Cost	115,305	91,692	129,762	129,762	-	38,070
Supplies	3,236	1,222	3,595	3,595	-	2,373
Operating Expenses	9,818	7,943	13,881	13,881	-	5,939
Capital Asset Expenses	-	-	-	-	-	-
	<u>128,359</u>	<u>100,857</u>	<u>147,238</u>	<u>147,238</u>	<u>-</u>	<u>46,381</u>
Emergency Management						
Personnel Cost	109,775	111,308	111,075	111,310	(235)	2
Supplies	32,710	20,406	22,725	22,885	(160)	2,479
Operating Expenses	37,128	44,112	71,150	68,432	2,718	24,320
Capital Asset Expenses	57,142	8,354	8,800	8,377	423	23
	<u>236,755</u>	<u>184,180</u>	<u>213,750</u>	<u>211,004</u>	<u>2,746</u>	<u>26,824</u>
Purchasing Agent						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expenses	272	321	1,100	1,100	-	779
Capital Asset Expenses	-	-	-	-	-	-
	<u>272</u>	<u>321</u>	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>779</u>
Non-Departmental						
Personnel Cost	178,943	81,916	782,850	789,677	(6,827)	707,761
Supplies	4,871	4,791	38,200	38,200	-	33,409
Operating Expenses	1,146,940	1,242,472	4,003,574	3,060,890	942,684	1,818,418
Capital Trial Expenses	-	32,641	-	32,643	(32,643)	2
Other Litigation Costs	227,627	198,893	-	224,977	(224,977)	26,084
Capital Asset Expenses	8,887	21,936	500,900	21,936	478,964	-
	<u>1,567,267</u>	<u>1,582,647</u>	<u>5,325,524</u>	<u>4,168,323</u>	<u>1,157,201</u>	<u>2,585,676</u>
Central Data Processing						
Supplies	-	-	1,500	1,500	-	1,500
Operating Expenses	641,529	637,851	668,800	668,800	-	30,949
Capital Asset Expenses	-	-	-	-	-	-
	<u>641,529</u>	<u>637,851</u>	<u>670,300</u>	<u>670,300</u>	<u>-</u>	<u>32,449</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

					<u>Variance</u>	
					<u>Amended Budget vs.</u>	
					<u>Original Budget</u>	<u>Actual</u>
<u>GENERAL ADMINISTRATION (Continued)</u>						
Financial System Data Processing						
Supplies	\$ 4,569	\$ 9,143	\$ 12,000	\$ 15,872	\$ (3,872)	\$ 6,729
Operating Expenses	41,294	40,196	41,700	42,828	(1,128)	2,632
Capital Asset Expenses	-	-	500,000	495,000	5,000	495,000
	<u>45,863</u>	<u>49,339</u>	<u>553,700</u>	<u>553,700</u>	<u>-</u>	<u>504,361</u>
Information Technology						
Personnel Cost	187,482	193,324	205,902	205,902	-	12,578
Supplies	24,191	71,510	169,250	142,474	26,776	70,964
Operating Expenses	43,323	38,869	115,600	119,098	(3,498)	80,229
Capital Asset Expenses	114,896	32,944	50,000	51,827	(1,827)	18,883
	<u>369,892</u>	<u>336,647</u>	<u>540,752</u>	<u>519,301</u>	<u>21,451</u>	<u>182,654</u>
Historical Commission						
Supplies	686	1,166	2,500	3,354	(854)	2,188
Operating Expenses	13,059	13,267	13,650	13,650	-	383
Capital Asset Expenses	-	-	-	-	-	-
	<u>13,744</u>	<u>14,433</u>	<u>16,150</u>	<u>17,004</u>	<u>(854)</u>	<u>2,571</u>
TOTAL GENERAL ADMINISTRATION	<u>\$ 4,143,458</u>	<u>\$ 4,037,052</u>	<u>\$ 8,687,242</u>	<u>\$ 7,510,596</u>	<u>\$ 1,176,646</u>	<u>\$ 3,473,544</u>
<u>JUDICIAL</u>						
Court Coordinator						
Personnel Cost	\$ 163,414	\$ 166,694	\$ 162,792	\$ 166,698	\$ (3,906)	\$ 4
Supplies	2,821	1,683	2,835	2,579	256	896
Operating Expenses	5,780	6,007	7,691	7,691	-	1,684
Capital Asset Expenses	-	-	-	-	-	-
	<u>172,015</u>	<u>174,385</u>	<u>173,318</u>	<u>176,968</u>	<u>(3,650)</u>	<u>2,583</u>
Jury & Grand Jury						
Personnel Cost	1,953	-	6,027	6,027	-	6,027
Supplies	43	48	400	400	-	352
Operating Expenses	103,121	108,525	172,000	172,000	-	63,475
Capital Asset Expenses	16,484	-	-	-	-	-
	<u>121,601</u>	<u>108,574</u>	<u>178,427</u>	<u>178,427</u>	<u>-</u>	<u>69,853</u>
Criminal District Attorney Drug Enforcement Division						
Personnel Cost	204,070	271,180	273,005	273,005	-	1,825
Supplies	17,662	15,120	26,400	26,710	(310)	11,590
Operating Expenses	16,405	14,662	27,338	27,725	(387)	13,063
Capital Asset Expenses	-	37,554	-	37,555	(37,555)	1
	<u>238,137</u>	<u>338,516</u>	<u>326,743</u>	<u>364,995</u>	<u>(38,252)</u>	<u>26,479</u>
Criminal District Attorney						
Personnel Cost	2,509,651	2,510,926	2,513,248	2,558,797	(45,549)	47,871
Supplies	48,707	43,065	35,800	45,324	(9,524)	2,259
Operating Expenses	121,390	115,310	108,614	148,541	(39,927)	33,231
Capital Asset Expenses	-	-	-	-	-	-
	<u>2,679,748</u>	<u>2,669,301</u>	<u>2,657,662</u>	<u>2,752,662</u>	<u>(95,000)</u>	<u>83,361</u>
District Clerk						
Personnel Cost	602,585	582,551	626,963	626,963	-	44,412
Supplies	17,197	10,446	25,300	25,316	(16)	14,870
Operating Expenses	26,271	25,524	32,750	32,734	16	7,210
Capital Asset Expenses	-	-	-	-	-	-
	<u>646,053</u>	<u>618,521</u>	<u>685,013</u>	<u>685,013</u>	<u>-</u>	<u>66,492</u>
30th District Court						
Personnel Cost	138,276	144,127	142,728	145,992	(3,264)	1,865
Supplies	6,055	2,320	1,925	2,769	(844)	449
Operating Expenses	4,696	3,369	6,625	4,000	2,625	631
Capital Asset Expenses	-	-	-	-	-	-
	<u>149,028</u>	<u>149,816</u>	<u>151,278</u>	<u>152,761</u>	<u>(1,483)</u>	<u>2,945</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

					<u>Variance</u>	
					<u>Amended Budget vs.</u>	
					<u>Original Budget</u>	<u>Actual</u>
JUDICIAL (Continued)						
78th District Court						
Personnel Cost	\$ 93,483	\$ 138,104	\$ 137,510	\$ 138,106	\$ (596)	\$ 2
Supplies	2,904	2,041	3,650	4,536	(886)	2,495
Operating Expenses	3,993	6,356	7,545	7,545	-	1,189
Capital Asset Expenses	-	-	-	-	-	-
	<u>100,380</u>	<u>146,501</u>	<u>148,705</u>	<u>150,187</u>	<u>(1,482)</u>	<u>3,686</u>
89th District Court						
Personnel Cost	125,468	130,006	129,634	130,008	(374)	2
Supplies	1,599	1,872	4,500	5,608	(1,108)	3,736
Operating Expenses	4,666	3,756	7,121	7,121	-	3,365
Capital Asset Expenses	-	-	-	-	-	-
	<u>131,734</u>	<u>135,634</u>	<u>141,255</u>	<u>142,737</u>	<u>(1,482)</u>	<u>7,103</u>
Judicial Non-Departmental						
Supplies	-	-	100	100	-	100
Operating Expenses	118,289	111,066	140,000	140,000	-	28,934
Capital Asset Expenses	-	-	-	-	-	-
	<u>118,289</u>	<u>111,066</u>	<u>140,100</u>	<u>140,100</u>	<u>-</u>	<u>29,034</u>
County Court at Law #1						
Personnel Cost	278,198	298,454	299,690	299,690	-	1,236
Supplies	391	463	2,250	2,250	-	1,787
Operating Expenses	5,403	5,334	8,425	8,425	-	3,091
Capital Asset Expenses	-	-	-	-	-	-
	<u>283,992</u>	<u>304,250</u>	<u>310,365</u>	<u>310,365</u>	<u>-</u>	<u>6,115</u>
County Court at Law #2						
Personnel Cost	289,396	308,095	308,721	308,721	-	626
Supplies	989	2,499	3,400	4,882	(1,482)	2,384
Operating Expenses	6,609	5,844	9,225	9,225	-	3,381
Capital Asset Expenses	-	-	-	-	-	-
	<u>296,994</u>	<u>316,437</u>	<u>321,346</u>	<u>322,828</u>	<u>(1,482)</u>	<u>6,391</u>
County Court at Law Probate Audit Clerk						
Personnel Cost	52,114	52,885	52,649	52,888	(239)	3
Supplies	753	470	500	483	17	13
Operating Expenses	252	253	550	328	222	75
Capital Asset Expenses	-	-	-	-	-	-
	<u>53,118</u>	<u>53,608</u>	<u>53,699</u>	<u>53,699</u>	<u>-</u>	<u>91</u>
Central Magistrate						
Personnel Cost	94,734	112,308	108,265	115,728	(7,463)	3,420
Supplies	2,208	2,206	3,715	3,715	-	1,509
Operating Expenses	5,182	4,918	8,787	8,787	-	3,869
Capital Asset Expenses	-	-	-	-	-	-
	<u>102,125</u>	<u>119,433</u>	<u>120,767</u>	<u>128,230</u>	<u>(7,463)</u>	<u>8,797</u>
Justice of the Peace Precinct 1, Place 1						
Personnel Cost	203,182	199,393	205,837	205,837	-	6,444
Supplies	3,572	3,193	7,425	7,001	424	3,808
Operating Expenses	10,626	7,082	10,181	10,605	(424)	3,523
Capital Asset Expenses	-	-	-	-	-	-
	<u>217,380</u>	<u>209,668</u>	<u>223,443</u>	<u>223,443</u>	<u>-</u>	<u>13,775</u>
Justice of the Peace Precinct 1, Place 2						
Personnel Cost	197,666	205,936	205,048	205,940	(892)	4
Supplies	2,750	4,026	11,500	12,354	(854)	8,328
Operating Expenses	16,603	14,806	20,517	19,625	892	4,819
Capital Asset Expenses	-	-	-	-	-	-
	<u>217,019</u>	<u>224,769</u>	<u>237,065</u>	<u>237,919</u>	<u>(854)</u>	<u>13,150</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Variance					
	Amended Budget vs.					
	Original Budget		Actual			
JUDICIAL (Continued)						
Justice of the Peace Precinct 2						
Personnel Cost	\$ 102,678	\$ 109,621	\$ 109,825	\$ 109,825	\$ -	\$ 204
Supplies	603	934	1,900	1,650	250	716
Operating Expenses	11,508	11,117	11,850	12,100	(250)	983
Capital Asset Expenses	-	-	-	-	-	-
	<u>114,789</u>	<u>121,673</u>	<u>123,575</u>	<u>123,575</u>	<u>-</u>	<u>1,902</u>
Justice of the Peace Precinct 3						
Personnel Cost	101,251	114,505	108,622	114,508	(5,886)	3
Supplies	1,423	610	1,865	1,865	-	1,255
Operating Expenses	5,542	5,763	9,755	9,186	569	3,423
Capital Asset Expenses	-	-	-	-	-	-
	<u>108,216</u>	<u>120,879</u>	<u>120,242</u>	<u>125,559</u>	<u>(5,317)</u>	<u>4,680</u>
Justice of the Peace Precinct 4						
Personnel Cost	86,782	90,345	93,768	93,768	-	3,423
Supplies	808	817	1,450	1,595	(145)	778
Operating Expenses	5,201	4,772	9,075	8,930	145	4,158
Capital Asset Expenses	-	-	-	-	-	-
	<u>92,791</u>	<u>95,934</u>	<u>104,293</u>	<u>104,293</u>	<u>-</u>	<u>8,359</u>
Child Support Enforcement Project - Title IV-D						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expenses	413	347	1,500	1,500	-	1,153
Capital Asset Expenses	-	-	-	-	-	-
	<u>413</u>	<u>347</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,153</u>
Child Protection Court						
Personnel Cost	-	-	-	-	-	-
Supplies	484	-	-	-	-	-
Operating Expenses	1,904	2,667	8,200	8,200	-	5,533
Capital Asset Expenses	-	-	-	-	-	-
	<u>2,388</u>	<u>2,667</u>	<u>8,200</u>	<u>8,200</u>	<u>-</u>	<u>5,533</u>
TOTAL JUDICIAL	<u>\$ 5,846,211</u>	<u>\$ 6,021,979</u>	<u>\$ 6,226,996</u>	<u>\$ 6,383,461</u>	<u>\$ (156,465)</u>	<u>\$ 361,483</u>
ELECTIONS						
Election						
Personnel Cost	\$ 35,090	\$ 100,074	\$ 61,501	\$ 111,501	\$ (50,000)	\$ 11,427
Supplies	5,041	10,327	13,900	17,467	(3,567)	7,140
Operating Expenses	59,020	51,280	74,638	74,638	-	23,358
Capital Asset Expenses	-	-	-	-	-	-
	<u>99,151</u>	<u>161,681</u>	<u>150,039</u>	<u>203,606</u>	<u>(53,567)</u>	<u>41,925</u>
Voter Registration						
Personnel Cost	-	3	16,148	3	16,145	-
Supplies	-	1,467	14,500	14,497	3	13,030
Operating Expenses	53,475	45,394	88,000	69,148	18,852	23,754
Capital Asset Expenses	-	-	-	-	-	-
	<u>53,475</u>	<u>46,864</u>	<u>118,648</u>	<u>83,648</u>	<u>35,000</u>	<u>36,784</u>
Primary Elections						
Personnel Cost	-	-	16,686	1,686	15,000	1,686
Supplies	-	-	2,000	2,000	-	2,000
Operating Expenses	-	8,062	8,250	8,250	-	188
Capital Asset Expenses	-	-	-	-	-	-
	<u>-</u>	<u>8,062</u>	<u>26,936</u>	<u>11,936</u>	<u>15,000</u>	<u>3,874</u>
TOTAL ELECTIONS	<u>\$ 152,626</u>	<u>\$ 216,607</u>	<u>\$ 295,623</u>	<u>\$ 299,190</u>	<u>\$ (3,567)</u>	<u>\$ 82,583</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Variance</u>					
	<u>Amended Budget vs.</u>					
	<u>Original Budget</u>		<u>Actual</u>			
<u>FINANCIAL ADMINISTRATION</u>						
County Auditor						
Personnel Cost	\$ 947,472	\$ 981,886	\$ 1,038,468	\$ 1,038,468	\$ -	\$ 56,582
Supplies	6,473	5,846	10,005	10,005	-	4,159
Operating Expenses	8,343	10,499	15,925	15,925	-	5,426
Capital Asset Expenses	-	-	-	-	-	-
	<u>962,288</u>	<u>998,231</u>	<u>1,064,398</u>	<u>1,064,398</u>	<u>-</u>	<u>66,167</u>
County Treasurer						
Personnel Cost	240,402	244,288	244,959	244,959	-	671
Supplies	3,747	3,455	7,950	7,650	300	4,195
Operating Expenses	9,738	9,309	10,068	10,368	(300)	1,059
Capital Asset Expenses	-	-	-	-	-	-
	<u>253,887</u>	<u>257,052</u>	<u>262,977</u>	<u>262,977</u>	<u>-</u>	<u>5,925</u>
Tax Assessor Collector						
Personnel Cost	1,240,789	1,259,903	1,286,522	1,286,522	-	26,619
Supplies	24,991	18,964	26,250	25,804	446	6,840
Operating Expenses	97,433	105,639	109,312	113,527	(4,215)	7,888
Capital Asset Expenses	-	-	-	-	-	-
	<u>1,363,212</u>	<u>1,384,507</u>	<u>1,422,084</u>	<u>1,425,853</u>	<u>(3,769)</u>	<u>41,346</u>
TOTAL FINANCIAL ADMINISTRATION	<u>\$ 2,579,387</u>	<u>\$ 2,639,789</u>	<u>\$ 2,749,459</u>	<u>\$ 2,753,228</u>	<u>\$ (3,769)</u>	<u>\$ 113,439</u>
<u>PUBLIC FACILITIES</u>						
Courthouse						
Personnel Cost	\$ 402,837	\$ 392,986	\$ 405,633	\$ 405,633	\$ -	\$ 12,647
Supplies	20,450	26,864	38,700	41,562	(2,862)	14,698
Operating Expenses	420,332	446,388	490,650	487,495	3,155	41,107
Capital Asset Expenses	40,438	-	-	-	-	-
	<u>884,057</u>	<u>866,238</u>	<u>934,983</u>	<u>934,690</u>	<u>293</u>	<u>68,452</u>
County Jail Facilities						
Supplies	23,316	10,583	35,700	35,700	-	25,117
Operating Expenses	33,686	26,873	41,700	39,853	1,847	12,980
Capital Asset Expenses	-	-	-	-	-	-
	<u>57,002</u>	<u>37,456</u>	<u>77,400</u>	<u>75,553</u>	<u>1,847</u>	<u>38,097</u>
Sprague Annex Facilities						
Supplies	1,745	320	4,600	411	4,189	91
Operating Expenses	218,380	243,964	242,800	244,180	(1,380)	216
Capital Asset Expenses	7,875	8,450	-	8,450	(8,450)	-
	<u>228,000</u>	<u>252,734</u>	<u>247,400</u>	<u>253,041</u>	<u>(5,641)</u>	<u>307</u>
Juvenile Services / EMO Building						
Supplies	72	179	350	350	-	171
Operating Expenses	15,321	15,229	26,400	26,400	-	11,171
	<u>15,394</u>	<u>15,408</u>	<u>26,750</u>	<u>26,750</u>	<u>-</u>	<u>11,342</u>
Courthouse Annex						
Supplies	3,924	4,345	9,800	9,800	-	5,455
Operating Expenses	86,263	80,452	99,400	99,631	(231)	19,179
Capital Asset Expenses	-	-	-	-	-	-
	<u>90,187</u>	<u>84,797</u>	<u>109,200</u>	<u>109,431</u>	<u>(231)</u>	<u>24,634</u>
Burkburnett Annex						
Supplies	227	628	1,000	1,309	(309)	681
Operating Expenses	5,664	5,153	11,000	10,691	309	5,538
	<u>5,891</u>	<u>5,781</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>6,219</u>
Juvenile Justice Center						
Supplies	4,330	4,966	6,300	6,300	-	1,334
Operating Expenses	64,733	61,569	74,000	74,000	-	12,431
Capital Asset Expenses	15,322	-	-	-	-	-
	<u>84,385</u>	<u>66,535</u>	<u>80,300</u>	<u>80,300</u>	<u>-</u>	<u>13,765</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Variance					
	Amended Budget vs.					
	Original Budget		Actual			
PUBLIC FACILITIES (Continued)						
Electra Tax Substation						
Supplies	\$ 302	\$ 830	\$ 600	\$ 947	\$ (347)	\$ 117
Operating Expenses	9,297	10,094	35,600	35,253	347	25,159
	<u>9,599</u>	<u>10,924</u>	<u>36,200</u>	<u>36,200</u>	<u>-</u>	<u>25,276</u>
Iowa Park Annex						
Supplies	107	117	500	500	-	383
Operating Expenses	3,443	927	3,100	3,100	-	2,173
	<u>3,550</u>	<u>1,044</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>2,556</u>
Lindemann Building						
Supplies	218	1,001	300	1,101	(801)	101
Operating Expenses	40,696	50,526	62,700	61,899	801	11,373
Capital Asset Expenses	-	-	-	-	-	-
	<u>40,913</u>	<u>51,527</u>	<u>63,000</u>	<u>63,000</u>	<u>-</u>	<u>11,473</u>
401 Burk Road (EMO and Juvenile Probation)						
Supplies	1,427	1,586	2,400	2,800	(400)	1,214
Operating Expenses	22,164	24,353	29,200	28,800	400	4,447
Capital Asset Expenses	37,083	2,830	-	2,830	(2,830)	-
	<u>60,674</u>	<u>28,769</u>	<u>31,600</u>	<u>34,430</u>	<u>(2,830)</u>	<u>5,661</u>
TOTAL PUBLIC FACILITIES	<u>\$ 1,479,652</u>	<u>\$ 1,421,212</u>	<u>\$ 1,622,433</u>	<u>\$ 1,628,995</u>	<u>\$ (6,562)</u>	<u>\$ 207,783</u>
PUBLIC SAFETY						
Ambulance Service						
Operating Expenses	\$ 25,238	\$ 26,115	\$ 30,000	\$ 30,000	\$ -	\$ 3,885
Fire Protection						
Operating Expenses	238,789	238,375	238,375	238,375	-	-
Constable Precinct 1						
Personnel Cost	241,965	245,224	245,608	245,608	-	384
Supplies	19,481	19,987	22,550	22,187	363	2,201
Operating Expenses	13,708	9,007	9,230	9,233	(3)	226
Capital Asset Expenses	-	33,432	-	33,432	(33,432)	-
	<u>275,154</u>	<u>307,649</u>	<u>277,388</u>	<u>310,460</u>	<u>(33,072)</u>	<u>2,810</u>
Constable Precinct 2						
Personnel Cost	45,789	46,536	46,417	46,417	-	(119)
Supplies	247	275	525	525	-	250
Operating Expenses	728	646	1,250	1,250	-	604
Capital Asset Expenses	-	-	-	-	-	-
	<u>46,764</u>	<u>47,457</u>	<u>48,192</u>	<u>48,192</u>	<u>-</u>	<u>735</u>
Constable Precinct 3						
Personnel Cost	30,248	30,441	38,290	38,290	-	7,849
Supplies	300	400	600	500	100	100
Operating Expenses	1,869	1,743	2,000	2,100	(100)	357
Capital Asset Expenses	-	-	-	-	-	-
	<u>32,417</u>	<u>32,585</u>	<u>40,890</u>	<u>40,890</u>	<u>-</u>	<u>8,305</u>
Constable Precinct 4						
Personnel Cost	18,783	18,853	31,283	31,283	-	12,430
Supplies	16	16	400	400	-	384
Operating Expenses	674	526	1,900	1,900	-	1,374
Capital Asset Expenses	-	-	-	-	-	-
	<u>19,473</u>	<u>19,396</u>	<u>33,583</u>	<u>33,583</u>	<u>-</u>	<u>14,187</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Variance</u>					
	<u>Amended Budget vs.</u>					
	<u>Original Budget</u>		<u>Actual</u>			
PUBLIC SAFETY (Continued)						
Sheriff						
Personnel Cost	\$ 3,479,188	\$ 3,809,673	\$ 3,535,750	\$ 3,818,445	\$ (282,695)	\$ 8,772
Supplies	295,516	316,352	347,102	377,599	(30,497)	61,247
Operating Expenses	252,052	261,339	266,920	285,665	(18,745)	24,326
Capital Asset Expenses	139,726	628,084	-	628,095	(628,095)	11
	<u>4,166,482</u>	<u>5,015,448</u>	<u>4,149,772</u>	<u>5,109,804</u>	<u>(960,032)</u>	<u>94,356</u>
County Jail Operations						
Personnel Cost	7,859,372	8,133,370	8,194,711	8,218,573	(23,862)	85,203
Supplies	955,556	858,657	917,600	918,551	(951)	59,894
Operating Expenses	1,764,039	1,814,283	1,826,100	1,831,688	(5,588)	17,405
Capital Asset Expenses	5,197	9,417	-	9,417	(9,417)	-
	<u>10,584,164</u>	<u>10,815,727</u>	<u>10,938,411</u>	<u>10,978,229</u>	<u>(39,818)</u>	<u>162,501</u>
Courthouse Security						
Personnel Cost	208,930	164,814	192,097	192,097	-	27,283
Supplies	-	495	400	755	(355)	260
Operating Expenses	1,031	242	7,400	7,045	355	6,803
Capital Asset Expenses	-	-	-	-	-	-
	<u>209,961</u>	<u>165,552</u>	<u>199,897</u>	<u>199,897</u>	<u>-</u>	<u>34,345</u>
Sheriff Reserve Deputies						
Personnel Cost	-	-	-	-	-	-
Supplies	261	143	300	195	105	52
Operating Expenses	1,049	910	1,600	1,705	(105)	795
Capital Asset Expenses	-	-	-	-	-	-
	<u>1,310</u>	<u>1,053</u>	<u>1,900</u>	<u>1,900</u>	<u>-</u>	<u>847</u>
Sheriff Firing Range						
Personnel Cost	-	-	-	-	-	-
Supplies	308	699	1,250	1,250	-	551
Operating Expenses	236	270	300	300	-	30
Capital Asset Expenses	-	-	-	-	-	-
	<u>543</u>	<u>969</u>	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>581</u>
Sheriff Estray Animal Operation						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	7,300	123	7,177	123
Operating Expenses	14,693	30,177	23,000	30,177	(7,177)	-
Capital Asset Expenses	-	-	-	-	-	-
	<u>14,693</u>	<u>30,177</u>	<u>30,300</u>	<u>30,300</u>	<u>-</u>	<u>123</u>
Honor Guard						
Personnel Cost	-	-	-	-	-	-
Supplies	-	4,559	-	4,559	(4,559)	-
Operating Expenses	-	590	-	591	(591)	1
Capital Asset Expenses	-	-	-	-	-	-
	<u>-</u>	<u>5,149</u>	<u>-</u>	<u>5,150</u>	<u>(5,150)</u>	<u>1</u>
Juvenile Probation						
Personnel Cost	934,411	968,209	1,079,648	1,032,482	47,166	64,273
Supplies	18,111	23,554	23,370	29,153	(5,783)	5,599
Operating Expenses	31,324	45,799	63,920	58,937	4,983	13,138
Capital Asset Expenses	-	5,096	2,500	6,796	(4,296)	1,700
	<u>983,845</u>	<u>1,042,659</u>	<u>1,169,438</u>	<u>1,127,368</u>	<u>42,070</u>	<u>84,709</u>
Juvenile Detention						
Personnel Cost	1,209,039	1,280,356	1,269,977	1,280,361	(10,384)	5
Supplies	73,044	66,868	74,900	68,462	6,438	1,594
Operating Expenses	23,589	21,869	26,605	22,659	3,946	790
Capital Asset Expenses	5,617	47,166	-	47,166	(47,166)	-
	<u>1,311,289</u>	<u>1,416,259</u>	<u>1,371,482</u>	<u>1,418,648</u>	<u>(47,166)</u>	<u>2,389</u>
Community Services and Corrections Division (Adult Probation)						
Supplies	9,702	6,343	1,700	6,368	(4,668)	25
Operating Expenses	2,965	2,587	9,300	4,632	4,668	2,045
Capital Asset Expenses	-	-	-	-	-	-
	<u>12,667</u>	<u>8,930</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>2,070</u>
TOTAL PUBLIC SAFETY	<u>\$ 17,922,789</u>	<u>\$ 19,173,501</u>	<u>\$ 18,542,178</u>	<u>\$ 19,585,346</u>	<u>\$ (1,043,168)</u>	<u>\$ 411,845</u>

WICHITA COUNTY, TEXAS
STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Variance</u>					
	<u>Amended Budget vs.</u>					
	<u>Original Budget</u>		<u>Actual</u>			
<u>HEALTH AND WELFARE</u>						
County Human Services						
Personnel Cost	\$ 252,087	\$ 252,118	\$ 258,209	\$ 258,209	\$ -	\$ 6,091
Supplies	2,362	4,217	7,620	6,430	1,190	2,213
Operating Expenses	49,322	53,811	58,550	59,740	(1,190)	5,929
Capital Asset Expenses	-	-	-	-	-	-
	<u>303,771</u>	<u>310,147</u>	<u>324,379</u>	<u>324,379</u>	<u>-</u>	<u>14,232</u>
Indigent Health Care						
Operating Expenses	<u>1,537,792</u>	<u>1,678,436</u>	<u>1,915,000</u>	<u>1,915,000</u>	<u>-</u>	<u>236,564</u>
Charity						
Supplies	2,194	1,257	2,000	2,205	(205)	948
Operating Expenses	312,651	389,284	348,250	359,008	(10,758)	(30,276)
Capital Trial Expenses	19,939	59,665	-	150,000	(150,000)	90,335
Indigent Defense Costs	1,430,219	1,587,144	1,803,900	1,650,087	153,813	62,943
Capital Asset Expenses	-	-	-	-	-	-
	<u>1,765,004</u>	<u>2,037,351</u>	<u>2,154,150</u>	<u>2,161,300</u>	<u>(7,150)</u>	<u>123,949</u>
Public Defender						
Personnel Cost	839,116	842,546	893,886	893,886	-	51,340
Supplies	4,903	9,008	22,050	24,146	(2,096)	15,138
Operating Expenses	21,307	22,589	31,350	31,350	-	8,761
Capital Asset Expenses	-	-	-	-	-	-
	<u>865,326</u>	<u>874,143</u>	<u>947,286</u>	<u>949,382</u>	<u>(2,096)</u>	<u>75,239</u>
Child Welfare Board						
Supplies	12,761	6,824	15,250	15,250	-	8,426
Operating Expenses	3,050	3,355	22,400	22,400	-	19,045
Capital Asset Expenses	-	-	-	-	-	-
	<u>15,811</u>	<u>10,179</u>	<u>37,650</u>	<u>37,650</u>	<u>-</u>	<u>27,471</u>
TOTAL HEALTH AND WELFARE	<u>\$ 4,487,705</u>	<u>\$ 4,910,256</u>	<u>\$ 5,378,465</u>	<u>\$ 5,387,711</u>	<u>\$ (9,246)</u>	<u>\$ 477,455</u>
<u>CONSERVATION</u>						
County Agricultural Extension Service						
Personnel Cost	\$ 68,572	\$ 68,673	\$ 79,739	\$ 79,739	\$ -	\$ 11,066
Supplies	3,548	6,608	9,150	9,650	(500)	3,042
Operating Expenses	20,935	26,286	29,825	29,825	-	3,539
Capital Asset Expenses	-	-	500	-	500	-
	<u>93,056</u>	<u>101,567</u>	<u>119,214</u>	<u>119,214</u>	<u>-</u>	<u>17,647</u>
TOTAL CONSERVATION	<u>\$ 93,056</u>	<u>\$ 101,567</u>	<u>\$ 119,214</u>	<u>\$ 119,214</u>	<u>\$ -</u>	<u>\$ 17,647</u>
<u>TOTAL EXPENDITURES</u>						
Personnel Cost	\$ 24,963,169	\$ 25,818,153	\$ 26,783,121	\$ 27,146,982	\$ (363,861)	\$ (1,328,829)
Supplies	1,694,800	1,639,583	2,044,111	2,075,048	(30,937)	(435,465)
Capital Trial Expenses	19,939	92,305	-	182,643	(182,643)	(90,338)
Other Litigation Costs	227,627	198,893	-	224,977	(224,977)	(26,084)
Indigent Defense Costs	1,430,219	1,587,144	1,803,900	1,650,087	153,813	(62,943)
Operating Expenses	7,920,462	8,350,620	11,927,778	11,037,123	890,655	(2,686,503)
Capital Asset Expenses	448,667	835,263	1,062,700	1,350,881	(288,181)	(515,618)
TOTAL EXPENDITURES	<u>\$ 36,704,883</u>	<u>\$ 38,521,962</u>	<u>\$ 43,621,610</u>	<u>\$ 43,667,741</u>	<u>\$ (46,131)</u>	<u>\$ 5,145,778</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources that are legally restricted to expenditures for specific current operating purposes, or to the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived capital assets. The Special Revenue Funds include the Road and Bridge Funds Major Fund, Grant Funds Major Fund and numerous Non-Major Funds. The various Special Revenue Funds used by the County are more fully described on the following pages.

SPECIAL REVENUE FUNDS

Road and Bridge Funds Major Fund

Precinct 1 Road and Bridge Fund

Precinct 2 Road and Bridge Fund

Precinct 3 Road and Bridge Fund

Precinct 4 Road and Bridge Fund

These four funds are used to account for the costs associated with the construction and maintenance of roads and bridges throughout the County. Revenues are derived primarily from vehicle license fees and fines and forfeitures.

Joint Road and Bridge Fund

This fund is used to account for expenditures of the four Road and Bridge Funds for common expenditures of jointly owned equipment, maintenance and other miscellaneous expenditures. This fund is funded by contributions from each of the four Road and Bridge Funds.

Precinct 1 Lateral Road Fund

Precinct 2 Lateral Road Fund

Precinct 3 Lateral Road Fund

Precinct 4 Lateral Road Fund

These four funds were established to record revenues from the State of Texas that are restricted by the State of Texas for use in construction of new, and maintenance of existing, lateral and farm to market roads in the County.

Grant Funds Major Fund

Community Justice Assistance Division (CJAD) Community Supervision and Corrections Fund

This fund was established to comply with the Texas Code of Criminal Procedures Article 42.121 requirement for a separate fund for the revenues and expenditures of the Wichita County Community Supervision and Corrections District of the Community Justice Assistance Division.

Texas Juvenile Justice Department (TJJD) Juvenile Probation Fund

This fund was established to account for funds received from the Texas Juvenile Justice Department to be used for specific purposes concerning Juvenile Probation programs.

Texas Juvenile Justice Department (TJJD) Community Corrections Fund

This fund was established in 1993 to account for funds received from the Texas Juvenile Justice Department to be used for specific Juvenile Probation and Detention programs.

Texas Juvenile Justice Department (TJJD) Title IV-E Fund

This fund was established in 1994 to account for Federal funds received from the U.S. Department of Health and Human Services. The Texas Juvenile Justice Department is the pass-through agency for reimbursements of residential placement costs of juvenile probationers, administrative costs related to qualified Title IV-E expenditures and "enhanced billing" costs associated with salaries and benefits of Juvenile Probation officers dealing with Title IV-E qualified juveniles.

Texas Juvenile Justice Department (TJJD) Special Grants Fund

This fund was established in 2008 to account for funds received from the Texas Juvenile Justice Department for the payment of residential placement costs associated with juvenile offenders placed by the County in secure and non-secure residential placement.

FEMA Hurricane Disaster Relief Fund

This fund was established in 2005 to handle expenditures incurred providing relief and shelter for victims of the Gulf Coast hurricanes and the subsequent reimbursements from the Federal Emergency Management Agency (FEMA).

SPECIAL REVENUE FUNDS (CONTINUED)

Grant Funds Major Fund (Continued)

FEMA Wildfire Disaster Relief Fund

This fund was established in 2005 to handle expenditures incurred in providing services and relief to victims of the north Texas wildfires and the subsequent reimbursements from the Federal Emergency Management Agency (FEMA).

FEMA Flood Disaster Relief Fund

This fund was established in 2007 to handle expenditures incurred in providing services and relief to victims of the 2007 summer flood and the subsequent reimbursements from the Federal Emergency Management Agency (FEMA).

Election Equipment Replacement Fund

In December 2001, this fund was established by order of the Wichita County Commissioners Court. A transfer of \$500,000 from the General Fund provided the initial investment. It is the intent of the Commissioners Court that the initial corpus and all subsequent investment income will ultimately be used to purchase new election equipment for the County. In 2005, this fund became a grant fund when a federal Help America Vote Act (HAVA) Grant was received to assist in the purchase of the new equipment.

State Grants Fund

This fund is used to account for the revenues and expenditures associated with various passthrough grants received from the federal government or from the State of Texas. Revenues and expenditures are restricted to the specific purposes of each grant as directed by the grantor agency.

Local Law Enforcement Block Grant Fund

This fund was established in 2001 to account for federal monies received from the Bureau of Justice Assistance. These funds are used to supplement the Sheriff's budget.

Indigent Defense Discretionary Grant Fund

This fund was established in 2003 to account for funds received from the Texas Indigent Defense Task Force for innovative programs that provide direct services to indigent defendants. Priority is given to new programs that benefit indigent defendants, provide mental health defender services, establish public defender offices or juvenile defender services. Single-year grants can cover up to 100% of the costs and multi-year grants require a cash match.

Homeland Security Grant Fund

This fund was established in December 2005 to account for federal monies received from the Texas Engineering Extension Service (TEEX). These funds are coordinated by the County's Emergency Management Office and provide equipment and other help in homeland security issues.

Non-Major Funds

Criminal District Attorney Apportionment Fund

This fund was established by the Professional Prosecutors Act under Government Code Chapter 46. It is used to account for money received from the State of Texas for use exclusively by the Criminal District Attorney for criminal investigation, salaries, training of personnel and purchase of equipment necessary to aid in criminal investigation. Currently, the fund is used solely for salary supplements for the Criminal District Attorney's staff.

SPECIAL REVENUE FUNDS (CONTINUED)

Non-Major Funds (Continued)

Detention Center Improvement Fund

This fund is used to account for revenues received from the purchase of items from the County Jail commissary by inmates of the County Jail. Disbursements from the fund may be used to create programs addressing the social needs of prisoners, to supply Jail inmates with clothing, hygiene supplies and writing materials, to establish and maintain a library for educational use of inmates and to staff the commissary operation.

Reserve for Self-Insurance Fund

This fund was used to establish a cash reserve for self-insurance purposes in accordance with Local Government Code section 82.003. Both the reserve balance and the level of funding are determined by the Commissioners Court. The Reserve for Self-Insurance Fund currently has two sources of revenue: investment income and fees from civil cases filed with the County and District Clerks. In past years, increases were generated through transfers from the General Fund.

Juvenile Delinquency Prevention Fund

This fund was established effective September 1, 1997 in response to legislation that created several criminal offenses relating to graffiti. Fines levied and collected for graffiti offenses may be used to repair graffiti damage, provide educational and intervention programs to prevent graffiti abuse, and provide rewards to the public for aiding in the apprehension and prosecution of graffiti offenders.

Courthouse Security Fund

This fund is used to account for the revenues and expenditures associated with security fees collected under the provisions of Article 102.017. Security fees are assessed in felony and misdemeanor convictions, and in civil cases. Collections of the security fees are made by the County Clerk, the District Clerk and the Justices of the Peace. Expenditures may be used only for the purpose of providing security services. This fund is under the direction of the Commissioners Court.

Countywide Records Management Preservation Fund

This fund was established by State statute. Funds are generated from fees collected by the District Clerk. Cash received and disbursed is under the direction of the Commissioners Court, but may be spent only for records management preservation or automation purposes in the County.

County Clerk Records Management Preservation Fund

This fund was established during 1991 by State statute to provide funds for specific records preservation and automation projects. Funds are generated from fees collected by the County Clerk. Cash received and disbursed is under the direction of the County Clerk in compliance with established guidelines and approved by the Commissioners Court.

District Clerk Records Management Preservation Fund

This fund was established by State statute effective January 1, 2005 by HB 1905 during the 78th Legislative Session. Funds are generated from fees collected by the District Clerk. Cash received and disbursed is under the direction of the Commissioners Court, but may be spent only for records management preservation or automation purposes in the County.

TCOLE Education Fund

This fund was established in 1996 to handle the annual allocation from the Law Enforcement Officer Standards and Education account through the State Comptroller of Public Accounts to qualified agencies for expenses related to continuing education of persons licensed under Chapter 415, Government Code.

SPECIAL REVENUE FUNDS (CONTINUED)

Non-Major Funds (Continued)

Sheriff Forfeiture Fund

This fund was established to account for forfeited monies and properties received by the Sheriff under the Controlled Substance Act. Disbursements from the fund are to be used solely for law enforcement purposes.

Law Library Fund

This fund was created by the Commissioners Court pursuant to State statutes for the establishment and maintenance of the Wichita County Law Library. Revenues are derived from Law Library fees assessed against most civil cases filed in the County Court, County Courts at Law and District Courts.

Sheriff Crime Prevention Fund

This fund was established as a result of bequests from private benefactors desiring that funds donated be used by the County for specific purposes of assisting, educating, informing and working with the citizens in the promotion of crime prevention.

Criminal District Attorney Check Collection Fund

This fund was established to account for the activities of the check collection program established by State statutes with exclusive management powers conferred upon the District Attorney. Revenues from fees collected for services can be used for training of personnel (including salaries), equipment, supplies and modernization programs of the Criminal District Attorney.

Criminal District Attorney Victim Witness Fund

This fund was established as a result of bequests from private benefactors desiring that funds donated be used by the County for specific purposes of assisting, educating, informing and working with victims and witnesses in criminal cases.

County and District Clerk Technology Fund

This fund was established by State statute effective January 1, 2010 by HB 3637 during the 87th Legislative Session. Funds are generated from fees collected by the County and District Clerks. Cash received and disbursed is under the direction of the Commissioners Court, but may be spent only for technological enhancements for the County and District Courts.

County Child Abuse Prevention

This fund was established by Senate Bill 6 during the 79th Legislative Session, effective January 1, 2006. This fund is used only to fund child abuse prevention programs, under the direction of the Commissioners Court.

Juvenile Case Manager Fund

This fund was established in September 2005 in accordance with the provisions of Texas House of Representatives Bill 1575. This fund accounts for the \$5 fee collected by the Justice Courts on all convictions of offenses committed on or after January 1, 2006. Funds collected under this statute will be used to finance the salary and benefits of a Juvenile Case Manager.

Family Protection Fund

This fund was established in September 2005 by Senate Bill 6 during the 79th Legislative Session to account for the \$30 Family Protection Fee required on all filings for dissolution of marriage. The fees are retained by the Commissioners Court to be used only for family violence and child abuse prevention, intervention, family strengthening, mental health, counseling, legal and marriage preservation services.

SPECIAL REVENUE FUNDS (CONTINUED)

Non-Major Funds (Continued)

Criminal District Attorney Federal Forfeiture Fund

This fund was established to account for monies received from forfeitures acquired by the U.S. Department of Justice, Drug Enforcement Administration (DEA). For cases in which the Criminal District Attorney's Office contributed toward the federal conviction, the Office may apply for funding under the Justice Department's "equitable sharing" program. Use of funds is restricted to certain law enforcement equipment and training and is managed exclusively by the Criminal District Attorney.

Guardianship Fund

This fund was established to account for monies received by the County Clerk under section 683 of the Texas Probate Code. Funds collected under this statute will be used to supplement other available county funds to pay the compensation of a guardian ad litem, attorney ad litem appointed by the court to represent a proposed ward in a guardianship proceeding and fund local guardianship programs that provide guardians for indigent incapacitated persons.

Criminal District Attorney State Forfeiture Fund

This fund was established to account for receipts of forfeited monies and properties received by the Criminal District Attorney under the Controlled Substance Act. Disbursements from the fund are controlled by the Criminal District Attorney.

Justice Court Security Fee Fund

This fund was established effective January 1, 2006 to account for the revenues and expenditures associated with the security fee collected under Code of Criminal Procedures, Article 102.017. Expenditures may only be used for the purpose of providing security services for a Justice Court located outside the County Courthouse.

Justice Court Technology Fund

This fund was established in September 2001, in accordance with the provisions of Texas House of Representatives Bill 177, to account for fees of \$4 collected by the Justices of the Peace on all convictions of offenses committed on or after September 1, 2001. Funds collected under this statute will be used to improve the technological resources available to the Justice Courts.

Judicial Efficiency Fund

In 2003, the State legislature amended the statute that had previously provided revenue for this fund. A \$25 Time Payment Fee was enacted that authorized a \$25 fee to be assessed on cases filed in the Justice, County and District courts. The fee is assessed on cases where payments are made on or after the thirty first day after the date the judgment is rendered. The fee is split between the State of Texas (50%), the General Fund (40%) and the Judicial Efficiency Fund (10%). The fee is to be used to promote judicial efficiency.

Tobacco Lawsuit Proceeds Fund

In 1998, the State of Texas was one of the successful participants in a multi-billion dollar lawsuit against cigarette manufacturers. This fund was established in 1999 to account for proceeds received from the settlement that resulted from that litigation. The Commissioners Court has sole discretion over the manner in which these funds are disbursed.

Vehicle Inventory Tax Fund

Beginning in 1997, automobile dealers were required to pay an up-front tax on their rolling stock inventory. The interest that is earned on the escrowed funds may be used by the Tax Assessor-Collector to offset the costs of the vehicle inventory tax program.

SPECIAL REVENUE FUNDS (CONTINUED)

Non-Major Funds (Continued)

Child Safety Fund

This fund was established during 1991 by State statute. Revenues are generated from Justice Courts fees. Disbursements must be in compliance with established guidelines for child safety-related activities.

Judicial Education Fund

This fund was established by the State legislature for the continuing professional education of County employees involved in the judicial process. It is funded from fees assessed in court cases and expenditures are restricted to judicial educational purposes.

Cafeteria Plan Fund

On May 1, 1991, the County established a cafeteria plan, also known as a "flexible spending" plan, for its employees in accordance with Internal Revenue Service Code Section 125. Increases in the fund are attributable to employees' contributions and decreases are attributable to the related disbursements on their behalf for medical insurance and expenses, dental insurance and expenses and child care costs. At the end of the Plan year, any contributed amounts not used by employees for covered costs are forfeited by the employees and revert to the County.

Employee Health Insurance Reserve Fund

This fund was established to account for and administer employees' and covered dependents' group health insurance. In October 2004, the County changed to a fully-funded plan.

Bail Bond Board Fund

This fund was established to account for fees received by the Bail Bond Board as established by law as well as disbursements for expenditures approved by the Board.

County Energy Transportation Reinvestment Zone Fund

This fund was established in 2014 to account for expenditures incurred in maintaining or repairing existing roads. The program is performed in compliance with TxDOT and has to follow all applicable laws, rules and regulations.

Criminal District Attorney Legal Services Fund

This fund was established in 2013 to account for expenditures incurred for County and District attorneys who represent DFPS in child abuse and neglect cases to receive reimbursement via the Title IV-E County Legal Services contract with the State of Texas.

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Precinct 1 Road and Bridge	Precinct 2 Road and Bridge	Precinct 3 Road and Bridge	Precinct 4 Road and Bridge
ASSETS				
Cash	\$ 227	\$ -	\$ 30,354	\$ 77
Investments	1,273,348	1,278,156	1,105,030	992,253
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	61	61	61	61
Less Allowance for Uncollectible Taxes	(61)	(61)	(61)	(61)
Due from Other Funds	19,602	16,553	228,958	18,325
Due from Other Governments	52	52	16,161	52
Accrued Interest Receivable	506	750	710	235
Prepaid Items and Other Assets	-	195	-	195
TOTAL ASSETS	\$ 1,293,734	\$ 1,295,706	\$ 1,381,213	\$ 1,011,137
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 10,736	\$ 5,369	\$ 3,304	\$ 2,817
Bank Overdraft	-	-	-	-
Due to Other Funds	340,222	391,661	283,909	498,686
Due to Other Governments	2,373	138	80	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	353,331	397,168	287,294	501,503
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	195	-	195
Restricted	940,404	898,342	1,093,919	509,439
Total Restricted	940,404	898,537	1,093,919	509,634
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	940,404	898,537	1,093,919	509,634
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,293,734	\$ 1,295,705	\$ 1,381,213	\$ 1,011,137

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Joint Road and Bridge	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3
ASSETS				
Cash	\$ -	\$ 5,427	\$ 5,427	\$ 5,427
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	166,034	-	-	-
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 166,034	\$ 5,427	\$ 5,427	\$ 5,427
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 131	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Due to Other Funds	1,684	-	-	-
Due to Other Governments	-	-	-	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	1,814	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	164,220	5,427	5,427	5,427
Total Restricted	164,220	5,427	5,427	5,427
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	164,220	5,427	5,427	5,427
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 166,034	\$ 5,427	\$ 5,427	\$ 5,427

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Lateral Road Precinct 4	Major Fund Total Road and Bridge Funds	CJAD Community Supervision and Corrections	TJJD Juvenile Probation
ASSETS				
Cash	\$ 5,427	\$ 52,365	\$ 4,691	\$ -
Investments	-	4,648,786	385,464	948,014
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	245	-	-
Less Allowance for Uncollectible Taxes	-	(245)	-	-
Due from Other Funds	-	449,473	50,287	-
Due from Other Governments	-	16,317	6,359	51,223
Accrued Interest Receivable	-	2,199	-	1,488
Prepaid Items and Other Assets	-	390	-	-
TOTAL ASSETS	\$ 5,427	\$ 5,169,532	\$ 446,800	\$ 1,000,725
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ 22,358	\$ 3,648	\$ 5,668
Bank Overdraft	-	-	-	-
Due to Other Funds	-	1,516,161	7,033	578,010
Due to Other Governments	-	2,591	1,023	809
Due to Others	-	-	317	-
Unearned Revenue	-	-	121,872	-
TOTAL LIABILITIES	-	1,541,110	133,893	584,487
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	390	-	-
Restricted	5,427	3,628,031	312,907	416,238
Total Restricted	5,427	3,628,421	312,907	416,238
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	5,427	3,628,421	312,907	416,238
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 5,427	\$ 5,169,531	\$ 446,800	\$ 1,000,725

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	TJJD			FEMA Hurricane Disaster Relief
	Community Corrections	Title IV-E	Special Grants	
ASSETS				
Cash	\$ -	\$ -	\$ 786	\$ 8,766
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	16,385	502,291	34,397	-
Due from Other Governments	18,931	13,916	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 35,316	\$ 516,207	\$ 35,183	\$ 8,766
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 2,000	\$ 1,175	\$ 6,599	\$ -
Bank Overdraft	-	-	-	-
Due to Other Funds	18,931	3,971	-	-
Due to Other Governments	-	-	8,260	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	20,931	5,146	14,859	-
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	14,385	511,060	20,324	-
Total Restricted	14,385	511,060	20,324	-
Unrestricted:				
Committed	-	-	-	8,766
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	8,766
TOTAL FUND BALANCE	14,385	511,060	20,324	8,766
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 35,316	\$ 516,207	\$ 35,183	\$ 8,766

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	FEMA Wildfire Disaster Relief	HAVA Election Equipment Replacement	State Grants	Local Law Enforcement Block Grant
ASSETS				
Cash	\$ 14,114	\$ 94,012	\$ 993	\$ 9,456
Investments	-	481,843	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	6,802	1,860
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 14,114	\$ 575,855	\$ 7,794	\$ 11,316
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 6,800	\$ 7,635
Bank Overdraft	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	-	-	6,800	7,635
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	-	-	994	3,681
Total Restricted	-	-	994	3,681
Unrestricted:				
Committed	14,114	500,000	-	-
Assigned	-	75,855	-	-
Unassigned	-	-	-	-
Total Unrestricted	14,114	575,855	-	-
TOTAL FUND BALANCE	14,114	575,855	994	3,681
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 14,114	\$ 575,855	\$ 7,794	\$ 11,316

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Community Development Block Grant	Indigent Defense Discretionary Grant	Homeland Security Grants	CETRZ Grant
ASSETS				
Cash	\$ -	\$ -	\$ 23,585	\$ -
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	-	6,009	-	1,000
Due from Other Governments	-	5,990	3,009	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ -	\$ 11,999	\$ 26,594	\$ 1,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Due to Other Funds	-	199	-	1,000
Due to Other Governments	-	-	-	-
Due to Others	-	-	2,909	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	-	199	2,909	1,000
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	-	11,799	23,685	-
Total Restricted	-	11,799	23,685	-
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	-	11,799	23,685	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 11,999	\$ 26,594	\$ 1,000

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Criminal District Attorney Legal Services	Total Grant Funds	Criminal District Attorney Apportionment	Detention Center Improvement	Reserve for Self Insurance
ASSETS					
Cash	\$ -	\$ 156,404	\$ 1,003	\$ 431,400	\$ 2,522
Investments	-	1,815,320	-	-	3,729,308
Accounts Receivable	-	-	-	-	-
Taxes Receivable:					
Current (2014) Roll	-	-	-	-	-
Delinquent	-	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-	-
Due from Other Funds	7,022	617,390	-	15,787	45
Due from Other Governments	17,597	125,686	1	-	-
Accrued Interest Receivable	-	1,488	-	-	6,647
Prepaid Items and Other Assets	-	-	-	4,312	-
TOTAL ASSETS	\$ 24,619	\$ 2,716,289	\$ 1,004	\$ 451,499	\$ 3,738,522
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ -	\$ 33,525	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-	-
Due to Other Funds	24,619	633,764	-	10,759	-
Due to Other Governments	-	10,092	428	895	-
Due to Others	-	3,226	-	-	-
Unearned Revenue	-	121,872	-	-	-
TOTAL LIABILITIES	24,619	802,479	428	11,654	-
DEFERRED INFLOWS OF RESOURCES					
Taxes Collected in Advance	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCE					
Restricted:					
Nonspendable / Prepaid Assets	-	-	-	4,312	-
Restricted	-	1,315,075	576	435,532	1,200,000
Total Restricted	-	1,315,075	576	439,844	1,200,000
Unrestricted:					
Committed	-	522,880	-	-	1,118,000
Assigned	-	75,855	-	-	1,420,522
Unassigned	-	-	-	-	-
Total Unrestricted	-	598,735	-	-	2,538,522
TOTAL FUND BALANCE	-	1,913,810	576	439,844	3,738,522
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 24,619	\$ 2,716,289	\$ 1,004	\$ 451,499	\$ 3,738,522

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Juvenile Delinquency Prevention	Courthouse Security	Courthouse Records Management Preservation	County Clerk Records Management Preservation
ASSETS				
Cash	\$ 18,445	\$ 168,307	\$ 47,713	\$ 269,975
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	-	106	177	37,594
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 18,445	\$ 168,413	\$ 47,890	\$ 307,569
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 58	\$ 46,284
Bank Overdraft	-	-	-	-
Due to Other Funds	-	50,000	1,600	3,637
Due to Other Governments	-	-	-	-
Due to Others	-	-	-	4,335
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	-	50,000	1,659	54,255
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	18,445	118,413	46,231	253,314
Total Restricted	18,445	118,413	46,231	253,314
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	18,445	118,413	46,231	253,314
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 18,445	\$ 168,413	\$ 47,890	\$ 307,569

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	District Clerk Records Management Preservation	TCLEOSE Education	Sheriff Forfeiture	Law Library
ASSETS				
Cash	\$ 140,955	\$ 26,350	\$ 50,478	\$ 84,987
Investments	-	-	-	-
Accounts Receivable	-	-	495	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	131	-	11,941	315
Due from Other Governments	-	-	-	150
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 141,085	\$ 26,350	\$ 62,914	\$ 85,452
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 100	\$ 20,601
Bank Overdraft	-	-	-	-
Due to Other Funds	32,708	-	-	1,607
Due to Other Governments	-	-	-	-
Due to Others	-	-	871	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	32,708	-	971	22,208
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	108,377	26,350	61,943	63,243
Total Restricted	108,377	26,350	61,943	63,243
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	108,377	26,350	61,943	63,243
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 141,085	\$ 26,350	\$ 62,914	\$ 85,452

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Sheriff Crime Prevention	Criminal District Attorney Check Collection	Criminal District Attorney Victim Witness	County and District Clerk Technology
ASSETS				
Cash	\$ 8,675	\$ 16,157	\$ 590	\$ 21,045
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	-	-	-	15
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 8,675	\$ 16,157	\$ 590	\$ 21,061
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Due to Other Funds	-	467	-	-
Due to Other Governments	-	-	-	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	-	467	-	-
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	6,881	15,689	590	21,061
Total Restricted	6,881	15,689	590	21,061
Unrestricted:				
Committed	1,794	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	1,794	-	-	-
TOTAL FUND BALANCE	8,675	15,689	590	21,061
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 8,675	\$ 16,157	\$ 590	\$ 21,061

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Child Abuse Prevention	Juvenile Case Manager	Family Protection	Guardianship
ASSETS				
Cash	\$ 206	\$ 60,528	\$ 7,940	\$ 14,820
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	-	51	30	140
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
TOTAL ASSETS	\$ 206	\$ 60,578	\$ 7,970	\$ 14,960
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	206	60,578	7,970	14,960
Total Restricted	206	60,578	7,970	14,960
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	-	-	-	-
TOTAL FUND BALANCE	206	60,578	7,970	14,960
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 206	\$ 60,578	\$ 7,970	\$ 14,960

WICHITA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 GOVERNMENTAL FUNDS
 DECEMBER 31, 2014
 WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Criminal District Attorney Federal Forfeiture	Criminal District Attorney State Forfeiture	Justice Court Security Fee	Justice Court Technology	Judicial Efficiency
ASSETS					
Cash	\$ -	\$ 242,562	\$ 36,143	\$ 23,087	\$ 46,436
Investments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Taxes Receivable:					
Current (2014) Roll	-	-	-	-	-
Delinquent	-	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-	-
Due from Other Funds	-	9,567	9	36	983
Due from Other Governments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Prepaid Items and Other Assets	-	-	-	29,440	-
TOTAL ASSETS	\$ -	\$ 252,128	\$ 36,152	\$ 52,563	\$ 47,420
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 122	\$ -
Bank Overdraft	-	-	-	-	-
Due to Other Funds	-	755	-	-	-
Due to Other Governments	-	-	-	-	-
Due to Others	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	-	755	-	122	-
DEFERRED INFLOWS OF RESOURCES					
Taxes Collected in Advance	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCE					
Restricted:					
Nonspendable / Prepaid Assets	-	-	-	29,440	-
Restricted	-	251,373	36,152	23,001	47,420
Total Restricted	-	251,373	36,152	52,441	47,420
Unrestricted:					
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	-	251,373	36,152	52,441	47,420
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 252,128	\$ 36,152	\$ 52,563	\$ 47,420

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Tobacco Lawsuit Proceeds	Vehicle Inventory Tax	Child Safety	Judicial Education
ASSETS				
Cash	\$ 727	\$ 34,871	\$ 21,835	\$ 36,936
Investments	2,824,670	-	-	-
Accounts Receivable	-	1,642	-	-
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	67,382	7,393	1,273	35
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	4,921	-	-	-
Prepaid Items and Other Assets	-	-	-	-
	TOTAL ASSETS	TOTAL ASSETS	TOTAL ASSETS	TOTAL ASSETS
	\$ 2,897,699	\$ 43,906	\$ 23,107	\$ 36,971
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ -	\$ 1,977	\$ -	\$ -
Bank Overdraft	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	9,167	-	1,082	-
Due to Others	-	-	-	-
Unearned Revenue	-	-	-	-
	TOTAL LIABILITIES	TOTAL LIABILITIES	TOTAL LIABILITIES	TOTAL LIABILITIES
	9,167	1,977	1,082	-
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
	TOTAL DEFERRED INFLOWS OF RESOURCES			
	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	-
Restricted	-	41,929	22,025	36,971
Total Restricted	-	41,929	22,025	36,971
Unrestricted:				
Committed	2,888,533	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Unrestricted	2,888,533	-	-	-
	TOTAL FUND BALANCE	TOTAL FUND BALANCE	TOTAL FUND BALANCE	TOTAL FUND BALANCE
	2,888,533	41,929	22,025	36,971
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
	\$ 2,897,699	\$ 43,906	\$ 23,107	\$ 36,971

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Cafeteria Plan	Employee Health Insurance Reserve	Bail Bond Board	Total Non-Major Funds
ASSETS				
Cash	\$ 60,809	\$ -	\$ 74,290	\$ 1,949,788
Investments	-	1,180,513	-	7,734,491
Accounts Receivable	-	-	-	2,137
Taxes Receivable:				
Current (2014) Roll	-	-	-	-
Delinquent	-	-	-	-
Less Allowance for Uncollectible Taxes	-	-	-	-
Due from Other Funds	56,661	-	-	209,671
Due from Other Governments	-	-	-	151
Accrued Interest Receivable	-	685	-	12,253
Prepaid Items and Other Assets	-	-	-	33,752
	-	-	-	-
TOTAL ASSETS	\$ 117,469	\$ 1,181,198	\$ 74,290	\$ 9,942,244
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 3,399	\$ -	\$ 185	\$ 72,727
Bank Overdraft	-	-	-	-
Due to Other Funds	93,206	-	-	194,740
Due to Other Governments	-	-	-	11,572
Due to Others	-	4,600	100	9,906
Unearned Revenue	-	-	-	-
	-	-	-	-
TOTAL LIABILITIES	96,605	4,600	286	288,945
DEFERRED INFLOWS OF RESOURCES				
Taxes Collected in Advance	-	-	-	-
Deferred Revenue	-	-	-	-
Deferred Delinquent Taxes	-	-	-	-
	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCE				
Restricted:				
Nonspendable / Prepaid Assets	-	-	-	33,752
Restricted	20,865	-	74,004	3,014,100
Total Restricted	20,865	-	74,004	3,047,852
Unrestricted:				
Committed	-	-	-	4,008,327
Assigned	-	1,176,598	-	2,597,120
Unassigned	-	-	-	-
Total Unrestricted	-	1,176,598	-	6,605,447
TOTAL FUND BALANCE	20,865	1,176,598	74,004	9,653,299
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 117,469	\$ 1,181,198	\$ 74,290	\$ 9,942,244

	TOTALS	
	2014	2013
ASSETS		
Cash	\$ 2,158,558	\$ 734,975
Investments	14,198,598	13,289,125
Accounts Receivable	2,137	495
Taxes Receivable:		
Current (2014) Roll	-	-
Delinquent	245	260
Less Allowance for Uncollectible Taxes	(245)	(260)
Due from Other Funds	1,276,535	2,860,837
Due from Other Governments	142,154	115,367
Accrued Interest Receivable	15,941	15,598
Prepaid Items and Other Assets	34,142	13,560
TOTAL ASSETS	\$ 17,828,064	\$ 17,029,956
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 128,610	\$ 96,386
Bank Overdraft	-	-
Due to Other Funds	2,344,666	2,506,657
Due to Other Governments	24,254	17,800
Due to Others	13,132	32,033
Unearned Revenue	121,872	117,783
TOTAL LIABILITIES	2,632,534	2,770,660
DEFERRED INFLOWS OF RESOURCES		
Taxes Collected in Advance	-	-
Deferred Revenue	-	-
Deferred Delinquent Taxes	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-
FUND BALANCE		
Restricted:		
Nonspendable / Prepaid Assets	34,142	13,560
Restricted	7,957,206	6,948,849
Total Restricted	7,991,348	6,962,409
Unrestricted:		
Committed	4,531,207	4,560,436
Assigned	2,672,975	2,736,452
Unassigned	-	-
Total Unrestricted	7,204,182	7,296,887
TOTAL FUND BALANCE	15,195,530	14,259,296
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 17,828,064	\$ 17,029,956

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Precinct 1 Road and Bridge	Precinct 2 Road and Bridge	Precinct 3 Road and Bridge	Precinct 4 Road and Bridge
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	363,277	363,277	363,277	363,277
Vehicle Sales Tax Commissions	21,437	21,437	21,437	21,437
Fines and Forfeitures	102,826	102,826	102,826	102,826
State and Federal Contracts	-	-	-	-
Fees of Office	-	-	-	-
Fees and Commissions	-	-	-	-
Other Income				
Interest	5,722	5,193	4,999	3,993
Rent	-	-	-	-
Sales	-	-	-	641
Refunds and Reimbursements	9,059	9,059	9,059	9,059
Royalties and Commissions	-	-	-	10,727
Other Services	-	-	-	-
Miscellaneous	22	22	13,719	22
TOTAL REVENUES	502,343	501,814	515,318	511,982
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Road and Bridge	415,823	400,516	486,654	648,155
TOTAL EXPENDITURES	415,823	400,516	486,654	648,155
EXCESS REVENUES (EXPENDITURES)	86,519	101,298	28,664	(136,173)
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	(229)	(1,175)	-	(1,175)
Operating Transfers In	200,000	200,000	240,151	366,920
Operating Transfers Out	(10,000)	(10,000)	(28,733)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	189,771	188,825	211,417	355,745
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	276,290	290,123	240,081	219,572
FUND BALANCE, BEGINNING OF YEAR	664,113	608,415	853,838	290,061
FUND BALANCE, END OF YEAR	\$ 940,404	\$ 898,537	\$ 1,093,919	\$ 509,634

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Joint Road and Bridge	Lateral Road Precinct 1	Lateral Road Precinct 2	Lateral Road Precinct 3
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	-	5,427	5,427	5,427
Fees of Office	-	-	-	-
Fees and Commissions	-	-	-	-
Other Income				
Interest	-	-	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>5,427</u>	<u>5,427</u>	<u>5,427</u>
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Road and Bridge	31,098	5,598	5,598	5,598
TOTAL EXPENDITURES	<u>31,098</u>	<u>5,598</u>	<u>5,598</u>	<u>5,598</u>
EXCESS REVENUES (EXPENDITURES)	<u>(31,098)</u>	<u>(172)</u>	<u>(172)</u>	<u>(172)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	40,000	-	-	-
Operating Transfers Out	(208,071)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(168,071)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(199,169)</u>	<u>(172)</u>	<u>(172)</u>	<u>(172)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>363,388</u>	<u>5,598</u>	<u>5,598</u>	<u>5,598</u>
FUND BALANCE, END OF YEAR	<u>\$ 164,220</u>	<u>\$ 5,427</u>	<u>\$ 5,427</u>	<u>\$ 5,427</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Lateral Road Precinct 4	Major Fund Total Road and Bridge Funds	CJAD Community Supervision and Corrections	TJJD Juvenile Probation
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	1,453,109	-	-
Vehicle Sales Tax Commissions	-	85,749	-	-
Fines and Forfeitures	-	411,304	623,976	-
State and Federal Contracts	5,427	21,707	747,912	954,586
Fees of Office	-	-	-	-
Fees and Commissions	-	-	16,848	-
Other Income				
Interest	-	19,907	1,522	4,584
Rent	-	-	-	-
Sales	-	641	-	-
Refunds and Reimbursements	-	36,236	13,767	-
Royalties and Commissions	-	10,727	-	-
Other Services	-	-	-	-
Miscellaneous	-	13,784	401	-
TOTAL REVENUES	5,427	2,053,164	1,404,426	959,170
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	-	1,337,431	913,739
Health and Welfare	-	-	-	-
Road and Bridge	5,598	2,004,640	-	-
TOTAL EXPENDITURES	5,598	2,004,640	1,337,431	913,739
EXCESS REVENUES (EXPENDITURES)	(172)	48,524	66,995	45,431
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	(2,579)	-	3,154
Operating Transfers In	-	1,047,071	-	-
Operating Transfers Out	-	(266,804)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	777,688	-	3,154
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(172)	826,212	66,995	48,585
FUND BALANCE, BEGINNING OF YEAR	5,598	2,802,209	245,912	367,653
FUND BALANCE, END OF YEAR	\$ 5,427	\$ 3,628,421	\$ 312,907	\$ 416,238

WICHITA COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	TJJD			FEMA Hurricane Disaster Relief
	Community Corrections	Title IV-E	Special Grants	
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	126,835	9,862	154,278	-
Fees of Office	-	-	-	-
Fees and Commissions	-	-	-	-
Other Income				
Interest	-	304	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>126,835</u>	<u>10,166</u>	<u>154,278</u>	<u>-</u>
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	127,337	12,876	172,372	-
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>127,337</u>	<u>12,876</u>	<u>172,372</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>(502)</u>	<u>(2,710)</u>	<u>(18,094)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(502)</u>	<u>(2,710)</u>	<u>(18,094)</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR	<u>14,887</u>	<u>513,770</u>	<u>38,418</u>	<u>8,766</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,385</u>	<u>\$ 511,060</u>	<u>\$ 20,324</u>	<u>\$ 8,766</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	FEMA Wildfire Disaster Relief	HAVA Election Equipment Replacement	State Grants	Local Law Enforcement Block Grant
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	-	-	27,200	68,465
Fees of Office	-	-	-	-
Fees and Commissions	-	-	-	-
Other Income				
Interest	-	866	-	104
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>866</u>	<u>27,200</u>	<u>68,570</u>
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	27,200	-
Elections	-	1,110,641	-	-
Financial Administration	-	-	-	-
Public Safety	-	-	-	68,554
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>1,110,641</u>	<u>27,200</u>	<u>68,554</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>(1,109,774)</u>	<u>-</u>	<u>16</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	1,000,000	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	-	538
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>538</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-</u>	<u>(109,774)</u>	<u>-</u>	<u>554</u>
FUND BALANCE, BEGINNING OF YEAR	<u>14,114</u>	<u>685,629</u>	<u>994</u>	<u>3,127</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,114</u>	<u>\$ 575,855</u>	<u>\$ 994</u>	<u>\$ 3,681</u>

WICHITA COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 2014
 WITH COMPARATIVE SUMMARY TOTALS
 FOR THE YEAR ENDED DECEMBER 2013

	Community Development Block Grant	Indigent Defense Discretionary Grant	Homeland Security Grants	CETZ GRANT	Criminal District Attorney Legal Services
REVENUES					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
State and Federal Contracts	-	37,357	3,800	4,000	17,597
Fees of Office	-	-	-	-	-
Fees and Commissions	-	-	-	-	-
Other Income					
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Sales	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Royalties and Commissions	-	-	-	-	-
Other Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>37,357</u>	<u>3,800</u>	<u>4,000</u>	<u>17,597</u>
EXPENDITURES					
General Administration	-	-	-	-	-
Judicial	-	-	-	-	63,809
Elections	-	-	-	-	-
Financial Administration	-	-	-	-	-
Public Safety	-	-	205	-	-
Health and Welfare	-	61,748	-	-	-
Road and Bridge	-	-	-	5,000	-
TOTAL EXPENDITURES	<u>-</u>	<u>61,748</u>	<u>205</u>	<u>5,000</u>	<u>63,809</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>(24,391)</u>	<u>3,595</u>	<u>(1,000)</u>	<u>(46,211)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Lease Purchase Agreement	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-
Operating Transfers In	-	23,408	-	1,000	47,060
Operating Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>23,408</u>	<u>-</u>	<u>1,000</u>	<u>47,060</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-</u>	<u>(983)</u>	<u>3,595</u>	<u>-</u>	<u>849</u>
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>12,782</u>	<u>20,090</u>	<u>-</u>	<u>(849)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 11,799</u>	<u>\$ 23,685</u>	<u>\$ -</u>	<u>\$ -</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Total Grant Funds	Criminal District Attorney Apportionment	Detention Center Improvement	Reserve for Self Insurance
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	623,976	-	-	-
State and Federal Contracts	2,151,893	22,584	-	-
Fees of Office	-	-	-	-
Fees and Commissions	16,848	-	-	12,806
Other Income				
Interest	7,382	-	716	21,664
Rent	-	-	-	-
Sales	-	-	268,601	-
Refunds and Reimbursements	13,767	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	401	-	-	-
TOTAL REVENUES	2,814,266	22,584	269,317	34,470
EXPENDITURES				
General Administration	-	-	-	-
Judicial	91,009	22,685	-	-
Elections	1,110,641	-	-	-
Financial Administration	-	-	-	-
Public Safety	2,632,513	-	152,408	-
Health and Welfare	61,748	-	-	-
Road and Bridge	5,000	-	-	-
TOTAL EXPENDITURES	3,900,911	22,685	152,408	-
EXCESS REVENUES (EXPENDITURES)	(1,086,644)	(100)	116,909	34,470
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	1,000,000	-	-	-
Gain (Loss) on Investments	3,154	-	-	5,839
Operating Transfers In	72,006	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,075,160	-	-	5,839
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,484)	(100)	116,909	40,309
FUND BALANCE, BEGINNING OF YEAR	1,925,294	676	322,935	3,698,213
FUND BALANCE, END OF YEAR	\$ 1,913,810	\$ 576	\$ 439,844	\$ 3,738,522

WICHITA COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Juvenile Delinquency Prevention	Courthouse Security	County Wide Records Management Preservation	County Clerk Records Management Preservation
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	-	-	-	-
Fees of Office	-	-	-	-
Fees and Commissions	13	47,131	49,824	201,795
Other Income				
Interest	-	-	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	7,459
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>13</u>	<u>47,131</u>	<u>49,824</u>	<u>209,254</u>
EXPENDITURES				
General Administration	-	-	53,100	418,295
Judicial	-	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	51,808	-	-
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>51,808</u>	<u>53,100</u>	<u>418,295</u>
EXCESS REVENUES (EXPENDITURES)	<u>13</u>	<u>(4,677)</u>	<u>(3,277)</u>	<u>(209,041)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	15,722	91,466
Operating Transfers Out	-	-	-	(24,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>15,722</u>	<u>67,466</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13	(4,677)	12,445	(141,575)
FUND BALANCE, BEGINNING OF YEAR	<u>18,432</u>	<u>123,090</u>	<u>33,786</u>	<u>394,888</u>
FUND BALANCE, END OF YEAR	<u>\$ 18,445</u>	<u>\$ 118,413</u>	<u>\$ 46,231</u>	<u>\$ 253,314</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	District Clerk Records Management Preservation	TCLEOSE Education	Sheriff Forfeiture	Law Library
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	15,261	-
State and Federal Contracts	-	17,334	-	-
Fees of Office	-	-	-	-
Fees and Commissions	57,452	-	-	94,193
Other Income				
Interest	-	-	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	3,438
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	6,336	-
TOTAL REVENUES	<u>57,452</u>	<u>17,334</u>	<u>21,597</u>	<u>97,631</u>
EXPENDITURES				
General Administration	-	-	-	248,163
Judicial	38,394	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	3,342	4,160	-
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>38,394</u>	<u>3,342</u>	<u>4,160</u>	<u>248,163</u>
EXCESS REVENUES (EXPENDITURES)	<u>19,058</u>	<u>13,992</u>	<u>17,437</u>	<u>(150,532)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	-	162,668
Operating Transfers Out	-	-	(2,873)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(2,873)</u>	<u>162,668</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	19,058	13,992	14,564	12,136
FUND BALANCE, BEGINNING OF YEAR	<u>89,319</u>	<u>12,359</u>	<u>47,379</u>	<u>51,108</u>
FUND BALANCE, END OF YEAR	<u>\$ 108,377</u>	<u>\$ 26,350</u>	<u>\$ 61,943</u>	<u>\$ 63,243</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Sheriff Crime Prevention	District Attorney Check Collection	District Attorney Victim Witness	County and District Clerk Technology
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	-	-	-	-
Fees of Office	-	-	-	-
Fees and Commissions	-	21,891	-	5,223
Other Income				
Interest	-	901	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>22,792</u>	<u>-</u>	<u>5,223</u>
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	20,507	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	1,630	-	-	-
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>1,630</u>	<u>20,507</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>(1,630)</u>	<u>2,285</u>	<u>-</u>	<u>5,223</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,630)</u>	<u>2,285</u>	<u>-</u>	<u>5,223</u>
FUND BALANCE, BEGINNING OF YEAR	<u>10,305</u>	<u>13,405</u>	<u>590</u>	<u>15,838</u>
FUND BALANCE, END OF YEAR	<u>\$ 8,675</u>	<u>\$ 15,689</u>	<u>\$ 590</u>	<u>\$ 21,061</u>

WICHITA COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	<u>Child Abuse Prevention</u>	<u>Juvenile Case Manager</u>	<u>Family Protection</u>	<u>Guardianship</u>
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	-	-	-	-
Fees of Office	-	-	-	-
Fees and Commissions	124	14,717	8,505	14,960
Other Income				
Interest	-	-	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>124</u>	<u>14,717</u>	<u>8,505</u>	<u>14,960</u>
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>124</u>	<u>14,717</u>	<u>8,505</u>	<u>14,960</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(10,000)	(10,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	124	4,717	(1,495)	14,960
FUND BALANCE, BEGINNING OF YEAR	<u>82</u>	<u>55,862</u>	<u>9,465</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 206</u>	<u>\$ 60,578</u>	<u>\$ 7,970</u>	<u>\$ 14,960</u>

WICHITA COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	District Attorney State Forfeiture	Justice Court Security Fee	Justice Court Technology	Judicial Efficiency
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	108,998	-	-	-
State and Federal Contracts	-	-	-	-
Fees of Office	-	-	-	-
Fees and Commissions	-	2,625	10,547	4,251
Other Income				
Interest	122	-	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>109,120</u>	<u>2,625</u>	<u>10,547</u>	<u>4,251</u>
EXPENDITURES				
General Administration	-	-	-	-
Judicial	109,446	-	14,698	-
Elections	-	-	-	-
Financial Administration	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>109,446</u>	<u>-</u>	<u>14,698</u>	<u>-</u>
EXCESS REVENUES (EXPENDITURES)	<u>(326)</u>	<u>2,625</u>	<u>(4,151)</u>	<u>4,251</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	-	-	-
Operating Transfers In	-	-	29,440	-
Operating Transfers Out	-	-	(5,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>24,440</u>	<u>-</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(326)</u>	<u>2,625</u>	<u>20,289</u>	<u>4,251</u>
FUND BALANCE, BEGINNING OF YEAR	<u>251,699</u>	<u>33,527</u>	<u>32,152</u>	<u>43,169</u>
FUND BALANCE, END OF YEAR	<u>\$ 251,373</u>	<u>\$ 36,152</u>	<u>\$ 52,441</u>	<u>\$ 47,420</u>

WICHITA COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Tobacco Lawsuit Proceeds	Vehicle Inventory Tax	Child Safety	Judicial Education
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	-
State and Federal Contracts	-	-	-	-
Fees of Office	-	12,667	-	-
Fees and Commissions	-	-	1,191	4,080
Other Income				
Interest	18,764	-	-	-
Rent	-	-	-	-
Sales	-	-	-	-
Refunds and Reimbursements	-	-	-	-
Royalties and Commissions	-	-	-	-
Other Services	-	-	-	-
Miscellaneous	88,318	-	-	-
TOTAL REVENUES	107,082	12,667	1,191	4,080
EXPENDITURES				
General Administration	-	-	-	-
Judicial	-	-	-	2,913
Elections	-	-	-	-
Financial Administration	-	11,268	-	-
Public Safety	-	-	-	-
Health and Welfare	36,666	-	-	-
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	36,666	11,268	-	2,913
EXCESS REVENUES (EXPENDITURES)	70,416	1,399	1,191	1,167
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	355	-	-	-
Operating Transfers In	-	2,294	-	-
Operating Transfers Out	(100,000)	(15,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(99,645)	(12,706)	-	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	(29,229)	(11,306)	1,191	1,167
FUND BALANCE, BEGINNING OF YEAR	2,917,762	53,235	20,835	35,804
FUND BALANCE, END OF YEAR	\$ 2,888,533	\$ 41,929	\$ 22,025	\$ 36,971

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	Cafeteria Plan	Employee Health Insurance Reserve	Bail Bond Board	Total Other Non-Major Funds
REVENUES				
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-
Fines and Forfeitures	-	-	-	124,259
State and Federal Contracts	-	-	-	39,918
Fees of Office	-	-	-	12,667
Fees and Commissions	-	-	1,000	552,326
Other Income				
Interest	153	9,413	-	51,733
Rent	-	-	-	-
Sales	-	-	-	268,601
Refunds and Reimbursements	-	-	-	10,896
Royalties and Commissions	-	-	-	-
Other Services	836,824	-	-	836,824
Miscellaneous	-	-	-	94,654
TOTAL REVENUES	<u>836,977</u>	<u>9,413</u>	<u>1,000</u>	<u>1,991,879</u>
EXPENDITURES				
General Administration	842,345	9,145	-	1,571,047
Judicial	-	-	-	208,643
Elections	-	-	-	-
Financial Administration	-	-	-	11,268
Public Safety	-	-	1,032	214,381
Health and Welfare	-	-	-	36,666
Road and Bridge	-	-	-	-
TOTAL EXPENDITURES	<u>842,345</u>	<u>9,145</u>	<u>1,032</u>	<u>2,042,005</u>
EXCESS REVENUES (EXPENDITURES)	<u>(5,367)</u>	<u>268</u>	<u>(32)</u>	<u>(50,126)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease Purchase Agreement	-	-	-	-
Gain (Loss) on Investments	-	5,721	-	11,915
Operating Transfers In	25,000	-	-	326,591
Operating Transfers Out	-	-	-	(166,873)
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>5,721</u>	<u>-</u>	<u>171,633</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	19,633	5,989	(32)	121,506
FUND BALANCE, BEGINNING OF YEAR	<u>1,232</u>	<u>1,170,609</u>	<u>74,037</u>	<u>9,531,792</u>
FUND BALANCE, END OF YEAR	<u>\$ 20,865</u>	<u>\$ 1,176,598</u>	<u>\$ 74,004</u>	<u>\$ 9,653,299</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 2014
WITH COMPARATIVE SUMMARY TOTALS
FOR THE YEAR ENDED DECEMBER 2013

	T O T A L S	
	2014	2013
REVENUES		
Ad Valorem Taxes	\$ -	\$ -
Auto License Fees	1,453,109	1,442,256
Vehicle Sales Tax Commissions	85,749	157,114
Fines and Forfeitures	1,159,539	1,186,360
State and Federal Contracts	2,213,518	1,974,316
Fees of Office	12,667	4,968
Fees and Commissions	569,174	550,676
Other Income		
Interest	79,022	64,589
Rent	-	-
Sales	269,242	274,136
Refunds and Reimbursements	60,899	56,352
Royalties and Commissions	10,727	10,859
Other Services	836,824	856,033
Miscellaneous	108,839	400,099
TOTAL REVENUES	6,859,309	6,977,757
EXPENDITURES		
General Administration	1,571,047	1,452,160
Judicial	299,651	195,870
Elections	1,110,641	-
Financial Administration	11,268	4,729
Public Safety	2,846,894	2,801,227
Health and Welfare	98,414	86,709
Road and Bridge	2,009,640	2,567,634
TOTAL EXPENDITURES	7,947,555	7,108,329
EXCESS REVENUES (EXPENDITURES)	(1,088,246)	(130,572)
OTHER FINANCING SOURCES (USES)		
Proceeds from Lease Purchase Agreement	1,000,000	53,258
Gain (Loss) on Investments	12,490	(31,905)
Operating Transfers In	1,445,667	1,421,992
Operating Transfers Out	(433,677)	(388,443)
TOTAL OTHER FINANCING SOURCES (USES)	2,024,480	1,054,902
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	936,234	924,330
FUND BALANCE, BEGINNING OF YEAR	14,259,296	13,334,966
FUND BALANCE, END OF YEAR	\$ 15,195,530	\$ 14,259,296

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

Precinct #1 - Road and Bridge

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable	Favorable
				(Unfavorable)	(Unfavorable)	
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	360,564	363,277	350,000	350,000	-	13,277
Vehicle Sales Tax Commissions	39,278	21,437	18,000	18,000	-	3,437
Fines and Forfeitures	95,064	102,826	92,000	92,000	-	10,826
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	5,029	5,722	5,000	5,000	-	722
Sales	6,000	-	-	-	-	-
Refunds and Reimbursements	7,294	9,059	6,000	6,000	-	3,059
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	22	-	-	-	22
Other	18,324	14,802	11,000	11,000	-	3,802
TOTAL REVENUES	513,229	502,343	471,000	471,000	-	31,343
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	298,385	290,634	393,867	393,867	-	103,233
Supplies	105,059	43,136	238,200	238,200	-	195,064
Operating Expense	31,179	32,054	48,688	48,688	-	16,634
Capital Expenditures	6,825	49,999	50,000	50,000	-	1
TOTAL EXPENDITURES	441,448	415,823	730,755	730,755	-	314,932
EXCESS REVENUES (EXPENDITURES)	71,781	86,519	(259,755)	(259,755)	-	346,274
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	(961)	(229)	-	-	-	(229)
Operating Transfers In	174,978	200,000	200,000	200,000	-	-
Operating Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	164,017	189,771	190,000	190,000	-	(229)
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	235,798	276,290	\$ (69,755)	\$ (69,755)	\$ -	\$ 346,045
FUND BALANCE, BEGINNING OF YEAR	428,315	664,113				
FUND BALANCE, END OF YEAR	\$ 664,113	\$ 940,404				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

Precinct #2 - Road and Bridge

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable	Favorable
				(Unfavorable)	(Unfavorable)	
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	360,564	363,277	350,000	350,000	-	13,277
Vehicle Sales Tax Commissions	39,278	21,437	18,000	18,000	-	3,437
Fines and Forfeitures	95,064	102,826	92,000	92,000	-	10,826
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	3,442	5,193	3,000	3,000	-	2,193
Sales	-	-	-	-	-	-
Refunds and Reimbursements	7,294	9,059	6,000	6,000	-	3,059
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	314,689	22	-	-	-	22
Other	<u>325,425</u>	<u>14,274</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>5,274</u>
TOTAL REVENUES	<u>820,331</u>	<u>501,814</u>	<u>469,000</u>	<u>469,000</u>	<u>-</u>	<u>32,814</u>
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	333,953	327,204	402,685	402,685	-	75,481
Supplies	184,651	51,024	385,250	387,449	(2,199)	336,425
Operating Expense	24,234	22,288	92,803	92,803	-	70,515
Capital Expenditures	<u>360,813</u>	<u>-</u>	<u>20,000</u>	<u>17,801</u>	<u>2,199</u>	<u>17,801</u>
TOTAL EXPENDITURES	<u>903,650</u>	<u>400,516</u>	<u>900,738</u>	<u>900,738</u>	<u>-</u>	<u>500,222</u>
EXCESS REVENUES (EXPENDITURES)	<u>(83,319)</u>	<u>101,298</u>	<u>(431,738)</u>	<u>(431,738)</u>	<u>-</u>	<u>533,036</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	(1,175)	-	-	-	(1,175)
Operating Transfers In	667,090	200,000	200,000	200,000	-	-
Operating Transfers Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USE)	<u>657,090</u>	<u>188,825</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>	<u>(1,175)</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>573,771</u>	<u>290,123</u>	<u>\$ (241,738)</u>	<u>\$ (241,738)</u>	<u>\$ -</u>	<u>\$ 531,861</u>
FUND BALANCE, BEGINNING OF YEAR	<u>34,644</u>	<u>608,415</u>				
FUND BALANCE, END OF YEAR	<u>\$ 608,415</u>	<u>\$ 898,537</u>				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

Precinct # 3 - Road and Bridge

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable	Favorable
				(Unfavorable)	(Unfavorable)	
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	360,564	363,277	350,000	350,000	-	13,277
Vehicle Sales Tax Commissions	39,278	21,437	18,000	18,000	-	3,437
Fines and Forfeitures	95,064	102,826	92,000	92,000	-	10,826
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	4,727	4,999	5,000	5,000	-	(1)
Sales	-	-	-	-	-	-
Refunds and Reimbursements	7,294	9,059	6,000	6,000	-	3,059
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	13,719	-	-	-	13,719
Other	12,021	27,777	11,000	11,000	-	16,777
TOTAL REVENUES	506,927	515,318	471,000	471,000	-	44,318
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	313,209	310,290	390,353	390,353	-	80,063
Supplies	175,484	126,940	299,500	297,783	1,717	170,843
Operating Expense	17,232	15,575	19,017	40,734	(21,717)	25,159
Capital Expenditures	53,258	33,848	39,000	40,417	(1,417)	6,569
TOTAL EXPENDITURES	559,183	486,654	747,870	769,287	(21,417)	282,633
EXCESS REVENUES (EXPENDITURES)	(52,256)	28,664	(276,870)	(298,287)	(21,417)	326,951
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	53,258	-	-	-	-	-
Gain (Loss) on Investments	2	-	-	-	-	-
Operating Transfers In	220,837	240,151	200,000	240,151	40,151	-
Operating Transfers Out	(10,000)	(28,733)	(10,000)	(28,734)	(18,734)	1
TOTAL OTHER FINANCING SOURCES (USE)	264,097	211,417	190,000	211,417	21,417	1
EXCESS REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES AND						
OTHER USES	211,842	240,081	\$ (86,870)	\$ (86,870)	\$ -	\$ 326,952
FUND BALANCE, BEGINNING OF YEAR	641,996	853,838				
FUND BALANCE, END OF YEAR	\$ 853,838	\$ 1,093,919				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

Precinct # 4 - Road and Bridge

	Actual		2014 Budget		Amended Budget vs.	
					Original Budget	Actual
	2013	2014	Original	As Amended	Favorable (Unfavorable)	Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	360,564	363,277	350,000	350,000	-	13,277
Vehicle Sales Tax Commissions	39,278	21,437	18,000	18,000	-	3,437
Fines and Forfeitures	95,063	102,826	92,000	92,000	-	10,826
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	3,549	3,993	3,800	3,800	-	193
Sales	-	641	200	200	-	441
Refunds and Reimbursements	7,294	9,059	6,000	6,000	-	3,059
Royalties and Commissions	10,859	10,727	10,000	10,000	-	727
Miscellaneous	-	22	-	-	-	22
Other	<u>21,702</u>	<u>24,441</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>4,441</u>
TOTAL REVENUES	<u>516,608</u>	<u>511,982</u>	<u>480,000</u>	<u>480,000</u>	<u>-</u>	<u>31,982</u>
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	408,003	390,439	417,159	417,315	(156)	26,876
Supplies	157,903	61,647	260,625	260,560	65	198,913
Operating Expense	22,802	29,148	39,481	39,390	91	10,242
Capital Expenditures	<u>5,815</u>	<u>166,920</u>	<u>60,000</u>	<u>226,920</u>	<u>(166,920)</u>	<u>60,000</u>
TOTAL EXPENDITURES	<u>594,523</u>	<u>648,155</u>	<u>777,265</u>	<u>944,185</u>	<u>(166,920)</u>	<u>296,030</u>
EXCESS REVENUES (EXPENDITURES)	<u>(77,915)</u>	<u>(136,173)</u>	<u>(297,265)</u>	<u>(464,185)</u>	<u>(166,920)</u>	<u>328,012</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	(1,175)	-	-	-	(1,175)
Operating Transfers In	164,505	366,920	200,000	366,920	166,920	-
Operating Transfers Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USE)	<u>154,505</u>	<u>355,745</u>	<u>190,000</u>	<u>356,920</u>	<u>166,920</u>	<u>(1,175)</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>76,591</u>	<u>219,572</u>	<u>\$ (107,265)</u>	<u>\$ (107,265)</u>	<u>\$ -</u>	<u>\$ 326,837</u>
FUND BALANCE, BEGINNING OF YEAR	<u>213,471</u>	<u>290,061</u>				
FUND BALANCE, END OF YEAR	<u>\$ 290,061</u>	<u>\$ 509,634</u>				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

	Joint Road and Bridge					
	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget Favorable (Unfavorable)	Actual Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-	-
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	20,501	20,892	20,886	20,893	7	2
Supplies	8,079	5,295	18,800	18,800	-	13,505
Operating Expense	6,091	4,912	16,713	16,706	7	11,794
Capital Expenditures	12,440	-	350,000	141,929	208,071	141,929
TOTAL EXPENDITURES	47,111	31,098	406,399	198,328	208,085	167,230
EXCESS REVENUES (EXPENDITURES)	(47,111)	(31,098)	(406,399)	(198,328)	208,085	167,230
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-	-
Operating Transfers In	40,000	40,000	40,000	40,000	-	-
Operating Transfers Out	(80,585)	(208,071)	-	(208,071)	(208,071)	-
TOTAL OTHER FINANCING SOURCES (USE)	(40,585)	(168,071)	40,000	(168,071)	(208,071)	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(87,696)	(199,169)	\$ (366,399)	\$ (366,399)	\$ 14	\$ 167,230
FUND BALANCE, BEGINNING OF YEAR	451,085	363,388				
FUND BALANCE, END OF YEAR	\$ 363,388	\$ 164,220				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

	Courthouse Security				Amended Budget vs.	
	Actual		2014 Budget		Original Budget	Actual
	2013	2014	Original	As Amended	Favorable (Unfavorable)	Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	50,700	47,131	55,500	55,500	-	(8,369)
Other Income						
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-	-
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES	50,700	47,131	55,500	55,500	-	(8,369)
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	50,000	-	50,000	(50,000)	-
Supplies	2,335	-	800	800	-	800
Operating Expense	1,152	1,808	6,500	6,500	-	4,692
Capital Expenditures	-	-	5,000	5,000	-	5,000
Road and Bridge:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	3,487	51,808	12,300	62,300	(50,000)	10,492
EXCESS REVENUES (EXPENDITURES)	47,214	(4,677)	43,200	(6,800)	50,000	2,123
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	(50,000)	-	(50,000)	-	(50,000)	-
TOTAL OTHER FINANCING SOURCES (USE)	(50,000)	-	(50,000)	-	(50,000)	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,786)	(4,677)	\$ (6,800)	\$ (6,800)	\$ -	\$ 2,123
FUND BALANCE, BEGINNING OF YEAR	125,877	123,090				
FUND BALANCE, END OF YEAR	\$ 123,090	\$ 118,413				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

Countywide Records Management

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable	Favorable
				(Unfavorable)	(Unfavorable)	
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	44,194	49,824	48,100	48,100	-	1,724
Other Income						
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-	-
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES	44,194	49,824	48,100	48,100	-	1,724
EXPENDITURES						
General Administration:						
Personnel Cost	53,443	49,037	48,895	49,041	(146)	4
Supplies	6,199	737	1,650	1,804	(154)	1,067
Operating Expense	4,267	3,326	13,277	12,977	300	9,651
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	63,909	53,100	63,822	63,822	-	10,722
EXCESS REVENUES (EXPENDITURES)	(19,714)	(3,277)	(15,722)	(15,722)	-	12,445
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-	-
Operating Transfers In	10,498	15,722	15,722	15,722	-	-
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USE)	10,498	15,722	15,722	15,722	-	-
EXCESS REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES AND						
OTHER USES	(9,216)	12,445	\$ -	\$ -	\$ -	\$ 12,445
FUND BALANCE, BEGINNING OF YEAR	43,002	33,786				
FUND BALANCE, END OF YEAR	\$ 33,786	\$ 46,231				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

County Clerk Records Management

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable	Favorable
				(Unfavorable)	(Unfavorable)	
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	193,801	201,795	204,000	204,000	-	(2,205)
Other Income						
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	8,951	7,459	15,000	15,000	-	(7,541)
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	8,951	7,459	15,000	15,000	-	(7,541)
TOTAL REVENUES	202,752	209,254	219,000	219,000	-	(9,746)
EXPENDITURES						
General Administration:						
Personnel Cost	111,098	109,251	131,754	109,309	22,445	58
Supplies	-	1,532	1,500	1,678	(178)	146
Operating Expense	203,347	307,512	193,780	307,513	(113,733)	1
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	314,445	418,295	327,034	418,500	(91,466)	205
EXCESS REVENUES (EXPENDITURES)	(111,693)	(209,041)	(108,034)	(199,500)	(91,466)	(9,541)
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-	-
Operating Transfers In	22,936	91,466	-	91,466	91,466	-
Operating Transfers Out	-	(24,000)	(24,000)	(24,000)	-	-
TOTAL OTHER FINANCING SOURCES (USE)	22,936	67,466	(24,000)	67,466	91,466	-
EXCESS REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES AND OTHER USES	(88,757)	(141,575)	\$ (132,034)	\$ (132,034)	\$ -	\$ (9,541)
FUND BALANCE, BEGINNING OF YEAR	483,645	394,888				
FUND BALANCE, END OF YEAR	\$ 394,888	\$ 253,314				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

District Clerk Records Management

	Actual		2014 Budget		Amended Budget vs.	
					Original Budget	Actual
	2013	2014	Original	As Amended	Favorable (Unfavorable)	Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	53,118	57,452	52,900	52,900	-	4,552
Other Income						
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-	-
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES	53,118	57,452	52,900	52,900	-	4,552
EXPENDITURES						
General Administration:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	32,708	9,642	42,350	(32,708)	9,642
Supplies	5,162	4,979	10,500	9,793	707	4,814
Operating Expense	-	707	50	757	(707)	50
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	5,162	38,394	20,192	52,900	(32,708)	14,506
EXCESS REVENUES (EXPENDITURES)	47,956	19,058	32,708	-	(32,708)	19,058
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	(30,000)	-	(32,708)	-	(32,708)	-
TOTAL OTHER FINANCING SOURCES (USE)	(30,000)	-	(32,708)	-	(32,708)	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	17,956	19,058	\$ -	\$ -	\$ (65,416)	\$ 19,058
FUND BALANCE, BEGINNING OF YEAR	71,363	89,319				
FUND BALANCE, END OF YEAR	\$ 89,319	\$ 108,377				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

	Law Library					
	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget Favorable (Unfavorable)	Actual Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	-	-	-	-	-	-
Vehicle Sales Tax Commissions	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	98,263	94,193	105,000	105,000	-	(10,807)
Other Income						
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	3,499	3,438	-	-	-	3,438
Royalties and Commissions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other	<u>3,499</u>	<u>3,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,438</u>
TOTAL REVENUES	<u>101,762</u>	<u>97,631</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>(7,370)</u>
EXPENDITURES						
General Administration:						
Personnel Cost	-	58,373	-	59,235	(59,235)	862
Supplies	5,644	443	1,600	1,600	-	1,158
Operating Expense	189,268	189,347	268,568	209,333	59,235	19,986
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Road and Bridge:						
Personnel Cost	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>194,912</u>	<u>248,163</u>	<u>270,168</u>	<u>270,168</u>	<u>-</u>	<u>22,005</u>
EXCESS REVENUES (EXPENDITURES)	<u>(93,150)</u>	<u>(150,532)</u>	<u>(165,168)</u>	<u>(165,168)</u>	<u>-</u>	<u>14,636</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	-	-	-	-	-	-
Operating Transfers In	90,035	162,668	162,668	162,668	-	-
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USE)	<u>90,035</u>	<u>162,668</u>	<u>162,668</u>	<u>162,668</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(3,115)</u>	<u>12,136</u>	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>\$ -</u>	<u>\$ 14,636</u>
FUND BALANCE, BEGINNING OF YEAR	<u>54,222</u>	<u>51,108</u>				
FUND BALANCE, END OF YEAR	<u>\$ 51,108</u>	<u>\$ 63,243</u>				

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
BUDGETED SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

All Budgeted Special Revenue Funds - Totals

	Actual		2014 Budget		Amended Budget vs.	
					Original Budget	Actual
	2013	2014	Original	As Amended	Favorable (Unfavorable)	Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto License Fees	1,442,256	1,453,109	1,400,000	1,400,000	-	53,109
Vehicle Sales Tax Commissions	157,114	85,749	72,000	72,000	-	13,749
Fines and Forfeitures	380,254	411,304	368,000	368,000	-	43,304
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	440,077	450,395	465,500	465,500	-	(15,105)
Other Income						
Interest	16,746	19,907	16,800	16,800	-	3,107
Sales	6,000	641	200	200	-	441
Refunds and Reimbursements	41,627	47,132	39,000	39,000	-	8,132
Royalties and Commissions	10,859	10,727	10,000	10,000	-	727
Miscellaneous	314,689	13,784	-	-	-	13,784
Other	389,921	92,191	66,000	66,000	-	26,191
TOTAL REVENUES	2,809,622	2,492,747	2,371,500	2,371,500	-	121,247
EXPENDITURES						
General Administration:						
Personnel Cost	164,541	216,661	180,649	217,585	(36,936)	924
Supplies	11,843	2,711	4,750	5,082	(332)	2,371
Operating Expense	396,881	500,186	475,625	529,823	(54,198)	29,637
Capital Expenditures	-	-	-	-	-	-
Judicial:						
Personnel Cost	-	32,708	9,642	42,350	(32,708)	9,642
Supplies	5,162	4,979	10,500	9,793	707	4,814
Operating Expense	-	707	50	757	(707)	50
Capital Expenditures	-	-	-	-	-	-
Public Safety:						
Personnel Cost	-	50,000	-	50,000	(50,000)	-
Supplies	2,335	-	800	800	-	800
Operating Expense	1,152	1,808	6,500	6,500	-	4,692
Capital Expenditures	-	-	5,000	5,000	-	5,000
Road and Bridge:						
Personnel Cost	1,374,052	1,339,460	1,624,950	1,625,113	(163)	285,653
Supplies	631,176	288,041	1,202,375	1,202,792	(417)	914,751
Operating Expense	101,536	103,977	216,702	238,321	(21,619)	134,344
Capital Expenditures	439,151	250,767	519,000	477,067	41,933	226,300
TOTAL EXPENDITURES	3,127,829	2,792,006	4,256,543	4,410,983	(154,440)	1,618,977
EXCESS REVENUES (EXPENDITURES)	(318,207)	(299,259)	(1,885,043)	(2,039,483)	(154,440)	1,740,224
					100,014	-
OTHER FINANCING SOURCES (USES)						
Proceeds from Lease Purchase Agreement	53,258	-	-	-	-	-
Gain (Loss) on Investments	(959)	(2,579)	-	-	-	(2,579)
Operating Transfers In	1,390,879	1,316,927	1,018,390	1,316,927	298,537	-
Operating Transfers Out	(200,585)	(290,804)	(146,708)	(290,805)	(309,513)	1
TOTAL OTHER FINANCING SOURCES (USE)	1,242,593	1,023,544	871,682	1,026,122	(10,976)	(2,578)
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	924,386	724,285	\$ (1,013,361)	\$ (1,013,361)	\$ (165,416)	\$ 1,737,646
FUND BALANCE, BEGINNING OF YEAR	2,547,621	3,472,007				
FUND BALANCE, END OF YEAR	\$ 3,472,007	\$ 4,196,292				

DEBT SERVICE FUND

This fund was established to account for:

- The annual appropriation by the Wichita County Commissioners Court of general use revenues to meet the annual principal and interest requirements of the County's Capital Lease Agreements.
- In 2009, the Commissioners Court transferred \$3,000,000 to the Debt Service Fund from the General Fund to provide funding for future payments of principal and interest related to the bonds and capital leases in effect at the time.
- The Debt Service Fund has received no current year ad valorem taxes since December 31, 2008.

**WICHITA COUNTY, TEXAS
COMPARATIVE BALANCE SHEET
GOVERNMENTAL FUND - DEBT SERVICE FUND
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013**

	2014	2013
<u>ASSETS</u>		
Cash	\$ 2,510	\$ 2,507
Investments	486,419	506,392
Accounts Receivable	-	-
Taxes Receivable:		
Current (2014) Roll	-	-
Delinquent	11,530	16,399
Less Allowance for Uncollectible Taxes	(11,530)	(16,399)
Due from Other Funds	35,118	37,732
Due from Other Governments	-	-
Accrued Interest Receivable	601	361
Prepaid Items and Other Assets	-	-
	\$ 524,648	\$ 546,992
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Bank Overdraft	-	-
Due to Other Funds	10,847	10,847
Due to Other Governments	-	-
Uncollected Taxes	-	-
	10,847	10,847
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Taxes Collected in Advance	-	-
Deferred Revenue	-	-
Deferred Delinquent Taxes	-	-
	-	-
 <u>FUND BALANCE</u>		
Restricted:		
Nonspendable	-	-
Restricted	-	-
Total Restricted	-	-
Unrestricted:		
Committed	513,801	536,145
Assigned	-	-
Unassigned	-	-
Total Unrestricted	513,801	536,145
	513,801	536,145
 <u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
	\$ 524,648	\$ 546,992

WICHITA COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
GOVERNMENTAL FUND - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget Favorable (Unfavorable)	Actual Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ 6,829	\$ 4,215	\$ 5,000	\$ 5,000	\$ -	\$ (785)
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	2,438	2,343	3,100	3,100	-	(757)
Rent	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Refunds and Reimbursements	46	49	-	-	-	49
Royalties and Commissions	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>9,313</u>	<u>6,607</u>	<u>8,100</u>	<u>8,100</u>	<u>-</u>	<u>(1,493)</u>
EXPENDITURES						
Principal Payments	20,149	192,058	19,113	194,196	(175,083)	2,138
Interest Payments and Other Charges	9,942	10,985	10,887	8,853	2,034	(2,132)
TOTAL EXPENDITURES	<u>30,092</u>	<u>203,043</u>	<u>30,000</u>	<u>203,049</u>	<u>(173,049)</u>	<u>6</u>
EXCESS REVENUES (EXPENDITURES)	<u>(20,778)</u>	<u>(196,437)</u>	<u>(21,900)</u>	<u>(194,949)</u>	<u>173,049</u>	<u>(1,487)</u>
OTHER FINANCING SOURCES						
Gain (Loss) on Investments	(1,012)	1,045	-	-	-	1,045
Operating Transfers In	100	173,048	-	173,049	173,049	(1)
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(912)</u>	<u>174,093</u>	<u>-</u>	<u>173,049</u>	<u>173,049</u>	<u>1,044</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>(21,690)</u>	<u>(22,344)</u>	<u>\$ (21,900)</u>	<u>\$ (21,900)</u>	<u>\$ -</u>	<u>\$ (444)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>557,835</u>	<u>536,145</u>				
FUND BALANCE, END OF YEAR	<u>\$ 536,145</u>	<u>\$ 513,801</u>				

CAPITAL PROJECTS FUND

This fund was established to account for the financial resources segregated for the acquisition or expansion of the County's capital facilities. Appropriations for expenditures from this fund are included in the annual budget. The principal sources of revenue for the fund are ad valorem taxes, rental income and interest income on investments. The Capital Projects Fund has received no current ad valorem taxes since December 31, 2009.

**WICHITA COUNTY, TEXAS
COMPARATIVE BALANCE SHEET
GOVERNMENTAL FUND - CAPITAL PROJECTS FUND
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013**

	2014	2013
<u>ASSETS</u>		
Cash	\$ 6,545	\$ -
Investments	3,949,268	4,209,558
Accounts Receivable	18	3
Taxes Receivable:		
Current (2014) Roll	-	-
Delinquent	5,247	6,830
Less Allowance for Uncollectible Taxes	(5,247)	(6,830)
Due from Other Funds	27,843	37,810
Due from Other Governments	4,500	-
Accrued Interest Receivable	5,942	7,124
Prepaid Items and Other Assets	-	-
	TOTAL ASSETS	TOTAL ASSETS
	\$ 3,994,116	\$ 4,254,496
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 426,075	\$ 70,191
Bank Overdraft	-	-
Due to Other Funds	1,150	-
Due to Other Governments	-	-
Uncollected Taxes	-	-
	TOTAL LIABILITIES	TOTAL LIABILITIES
	427,225	70,191
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Taxes Collected in Advance	-	-
Deferred Revenue	-	-
Deferred Delinquent Taxes	-	-
	TOTAL DEFERRED INFLOWS OF RESOURCES	TOTAL DEFERRED INFLOWS OF RESOURCES
	-	-
 <u>FUND BALANCE</u>		
Restricted:		
Nonspendable / Prepaid Assets	-	-
Restricted	20,475	20,475
Total Restricted	20,475	20,475
Unrestricted:		
Committed	3,546,417	4,163,830
Assigned	-	-
Unassigned	-	-
Total Unrestricted	3,546,417	4,163,830
	TOTAL FUND BALANCE	TOTAL FUND BALANCE
	3,566,892	4,184,305
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE
	\$ 3,994,116	\$ 4,254,496

WICHITA COUNTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET
GOVERNMENTAL FUND - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2014
WITYH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED DECEMBER 31, 2013

	Actual		2014 Budget		Amended Budget vs.	
	2013	2014	Original	As Amended	Original Budget	Actual
					Favorable	Favorable
					(Unfavorable)	(Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ 3,027	\$ 1,918	\$ 5,000	\$ 5,000	\$ -	\$ (3,082)
Fines and Forfeitures	-	-	-	-	-	-
State and Federal Contracts	-	-	-	-	-	-
Fees of Office	-	-	-	-	-	-
Fees and Commissions	-	-	-	-	-	-
Other Income						
Interest	15,664	27,198	6,100	6,100	-	21,098
Rent	61,200	61,200	50,000	50,000	-	11,200
Sales	-	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-	-
Royalties and Commissions	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Miscellaneous	18,837	5,496	-	-	-	5,496
TOTAL REVENUES	98,727	95,812	61,100	61,100	-	34,712
EXPENDITURES						
Construction and Facility Acquisition Costs	314,593	1,194,663	3,000,000	2,985,866	14,134	1,791,203
TOTAL EXPENDITURES	314,593	1,194,663	3,000,000	2,985,866	14,134	1,791,203
EXCESS REVENUES (EXPENDITURES)	(215,865)	(1,098,851)	(2,938,900)	(2,924,766)	(14,134)	1,825,915
OTHER FINANCING SOURCES						
Proceeds from Lease Purchase Agreement	-	-	-	-	-	-
Gain (Loss) on Investments	(4,657)	(4,429)	-	-	-	(4,429)
Transfers In	500,000	500,000	-	500,000	(500,000)	-
Transfers Out	(2,131)	(14,133)	-	(14,134)	(14,134)	1
TOTAL OTHER FINANCING SOURCES (USES)	493,212	481,438	-	485,866	(514,134)	(4,428)
EXCESS REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES	277,347	(617,413)	\$ (2,938,900)	\$ (2,438,900)	\$ (500,000)	\$ 1,821,487
FUND BALANCE, BEGINNING OF YEAR	3,906,958	4,184,305				
PRIOR PERIOD ADJUSTMENT	-	-				
RESTATED FUND BALANCE, BEGINNING OF YEAR	3,906,958	4,184,305				
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED	3,906,958	4,184,305				
FUND BALANCE, END OF YEAR	\$ 4,184,305	\$ 3,566,892				

OTHER SUPPLEMENTAL INFORMATION

AGENCY FUNDS

These funds are used to account for the assets held by the County in an agency capacity for individuals, private organizations, other governments and / or other funds:

Jury Fund
Bail Bond Security Fund
State Cost Fund
Officers Trust Fund
Bond Forfeiture Holding Fund
Justices of the Peace Fund
County Clerk Fund
Sheriff Fund
District Clerk Fund
Community Supervision and Corrections Fund
Tax Assessor Collector Fund
Criminal District Attorney Fund
Deferred Compensation Fund
Juvenile Services Fund
Appellate Judicial System
Payroll Fund

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	<u>Jury</u>	<u>Bail Bond Security</u>	<u>State Cost</u>	<u>Officers Trust</u>
<u>ASSETS</u>				
Cash	\$ 12,541	\$ 90,405	\$ 203,490	\$ 130,991
Investments	-	637,252	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	3,459	-	2,971	-
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 16,000</u>	<u>\$ 727,657</u>	<u>\$ 206,462</u>	<u>\$ 130,991</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	16,000	-	15,218	-
Due to Other Governments	-	-	190,381	30
Due to Others	-	727,657	863	130,961
Deferred Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>\$ 16,000</u>	<u>\$ 727,657</u>	<u>\$ 206,462</u>	<u>\$ 130,991</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 16,000</u>	<u>\$ 727,657</u>	<u>\$ 206,462</u>	<u>\$ 130,991</u>

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	<u>Bond Forfeiture Holding</u>	<u>Justices of the Peace</u>	<u>County Clerk</u>	<u>Sheriff</u>
<u>ASSETS</u>				
Cash	\$ 12,770	\$ 117,287	\$ 263,504	\$ 344,121
Investments	-	-	1,661,236	-
Accounts Receivable	-	1,176	1,652	2,616
Due from Other Funds	-	1,210	-	-
Due from Other Governments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 12,770</u>	<u>\$ 119,673</u>	<u>\$ 1,926,391</u>	<u>\$ 346,737</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	3,614	6,040	20,596
Due to Other Governments	-	1,574	387	221
Due to Others	12,770	114,485	1,919,964	325,920
Deferred Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>\$ 12,770</u>	<u>\$ 119,673</u>	<u>\$ 1,926,391</u>	<u>\$ 346,737</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 12,770</u>	 <u>\$ 119,673</u>	 <u>\$ 1,926,391</u>	 <u>\$ 346,737</u>

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	<u>District Clerk</u>	<u>Community Supervision & Corrections</u>	<u>Tax Assessor Collector</u>	<u>Criminal District Attorney</u>	<u>Deferred Compensation</u>
ASSETS					
Cash	\$ 956,448	\$ 78,383	\$ 5,200,926	\$ 1,123,654	\$ -
Investments	1,343,629	-	848,080	-	4,474,426
Accounts Receivable	5,140	-	9,060	-	-
Due from Other Funds	2,232	-	-	656	-
Due from Other Governments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,307,449</u>	<u>\$ 78,383</u>	<u>\$ 6,058,066</u>	<u>\$ 1,124,310</u>	<u>\$ 4,474,426</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	3,476	50,758	2,152,973	11,323	-
Due to Other Governments	269	-	3,738,309	18,507	-
Due to Others	2,303,704	27,624	166,784	1,094,480	4,474,426
Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ 2,307,449</u>	<u>\$ 78,383</u>	<u>\$ 6,058,066</u>	<u>\$ 1,124,310</u>	<u>\$ 4,474,426</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,307,449</u>	<u>\$ 78,383</u>	<u>\$ 6,058,066</u>	<u>\$ 1,124,310</u>	<u>\$ 4,474,426</u>

WICHITA COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE SUMMARY TOTALS AT DECEMBER 31, 2013

	Juvenile Services	Appellate Judicial System	Payroll	2014	2013
ASSETS					
Cash	\$ 1,165	\$ 1,130	\$ -	\$ 8,536,816	\$ 6,932,316
Investments	-	-	682,848	9,647,471	10,051,579
Accounts Receivable	-	-	2,425	22,068	14,435
Due from Other Funds	-	45	848,490	859,062	1,272,292
Due from Other Governments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Prepaid Items and Other Assets	-	-	-	-	-
TOTAL ASSETS	\$ 1,165	\$ 1,175	\$ 1,533,763	\$ 19,065,417	\$ 18,270,621
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	1,165	-	37,623	2,318,786	1,866,536
Due to Other Governments	-	1,175	176,294	4,127,147	3,941,687
Due to Others	-	-	1,319,846	12,619,485	12,462,398
Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,165	\$ 1,175	\$ 1,533,763	\$ 19,065,417	\$ 18,270,621
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,165	\$ 1,175	\$ 1,533,763	\$ 19,065,417	\$ 18,270,621

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013
(UNAUDITED)

	<u>Balance</u> <u>12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2014</u>
JURY				
ASSETS				
Cash	\$ 9,803	\$ 107,919	\$ 105,181	\$ 12,541
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	6,197	101,290	104,028	3,459
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 16,000</u>	<u>\$ 209,209</u>	<u>\$ 209,209</u>	<u>\$ 16,000</u>
LIABILITIES				
Due to Other Funds	\$ 16,000	\$ 3,872	\$ 3,872	\$ 16,000
Due to Other Governments	-	-	-	-
Due to Others	-	102,425	102,425	-
TOTAL LIABILITIES	<u>\$ 16,000</u>	<u>\$ 106,297</u>	<u>\$ 106,297</u>	<u>\$ 16,000</u>
BAIL BOND SECURITY				
ASSETS				
Cash	\$ -	\$ 132,405	\$ 42,000	\$ 90,405
Investments	637,141	110	-	637,252
Accounts Receivable	-	-	-	-
Due from Other Funds	15,405	-	15,405	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 652,546</u>	<u>\$ 132,515</u>	<u>\$ 57,405</u>	<u>\$ 727,657</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-
Due to Others	652,546	117,110	42,000	727,657
TOTAL LIABILITIES	<u>\$ 652,546</u>	<u>\$ 117,110</u>	<u>\$ 42,000</u>	<u>\$ 727,657</u>
STATE COSTS				
ASSETS				
Cash	\$ -	\$ 1,170,750	\$ 967,260	\$ 203,490
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	191,859	17,447	206,334	2,971
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 191,859</u>	<u>\$ 1,188,197</u>	<u>\$ 1,173,594</u>	<u>\$ 206,462</u>
LIABILITIES				
Due to Other Funds	\$ 16,250	\$ 69,635	\$ 70,666	\$ 15,218
Due to Other Governments	175,594	2,373,876	2,359,090	190,381
Due to Others	15	1,027	179	863
TOTAL LIABILITIES	<u>\$ 191,859</u>	<u>\$ 2,444,538</u>	<u>\$ 2,429,935</u>	<u>\$ 206,462</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013
(UNAUDITED)

	<u>Balance</u> <u>12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2014</u>
OFFICERS TRUST				
ASSETS				
Cash	\$ 298	\$ 131,946	\$ 1,253	\$ 130,991
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	130,687	-	130,687	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 130,986</u>	<u>\$ 131,946</u>	<u>\$ 131,940</u>	<u>\$ 130,991</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	30	-	-	30
Due to Others	130,956	1,259	1,253	130,961
TOTAL LIABILITIES	<u>\$ 130,986</u>	<u>\$ 1,259</u>	<u>\$ 1,253</u>	<u>\$ 130,991</u>
BOND FORFEITURE HOLDING				
ASSETS				
Cash	\$ -	\$ 12,770	\$ -	\$ 12,770
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	12,770	-	12,770	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 12,770</u>	<u>\$ 12,770</u>	<u>\$ 12,770</u>	<u>\$ 12,770</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-
Due to Others	12,770	-	-	12,770
TOTAL LIABILITIES	<u>\$ 12,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,770</u>
JUSTICES OF THE PEACE				
ASSETS				
Cash	\$ 6,231	\$ 1,051,987	\$ 940,931	\$ 117,287
Investments	-	-	-	-
Accounts Receivable	529	606,797	606,149	1,176
Due from Other Funds	110,604	1,210	110,604	1,210
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 117,364</u>	<u>\$ 1,659,993</u>	<u>\$ 1,657,684</u>	<u>\$ 119,673</u>
LIABILITIES				
Due to Other Funds	\$ 5,694	\$ 849,712	\$ 851,792	\$ 3,614
Due to Other Governments	314	5,397	4,137	1,574
Due to Others	111,356	95,544	92,414	114,485
TOTAL LIABILITIES	<u>\$ 117,364</u>	<u>\$ 950,652</u>	<u>\$ 948,343</u>	<u>\$ 119,673</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013
(UNAUDITED)

	<u>Balance</u> <u>12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2014</u>
COUNTY CLERK				
ASSETS				
Cash	\$ 280,467	\$ 2,041,229	\$ 2,058,192	\$ 263,504
Investments	1,675,896	182,282	196,942	1,661,236
Accounts Receivable	494	1,549	391	1,652
Due from Other Funds	245	-	245	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 1,957,102</u>	<u>\$ 2,225,060</u>	<u>\$ 2,255,770</u>	<u>\$ 1,926,391</u>
LIABILITIES				
Due to Other Funds	\$ 5,766	\$ 1,979,592	\$ 1,979,318	\$ 6,040
Due to Other Governments	259	3,999	3,871	387
Due to Others	1,951,077	230,974	262,088	1,919,964
TOTAL LIABILITIES	<u>\$ 1,957,102</u>	<u>\$ 2,214,565</u>	<u>\$ 2,245,276</u>	<u>\$ 1,926,391</u>
SHERIFF				
ASSETS				
Cash	\$ 328,712	\$ 1,446,645	\$ 1,431,236	\$ 344,121
Investments	-	-	-	-
Accounts Receivable	2,616	-	-	2,616
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 331,328</u>	<u>\$ 1,446,645</u>	<u>\$ 1,431,236</u>	<u>\$ 346,737</u>
LIABILITIES				
Due to Other Funds	\$ 23,946	\$ 685,643	\$ 688,993	\$ 20,596
Due to Other Governments	221	64,176	64,176	221
Due to Others	307,161	1,441,930	1,423,171	325,920
TOTAL LIABILITIES	<u>\$ 331,328</u>	<u>\$ 2,191,749</u>	<u>\$ 2,176,340</u>	<u>\$ 346,737</u>
DISTRICT CLERK				
ASSETS				
Cash	\$ 1,061,837	\$ 1,743,708	\$ 1,849,098	\$ 956,448
Investments	1,453,230	54,386	163,986	1,343,629
Accounts Receivable	1,802	103,875	100,538	5,140
Due from Other Funds	2,569	2,232	2,569	2,232
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 2,519,440</u>	<u>\$ 1,904,201</u>	<u>\$ 2,116,192</u>	<u>\$ 2,307,449</u>
LIABILITIES				
Due to Other Funds	\$ 22,104	\$ 1,015,197	\$ 1,033,825	\$ 3,476
Due to Other Governments	394	80,874	80,999	269
Due to Others	2,496,942	737,302	930,540	2,303,704
TOTAL LIABILITIES	<u>\$ 2,519,440</u>	<u>\$ 1,833,374</u>	<u>\$ 2,045,365</u>	<u>\$ 2,307,449</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013
(UNAUDITED)

	<u>Balance</u> <u>12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2014</u>
COMMUNITY SUPERVISOR				
ASSETS				
Cash	\$ 77,611	\$ 1,041,292	\$ 1,040,521	\$ 78,383
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 77,611</u>	<u>\$ 1,041,292</u>	<u>\$ 1,040,521</u>	<u>\$ 78,383</u>
LIABILITIES				
Due to Other Funds	\$ 50,883	\$ 707,567	\$ 707,692	\$ 50,758
Due to Other Governments	-	75,011	75,011	-
Due to Others	26,728	258,714	257,817	27,624
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>\$ 77,611</u>	<u>\$ 1,041,292</u>	<u>\$ 1,040,521</u>	<u>\$ 78,383</u>
TAX ASSESSOR COLLECTOR				
ASSETS				
Cash	\$ 4,683,973	\$ 192,810,354	\$ 192,293,401	\$ 5,200,926
Investments	750,839	968,016	870,775	848,080
Accounts Receivable	6,761	117,763	115,465	9,060
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 5,441,573</u>	<u>\$ 193,896,134</u>	<u>\$ 193,279,641</u>	<u>\$ 6,058,066</u>
LIABILITIES				
Due to Other Funds	\$ 1,687,308	\$ 63,980,890	\$ 63,515,226	\$ 2,152,973
Due to Other Governments	3,596,867	113,648,377	113,506,935	3,738,309
Due to Others	157,398	4,962,267	4,952,881	166,784
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>\$ 5,441,573</u>	<u>\$ 182,591,534</u>	<u>\$ 181,975,042</u>	<u>\$ 6,058,066</u>
CRIMINAL DISTRICT ATTORNEY				
ASSETS				
Cash	\$ 471,295	\$ 1,076,029	\$ 423,670	\$ 1,123,654
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	582	253	179	656
Due from Other Governments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 471,876</u>	<u>\$ 1,076,283</u>	<u>\$ 423,849</u>	<u>\$ 1,124,310</u>
LIABILITIES				
Due to Other Funds	\$ 7,344	\$ 152,558	\$ 148,579	\$ 11,323
Due to Other Governments	1,869	85,043	68,404	18,507
Due to Others	462,664	1,076,104	444,288	1,094,480
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>\$ 471,876</u>	<u>\$ 1,313,705</u>	<u>\$ 661,271</u>	<u>\$ 1,124,310</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013
(UNAUDITED)

	<u>Balance</u> <u>12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2014</u>
DEFERRED COMPENSATION				
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	4,506,400	626,069	658,043	4,474,426
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 4,506,400</u>	<u>\$ 626,069</u>	<u>\$ 658,043</u>	<u>\$ 4,474,426</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-
Due to Others	4,506,400	626,069	658,043	4,474,426
TOTAL LIABILITIES	<u>\$ 4,506,400</u>	<u>\$ 626,069</u>	<u>\$ 658,043</u>	<u>\$ 4,474,426</u>
JUVENILE SERVICES				
ASSETS				
Cash	\$ 201	\$ 21,006	\$ 20,042	\$ 1,165
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 201</u>	<u>\$ 21,006</u>	<u>\$ 20,042</u>	<u>\$ 1,165</u>
LIABILITIES				
Due to Other Funds	\$ 201	\$ 16,452	\$ 15,488	\$ 1,165
Due to Other Governments	-	356	356	-
Due to Others	-	4,199	4,199	-
TOTAL LIABILITIES	<u>\$ 201</u>	<u>\$ 21,006</u>	<u>\$ 20,042</u>	<u>\$ 1,165</u>
APPELLATE JUDICIAL SYSTEM				
ASSETS				
Cash	\$ -	\$ 13,935	\$ 12,805	\$ 1,130
Investments	-	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	360	45	360	45
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 360</u>	<u>\$ 13,980</u>	<u>\$ 13,165</u>	<u>\$ 1,175</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	360	13,630	12,815	1,175
Due to Others	-	-	-	-
TOTAL LIABILITIES	<u>\$ 360</u>	<u>\$ 13,630</u>	<u>\$ 12,815</u>	<u>\$ 1,175</u>

WICHITA COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 2014
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2013
(UNAUDITED)

	<u>Balance</u> <u>12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2014</u>
PAYROLL				
ASSETS				
Cash	\$ 11,886	\$ 34,515,686	\$ 34,527,572	\$ -
Investments	1,028,073	4,027,276	4,372,500	682,848
Accounts Receivable	2,233	89,225	89,032	2,425
Due from Other Funds	801,013	30,659,289	30,611,812	848,490
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 1,843,205</u>	<u>\$ 69,291,475</u>	<u>\$ 69,600,917</u>	<u>\$ 1,533,763</u>
LIABILITIES				
Due to Other Funds	\$ 31,040	\$ 899,668	\$ 893,084	\$ 37,623
Due to Other Governments	165,780	5,754,412	5,743,898	176,294
Due to Others	1,646,385	36,572,369	36,898,907	1,319,846
TOTAL LIABILITIES	<u>\$ 1,843,205</u>	<u>\$ 43,226,448</u>	<u>\$ 43,535,890</u>	<u>\$ 1,533,763</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 6,932,316	\$ 237,317,662	\$ 235,713,162	\$ 8,536,816
Investments	10,051,579	5,858,139	6,262,247	9,647,471
Accounts Receivable	14,435	919,208	911,575	22,068
Due from Other Funds	1,272,292	30,781,766	31,194,995	859,062
Due from Other Governments	-	-	-	-
TOTAL ASSETS	<u>\$ 18,270,621</u>	<u>\$ 274,876,776</u>	<u>\$ 274,081,979</u>	<u>\$ 19,065,417</u>
LIABILITIES				
Due to Other Funds	\$ 1,866,536	\$ 70,360,786	\$ 69,908,536	\$ 2,318,786
Due to Other Governments	3,941,687	122,105,152	121,919,692	4,127,147
Due to Others	12,462,398	46,227,291	46,070,204	12,619,485
TOTAL LIABILITIES	<u>\$ 18,270,621</u>	<u>\$ 238,693,229</u>	<u>\$ 237,898,433</u>	<u>\$ 19,065,417</u>

**STATISTICAL SECTION
(UNAUDITED)**

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

SCHEDULE OF 2013 TAX ROLL

**2013 Tax Roll
For Use During 2014**

Appraised Value After Exemptions	\$ 6,428,466,425
Tax Rate - \$0.513590 per \$100 Valuation	<u>0.00513590</u>
Tax Dollars Available (by Individual Calculations)	33,015,961
Adjustments to Assessment	<u>(53,211)</u>
Net Tax Dollars Available	32,962,750
Collections, October 1, 2013 through June 30, 2014	<u>(32,132,466)</u>
Balance Added to Delinquent Tax Roll on July 1, 2014	<u><u>\$ 830,284</u></u>

**WICHITA COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2014**

SCHEDULE OF 2014 TAX ROLL

**2014 Tax Roll
For Use During 2015**

Appraised Value After Exemptions	\$ 6,522,014,787
Tax Rate - \$0.509368 per \$100 Valuation	<u>0.00509368</u>
Tax Dollars Available (by Individual Calculations)	33,221,055
Adjustments to Assessment	<u>(17,675)</u>
Net Tax Dollars Available	33,203,380
Collections, October 1, 2014 through December 31, 2014	(16,033,422)
Overpayments, October 1, 2014 through December 31, 2014	<u>1,540</u>
Taxes Receivable - Current (2014) Roll	17,171,498
Allowance for Doubtful Accounts - Current Portion	<u>(83,052)</u>
Net Current Tax Roll - December 31, 2014	17,088,446
Vehicle Inventory Tax Overages	<u>16,812</u>
Total Current Taxes Receivable	<u><u>\$ 17,105,258</u></u>

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

SCHEDULE OF DELINQUENT TAX ROLL

Delinquent Tax Roll - December 31, 2013	\$ 1,221,647
Additions:	
Balance Added to Delinquent Tax Roll on July 1, 2014	830,284
Refunds	23,975
Deductions:	
Collections	(786,363)
Adjustments by Tax Sale, Judgments, and Cancellations	<u>(82,060)</u>
Taxes Receivable - Delinquent - December 31, 2014	1,207,483
Allowance for Doubtful Accounts	<u>(683,526)</u>
Net Delinquent Tax Roll - December 31, 2014	<u><u>\$ 523,957</u></u>

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

**COMPARATIVE SCHEDULE OF PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN YEARS**

<u>Tax Roll Year</u>	<u>County Fiscal Year</u>	<u>Total Adjusted Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>
2005	2006	\$23,802,334	\$22,954,468	96.44%	\$683,953	\$23,638,421
2006	2007	\$24,619,351	\$23,992,270	97.45%	\$773,117	\$24,765,387
2007	2008	\$26,397,027	\$25,729,856	97.47%	\$322,457	\$26,052,313
2008	2009	\$26,834,177	\$26,137,154	97.40%	\$324,628	\$26,461,782
2009	2010	\$29,219,577	\$28,295,101	96.84%	\$712,883	\$29,007,984
2010	2011	\$31,682,807	\$30,869,669	97.43%	\$728,063	\$31,597,732
2011	2012	\$32,782,315	\$31,937,786	97.42%	\$773,117	\$32,710,903
2012	2013	\$32,929,743	\$32,059,922	97.36%	\$844,064	\$32,903,986
2013	2014	\$33,015,961	\$31,889,423	96.59%	\$989,401	\$32,878,824
2014	2015	\$33,221,056	\$16,000,563 *	48.16%		\$16,000,563

*Current tax collections based on the 2014 tax roll are recognized as income in 2015. Therefore, the amount shown for current tax collections of \$16,000,563 includes only those taxes collected in advance for the three months ended December 31, 2014.

**WICHITA COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2014**

**COMPARATIVE SCHEDULE OF TAX RATE BY FUND GROUP
 (PER \$100 OF ASSESSED VALUE)
 FOR THE LAST TEN YEARS**

<u>Tax Roll Year</u>	<u>County Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Permanent Improvement Fund</u>	<u>Total</u>
2005	2006	\$0.432450	\$0.018936	\$0.010000	\$0.461386
2006	2007	\$0.420125	\$0.017455	\$0.010000	\$0.447580
2007	2008	\$0.423550	\$0.014280	\$0.009370	\$0.447200
2008	2009	\$0.426055	\$0.000000	\$0.005000	\$0.431055
2009	2010	\$0.480799	\$0.000000	\$0.000000	\$0.480799
2010	2011	\$0.518242	\$0.000000	\$0.000000	\$0.518242
2011	2012	\$0.534395	\$0.000000	\$0.000000	\$0.534395
2012	2013	\$0.519664	\$0.000000	\$0.000000	\$0.519664
2013	2014	\$0.513590	\$0.000000	\$0.000000	\$0.513590
2014	2015	\$0.509368	\$0.000000	\$0.000000	\$0.509368

**WICHITA COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2014**

**COMPARATIVE SCHEDULE OF VALUATION, TAX RATE AND GROSS TAX LEVY
 FOR THE LAST TEN YEARS**

<u>Tax Roll Year</u>	<u>County Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Gross Tax Levy</u>
2005	2006	\$5,155,741,772	\$0.461386	\$23,787,870.73
2006	2007	\$5,503,509,465	\$0.447580	\$24,632,607.66
2007	2008	\$5,902,734,172	\$0.447200	\$26,397,027.22
2008	2009	\$6,236,959,975	\$0.431055	\$26,884,727.82
2009	2010	\$6,077,295,673	\$0.480799	\$29,219,576.82
2010	2011	\$6,113,516,126	\$0.518242	\$31,682,808.24
2011	2012	\$6,134,472,834	\$0.534395	\$32,782,316.10
2012	2013	\$6,336,737,405	\$0.519664	\$32,929,743.07
2013	2014	\$6,428,466,425	\$0.513590	\$33,015,960.71
2014	2015	\$6,522,014,787	\$0.509368	\$33,221,056.28

**WICHITA COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2014**

**COMPARATIVE SCHEDULE OF NET ASSESSED VALUE OF TAXABLE PROPERTY
 FOR THE LAST TEN YEARS**

<u>Tax Roll Year</u>	<u>County Fiscal Year</u>	<u>Real Property</u>	<u>Oil Property</u>	<u>Personal Property</u>	<u>Total</u>
2005	2006	\$3,770,832,874	\$140,525,570	\$1,244,383,328	\$5,155,741,772
2006	2007	\$4,030,453,160	\$183,656,120	\$1,289,400,185	\$5,503,509,465
2007	2008	\$4,256,258,228	\$180,893,300	\$1,465,582,644	\$5,902,734,172
2008	2009	\$4,464,701,186	\$250,141,540	\$1,522,117,249	\$6,236,959,975
2009	2010	\$4,556,935,505	\$218,836,530	\$1,301,523,638	\$6,077,295,673
2010	2011	\$4,642,660,791	\$259,563,230	\$1,211,292,105	\$6,113,516,126
2011	2012	\$4,673,924,456	\$255,448,100	\$1,205,100,278	\$6,134,472,834
2012	2013	\$4,717,814,219	\$370,746,280	\$1,248,176,906	\$6,336,737,405
2013	2014	\$4,753,273,243	\$348,601,470	\$1,326,591,712	\$6,428,466,425
2014	2015	\$4,867,581,031	\$357,738,110	\$1,296,695,646	\$6,522,014,787

**WICHITA COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2014**

SCHEDULE OF COMPUTATION OF LEGAL DEBT MARGIN

	<u>2013</u>	<u>2014</u>
Assessed Value of Real Property	\$ 4,753,273,243	\$ 4,867,581,031
Debt Limit Rate per Article VII, Section 52	<u>x.25</u>	<u>x.25</u>
Amount of Debt Limit	<u>1,188,318,311</u>	<u>1,216,895,258</u>
Amount of Debt Applicable to Debt Limit		
Total Bonded Debt	-	-
Less Net Assets in Debt Service Fund	<u>536,145</u>	<u>524,648</u>
Net Amount of Debt Applicable to Debt Limit	<u>-</u>	<u>-</u>
 Legal Debt Margin	 <u>\$ 1,188,318,311</u>	 <u>\$ 1,216,895,258</u>

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

**COMPARATIVE SCHEDULE OF THE RATIO OF NET BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
FOR THE LAST TEN YEARS**

<u>Tax Roll Year</u>	<u>County Fiscal Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2004	2005	125,894	\$ 4,865,035,946	\$ 4,325,000	\$ 334,808	\$ 3,990,192	0.082%	\$ 31.69
2005	2006	125,158	\$ 5,155,741,772	\$ 3,785,000	\$ 373,826	\$ 3,411,174	0.066%	\$ 27.25
2006	2007	128,025	\$ 5,503,509,465	\$ 3,220,000	\$ 403,018	\$ 2,816,982	0.051%	\$ 22.00
2007	2008	128,025	\$ 5,902,734,172	\$ 2,630,000	\$ 410,512	\$ 2,219,488	0.038%	\$ 17.34
2008	2009	127,321	\$ 6,236,959,975	\$ 2,015,000	\$ 2,710,205	\$ (695,205)	(0.011)%	\$ (5.46)
2009	2010	131,500	\$ 6,077,295,673	\$ 1,370,000	\$ 2,001,984	\$ -	0.000%	\$ -
2010	2011	131,500	\$ 6,113,516,126	\$ 700,000	\$ 1,276,629	\$ -	0.000%	\$ -
2011	2012	131,500	\$ 6,134,472,834	\$ -	\$ 557,835	\$ -	0.000%	\$ -
2012	2013	132,047	\$ 6,336,737,405	\$ -	\$ 536,145	\$ -	0.000%	\$ -
2013	2014	132,355	\$ 6,428,466,425	\$ -	\$ 340,848	\$ -	0.000%	\$ -

**WICHITA COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2014**

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

<u>Jurisdiction</u>	<u>Bonded Debt at 12/31/14</u>	<u>Percent Applicable to Wichita County</u>	<u>Amount Applicable to Wichita County</u>
Direct			
Wichita County	\$ -	100.00%	\$ -
Overlapping			
Cities			
Burkburnett	9,385,000	100.00%	9,385,000
Electra	5,620,000	100.00%	5,620,000
Iowa Park	4,601,515	100.00%	4,601,515
Wichita Falls	60,445,941	100.00%	60,445,941
Hospital District			
Electra	-	100.00%	-
School Districts			
Burkburnett	7,161,968	98.40%	7,047,377
City View	3,405,447	100.00%	3,405,447
Holliday	19,475,000	11.70%	2,278,575
Electra	12,704,890	100.00%	12,704,890
Iowa Park	15,783,000	96.00%	15,151,680
Wichita Falls	47,215,000	100.00%	47,215,000
Total	\$185,797,761		\$ 167,855,425

**WICHITA COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

**SCHEDULE OF PRINCIPAL TAXPAYERS
(2014 ROLL FOR USE DURING 2015)**

	<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
1.	Oncor Electrical Delivery Co.	Electric Utility	\$ 100,654,945	1.54%
2.	Cryovac Sealed Air Corp.	Plastic Wrap Mfg.	73,019,220	1.12%
3.	GGP-Sikes Senter, LLC	Shopping Mall	58,000,000	0.89%
4.	PPG Industries INC	Float Glass Mfg.	68,049,198	1.04%
5.	Burlington Northern & Santa Fe	Railroad	25,580,313	0.39%
6.	Cameron Solutions	Mineral Industry	21,529,661	0.33%
7.	Howmet Corp.	Airplane Parts Mfg.	41,041,925	0.63%
8.	Quail Creek Crossing LTD	Retail Sales	18,581,000	0.28%
9.	Valero Marketing & Supply	Mineral Industry	17,424,595	0.27%
10.	Fiberglass Systems LP	Mineral Industry	18,594,754	0.29%
	Totals		<u>\$ 442,475,611</u>	6.78%
	Total Assessed Valuation		<u><u>\$6,522,014,787</u></u>	

SCHEDULE OF POPULATION STATISTICS AND AREA

Population

Wichita County	131,500	(2010 per US Census Bureau)
Wichita Falls, County Seat	108,679	(2010 per US Census Bureau)

Area per 2010 Census

628 square miles