

LAVACA COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2014



Lavaca County, Texas
Annual Financial Report
For The Year Ended September 30, 2014

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Financial Section

FLOYD AND GINDLER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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Independent Auditor's Report

To the commissioners' Court
Lavaca County, Texas
P.O. Box 243
Hallettsville, Texas 77964

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas ("the County") as of and for the year ended September 30, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County'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 County'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, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of September 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note A to the financial statements, in 2014, Lavaca County, Texas adopted new accounting guidance, Government Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information and schedule of funding progress for OPEB benefits identified as Required Supplementary Information 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 Lavaca County, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not required parts 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.

Respectfully submitted,



Floyd & Gindler, PC

Gonzales, Texas
March 16, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lavaca County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2014. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

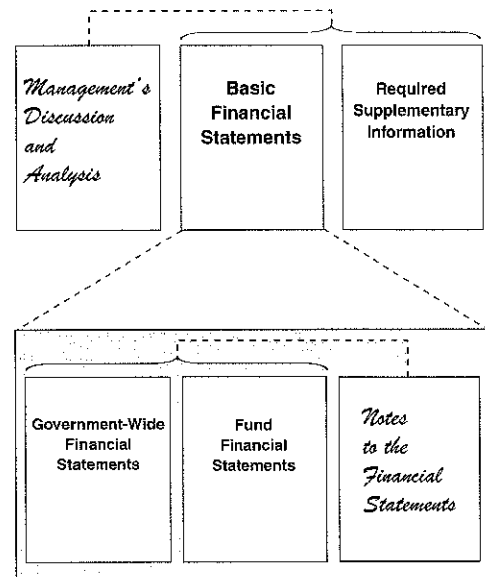
- The County's total combined net position was \$22,378,123 at September 30, 2014
- During the year, the County's government activities expenses were \$1,105,891 less than the \$12,529,919 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased \$356,248 or 3.2% compared to last year. No programs were either added or terminated during the year.
- The general fund reported a fund balance this year of \$1,840,562.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

Figure A-1, Required Components of the County's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

Figure A-2. Major Features of the County's Government-wide and Fund Financial Statements

Type of statements	Government-wide	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County's Government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to Private business; ambulance service	Instances in which the County is the trustee or agent for someone else's resources
Required financial statement	Statement of net position	Balance sheet	Statement of net position	State of fiduciary net assets
	Statement of activities	Statement of revenues, Expenditures and change in fund balance	Statement of revenues, expense and changes in net position	Statement of changes in fiduciary net assets
		Statement of cash flows		
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Types of assets/liability information	All assets, net outflows of resources, liabilities, and net deferred inflows of resources, both financial and capital, short-term and long-term	Only assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included or long-term debt.	All assets, net outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	All assets, net outflows of resources, liabilities, and net deferred inflows of resources, both financial and capital, short-term and long-term; the County's funds do not currently contain capital assets, although the can
Types of inflows/outflows information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues from which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year of soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

The two government-wide statements report the County's net position and how they have changed. Net position—the difference between the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources—is one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, financial administration, public safety, health and welfare, judicial courts, public facilities, public transportation, conservation, and interest on long-term debt. Property taxes, charges for services, court fines and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioners' Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
- *Internal service funds* are used to report activities that provide supplies and services for the County's other programs and activities.
- *Fiduciary funds*—The County is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$22,378,123 at September 30, 2014. (See Table A-1).

Table A-1
Lavaca County-Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current assets:						
Cash and equivalents	\$ 6,325,142	5,238,534	1,065,669	1,164,849	7,390,811	6,403,383
Receivables, net of allowance	1,170,934	1,048,802	620,907	537,357	1,791,841	1,586,159
Due from other governments	46,853	99,223	-	-	46,853	99,223
Due from others	6,424	6,750	-	-	6,424	6,750
Restricted cash and cash equivalents	188,655	138,855	-	-	188,655	138,855
Total current assets	7,738,008	6,532,164	1,686,576	1,702,206	9,424,584	8,234,370
Noncurrent assets:						
Bond issuance cost	-	36,377	-	-	-	36,377
Capital assets, net of accumulated depreciation	15,615,810	16,090,005	735,477	848,024	16,351,287	16,938,029
Total noncurrent assets	15,615,810	16,126,382	735,477	848,024	16,351,287	16,974,406
Total assets	23,353,818	22,658,546	2,422,053	2,550,230	25,775,871	25,208,776
Liabilities						
Current liabilities:						
Accounts payable and accrued expenses	687,523	805,171	36,874	29,810	724,397	834,981
Due to other governments	231,219	221,109	-	-	231,219	221,109
Due to others	19,153	23,034	-	-	19,153	23,034
Deferred revenues	-	-	-	-	-	-
Current portion capital leases, notes, and bonds payable	561,697	499,132	-	-	561,697	499,132
Total current liabilities	1,499,592	1,548,446	36,874	29,810	1,536,466	1,578,256
Long-term liabilities:						
Capital leases payable	230,409	165,110	-	-	230,409	165,110
Bonds and notes payable	1,565,000	1,970,000	-	-	1,565,000	1,970,000
Post employee benefits payable	65,873	51,560	-	-	65,873	51,560
Total long-term liabilities	1,861,282	2,186,670	-	-	1,861,282	2,186,670
Total liabilities	3,360,874	3,735,116	36,874	29,810	3,397,748	3,764,926
Net position						
Investment in capital assets	13,258,704	13,492,140	735,477	848,024	13,994,181	14,340,164
Restricted-debt service	189,486	134,448	-	-	189,486	134,448
Unrestricted	6,544,754	5,296,842	1,649,702	1,672,396	8,194,456	6,969,238
Total net position	\$ 19,992,944	18,923,430	2,385,179	2,520,420	22,378,123	21,443,850

The County's restricted net position represent proceeds when spent, are restricted for payment of tax supported debt. The \$7,300,596 of unrestricted net position represents resources available to fund the programs of the County next year.

Changes in net assets. The County's total revenues were \$14,134,159. (Table A-2.) A significant portion, 59.0% of the County's revenue, comes from property taxes. (See Figure A-3.) 23.3% percent comes from charges for services, 3.1% from grants, 5.4% from motor vehicle licenses, 4.5% from court fines, .3% from investment income and 4.4% from all other sources.

The total cost of all County programs and services was \$13,163,509. 20.0% of these costs were for public safety, 29.2% were for public transportation, 13.2% for general government, 7.2% for financial administration, 6.5% for health and welfare, 7.3% for judicial, 13.3% for ambulance and rescue, and 3.3% for all others.

Figure A-3
Sources of Revenues for Fiscal Year 2014

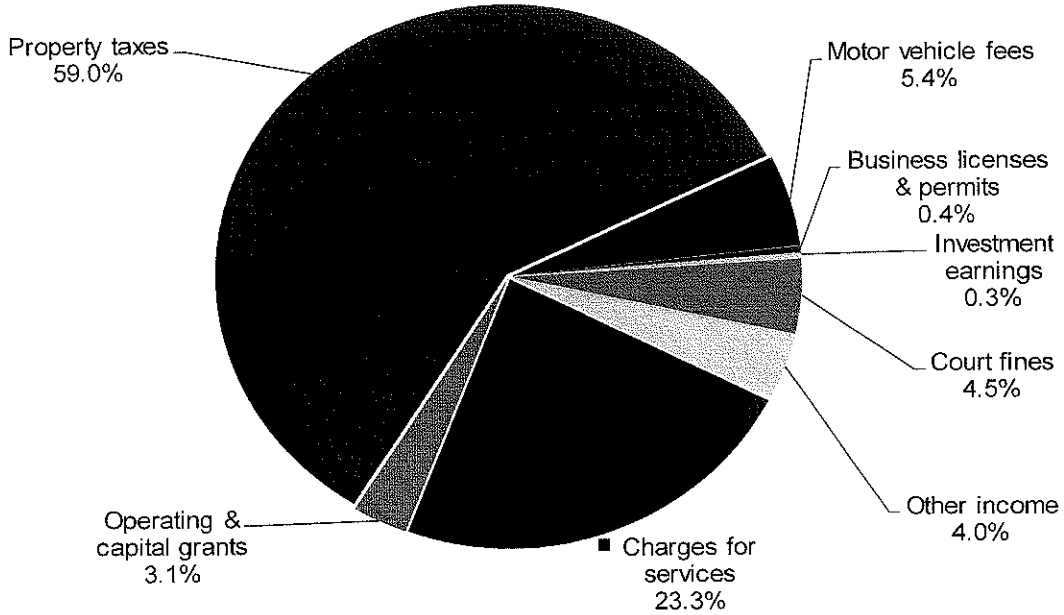
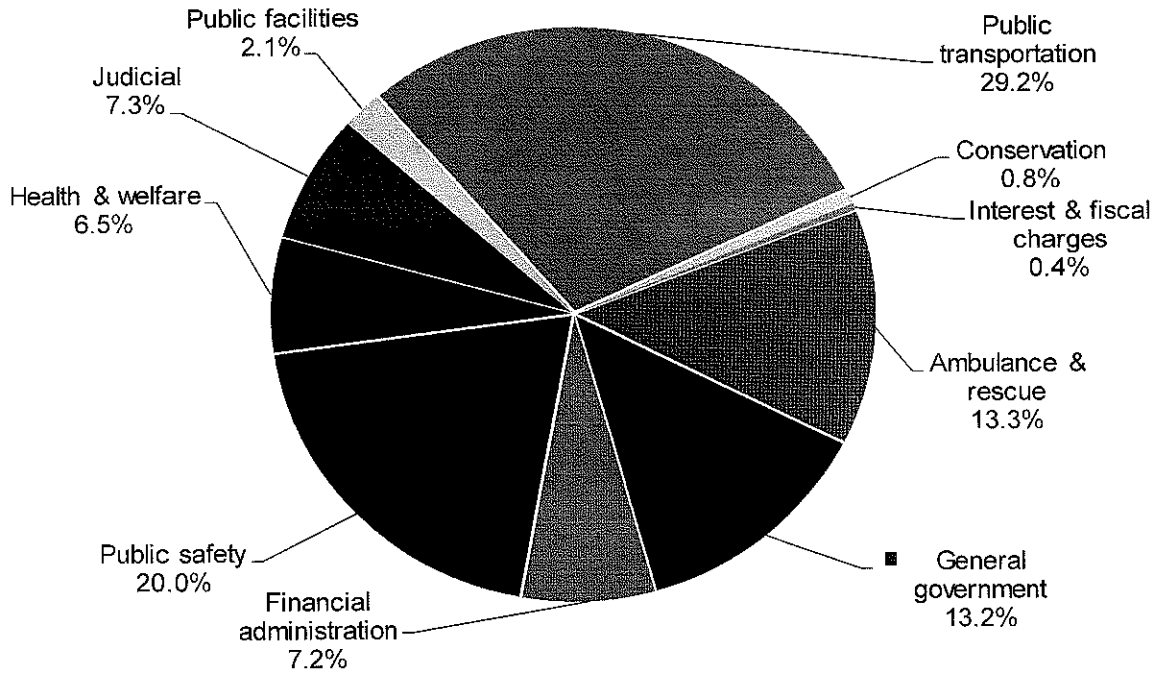


Figure A-4
Sources of Expenses for Fiscal Year 2014



Governmental Activities

The tax rate for the 2013-2014 budget year decreased from .5402 to .4419

Table A-2
Changes in Lavaca County Net Assets

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues:						
Charges for services	\$ 1,697,252	1,393,299	1,600,039	1,662,535	3,297,291	3,055,834
Operating grants	414,352	433,401	-	-	414,352	433,401
Capital grants	21,901	41,611	-	23,950	21,901	65,561
General revenues:						
Property taxes	8,340,515	7,601,370	-	-	8,340,515	7,601,370
Motor vehicle license fees	756,204	700,912	-	-	756,204	700,912
Bus. licenses & permits	57,222	44,758	-	-	57,222	44,758
Investment income	36,156	51,067	4,201	7,280	40,357	58,347
Court fees and fines	636,290	415,196	-	-	636,290	415,196
Gain on sale of assets	76,923	3,177	-	-	76,923	3,177
Other income	493,104	321,067	-	-	493,104	321,067
Total revenues	<u>12,529,919</u>	<u>11,005,858</u>	<u>1,604,240</u>	<u>1,693,765</u>	<u>14,134,159</u>	<u>12,699,623</u>
Expenses						
General government	1,740,299	1,577,996	-	-	1,740,299	1,577,996
Financial administration	951,975	1,004,934	-	-	951,975	1,004,934
Public safety	2,632,535	2,461,260	-	-	2,632,535	2,461,260
Health & welfare	858,677	880,349	-	-	858,677	880,349
Judicial	964,093	1,009,160	-	-	964,093	1,009,160
Public facilities	281,295	250,462	-	-	281,295	250,462
Public transportation	3,842,068	3,647,575	-	-	3,842,068	3,647,575
Conservation	105,722	96,192	-	-	105,722	96,192
Interest and fiscal charges	47,364	139,852	-	-	47,364	139,852
Ambulance and rescue	-	-	1,739,481	1,820,352	1,739,481	1,820,352
Total expenses	<u>11,424,028</u>	<u>11,067,780</u>	<u>1,739,481</u>	<u>1,820,352</u>	<u>13,163,509</u>	<u>12,888,132</u>
Increase in net assets	<u>1,105,891</u>	<u>(61,922)</u>	<u>(135,241)</u>	<u>(126,587)</u>	<u>970,650</u>	<u>(188,509)</u>
Net assets - beginning	18,923,430	18,985,352	2,520,420	2,647,007	21,443,850	21,632,359
Prior period adjustment	(36,377)	-	-	-	(36,377)	-
Net assets - ending	<u>\$ 19,992,944</u>	<u>18,923,430</u>	<u>2,385,179</u>	<u>2,520,420</u>	<u>22,378,123</u>	<u>21,443,850</u>

Table A-3 presents the cost of each of the County's largest functions, as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all *governmental* activities this year was \$11,424,028.
- The amount that taxpayers paid for these activities through property taxes was \$8,340,515,
- Some of the costs were paid by those who directly benefited from the programs, \$1,697,252, and others by operating and capital grants of \$436,253.

Table A-3
Net Cost of Selected Lavaca County Functions

	Total cost of Services			% Change	Net cost of Services		
	2014	2013			2014	2013	% Change
General government	1,740,299	1,577,996	10%	1,212,580	1,141,827	6%	
Public safety	2,632,535	2,461,260	7%	2,539,317	2,342,807	8%	
Judicial	964,093	1,009,160	-4%	836,473	931,884	-10%	
Public transportation	3,842,068	3,647,575	5%	3,806,629	3,613,255	5%	

Business-type Activities

Revenues of the County's business-type activities decreased to \$1,604,240 by 5.3%. Expenses also decreased to \$1,739,481 by 4.4%. The decrease in revenue was due primarily to the timing of billing and receivables between fiscal years. Overall, expenses remained fairly stable.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$12,552,431 an increase of \$1,640,993 or approximately 15.04%. The most significant increase was reported in tax revenues which increased by \$773,001. In fiscal year 2014, the County received increased tax revenues due to increased oil and gas activity and property appraisal values.

Expenditures for governmental fund types totaled \$11,622,850 an increase of \$272,984 or approximately 2.41%. The most significant increase took place in general government and public transportation which showed increases of \$196,412 and \$332,268, respectively.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget. Even with these adjustments, actual expenditures were \$837,710 below final budget amounts. Other highlights during the year were:

- Nondepartmental expenditures were \$170,046 under budget.
- Public safety expenditures were \$210,105 under budget.
- Public facilities expenditures were \$298,317 under budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the County had invested \$16,351,287 in a broad range of capital assets, including land, construction in progress, equipment and buildings, net of accumulated depreciation. (See Table A-4.)

Table A-4
Lavaca County Capital Assets

	Governmental Activites		Business-type Activites		Total	
	2014	2013	2014	2013	2014	2013
Land	538,246	538,246	12,000	12,000	550,246	550,246
Buildings and improvements	13,599,184	13,983,727	628,127	628,127	14,227,311	14,611,854
Equipment	8,378,842	7,945,915	907,540	907,540	9,286,382	8,853,455
Total capital assets	22,516,272	22,467,888	1,547,667	1,547,667	24,063,939	24,015,555
Accumulated depreciation	(6,900,462)	(6,377,883)	(812,190)	(699,643)	(7,712,652)	(7,077,526)
Net capital assets	15,615,810	16,090,005	735,477	848,024	16,351,287	16,938,029

Long Term Debt

At year-end the County had \$2,422,979 in outstanding long term debt as shown in Table A-5. More detailed information about the County's debt is presented in the notes to the financial statements.

Table A-5
Lavaca County Long-Term Debt

	Governmental Activites		Business-type Activites		Total	
	2014	2013	2014	2013	2014	2013
Bonds payable	1,970,000	2,345,000	-	-	1,970,000	2,345,000
Capital leases	387,106	242,399	-	-	387,106	242,399
Post employment benefits payable	65,873	51,560	-	-	65,873	51,560
Total long term debt	2,422,979	2,638,959	-	-	2,422,979	2,638,959

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Court directs the county, allocates its resources, and establishes its priorities.
- In calculating the taxes for the Fiscal Year 2015 budget, as of July 23, 2014, Lavaca County had a net taxable appraised value of \$2,318,774,920 billion, which was approximately \$413 million or 21.65% more than the previous year. This was primarily a result of oil and gas valuations increasing from the economic growth related to the Eagle Ford Shale development.
- These appraised value indicators were taken into account when adopting the Fiscal Year 2015 budget. The property tax rate for the 2015 budget was set at the rate of \$.3984 per hundred dollar valuation. The property tax rate was approximately two cents higher than the calculated effective tax rate of \$.3785 per hundred dollar valuation but lower than the previous years' total tax rate by approximately four cents.
- Lavaca County entered into a County Transportation Infrastructure Fund Grant Agreement with the Texas Department of Transportation in May of 2014. This agreement allowed the county to obtain a grant award and funding commitment from the state in the amount of \$1,004,598 with the county matching funds of \$251,149. Lavaca County determined it was in the best interest of the citizens of Lavaca County to enter into the agreement to utilize state funding to aid in the repair and maintenance of certain county roads adversely affected by the oil and gas industry.
- Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-in-Taxation laws.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's office.

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Basic Financial Statements

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LAVACA COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 6,325,142	\$ 1,065,669	\$ 7,390,811
Receivables (net of allowances for uncollectibles):			
Interest	1,932	349	2,281
Taxes	244,420	--	244,420
Accounts	--	620,558	620,558
Court fees and fines	924,582	--	924,582
Due from other governments	46,853	--	46,853
Due from others	6,424	--	6,424
Restricted assets:			
Cash and cash equivalents	188,655	--	188,655
Capital assets (net of accumulated depreciation)	15,615,810	735,477	16,351,287
Total assets	<u>23,353,818</u>	<u>2,422,053</u>	<u>25,775,871</u>
LIABILITIES			
Accounts payable	263,363	2,026	265,389
Compensated absences payable	237,670	15,129	252,799
Accrued wages payable	186,490	19,719	206,209
Due to other governments	231,219	--	231,219
Due to others	19,153	--	19,153
Noncurrent liabilities-			
Due within one year	561,697	--	561,697
Due in more than one year	1,861,282	--	1,861,282
Total liabilities	<u>3,360,874</u>	<u>36,874</u>	<u>3,397,748</u>
NET POSITION:			
Net investment in capital assets	13,258,704	735,477	13,994,181
Restricted for:			
Debt service	189,486	--	189,486
Unrestricted	6,544,754	1,649,702	8,194,456
Total Net Position	<u>\$ 19,992,944</u>	<u>\$ 2,385,179</u>	<u>\$ 22,378,123</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 1,740,299	\$ 516,481	\$ 11,238	\$ --
Financial administration	951,975	600,012	--	--
Public safety	2,632,535	41,317	30,000	21,901
Health and welfare	858,677	438,150	231,850	--
Judicial	964,093	96,370	31,250	--
Public facilities	281,295	4,922	74,575	--
Public transportation	3,842,068	--	35,439	--
Conservation	105,722	--	--	--
Interest and fiscal charges	47,364	--	--	--
Total governmental activities	<u>11,424,028</u>	<u>1,697,252</u>	<u>414,352</u>	<u>21,901</u>
Business-type Activities:				
Ambulance and Rescue	1,739,481	1,600,039	--	--
Total Primary Government	<u>\$ 13,163,509</u>	<u>\$ 3,297,291</u>	<u>\$ 414,352</u>	<u>\$ 21,901</u>

General Revenues:
Property taxes levied for general purposes
Property taxes levied for debt service
Property taxes levied for farm to market roads
Motor vehicle taxes
Business license and permits
Investment earnings
Investment earnings-Enterprise fund
Court fines
Gain on sale of capital assets
Other income
Total general revenues
Change in net position
Net position - beginning
Prior period adjustment
Net position - ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (1,212,580)		\$ (1,212,580)
(351,963)		(351,963)
(2,539,317)		(2,539,317)
(188,677)		(188,677)
(836,473)		(836,473)
(201,798)		(201,798)
(3,806,629)		(3,806,629)
(105,722)		(105,722)
(47,364)		(47,364)
<u>(9,290,523)</u>		<u>(9,290,523)</u>
--	\$ (139,442)	(139,442)
<u>(9,290,523)</u>	<u>(139,442)</u>	<u>(9,429,965)</u>
5,980,236	--	5,980,236
470,673	--	470,673
1,889,606	--	1,889,606
756,204	--	756,204
57,222	--	57,222
36,156	--	36,156
--	4,201	4,201
636,290	--	636,290
76,923	--	76,923
493,104	--	493,104
<u>10,396,414</u>	<u>4,201</u>	<u>10,400,615</u>
1,105,891	(135,241)	970,650
18,923,430	2,520,420	21,443,850
(36,377)	--	(36,377)
<u>\$ 19,992,944</u>	<u>\$ 2,385,179</u>	<u>\$ 22,378,123</u>

LAVACA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Assets:			
Cash and cash equivalents	\$ 2,213,159	\$ 4,075,595	\$ 6,288,754
Receivables (net of allowances for uncollectibles):			
Interest	628	1,296	1,924
Taxes	188,535	55,885	244,420
Court fees and fines	924,582	--	924,582
Due from other funds	16,184	10,015	26,199
Due from other governments	--	46,853	46,853
Due from others	--	6,424	6,424
Restricted assets:			
Cash and cash equivalents	--	188,655	188,655
Total assets	<u>3,343,088</u>	<u>4,384,723</u>	<u>7,727,811</u>
LIABILITIES			
Accounts payable	\$ 26,418	\$ 236,945	\$ 263,363
Accrued wages payable	122,419	64,071	186,490
Due to other funds	26,199	--	26,199
Due to other governments	231,219	--	231,219
Due to others	19,154	--	19,154
Total liabilities	<u>425,409</u>	<u>301,016</u>	<u>726,425</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-other	924,582	--	924,582
Deferred inflows of resources-taxes	188,535	55,883	244,418
Total deferred inflows of resources	<u>1,113,117</u>	<u>55,883</u>	<u>1,169,000</u>
FUND BALANCE			
Restricted fund balance			
Debt service	--	189,486	189,486
Special revenue funds	--	915,753	915,753
Committed fund balance	274,783	2,922,585	3,197,368
Unassigned fund balance	<u>1,529,779</u>	<u>--</u>	<u>1,529,779</u>
Total fund balance	<u>1,804,562</u>	<u>4,027,824</u>	<u>5,832,386</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,343,088</u>	<u>\$ 4,384,723</u>	<u>\$ 7,727,811</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2014

Total fund balances - governmental funds balance sheet	\$ 5,832,386
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	15,615,810
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	36,396
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,970,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(387,106)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(237,670)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.	(65,873)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	244,419
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>924,582</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 19,992,944</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 4,750,109	\$ 3,588,629	\$ 8,338,738
Licenses and permits	57,222	756,204	813,426
Intergovernmental	44,538	62,939	107,477
Charges for services	1,055,573	541,724	1,597,297
Fines	496,384	95,821	592,205
Rents and royalties	15,577	1,017	16,594
Investment income	15,863	20,110	35,973
Miscellaneous	85,371	392,979	478,350
Grant revenues	45,025	305,952	350,977
Proceeds from the sale of fixed assets	221,394	--	221,394
Total revenues	<u>6,787,056</u>	<u>5,765,375</u>	<u>12,552,431</u>
Expenditures:			
Current:			
General government	1,413,467	227,348	1,640,815
Financial administration	943,672	--	943,672
Public safety	2,487,862	54,781	2,542,643
Health and welfare	153,622	703,513	857,135
Judicial	896,456	64,240	960,696
Public facilities	174,540	31,337	205,877
Public transportation	--	3,945,547	3,945,547
Conservation	104,101	--	104,101
Debt service:			
Principal	--	375,000	375,000
Interest and fiscal charges	--	47,364	47,364
Total expenditures	<u>6,173,720</u>	<u>5,449,130</u>	<u>11,622,850</u>
Excess (deficiency) of revenues over expenditures	613,336	316,245	929,581
Other financing sources (uses):			
Operating transfers in	27,276	107,996	135,272
Operating transfers out	(90,000)	(45,272)	(135,272)
Loans and capital lease proceeds	126,819	136,709	263,528
Total other financing sources (uses)	<u>64,095</u>	<u>199,433</u>	<u>263,528</u>
Net change in fund balance	677,431	515,678	1,193,109
Fund balances/equity - beginning	1,127,131	3,512,146	4,639,277
Fund balances/equity - ending	<u>\$ 1,804,562</u>	<u>\$ 4,027,824</u>	<u>\$ 5,832,386</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Net change in fund balances - total governmental funds	\$ 1,193,109
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	498,236
The depreciation of capital assets used in governmental activities is not reported in the funds.	(827,960)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(144,471)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	1,777
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	375,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	165,664
The net revenue (expense) of internal service funds is reported with governmental activities.	(2,350)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	4,729
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	119,997
Expenses for post employment benefits are not reported in the funds.	(14,313)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(263,528)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,105,891</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

SEPTEMBER 30, 2014

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	Internal Service Funds <u> </u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,065,669	\$ 36,388
Receivables (net of allowances for uncollectibles):		
Interest	349	8
Accounts	620,558	--
Total current assets	<u>1,686,576</u>	<u>36,396</u>
Noncurrent assets:		
Capital assets (net of accumulated depreciation)	735,477	--
Total noncurrent assets	<u>735,477</u>	<u>--</u>
Total assets	<u>2,422,053</u>	<u>36,396</u>
Total assets and deferred outflows of resources	<u>\$ 2,422,053</u>	<u>\$ 36,396</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 2,026	\$ --
Compensated absences payable	15,129	--
Accrued wages payable	19,719	--
Total current liabilities	<u>36,874</u>	<u>--</u>
Total liabilities	<u>36,874</u>	<u>--</u>
NET POSITION		
Investment in capital assets, net of related debt	735,477	--
Unassigned net position	1,649,702	36,396
Total net position	<u>\$ 2,385,179</u>	<u>\$ 36,396</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXASSTATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	<u>Internal Service Funds</u>
OPERATING REVENUES:		
Charges for services	\$ 1,600,039	\$ --
Fines, forfeits, and special assessments	--	7,453
Other revenues	--	68,941
Total operating revenues	<u>1,600,039</u>	<u>76,394</u>
OPERATING EXPENSES:		
Salaries and wages	610,120	--
Employee benefits	110,319	--
Repairs and maintenance	61,158	--
Supplies	52,049	--
Insurance	8,163	78,930
Miscellaneous	10,914	--
Legal and professional	4,868	--
Training	2,912	--
Depreciation	112,547	--
Bad debt expense	691,742	--
Transportation cost	47,541	--
Utilities	17,614	--
Capital expenditures (non-depreciable)	9,534	--
Total operating expenses	<u>1,739,481</u>	<u>78,930</u>
Operating income (loss)	<u>(139,442)</u>	<u>(2,536)</u>
NON-OPERATING REVENUES (EXPENSES):		
Interest revenue	4,201	186
Total non-operating revenues (expenses)	<u>4,201</u>	<u>186</u>
Net income	<u>(135,241)</u>	<u>(2,350)</u>
Net assets - beginning of year	<u>2,520,420</u>	<u>38,746</u>
Net assets - end of year	<u>\$ 2,385,179</u>	<u>\$ 36,396</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	<u>Internal Service Funds</u>
Cash flows from operating activities:		
Cash received from customers	\$ 824,704	\$ --
Cash receipts (payments) for quasi-external operating transactions with other funds	--	68,941
Cash payments to employees for services	(715,401)	--
Cash payments to other suppliers for goods and services	(212,727)	--
Cash payments for insurance	--	(78,929)
Other operating cash receipts (payments)	--	7,453
Net cash provided (used) by operating activities	<u>(103,424)</u>	<u>(2,535)</u>
Cash flows from investing activities:		
Interest and dividends on investments	4,244	190
Net cash provided (used) for investing activities	<u>4,244</u>	<u>190</u>
Net increase (decrease) in cash and cash equivalents	(99,180)	(2,345)
Cash and cash equivalents at beginning of year	1,164,849	38,733
Cash and cash equivalents at end of year	<u>\$ 1,065,669</u>	<u>\$ 36,388</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ (139,442)	\$ (2,535)
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	112,547	--
Provision for uncollectible accounts	691,742	--
Change in assets and liabilities:		
Decrease (increase) in receivables	(775,334)	--
Increase (decrease) in accounts payable	2,025	--
Increase (decrease) in compensated absences	2,341	--
Increase (decrease) in accrued wages payable	2,697	--
Total adjustments	<u>36,018</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ (103,424)</u>	<u>\$ (2,535)</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2014

	Private-purpose Trust Fund		Historical Commission Fund		Agency Funds
	<u> </u>		<u> </u>		<u> </u>
ASSETS					
Cash and cash equivalents	\$	47,503		\$	358,667
Receivables (net of allowances for uncollectibles):					
Interest		12			--
Total assets		<u>47,515</u>			<u>358,667</u>
LIABILITIES AND EQUITY					
Liabilities:					
Contracts payable	\$	--		\$	12,981
Due to others		--			345,686
Total liabilities		<u>--</u>			<u>358,667</u>
Equity:					
Total equity		<u>47,515</u>			<u>--</u>
Total liabilities and equity	\$	<u>47,515</u>		\$	<u>358,667</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Private-purpose Trust Fund	Historical Commission Fund
Additions:		
Investment income	\$ 186	
Grants and donations	17,487	
Total Additions	<u>17,673</u>	
Deductions:		
Historical projects		9,450
Total deductions		<u>9,450</u>
Change in net position		8,223
Net position-beginning of the year		<u>39,292</u>
Net position-end of the year		<u>\$ 47,515</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

A. Summary of Significant Accounting Policies

The combined financial statements of Lavaca County, Texas (the County) have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

The County also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the County, its component units or its constituents; and 2) The County or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County.

Based on these criteria, the County has no component units. Additionally, the County is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund.

The County reports the following major enterprise funds:

Ambulance Rescue Service: This fund is used to account for all revenues and expenditures associated with the operation of an ambulance and rescue service in Lavaca County.

In addition, the County reports the following fund types:

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

Private-Purpose Trust Funds: These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

Agency Funds: These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support County programs, these funds are not included in the government-wide statements.

b. Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund

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liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board (FASB) standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The County has chosen not to apply future FASB standards.

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

b. Property Taxes

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

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

c. Inventories

The County records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

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Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	40
Building Improvements	10
Heavy equipment	15-20
Vehicles	3-7
Office Equipment	5

e. Receivable and Payable Balances

The County believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

g. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the County's Commissioners' Court. Committed amounts cannot be used for any other purpose unless the Commissioners' Court removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the Commissioners' Court. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Commissioners' Court or by an official or body to which the Commissioners' Court delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is

LAVACA COUNTY, TEXAS
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for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

h. Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

C. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Cash Deposits:

At September 30, 2014, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$7,626,929 and the bank balance was \$7,415,548. The County's cash deposits at September 30, 2014 and during the year ended September 30, 2014, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and

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include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act (Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County's only investments at year end were time deposits at their depository bank, and these are considered cash equivalents for financial statement purposes.

Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name. At year end, the County was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the County was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit

LAVACA COUNTY, TEXAS
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standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

D. Receivables

Accounts receivable of the County at September 30, 2014 consists of the following:

	Governmental Activities	Business- Type Activities	Total
Property taxes	\$ 407,366	\$ --	\$ 407,366
Interest receivable	1,932	349	2,281
Ambulance charges	--	1,797,759	1,797,759
Court fees and fines	1,849,164	--	1,849,164
Total receivables	2,258,462	1,798,108	4,056,570
Allowance for uncollectible accounts	(1,087,528)	(1,177,201)	(1,880,427)
Receivables, net of allowance	\$ 1,170,934	\$ 620,907	\$ 2,176,143

E. Capital Assets

Capital asset activity for the year ended September 30, 2014, was as follows:

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 538,246	\$ --	\$ --	\$ --	\$ 538,246
Total capital assets not being depreciated	538,246	--	--	--	538,246
Capital assets being depreciated:					
Buildings and improvements	13,983,727		384,543	--	13,599,184
Equipment	7,146,170	268,441	65,309	126,140	7,475,442
Assets under capital lease	799,745	229,795	--	(126,140)	903,400
Total capital assets being depreciated	21,929,642	498,236	449,852	--	21,978,026
Less accumulated depreciation for:					
Buildings and improvements	(2,217,625)	(342,208)	(286,604)	--	(2,273,229)
Equipment	(3,919,777)	(430,043)	(18,777)	(139,009)	(4,470,052)
Assets under capital lease	(240,481)	(55,709)	--	139,009	(157,181)
Total accumulated depreciation	(6,377,883)	(827,960)	(305,381)	--	(6,900,462)
Total capital assets being depreciated, net	15,551,759	(329,724)	144,471	--	15,077,564
Governmental activities capital assets, net	\$ 16,090,005	\$ (329,724)	\$ 144,471	\$ --	\$ 15,615,810

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Depreciation was charged to governmental functions as follows:

General Government	\$ 206,998
Financial administration	10,467
Public safety	197,933
Health and welfare	11,035
Public facilities	76,991
Public transportation	323,455
Conservation	1,081
	<u>\$ 827,960</u>

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 12,000	\$ --	\$ --	\$ 12,000
Total capital assets not being depreciated	<u>12,000</u>	<u>--</u>	<u>--</u>	<u>12,000</u>
Capital assets being depreciated:				
Buildings and improvements	628,127	--	--	628,127
Equipment	294,619	--	--	294,619
Vehicles	612,921	--	--	612,921
Total capital assets being depreciated	<u>1,535,667</u>	<u>--</u>	<u>--</u>	<u>1,535,667</u>
Less accumulated depreciation for:				
Buildings and improvements	(88,481)	(15,703)	--	(104,184)
Equipment	(186,008)	(20,965)	--	(206,973)
Vehicles	(425,154)	(75,879)	--	(501,033)
Total accumulated depreciation	<u>(699,643)</u>	<u>(112,547)</u>	<u>--</u>	<u>(812,190)</u>
Total capital assets being depreciated, net	<u>836,024</u>	<u>(112,547)</u>	<u>--</u>	<u>723,477</u>
Business-type activities capital assets, net	<u>\$ 848,024</u>	<u>\$ (112,547)</u>	<u>\$ --</u>	<u>\$ 735,477</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2014, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 2,424	Fund collected by the general fund that have not been remitted at year end.
	Total	<u>\$ 2,424</u>	

Not included in the above analysis is \$25,530 of interfund balances between funds that comprise the general fund and \$20,716 of interfund borrowings between nonmajor special revenue funds.

All amounts due are scheduled to be repaid within one year.

LAVACA COUNTY, TEXAS
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2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2014, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Nonmajor special revenue funds	\$ 90,000	Provide resources for future contingencies
Nonmajor special revenue funds	General fund	27,276	Reimbursement for administrative cost on-behalf of other funds.
	Total	<u>\$ 117,276</u>	

The above analysis does not include transfers between nonmajor special revenue funds of \$17,996

G. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2014, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 2,345,000	\$ --	\$ 375,000	\$ 1,970,000	405,000
Capital leases	289,241	263,528	165,663	387,106	156,697
Compensated absences *	242,399	--	4,729	237,670	237,670
Other post employment benefits	51,560	14,313	--	65,873	--
Total governmental activities	<u>\$ 2,928,200</u>	<u>\$ 277,841</u>	<u>\$ 545,392</u>	<u>\$ 2,660,649</u>	<u>\$ 799,367</u>
Business-type activities:					
Compensated absences *	\$ 12,788	\$ 2,341	\$ --	\$ 15,129	15,129
Total business-type activities	<u>\$ 12,788</u>	<u>\$ 2,341</u>	<u>\$ --</u>	<u>\$ 15,129</u>	<u>\$ 15,129</u>

* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund	
Compensated absences	Governmental	Governmental	General Fund and R & B precinct funds
Compensated absences	Business-type	Enterprise	Ambulance service

Activity in general obligation bonds

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Tax Notes Series 2008	2.75-4.0%	\$ 380,000	\$ --	\$ 185,000	195,000
General Obligation Refunding Bonds Series 2012	1.75%	1,965,000	--	190,000	1,775,000
Total		<u>\$ 2,345,000</u>	<u>\$ --</u>	<u>\$ 375,000</u>	<u>\$ 1,970,000</u>

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2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2014, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2015	\$ 405,000	\$ 993	\$ 405,993
2016	205,000	31,408	236,408
2017	215,000	29,050	244,050
2018	220,000	25,503	245,503
2019	225,000	21,433	246,433
2020-2022	700,000	34,777	734,777
Totals	\$ 1,970,000	\$ 143,164	\$ 2,113,164

3. Capital Leases

Activity in capital leases

Governmental activities	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Pct #1 Motorgrader	3.75%	\$ 85,793	\$ --	\$ 42,106	43,687
Pct #2 Motorgrader	4.3%	67,140	--	32,853	34,287
Pct #3 Loader	3.5%	--	136,709	12,621	124,088
Pct #4 Dump truck and dump trailer	4.78%	24,983	--	24,983	--
Pct #4 Backhoe loader	2.8%	100,732	--	19,028	81,704
Computer	5.21%	10,593	--	5,160	5,433
County Clerk	5.52%	--	93,085	16,625	76,460
Sheriff's office	9.58%	--	33,734	12,287	21,447
Total business-type activities		\$ 289,241	\$ 263,528	\$ 165,663	\$ 387,106

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2014, as follows:

Year Ending September 30:	Governmental Activities		
	Principal	Interest	Total
2015	\$ 156,697	\$ 993	\$ 157,690
2016	76,742	31,408	108,150
2017	68,104	29,050	97,154
2018	70,791	25,503	96,294
2019	14,772	21,433	36,205
Total	\$ 387,106	\$ 143,164	\$ 530,270

H. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2014, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

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I. Pension Plan

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer retirement system consisting of nontraditional defined benefit pension plans. The 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 PO Box 2034, Austin, TX 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 years or more of service, with 30 years of service regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefits. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

2. Funding Policy

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employees and employers based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is determined annually. The employer contributed using the actuarially determined rate of 15.92% for the months during 2013 and 16.54% for the months during 2014.

The deposit rate payable by the employee members for the fiscal year ending in 2014 is 7% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. Annual Pension Cost

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2012 and 2013, the basis for determining the contribution rates for 2013 and 2014.

Actuarial Valuation Information

Actuarial valuation date	12/31/11	12/31/12	12/31/13
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent	level percent	level percent
	of payroll	of payroll	of payroll
Amortization period	15.8	20	20

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Actuarial Valuation Information (continued)	12/31/11	12/31/12	12/31/13
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	8.0%	8.0%	8.0%
Projected salary increase	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost-of living adjustment	0.0%	0.0%	0.0%

Trend Information for the Plan

Fiscal year ending	Percentage of APC Contributed	Net Pension Obligation	Net Pension Obligation
September 30, 2012	\$ 559,365	100% \$	--
September 30, 2013	\$ 599,727	100% \$	--
September 30, 201	\$ 656,335	100% \$	--

J. Health Care Coverage

During the year ended September 30, 2014, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$526 per month per employee to the Plan. Employees, at their option, authorize payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the County and the licensed insurer is renewable January 1, and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for the Blue Cross/Blue Shield are available for 2013 and, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

K. Commitments and Contingencies

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

2. Litigation

No reportable litigation was pending against the County at September 30, 2014.

L. Post Employment Benefit Plan

1. Plan Description

General

Beginning in FY 2010, the County implemented GASB Statement No.45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". In connection with such implementation, the County has commissioned an actuarial study from an outside consultant to quantify the amount of the Countys OPEB obligations. This study indicates an unfunded actuarial accrued liability as of December 31, 2013 of

LAVACA COUNTY, TEXAS
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approximately \$118,388.

OPEB Plan Eligibility

Permanent full-time employees of the County who retire after January 1, 2008, are eligible to participate in the County's health care plan, which is provided through the Texas Association of Counties Health and Employee Benefit Pool. Retirees are eligible to remain on the the health care plan after having completed (25) years of service to the County and upon reaching the age of fifty-five, (55). After becoming eligible for Medicare, retirees and dependents of retirees will no longer qualify for health insurance through the County. Eligible retirees are allowed to remain on the County's health plan and offered the same premiums as active County employees. This premium is the sole responsibility of the retiree.

Retirees may continue health care coverage for spouse and/or dependent(s) under the County's health plan at the expense of the retiree. Premiums for dependent coverage is the same as offered to active employees of the County. After the retiree becomes eligible for Medicare, spouse and/or dependents of the retiree are no longer eligible for the plan.

2. Funding Policies

The County has elected to fund the plan on a current pay as you go (PAYGO), i.e., the annual contributions each year are equal to the benefits that are paid on behalf of the retirees. Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County is computed through an actuarial valuation performed as of December 31, 2013. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of the OPEB and to analyze changes to conditions.

Actuarial valuations deal with the cost benefits to be paid in the future. The payments considered will range from one month in the future to decades from the valuation date (for a young, newly hired employee who may retire many years from now and live many years after that). In order to establish a present day cost for these future benefit obligations, the actuary bases the valuation on a number of assumptions about future occurrences. The occurrences that must be considered include employee turnover, pay increases, disablement, retirements, deaths and investment income on anticipated plan assets.

Actuarial calculations reflect a long-term perspective and employs methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expenses
Mortality rates for males and females	Retirement Plans 2000 Health Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in the actuary's report)
Actuarial cost method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates based on age (detailed in the actuary's report)
Method for determining the actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	10 years

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

The following table shows the components of the County's annual OPEB cost for the year:

Annual required contributions	\$ 3,302
Interest on OPEB obligations	--
Adjustment to annual required contributions	12,808
Annual OPEB cost (expense)	<u>16,110</u>
Increase (decrease) in net OPEB obligation	(1,797)
Net OPEB obligations, beginning of year	51,560
Net OPEB, end of year	<u>\$ 65,873</u>

Fiscal Year ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/08	10,822	--	112,186
12/31/10	11,086	--	120,185
12/31/13	10,822	--	112,186
Trend data			
Actuarial valuation date	12/31/08	12/31/10	12/31/13
Actuarial value of assets	--	--	--
Actuarial Accrued Liability (AAL)	112,186	120,185	118,388
Unfunded AAL (UAAL)	112,186	120,185	118,388
Fund ratio	--	--	--
Covered wages	5,280,759	5,578,367	5,578,367
UAAL as a percent of covered payroll	2.12%	2.15%	2.15%

M. Prior Period Adjustment

Prior to the issuance of GASB Statement No 65, bond issue costs were capitalized and amortized over the life of the bonds. Effective for this year, the unamortized bond issue cost on the government-wide financial statement were written off as a prior period adjustment..

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

LAVACA COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 4,801,105	\$ 4,801,105	\$ 4,750,109	\$ (50,996)
Licenses and permits	31,000	31,000	57,222	26,222
Intergovernmental	53,500	57,250	44,538	(12,712)
Charges for services	592,650	592,650	1,055,573	462,923
Court fees and fines	215,500	215,500	496,384	280,884
Rents and royalties	15,925	15,925	15,577	(348)
Interest	29,500	29,500	15,863	(13,637)
Miscellaneous	8,300	8,300	85,371	77,071
Grant revenues	15,000	59,650	45,025	(14,625)
Proceeds from the sale of capital assets	2,000	222,244	221,394	(850)
Total revenues	5,764,480	6,033,124	6,787,056	753,932
Expenditures:				
General government				
Personnel	810,359	802,661	751,674	50,987
Supplies	26,555	49,893	36,297	13,596
Other services and charges	767,626	727,310	623,693	103,617
Capital outlays	5,550	3,649	1,803	1,846
Total general government	1,610,090	1,583,513	1,413,467	170,046
Financial administration				
Personnel	787,435	787,641	782,265	5,376
Supplies	43,500	48,834	37,107	11,727
Other services and charges	131,354	120,583	104,011	16,572
Capital outlays	16,200	21,431	20,289	1,142
Total financial administration	978,489	978,489	943,672	34,817
Public safety				
Personnel	1,913,150	1,913,585	1,859,549	54,036
Supplies	122,850	181,425	144,277	37,148
Other services and charges	472,800	415,625	309,134	106,491
Capital outlays	183,300	187,332	174,902	12,430
Total public safety	2,692,100	2,697,967	2,487,862	210,105
Health and welfare				
Personnel	17,162	14,077	13,888	189
Supplies	--	250	--	250
Other services and charges	141,200	149,347	139,734	9,613
Total health and welfare	158,362	163,674	153,622	10,052
Judicial				
Personnel	642,599	641,519	590,200	51,319
Supplies	20,218	19,606	13,411	6,195
Other services and charges	298,408	330,932	280,115	50,817
Capital outlays	15,700	15,700	12,730	2,970
Total judicial	976,925	1,007,757	896,456	111,301
Public facilities				
Supplies	5,600	16,213	16,212	1
Other services and charges	207,577	453,044	158,328	294,716
Capital outlays	3,600	3,600	--	3,600
Total public facilities	216,777	472,857	174,540	298,317

LAVACA COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation				
Personnel	85,303	85,493	85,275	218
Supplies	2,250	2,805	1,352	1,453
Other services and charges	18,121	17,597	16,824	773
Capital outlays	1,500	1,278	650	628
Total conservation	<u>107,174</u>	<u>107,173</u>	<u>104,101</u>	<u>3,072</u>
Total expenditures	<u>6,739,917</u>	<u>7,011,430</u>	<u>6,173,720</u>	<u>837,710</u>
Excess(deficiency) of revenues over(under) expenditures	(975,437)	(978,306)	613,336	1,591,642
Other financing sources (uses):				
Operating transfers in	27,276	--	51,966	51,966
Operating transfers out	(90,000)	(90,000)	(114,690)	24,690
Loans and capital lease proceeds	--	--	126,819	126,819
Total other financing sources (uses)	<u>(62,724)</u>	<u>(90,000)</u>	<u>64,095</u>	<u>154,095</u>
Net change in fund balance	(1,038,161)	(1,068,306)	677,431	1,745,737
Fnd balance/equity - beginning	<u>1,127,131</u>	<u>1,127,131</u>	<u>1,127,131</u>	--
Fnd balance/equity - ending	<u>\$ 88,970</u>	<u>\$ 58,825</u>	<u>\$ 1,804,562</u>	<u>\$ 1,745,737</u>

LAVACA COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

YEAR ENDED SEPTEMBER 30, 2014

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 18,879,487	\$ 24,248,310	\$ 5,368,823	77.9%	5,699,807	94.2%
12/31/12	18,322,284	24,089,431	5,767,147	76.1%	5,831,783	98.9%
12/31/13	19,147,053	24,809,509	5,662,456	77.2%	6,008,416	94.2%

OTHER POST EMPLOYMENT BENEFITS-RETIREE HEALTHCARE PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	\$ --	\$ 112,186	\$ 112,186	--	\$ 5,280,759	2.1%
12/31/10	--	120,185	120,185	--	5,578,367	2.2%
12/31/13	--	118,388	118,388	--	6,008,416	2.0%

Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

LAVACA COUNTY, TEXAS

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2014

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Tax Office County Accounts</u>
ASSETS			
Assets:			
Cash and cash equivalents	\$ 1,680,653	\$ 274,693	\$ 232,742
Receivables (net of allowances for uncollectibles):			
Interest	533	90	--
Taxes	188,535	--	--
Court fees and fines	924,582	--	--
Due from other funds	16,184	--	--
Total assets	<u>2,810,487</u>	<u>274,783</u>	<u>232,742</u>
LIABILITIES			
Accounts payable	\$ 26,418	\$ --	\$ --
Accrued wages payable	122,419	--	--
Due to other funds	--	--	24,827
Due to other governments	40,849	--	190,370
Due to others	--	--	17,545
Total liabilities	<u>189,686</u>	<u>--</u>	<u>232,742</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-other	924,582	--	--
Deferred inflows of resources-taxes	188,535	--	--
Total deferred inflows of resources	<u>1,113,117</u>	<u>--</u>	<u>--</u>
FUND BALANCE			
Committed fund balance	--	274,783	--
Unassigned fund balance	<u>1,507,684</u>	<u>--</u>	<u>--</u>
Total fund balance	<u>1,507,684</u>	<u>274,783</u>	<u>--</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 2,810,487</u>	 <u>\$ 274,783</u>	 <u>\$ 232,742</u>

Jail Commissary Account	County Attorney Funds	JP County Funds	Unclaimed Credits
\$ 6,992	\$ 925	\$ 1,362	\$ 2,529
--	--	--	1
--	--	--	--
--	--	--	--
<u>6,992</u>	<u>925</u>	<u>1,362</u>	<u>2,530</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	465	907	--
--	--	--	--
--	460	455	694
<u>--</u>	<u>925</u>	<u>1,362</u>	<u>694</u>
--	--	--	--
--	--	--	--
--	--	--	--
<u>6,992</u>	<u>--</u>	<u>--</u>	<u>1,836</u>
<u>6,992</u>	<u>--</u>	<u>--</u>	<u>1,836</u>
\$ <u>6,992</u>	\$ <u>925</u>	\$ <u>1,362</u>	\$ <u>2,530</u>

LAVACA COUNTY, TEXAS

COMBINING BALANCE SHEET
 ALL GENERAL FUNDS
 SEPTEMBER 30, 2014

EXHIBIT C-1

Page 2 of 2

	Election Service Fund	Payroll Clearing Fund	Totals September 30, 2014
ASSETS			
Assets:			
Cash and cash equivalents	\$ 13,263	\$ --	\$ 2,213,159
Receivables (net of allowances for uncollectibles):			
Interest	4	--	628
Taxes	--	--	188,535
Court fees and fines	--	--	924,582
Due from other funds	--	--	16,184
Total assets	<u>13,267</u>	<u>--</u>	<u>3,343,088</u>
LIABILITIES			
Accounts payable	\$ --	\$ --	\$ 26,418
Accrued wages payable	--	--	122,419
Due to other funds	--	--	26,199
Due to other governments	--	--	231,219
Due to others	--	--	19,154
Total liabilities	<u>--</u>	<u>--</u>	<u>425,409</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-other	--	--	924,582
Deferred inflows of resources-taxes	--	--	188,535
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>1,113,117</u>
FUND BALANCE			
Committed fund balance	--	--	274,783
Unassigned fund balance	<u>13,267</u>	<u>--</u>	<u>1,529,779</u>
Total fund balance	<u>13,267</u>	<u>--</u>	<u>1,804,562</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 13,267</u>	 <u>\$ --</u>	 <u>\$ 3,343,088</u>

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LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GENERAL FUNDS YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Capital Improvement Fund
	<u> </u>	<u> </u>
Revenues:		
Taxes	\$ 4,750,109	\$ --
Licenses and permits	57,222	--
Intergovernmental	44,538	--
Charges for services	1,055,573	--
Fines	496,384	--
Rents and royalties	15,577	--
Investment income	15,048	738
Miscellaneous	72,614	--
Grant revenues	45,025	--
Proceeds from the sale of fixed assets	--	221,394
Total revenues	<u>6,552,090</u>	<u>222,132</u>
Expenditures:		
Current:		
General government	1,413,467	--
Financial administration	943,672	--
Public safety	2,484,192	--
Health and welfare	153,622	--
Judicial	896,456	--
Public facilities	174,540	--
Conservation	104,101	--
Total expenditures	<u>6,170,050</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	382,040	222,132
Other financing sources (uses):		
Operating transfers in	27,276	--
Operating transfers out	(90,000)	--
Loans and capital lease proceeds	126,819	--
Total other financing sources (uses)	<u>64,095</u>	<u>--</u>
Net change in fund balance	446,135	222,132
Fund balances/equity - beginning	1,061,549	52,651
Fund balances/equity - ending	<u>\$ 1,507,684</u>	<u>\$ 274,783</u>

EXHIBIT C-2

Jail Commissary Account	Unclaimed Credits	Election Service Fund	Totals September 30, 2014
\$ --	\$ --	\$ --	\$ 4,750,109
--	--	--	57,222
--	--	--	44,538
--	--	--	1,055,573
--	--	--	496,384
--	--	--	15,577
22	10	45	15,863
7,046	42	5,669	85,371
--	--	--	45,025
--	--	--	221,394
<u>7,068</u>	<u>52</u>	<u>5,714</u>	<u>6,787,056</u>
--	--	--	1,413,467
--	--	--	943,672
3,670	--	--	2,487,862
--	--	--	153,622
--	--	--	896,456
--	--	--	174,540
--	--	--	104,101
<u>3,670</u>	<u>--</u>	<u>--</u>	<u>6,173,720</u>
3,398	52	5,714	613,336
--	--	--	27,276
--	--	--	(90,000)
--	--	--	126,819
<u>--</u>	<u>--</u>	<u>--</u>	<u>64,095</u>
3,398	52	5,714	677,431
3,594	1,784	7,553	1,127,131
<u>\$ 6,992</u>	<u>\$ 1,836</u>	<u>\$ 13,267</u>	<u>\$ 1,804,562</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
Cash and cash equivalents	\$ 4,075,595	\$ --	\$ 4,075,595
Receivables (net of allowances for uncollectibles):			
Interest	1,234	62	1,296
Taxes	55,885	--	55,885
Due from other funds	9,246	769	10,015
Due from other governments	46,853	--	46,853
Due from others	6,424	--	6,424
Restricted assets:			
Cash and cash equivalents	--	188,655	188,655
Total assets	<u>4,195,237</u>	<u>189,486</u>	<u>4,384,723</u>
LIABILITIES			
Accounts payable	\$ 236,945	\$ --	\$ 236,945
Accrued wages payable	64,071	--	64,071
Total liabilities	<u>301,016</u>	<u>--</u>	<u>301,016</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-taxes	55,883	--	55,883
Total deferred inflows of resources	<u>55,883</u>	<u>--</u>	<u>55,883</u>
FUND BALANCE			
Restricted fund balance			
Debt service	--	189,486	189,486
Special revenue funds	915,753	--	915,753
Committed fund balance	2,922,585	--	2,922,585
Total fund balance	<u>3,838,338</u>	<u>189,486</u>	<u>4,027,824</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,195,237</u>	<u>\$ 189,486</u>	<u>\$ 4,384,723</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Taxes	\$ 3,117,956	\$ 470,673	\$ 3,588,629
Licenses and permits	756,204	--	756,204
Intergovernmental	62,939	--	62,939
Charges for services	541,724	--	541,724
Fines	95,821	--	95,821
Rents and royalties	1,017	--	1,017
Investment income	18,796	1,314	20,110
Miscellaneous	392,979	--	392,979
Grant revenues	305,952	--	305,952
Total revenues	<u>5,293,388</u>	<u>471,987</u>	<u>5,765,375</u>
Expenditures:			
Current:			
General government	227,348	--	227,348
Public safety	54,781	--	54,781
Health and welfare	703,513	--	703,513
Judicial	64,240	--	64,240
Public facilities	31,337	--	31,337
Public transportation	3,945,547	--	3,945,547
Debt service:			
Principal	--	375,000	375,000
Interest and fiscal charges	--	47,364	47,364
Total expenditures	<u>5,026,766</u>	<u>422,364</u>	<u>5,449,130</u>
Excess (deficiency) of revenues over expenditures	266,622	49,623	316,245
Other financing sources (uses):			
Operating transfers in	107,996	--	107,996
Operating transfers out	(45,272)	--	(45,272)
Loans and capital lease proceeds	136,709	--	136,709
Total other financing sources (uses)	<u>199,433</u>	<u>--</u>	<u>199,433</u>
Net change in fund balance	466,055	49,623	515,678
Fund balances/equity - beginning	3,372,283	139,863	3,512,146
Fund balances/equity - ending	<u>\$ 3,838,338</u>	<u>\$ 189,486</u>	<u>\$ 4,027,824</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	<u>Road and Bridge Fund Pct. #1</u>	<u>Road and Bridge Fund Pct. #2</u>	<u>Road and Bridge Fund Pct. #3</u>	<u>Road and Bridge Fund Pct. #4</u>
ASSETS				
Assets:				
Cash and cash equivalents	\$ 145,000	\$ 230,741	\$ 186,598	\$ 145,000
Receivables (net of allowances for uncollectibles):				
Interest	170	170	170	170
Taxes	--	--	--	--
Due from other funds	1,502	1,502	1,382	1,301
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>146,672</u>	<u>232,413</u>	<u>188,150</u>	<u>146,471</u>
LIABILITIES				
Accounts payable	\$ 29,522	\$ --	\$ --	\$ 29,187
Accrued wages payable	14,693	11,685	10,281	11,580
Total liabilities	<u>44,215</u>	<u>11,685</u>	<u>10,281</u>	<u>40,767</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-taxes	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE				
Restricted fund balance				
Special revenue funds	--	--	--	--
Committed fund balance	102,457	220,728	177,869	105,704
Total fund balance	<u>102,457</u>	<u>220,728</u>	<u>177,869</u>	<u>105,704</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 146,672</u>	 <u>\$ 232,413</u>	 <u>\$ 188,150</u>	 <u>\$ 146,471</u>

Road and Bridge 30 Cent Tax-Pct. #1	Road and Bridge 30 Cent Tax-Pct. #2	Road and Bridge 30 Cent Tax-Pct. #3	Road and Bridge 30 Cent Tax-Pct. #4	R & B Lateral Road Fund-Pct. #1
\$ 422,017	\$ 310,000	\$ 347,232	\$ 310,000	\$ 12,500
--	--	--	--	--
16,207	16,207	12,853	10,618	--
897	897	712	588	--
--	--	--	--	--
--	--	--	--	--
<u>439,121</u>	<u>327,104</u>	<u>360,797</u>	<u>321,206</u>	<u>12,500</u>
\$ --	\$ 22,201	\$ 6,067	\$ 89,315	\$ 3,421
--	--	--	--	--
<u>--</u>	<u>22,201</u>	<u>6,067</u>	<u>89,315</u>	<u>3,421</u>
16,206	16,206	12,853	10,618	--
<u>16,206</u>	<u>16,206</u>	<u>12,853</u>	<u>10,618</u>	<u>--</u>
--	--	--	--	9,079
422,915	288,697	341,877	221,273	--
<u>422,915</u>	<u>288,697</u>	<u>341,877</u>	<u>221,273</u>	<u>9,079</u>
\$ <u>439,121</u>	\$ <u>327,104</u>	\$ <u>360,797</u>	\$ <u>321,206</u>	\$ <u>12,500</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2014

	R & B Lateral Road Fund-Pct. #2	R & B Lateral Road Fund-Pct. #3	R & B Lateral Road Fund-Pct. #4	Road and Bridge Right of Way
ASSETS				
Assets:				
Cash and cash equivalents	\$ 12,500	\$ 20,673	\$ 12,500	\$ 108,586
Receivables (net of allowances for uncollectibles):				
Interest	--	--	--	40
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>12,500</u>	<u>20,673</u>	<u>12,500</u>	<u>108,626</u>
LIABILITIES				
Accounts payable	\$ 1,256	\$ --	\$ 1,960	\$ --
Accrued wages payable	--	--	--	--
Total liabilities	<u>1,256</u>	<u>--</u>	<u>1,960</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-taxes	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE				
Restricted fund balance				
Special revenue funds	11,244	20,673	10,540	--
Committed fund balance	--	--	--	108,626
Total fund balance	<u>11,244</u>	<u>20,673</u>	<u>10,540</u>	<u>108,626</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,500</u>	<u>\$ 20,673</u>	<u>\$ 12,500</u>	<u>\$ 108,626</u>

<u>Records Management County Clerk</u>	<u>Records Management Courthouse</u>	<u>Sheriff's Contraband Fund</u>	<u>Courthouse Security Fund</u>	<u>Emergency Appropriation Fund</u>
\$ 80,126	\$ 9,684	\$ 4,506	\$ 82,116	\$ 106,926
26	3	1	27	37
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>80,152</u>	<u>9,687</u>	<u>4,507</u>	<u>82,143</u>	<u>106,963</u>
\$ --	\$ --	\$ --	\$ --	\$ --
689	--	--	--	--
<u>689</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
79,463	9,687	4,507	82,143	--
--	--	--	--	106,963
<u>79,463</u>	<u>9,687</u>	<u>4,507</u>	<u>82,143</u>	<u>106,963</u>
\$ <u>80,152</u>	\$ <u>9,687</u>	\$ <u>4,507</u>	\$ <u>82,143</u>	\$ <u>106,963</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2014

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 4,551	\$ 60,524	\$ 49,922	\$ 17,104
Receivables (net of allowances for uncollectibles):				
Interest	--	17	--	4
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	46,853	--
Due from others	--	--	6,424	--
Total assets	<u>4,551</u>	<u>60,541</u>	<u>103,199</u>	<u>17,108</u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ 19,929	\$ --
Accrued wages payable	--	--	15,143	--
Total liabilities	<u>--</u>	<u>--</u>	<u>35,072</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-taxes	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE				
Restricted fund balance				
Special revenue funds	4,551	60,541	--	17,108
Committed fund balance	--	--	68,127	--
Total fund balance	<u>4,551</u>	<u>60,541</u>	<u>68,127</u>	<u>17,108</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,551</u>	<u>\$ 60,541</u>	<u>\$ 103,199</u>	<u>\$ 17,108</u>

Special Reserve Fund	Child Abuse Prevention Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense
\$ 556,055	\$ 131	\$ 1,775	\$ 20,508	\$ 15,036
189	--	--	7	3
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>556,244</u>	<u>131</u>	<u>1,775</u>	<u>20,515</u>	<u>15,039</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	1,775	--	15,039
<u>556,244</u>	<u>131</u>	<u>--</u>	<u>20,515</u>	<u>--</u>
<u>556,244</u>	<u>131</u>	<u>1,775</u>	<u>20,515</u>	<u>15,039</u>
<u>\$ 556,244</u>	<u>\$ 131</u>	<u>\$ 1,775</u>	<u>\$ 20,515</u>	<u>\$ 15,039</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2014

	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 48,183	\$ 24,000	\$ 46,779	\$ 24,000
Receivables (net of allowances for uncollectibles):				
Interest	--	--	--	--
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>48,183</u>	<u>24,000</u>	<u>46,779</u>	<u>24,000</u>
LIABILITIES				
Accounts payable	\$ --	\$ 14,696	\$ --	\$ 19,391
Accrued wages payable	--	--	--	--
Total liabilities	<u>--</u>	<u>14,696</u>	<u>--</u>	<u>19,391</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-taxes	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE				
Restricted fund balance				
Special revenue funds	--	--	--	--
Committed fund balance	48,183	9,304	46,779	4,609
Total fund balance	<u>48,183</u>	<u>9,304</u>	<u>46,779</u>	<u>4,609</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 48,183</u>	<u>\$ 24,000</u>	<u>\$ 46,779</u>	<u>\$ 24,000</u>

<u>Attorney Hot Check Collection</u>	<u>Records Mgmt. District Clerk</u>	<u>Records Archive Fund</u>	<u>R & B Pct. #2 Property & Bldg. Improvement</u>	<u>Justice Court Technology #1</u>
\$ 9,381	\$ 9,325	\$ 106,543	\$ 42,164	\$ 4,957
1	2	33	15	1
--	--	--	--	--
465	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>9,847</u>	<u>9,327</u>	<u>106,576</u>	<u>42,179</u>	<u>4,958</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
6,032	9,327	106,576	--	4,958
3,815	--	--	42,179	--
<u>9,847</u>	<u>9,327</u>	<u>106,576</u>	<u>42,179</u>	<u>4,958</u>
\$ <u>9,847</u>	\$ <u>9,327</u>	\$ <u>106,576</u>	\$ <u>42,179</u>	\$ <u>4,958</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2014

	<u>Justice Court Technology #2</u>	<u>Justice Court Technology #3</u>	<u>Justice Court Technology #4</u>	<u>Ambulance Service Grant Fund</u>
ASSETS				
Assets:				
Cash and cash equivalents	\$ 673	\$ 1,088	\$ 19,467	\$ 311,271
Receivables (net of allowances for uncollectibles):				
Interest	--	--	6	104
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>673</u>	<u>1,088</u>	<u>19,473</u>	<u>311,375</u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-taxes	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE				
Restricted fund balance				
Special revenue funds	673	1,088	19,473	311,375
Committed fund balance	--	--	--	--
Total fund balance	<u>673</u>	<u>1,088</u>	<u>19,473</u>	<u>311,375</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 673</u>	<u>\$ 1,088</u>	<u>\$ 19,473</u>	<u>\$ 311,375</u>

Early Retirement Reinsurance Program Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Cr. Bldg. Security Fund #1
\$ --	\$ 8,178	\$ 9,402	\$ --	\$ 5,204
--	--	3	--	1
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>8,178</u>	<u>9,405</u>	<u>--</u>	<u>5,205</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	8,178	9,405	(5,379)	5,205
--	--	--	5,379	--
<u>--</u>	<u>8,178</u>	<u>9,405</u>	<u>--</u>	<u>5,205</u>
\$ --	\$ 8,178	\$ 9,405	\$ --	\$ 5,205

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2014

	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4	Abandoned Motor Vehicle Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 820	\$ 570	\$ 8,490	\$ 68,158
Receivables (net of allowances for uncollectibles):				
Interest	--	--	2	19
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>820</u>	<u>570</u>	<u>8,492</u>	<u>68,177</u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-taxes	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCE				
Restricted fund balance				
Special revenue funds	820	570	8,492	68,177
Committed fund balance	--	--	--	--
Total fund balance	<u>820</u>	<u>570</u>	<u>8,492</u>	<u>68,177</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 820</u>	<u>\$ 570</u>	<u>\$ 8,492</u>	<u>\$ 68,177</u>

County Clerk Technology Fund	District Clerk Technology Fund Fund	District Clerk Archive Fund	County Attorney Pretrial Fee	County Clerk Ditigal Preserve. Fund
\$ 676	\$ 895	\$ 6,477	\$ 20,205	\$ 7,071
2	2	3	6	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>678</u>	<u>897</u>	<u>6,480</u>	<u>20,211</u>	<u>7,071</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
678	897	6,480	--	7,071
--	--	--	20,211	--
<u>678</u>	<u>897</u>	<u>6,480</u>	<u>20,211</u>	<u>7,071</u>
<u>\$ 678</u>	<u>\$ 897</u>	<u>\$ 6,480</u>	<u>\$ 20,211</u>	<u>\$ 7,071</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2014

	District Clerk Digital Preserve. Fund	Co. Attorney Judicial Appointment Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
ASSETS			
Assets:			
Cash and cash equivalents	\$ 10,101	\$ 9,206	\$ 4,075,595
Receivables (net of allowances for uncollectibles):			
Interest	--	--	1,234
Taxes	--	--	55,885
Due from other funds	--	--	9,246
Due from other governments	--	--	46,853
Due from others	--	--	6,424
Total assets	<u>10,101</u>	<u>9,206</u>	<u>4,195,237</u>
LIABILITIES			
Accounts payable	\$ --	\$ --	\$ 236,945
Accrued wages payable	--	--	64,071
Total liabilities	<u>--</u>	<u>--</u>	<u>301,016</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-taxes	--	--	55,883
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>55,883</u>
FUND BALANCE			
Restricted fund balance			
Special revenue funds	10,101	9,206	915,753
Committed fund balance	--	--	2,922,585
Total fund balance	<u>10,101</u>	<u>9,206</u>	<u>3,838,338</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,101</u>	<u>\$ 9,206</u>	<u>\$ 4,195,237</u>

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LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
Revenues:				
Taxes	\$ 356,230	\$ 356,230	\$ 282,516	\$ 233,374
Licenses and permits	189,051	189,051	189,051	189,051
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	2,931	2,932	2,932	2,932
Miscellaneous	--	45,656	--	--
Grant revenues	--	--	--	--
Total revenues	<u>548,212</u>	<u>593,869</u>	<u>474,499</u>	<u>425,357</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	492,471	526,293	538,814	375,006
Total expenditures	<u>492,471</u>	<u>526,293</u>	<u>538,814</u>	<u>375,006</u>
Excess (deficiency) of revenues over expenditures	55,741	67,576	(64,315)	50,351
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	(6,819)	(7,819)	(6,819)	(6,819)
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>(6,819)</u>	<u>(7,819)</u>	<u>(6,819)</u>	<u>(6,819)</u>
Net change in fund balance	48,922	59,757	(71,134)	43,532
Fund balances/equity - beginning	53,535	160,971	249,003	62,172
Fund balances/equity - ending	<u>\$ 102,457</u>	<u>\$ 220,728</u>	<u>\$ 177,869</u>	<u>\$ 105,704</u>

Road and Bridge 30 Cent Tax-Pct. #1	Road and Bridge 30 Cent Tax-Pct. #2	Road and Bridge 30 Cent Tax-Pct. #3	Road and Bridge 30 Cent Tax-Pct. #4	R & B Lateral Road Fund-Pct. #1
\$ 547,986	\$ 547,986	\$ 434,609	\$ 359,025	\$ --
--	--	--	--	--
--	--	--	--	8,860
--	--	--	--	--
--	--	--	--	--
52,650	170,856	49,830	5,684	--
--	--	--	--	--
<u>600,636</u>	<u>718,842</u>	<u>484,439</u>	<u>364,709</u>	<u>8,860</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
434,320	688,678	487,910	298,082	10,000
<u>434,320</u>	<u>688,678</u>	<u>487,910</u>	<u>298,082</u>	<u>10,000</u>
166,316	30,164	(3,471)	66,627	(1,140)
--	--	--	--	--
(1,500)	(1,500)	(2,500)	--	--
--	136,709	--	--	--
<u>(1,500)</u>	<u>135,209</u>	<u>(2,500)</u>	<u>--</u>	<u>--</u>
164,816	165,373	(5,971)	66,627	(1,140)
258,099	123,324	347,848	154,646	10,219
<u>\$ 422,915</u>	<u>\$ 288,697</u>	<u>\$ 341,877</u>	<u>\$ 221,273</u>	<u>\$ 9,079</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	R & B Lateral Road Fund-Pct. #2	R & B Lateral Road Fund-Pct. #3	R & B Lateral Road Fund-Pct. #4	Road and Bridge Right of Way
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	8,860	8,859	8,860	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	458
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	--
Total revenues	<u>8,860</u>	<u>8,859</u>	<u>8,860</u>	<u>458</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	--	8,507	--	10,550
Total expenditures	<u>--</u>	<u>8,507</u>	<u>--</u>	<u>10,550</u>
Excess (deficiency) of revenues over expenditures	8,860	352	8,860	(10,092)
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	8,860	352	8,860	(10,092)
Fund balances/equity - beginning	2,384	20,321	1,680	118,718
Fund balances/equity - ending	<u>\$ 11,244</u>	<u>\$ 20,673</u>	<u>\$ 10,540</u>	<u>\$ 108,626</u>

Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund	Courthouse Security Fund	Emergency Appropriation Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
64,791	4,922	--	--	--
--	--	--	13,787	--
335	47	56	350	422
--	--	--	--	--
--	--	--	--	--
<u>65,126</u>	<u>4,969</u>	<u>56</u>	<u>14,137</u>	<u>422</u>
70,978	--	--	--	--
--	--	1,044	--	--
--	--	--	--	--
--	8,700	--	22,637	--
--	--	--	--	--
<u>70,978</u>	<u>8,700</u>	<u>1,044</u>	<u>22,637</u>	<u>--</u>
(5,852)	(3,731)	(988)	(8,500)	422
--	--	--	--	5,500
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,500</u>
(5,852)	(3,731)	(988)	(8,500)	5,922
85,315	13,418	5,495	90,643	101,041
<u>\$ 79,463</u>	<u>\$ 9,687</u>	<u>\$ 4,507</u>	<u>\$ 82,143</u>	<u>\$ 106,963</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	10,675	438,150	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	19	227	253	67
Miscellaneous	1,840	--	--	4,731
Grant revenues	--	--	230,010	--
Total revenues	<u>1,859</u>	<u>10,902</u>	<u>668,413</u>	<u>4,798</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	1,163
Health and welfare	--	--	703,513	--
Judicial	--	6,353	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>--</u>	<u>6,353</u>	<u>703,513</u>	<u>1,163</u>
Excess (deficiency) of revenues over expenditures	1,859	4,549	(35,100)	3,635
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	1,859	4,549	(35,100)	3,635
Fund balances/equity - beginning	2,692	55,992	103,227	13,473
Fund balances/equity - ending	<u>\$ 4,551</u>	<u>\$ 60,541</u>	<u>\$ 68,127</u>	<u>\$ 17,108</u>

Special Reserve Fund	Child Abuse Prevention Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	1,774	--	--
2,199	12	--	82	51
--	1	--	--	--
--	--	--	--	24,041
<u>2,199</u>	<u>13</u>	<u>1,774</u>	<u>82</u>	<u>24,092</u>
--	--	--	--	--
--	--	--	--	--
--	--	1,566	--	23,466
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,566</u>	<u>--</u>	<u>23,466</u>
2,199	13	208	82	626
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,199	13	208	82	626
554,045	118	1,567	20,433	14,413
<u>\$ 556,244</u>	<u>\$ 131</u>	<u>\$ 1,775</u>	<u>\$ 20,515</u>	<u>\$ 15,039</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	--
Miscellaneous	--	--	35,261	1,301
Grant revenues	--	--	--	--
Total revenues	<u>--</u>	<u>--</u>	<u>35,261</u>	<u>1,301</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	--	15,739	33,000	26,177
Total expenditures	<u>--</u>	<u>15,739</u>	<u>33,000</u>	<u>26,177</u>
Excess (deficiency) of revenues over expenditures	--	(15,739)	2,261	(24,876)
Other financing sources (uses):				
Operating transfers in	22,500	22,500	22,500	22,500
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
Net change in fund balance	22,500	6,761	24,761	(2,376)
Fund balances/equity - beginning	25,683	2,543	22,018	6,985
Fund balances/equity - ending	<u>\$ 48,183</u>	<u>\$ 9,304</u>	<u>\$ 46,779</u>	<u>\$ 4,609</u>

Attorney Hot Check Collection	Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement	Justice Court Technology #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
5,795	1,881	--	--	--
--	--	65,090	--	1,683
--	--	--	--	--
1	35	493	169	22
--	--	--	--	--
--	--	--	--	--
<u>5,796</u>	<u>1,916</u>	<u>65,583</u>	<u>169</u>	<u>1,705</u>
--	--	156,149	--	--
--	--	--	--	--
1,981	--	--	--	3,274
--	--	--	--	--
--	--	--	--	--
<u>1,981</u>	<u>--</u>	<u>156,149</u>	<u>--</u>	<u>3,274</u>
3,815	1,916	(90,566)	169	(1,569)
--	--	--	1,000	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,000</u>	<u>--</u>
3,815	1,916	(90,566)	1,169	(1,569)
6,032	7,411	197,142	41,010	6,527
<u>\$ 9,847</u>	<u>\$ 9,327</u>	<u>\$ 106,576</u>	<u>\$ 42,179</u>	<u>\$ 4,958</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Justice Court <u>Technology #2</u>	Justice Court <u>Technology #3</u>	Justice Court <u>Technology #4</u>	Ambulance Service <u>Grant Fund</u>
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	311	196	3,290	--
Rents and royalties	--	--	--	--
Investment income	2	10	75	1,197
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	21,901
Total revenues	<u>313</u>	<u>206</u>	<u>3,365</u>	<u>23,098</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	1,273	2,350	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>--</u>	<u>1,273</u>	<u>2,350</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	313	(1,067)	1,015	23,098
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	313	(1,067)	1,015	23,098
Fund balances/equity - beginning	360	2,155	18,458	288,277
Fund balances/equity - ending	<u>\$ 673</u>	<u>\$ 1,088</u>	<u>\$ 19,473</u>	<u>\$ 311,375</u>

Early Retirement Reinsurance Program Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	6,121	--	--	420
--	--	1,005	--	--
--	--	36	--	21
--	--	--	--	--
--	--	--	30,000	--
<u>--</u>	<u>6,121</u>	<u>1,041</u>	<u>30,000</u>	<u>441</u>
221	--	--	--	--
--	--	--	35,380	--
--	5,643	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>221</u>	<u>5,643</u>	<u>--</u>	<u>35,380</u>	<u>--</u>
(221)	478	1,041	(5,380)	441
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>(221)</u>	<u>478</u>	<u>1,041</u>	<u>(5,380)</u>	<u>441</u>
221	7,700	8,364	5,380	4,764
<u>\$ --</u>	<u>\$ 8,178</u>	<u>\$ 9,405</u>	<u>\$ --</u>	<u>\$ 5,205</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Justice Crt. Bldg. Security Fund #2	Justice Crt. Bldg. Security Fund #3	Justice Crt. Bldg. Security Fund #4	Abandoned Motor Vehicle Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	77	49	821	--
Rents and royalties	--	--	--	--
Investment income	3	2	35	208
Miscellaneous	--	--	--	25,170
Grant revenues	--	--	--	--
Total revenues	<u>80</u>	<u>51</u>	<u>856</u>	<u>25,378</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	17,194
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>17,194</u>
Excess (deficiency) of revenues over expenditures	80	51	856	8,184
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	80	51	856	8,184
Fund balances/equity - beginning	740	519	7,636	59,993
Fund balances/equity - ending	<u>\$ 820</u>	<u>\$ 570</u>	<u>\$ 8,492</u>	<u>\$ 68,177</u>

County Clerk Technology Fund	District Clerk Technology Fund Fund	District Clerk Archive Fund	County Attorney Pretrial Fee	County Clerk Ditigal Preserve. Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
399	218	1,585	11,950	1,500
--	--	--	--	--
12	20	24	60	16
--	--	--	--	--
--	--	--	--	--
<u>411</u>	<u>238</u>	<u>1,609</u>	<u>12,010</u>	<u>1,516</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>411</u>	<u>238</u>	<u>1,609</u>	<u>12,010</u>	<u>1,516</u>
--	--	--	--	4,439
(4,439)	(7,057)	--	--	--
--	--	--	--	--
<u>(4,439)</u>	<u>(7,057)</u>	<u>--</u>	<u>--</u>	<u>4,439</u>
(4,028)	(6,819)	1,609	12,010	5,955
4,706	7,716	4,871	8,201	1,116
<u>\$ 678</u>	<u>\$ 897</u>	<u>\$ 6,480</u>	<u>\$ 20,211</u>	<u>\$ 7,071</u>

LAVACA COUNTY, TEXASCOMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	District Clerk Digital Preserve. Fund	Co. Attorney Judicial Appointment Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
Revenues:			
Taxes	\$ --	\$ --	\$ 3,117,956
Licenses and permits	--	--	756,204
Intergovernmental	--	27,500	62,939
Charges for services	2,060	--	541,724
Fines	--	--	95,821
Rents and royalties	--	--	1,017
Investment income	21	40	18,796
Miscellaneous	--	--	392,979
Grant revenues	--	--	305,952
Total revenues	<u>2,081</u>	<u>27,540</u>	<u>5,293,388</u>
Expenditures:			
Current:			
General government	--	--	227,348
Public safety	--	--	54,781
Health and welfare	--	--	703,513
Judicial	--	18,334	64,240
Public facilities	--	--	31,337
Public transportation	--	--	3,945,547
Total expenditures	<u>--</u>	<u>18,334</u>	<u>5,026,766</u>
Excess (deficiency) of revenues over expenditures	2,081	9,206	266,622
Other financing sources (uses):			
Operating transfers in	7,057	--	107,996
Operating transfers out	--	--	(45,272)
Loans and capital lease proceeds	--	--	136,709
Total other financing sources (uses)	<u>7,057</u>	<u>--</u>	<u>199,433</u>
Net change in fund balance	9,138	9,206	466,055
Fund balances/equity - beginning	963	--	3,372,283
Fund balances/equity - ending	<u>\$ 10,101</u>	<u>\$ 9,206</u>	<u>\$ 3,838,338</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 358,991	\$ 358,991	\$ 356,230	\$ (2,761)
Licenses and permits	155,000	155,000	189,051	34,051
Interest	5,000	5,000	2,931	(2,069)
Total revenues	<u>518,991</u>	<u>518,991</u>	<u>548,212</u>	<u>29,221</u>
Expenditures:				
Public transportation				
Personnel	489,794	489,794	488,598	1,196
Supplies	375	239	238	1
Other services and charges	5,125	5,261	3,635	1,626
Capital outlays	17,000	17,000	--	17,000
Total expenditures	<u>512,294</u>	<u>512,294</u>	<u>492,471</u>	<u>19,823</u>
Excess(deficiency) of revenues over(under) expenditures	6,697	6,697	55,741	49,044
Other financing sources (uses):				
Operating transfers out	(6,819)	(6,819)	(6,819)	--
Total other financing sources (uses)	<u>(6,819)</u>	<u>(6,819)</u>	<u>(6,819)</u>	<u>--</u>
Net change in fund balance	(122)	(122)	48,922	49,044
Fnd balance/equity - beginning	53,535	53,535	53,535	--
Fnd balance/equity - ending	<u>\$ 53,413</u>	<u>\$ 53,413</u>	<u>\$ 102,457</u>	<u>\$ 49,044</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 358,991	\$ 358,991	\$ 356,230	\$ (2,761)
Licenses and permits	155,000	155,000	189,051	34,051
Interest	5,000	5,000	2,932	(2,068)
Miscellaneous	--	--	45,656	45,656
Total revenues	<u>518,991</u>	<u>518,991</u>	<u>593,869</u>	<u>74,878</u>
Expenditures:				
Public transportation				
Personnel	460,783	460,284	421,552	38,732
Supplies	375	238	238	--
Other services and charges	32,600	34,024	29,406	4,618
Capital outlays	115,000	114,213	75,097	39,116
Total expenditures	<u>608,758</u>	<u>608,759</u>	<u>526,293</u>	<u>82,466</u>
Excess(deficiency) of revenues over(under) expenditures	(89,767)	(89,768)	67,576	157,344
Other financing sources (uses):				
Operating transfers out	<u>(7,819)</u>	<u>(7,819)</u>	<u>(7,819)</u>	<u>--</u>
Total other financing sources (uses)	<u>(7,819)</u>	<u>(7,819)</u>	<u>(7,819)</u>	<u>--</u>
Net change in fund balance	(97,586)	(97,587)	59,757	157,344
Fnd balance/equity - beginning	160,971	160,971	160,971	--
Fnd balance/equity - ending	<u>\$ 63,385</u>	<u>\$ 63,384</u>	<u>\$ 220,728</u>	<u>\$ 157,344</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #3
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 284,372	\$ 284,372	\$ 282,516	\$ (1,856)
Licenses and permits	155,000	155,000	189,051	34,051
Interest	5,000	5,000	2,932	(2,068)
Total revenues	<u>444,372</u>	<u>444,372</u>	<u>474,499</u>	<u>30,127</u>
Expenditures:				
Public transportation				
Personnel	336,470	339,070	327,920	11,150
Supplies	375	10,595	10,593	2
Other services and charges	19,350	53,886	52,548	1,338
Capital outlays	226,000	178,644	147,753	30,891
Total expenditures	<u>582,195</u>	<u>582,195</u>	<u>538,814</u>	<u>43,381</u>
Excess(deficiency) of revenues over(under) expenditures	(137,823)	(137,823)	(64,315)	73,508
Other financing sources (uses):				
Operating transfers out	(6,819)	(6,819)	(6,819)	--
Total other financing sources (uses)	<u>(6,819)</u>	<u>(6,819)</u>	<u>(6,819)</u>	<u>--</u>
Net change in fund balance	(144,642)	(144,642)	(71,134)	73,508
Fnd balance/equity - beginning	249,003	249,003	249,003	--
Fnd balance/equity - ending	<u>\$ 104,361</u>	<u>\$ 104,361</u>	<u>\$ 177,869</u>	<u>\$ 73,508</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 234,959	\$ 234,959	\$ 233,374	\$ (1,585)
Licenses and permits	155,000	155,000	189,051	34,051
Interest	5,000	5,000	2,932	(2,068)
Total revenues	<u>394,959</u>	<u>394,959</u>	<u>425,357</u>	<u>30,398</u>
Expenditures:				
Public transportation				
Personnel	389,639	388,838	358,758	30,080
Supplies	375	238	238	--
Other services and charges	18,550	19,488	16,010	3,478
Total expenditures	<u>408,564</u>	<u>408,564</u>	<u>375,006</u>	<u>33,558</u>
Excess(deficiency) of revenues over(under) expenditures	(13,605)	(13,605)	50,351	63,956
Other financing sources (uses):				
Operating transfers out	(6,819)	(6,819)	(6,819)	--
Total other financing sources (uses)	<u>(6,819)</u>	<u>(6,819)</u>	<u>(6,819)</u>	<u>--</u>
Net change in fund balance	(20,424)	(20,424)	43,532	63,956
Fnd balance/equity - beginning	62,172	62,127	62,172	45
Fnd balance/equity - ending	<u>\$ 41,748</u>	<u>\$ 41,703</u>	<u>\$ 105,704</u>	<u>\$ 64,001</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE 30 CENT TAX FUND PCT. #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 548,859	\$ 548,859	\$ 547,986	\$ (873)
Miscellaneous	1,000	51,000	52,650	1,650
Total revenues	<u>549,859</u>	<u>599,859</u>	<u>600,636</u>	<u>777</u>
Expenditures:				
Public transportation				
Supplies	60,000	187,500	117,677	69,823
Other services and charges	263,000	138,000	115,848	22,152
Capital outlays	234,500	282,000	155,470	126,530
Debt service	45,325	45,325	45,325	--
Total expenditures	<u>602,825</u>	<u>652,825</u>	<u>434,320</u>	<u>218,505</u>
Excess(deficiency) of revenues over(under) expenditures	(52,966)	(52,966)	166,316	219,282
Other financing sources (uses):				
Operating transfers out	(1,500)	(1,500)	(1,500)	--
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>--</u>
Net change in fund balance	(54,466)	(54,466)	164,816	219,282
Fnd balance/equity - beginning	258,099	258,099	258,099	--
Fnd balance/equity - ending	<u>\$ 203,633</u>	<u>\$ 203,633</u>	<u>\$ 422,915</u>	<u>\$ 219,282</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-12

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 548,859	\$ 548,859	\$ 547,986	\$ (873)
Miscellaneous	1,000	145,743	170,856	25,113
Total revenues	<u>549,859</u>	<u>694,602</u>	<u>718,842</u>	<u>24,240</u>
Expenditures:				
Public transportation				
Supplies	118,700	195,467	195,276	191
Other services and charges	171,500	127,459	112,065	15,394
Capital outlays	243,660	357,098	208,843	148,255
Debt service	175,785	174,364	172,494	1,870
Total public transportation	<u>709,645</u>	<u>854,388</u>	<u>688,678</u>	<u>165,710</u>
Total expenditures	<u>709,645</u>	<u>854,388</u>	<u>688,678</u>	<u>165,710</u>
Excess(deficiency) of revenues over(under) expenditures	(159,786)	(159,786)	30,164	189,950
Other financing sources (uses):				
Operating transfers out	(1,500)	(1,500)	(1,500)	--
Loans and capital lease proceeds	140,000	140,000	136,709	(3,291)
Total other financing sources (uses)	<u>138,500</u>	<u>138,500</u>	<u>135,209</u>	<u>(3,291)</u>
Net change in fund balance	(21,286)	(21,286)	165,373	186,659
Fnd balance/equity - beginning	123,324	123,324	123,324	--
Fnd balance/equity - ending	<u>\$ 102,038</u>	<u>\$ 102,038</u>	<u>\$ 288,697</u>	<u>\$ 186,659</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-13

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 434,992	\$ 434,992	\$ 434,609	\$ (383)
Miscellaneous	--	31,330	49,830	18,500
Total revenues	<u>434,992</u>	<u>466,322</u>	<u>484,439</u>	<u>18,117</u>
Expenditures:				
Public transportation				
Supplies	104,000	235,415	165,815	69,600
Other services and charges	163,000	88,573	73,831	14,742
Capital outlays	363,100	337,442	248,264	89,178
Total expenditures	<u>630,100</u>	<u>661,430</u>	<u>487,910</u>	<u>173,520</u>
Excess(deficiency) of revenues over(under) expenditures	(195,108)	(195,108)	(3,471)	191,637
Other financing sources (uses):				
Operating transfers out	(2,500)	(2,500)	(2,500)	--
Total other financing sources (uses)	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>--</u>
Net change in fund balance	(197,608)	(197,608)	(5,971)	191,637
Fnd balance/equity - beginning	347,848	347,848	347,848	--
Fnd balance/equity - ending	<u>\$ 150,240</u>	<u>\$ 150,240</u>	<u>\$ 341,877</u>	<u>\$ 191,637</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE 30 CENT TAX FUND PCT. #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 360,080	\$ 360,080	\$ 359,025	\$ (1,055)
Miscellaneous	--	5,000	5,684	684
Total revenues	<u>360,080</u>	<u>365,080</u>	<u>364,709</u>	<u>(371)</u>
Expenditures:				
Public transportation				
Supplies	137,400	222,400	143,550	78,850
Other services and charges	197,575	112,754	72,514	40,240
Capital outlays	152,087	156,908	60,277	96,631
Debt service	21,892	21,892	21,741	151
Total expenditures	<u>508,954</u>	<u>513,954</u>	<u>298,082</u>	<u>215,872</u>
Net change in fund balance	(148,874)	(148,874)	66,627	215,501
Fnd balance/equity - beginning	154,646	154,646	154,646	--
Fnd balance/equity - ending	<u>\$ 5,772</u>	<u>\$ 5,772</u>	<u>\$ 221,273</u>	<u>\$ 215,501</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 8,700	\$ 8,700	\$ 8,860	\$ 160
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,860</u>	<u>160</u>
Expenditures:				
Public transportation				
Capital outlays	18,900	18,900	10,000	8,900
Total expenditures	<u>18,900</u>	<u>18,900</u>	<u>10,000</u>	<u>8,900</u>
Net change in fund balance	(10,200)	(10,200)	(1,140)	9,060
Fnd balance/equity - beginning	10,219	10,219	10,219	--
Fnd balance/equity - ending	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 9,079</u>	<u>\$ 9,060</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 8,700	\$ 8,700	\$ 8,860	\$ 160
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,860</u>	<u>160</u>
Expenditures:				
Public transportation				
Capital outlays	10,600	10,600	--	10,600
Total expenditures	<u>10,600</u>	<u>10,600</u>	<u>--</u>	<u>10,600</u>
Net change in fund balance	(1,900)	(1,900)	8,860	10,760
Fnd balance/equity - beginning	2,384	2,384	2,384	--
Fnd balance/equity - ending	<u>\$ 484</u>	<u>\$ 484</u>	<u>\$ 11,244</u>	<u>\$ 10,760</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 8,700	\$ 8,700	\$ 8,859	\$ 159
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,859</u>	<u>159</u>
Expenditures:				
Public transportation	10,000	10,000	8,507	1,493
Capital outlays	<u>10,000</u>	<u>10,000</u>	<u>8,507</u>	<u>1,493</u>
Total expenditures				
Net change in fund balance	(1,300)	(1,300)	352	1,652
Fnd balance/equity - beginning	20,321	20,321	20,321	--
Fnd balance/equity - ending	<u>\$ 19,021</u>	<u>\$ 19,021</u>	<u>\$ 20,673</u>	<u>\$ 1,652</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 8,700	\$ 8,700	\$ 8,860	\$ 160
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,860</u>	<u>160</u>
Expenditures:				
Public transportation				
Capital outlays	8,500	8,500	--	8,500
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Net change in fund balance	200	200	8,860	8,660
Fnd balance/equity - beginning	1,680	1,680	1,680	--
Fnd balance/equity - ending	<u>\$ 1,880</u>	<u>\$ 1,880</u>	<u>\$ 10,540</u>	<u>\$ 8,660</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE RIGHT OF WAY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 458	\$ 458
Total revenues	<u>--</u>	<u>--</u>	<u>458</u>	<u>458</u>
Expenditures:				
Public transportation				
Capital outlays	35,000	35,000	10,550	24,450
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>10,550</u>	<u>24,450</u>
Net change in fund balance	(35,000)	(35,000)	(10,092)	24,908
Fnd balance/equity - beginning	118,718	118,718	118,718	--
Fnd balance/equity - ending	<u>\$ 83,718</u>	<u>\$ 83,718</u>	<u>\$ 108,626</u>	<u>\$ 24,908</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT-COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 25,800	\$ 25,800	\$ 64,791	\$ 38,991
Interest	1,200	1,200	335	(865)
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>65,126</u>	<u>38,126</u>
Expenditures:				
General government				
Personnel	31,385	34,385	27,612	6,773
Other services and charges	200	200	147	53
Capital outlays	50,000	47,000	43,219	3,781
Total expenditures	<u>81,585</u>	<u>81,585</u>	<u>70,978</u>	<u>10,607</u>
Net change in fund balance	(54,585)	(54,585)	(5,852)	48,733
Fnd balance/equity - beginning	85,315	85,315	85,315	--
Fnd balance/equity - ending	<u>\$ 30,730</u>	<u>\$ 30,730</u>	<u>\$ 79,463</u>	<u>\$ 48,733</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT COURTHOUSE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 4,500	\$ 4,500	\$ 4,922	\$ 422
Interest	500	500	47	(453)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,969</u>	<u>(31)</u>
Expenditures:				
Public facilities				
Personnel	8,197	8,226	8,214	12
Other services and charges	800	771	486	285
Total expenditures	<u>8,997</u>	<u>8,997</u>	<u>8,700</u>	<u>297</u>
Net change in fund balance	(3,997)	(3,997)	(3,731)	266
Fnd balance/equity - beginning	13,418	13,418	13,418	--
Fnd balance/equity - ending	<u>\$ 9,421</u>	<u>\$ 9,421</u>	<u>\$ 9,687</u>	<u>\$ 266</u>

LAVACA COUNTY, TEXAS
 SHERIFF'S CONTRABAND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 56	\$ 56
Miscellaneous	8,000	8,000	--	(8,000)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>56</u>	<u>(7,944)</u>
Expenditures:				
Public safety				
Other services and charges	3,700	3,700	1,044	2,656
Capital outlays	3,800	3,800	--	3,800
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>1,044</u>	<u>6,456</u>
Net change in fund balance	500	500	(988)	(1,488)
Fnd balance/equity - beginning	5,495	5,495	5,495	--
Fnd balance/equity - ending	<u>\$ 5,995</u>	<u>\$ 5,995</u>	<u>\$ 4,507</u>	<u>\$ (1,488)</u>

LAVACA COUNTY, TEXAS
 COURTHOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 10,000	\$ 10,000	\$ 13,787	\$ 3,787
Interest	1,000	1,000	350	(650)
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>14,137</u>	<u>3,137</u>
Expenditures:				
Public facilities				
Personnel	8,600	8,103	7,952	151
Supplies	500	4,154	4,154	--
Other services and charges	3,700	543	--	543
Capital outlays	12,500	12,500	10,531	1,969
Total expenditures	<u>25,300</u>	<u>25,300</u>	<u>22,637</u>	<u>2,663</u>
Net change in fund balance	(14,300)	(14,300)	(8,500)	5,800
Fnd balance/equity - beginning	90,643	90,643	90,643	--
Fnd balance/equity - ending	<u>\$ 76,343</u>	<u>\$ 76,343</u>	<u>\$ 82,143</u>	<u>\$ 5,800</u>

LAVACA COUNTY, TEXAS
 EMERGENCY APPROPRIATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 800	\$ 800	\$ 422	\$ (378)
Total revenues	<u>800</u>	<u>800</u>	<u>422</u>	<u>(378)</u>
Expenditures:				
General government				
Personnel	88,000	88,000	--	88,000
Total expenditures	<u>88,000</u>	<u>88,000</u>	<u>--</u>	<u>88,000</u>
Excess(deficiency) of revenues over(under) expenditures	(87,200)	(87,200)	422	87,622
Other financing sources (uses):				
Operating transfers in	(5,500)	5,500	5,500	--
Total other financing sources (uses)	<u>(5,500)</u>	<u>5,500</u>	<u>5,500</u>	<u>--</u>
Net change in fund balance	(92,700)	(81,700)	5,922	87,622
Fnd balance/equity - beginning	101,041	101,041	101,041	--
Fnd balance/equity - ending	<u>\$ 8,341</u>	<u>\$ 19,341</u>	<u>\$ 106,963</u>	<u>\$ 87,622</u>

LAVACA COUNTY, TEXAS
TOBACCO SETTLEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 20	\$ 20	\$ 19	\$ (1)
Miscellaneous	1,000	1,000	1,840	840
Total revenues	<u>1,020</u>	<u>1,020</u>	<u>1,859</u>	<u>839</u>
Expenditures:				
Health and welfare				
Other services and charges	2,000	2,000	--	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(980)	(980)	1,859	2,839
Fnd balance/equity - beginning	2,692	2,692	2,692	--
Fnd balance/equity - ending	<u>\$ 1,712</u>	<u>\$ 1,712</u>	<u>\$ 4,551</u>	<u>\$ 2,839</u>

LAVACA COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 11,000	\$ 11,000	\$ 10,675	\$ (325)
Interest	700	700	227	(473)
Total revenues	<u>11,700</u>	<u>11,700</u>	<u>10,902</u>	<u>(798)</u>
Expenditures:				
Judicial				
Supplies	10,000	8,725	5,078	3,647
Capital outlays	--	1,275	1,275	--
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,353</u>	<u>3,647</u>
Net change in fund balance	1,700	1,700	4,549	2,849
Fnd balance/equity - beginning	55,992	55,992	55,992	--
Fnd balance/equity - ending	<u>\$ 57,692</u>	<u>\$ 57,692</u>	<u>\$ 60,541</u>	<u>\$ 2,849</u>

LAVACA COUNTY, TEXAS
 SENIOR CITIZENS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 416,972	\$ 416,972	\$ 438,150	\$ 21,178
Interest	--	--	253	253
Grant revenues	90,862	90,862	230,010	139,148
Total revenues	<u>507,834</u>	<u>507,834</u>	<u>668,413</u>	<u>160,579</u>
Expenditures:				
Health and welfare				
Personnel	434,617	434,617	367,899	66,718
Supplies	209,138	209,138	167,812	41,326
Other services and charges	165,038	165,038	134,973	30,065
Capital outlays	17,076	17,076	32,829	(15,753)
Total expenditures	<u>825,869</u>	<u>825,869</u>	<u>703,513</u>	<u>122,356</u>
Net change in fund balance	(318,035)	(318,035)	(35,100)	282,935
Fnd balance/equity - beginning	103,227	103,227	103,227	--
Fnd balance/equity - ending	<u>\$ (214,808)</u>	<u>\$ (214,808)</u>	<u>\$ 68,127</u>	<u>\$ 282,935</u>

LAVACA COUNTY, TEXAS
LAW ENFORCEMENT TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 67	\$ 67
Miscellaneous	--	--	4,731	4,731
Total revenues	<u>--</u>	<u>--</u>	<u>4,798</u>	<u>4,798</u>
Expenditures:				
Public safety				
Other services and charges	6,000	6,000	1,163	4,837
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>1,163</u>	<u>4,837</u>
Net change in fund balance	(6,000)	(6,000)	3,635	9,635
Fnd balance/equity - beginning	13,473	13,473	13,473	--
Fnd balance/equity - ending	<u>\$ 7,473</u>	<u>\$ 7,473</u>	<u>\$ 17,108</u>	<u>\$ 9,635</u>

LAVACA COUNTY, TEXAS
SPECIAL RESERVE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 3,500	\$ 3,500	\$ 2,199	\$ (1,301)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>2,199</u>	<u>(1,301)</u>
Expenditures:				
General government				
Capital outlays	100,000	100,000	--	100,000
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Net change in fund balance	(96,500)	(96,500)	2,199	98,699
Fnd balance/equity - beginning	554,045	554,045	554,045	--
Fnd balance/equity - ending	<u>\$ 457,545</u>	<u>\$ 457,545</u>	<u>\$ 556,244</u>	<u>\$ 98,699</u>

LAVACA COUNTY, TEXAS
CHILD ABUSE PREVENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Rents and royalties	\$ 50	\$ 50	\$ 12	\$ (38)
Interest	--	--	1	1
Total revenues	<u>50</u>	<u>50</u>	<u>13</u>	<u>(37)</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	50	50	13	(37)
Fnd balance/equity - beginning	118	118	118	--
Fnd balance/equity - ending	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ 131</u>	<u>\$ (37)</u>

LAVACA COUNTY, TEXAS
 APPELLATE JUDICIAL SYSTEM FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 1,800	\$ 1,800	\$ 1,774	\$ (25)
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>1,774</u>	<u>(25)</u>
Expenditures:				
Judicial				
Other services and charges	1,800	1,800	1,566	234
Total expenditures	<u>1,800</u>	<u>1,800</u>	<u>1,566</u>	<u>234</u>
Net change in fund balance	--	--	208	208
Fnd balance/equity - beginning	1,567	1,567	1,567	--
Fnd balance/equity - ending	<u>\$ 1,567</u>	<u>\$ 1,567</u>	<u>\$ 1,775</u>	<u>\$ 208</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-32

ROAD AND BRIDGE PCT. #4 PROPERTY AND BUILDING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 82	\$ 82
Total revenues	<u> --</u>	<u> --</u>	<u> 82</u>	<u> 82</u>
Expenditures:				
Public transportation				
Capital outlays	20,000	20,000	--	20,000
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u> --</u>	<u>20,000</u>
Net change in fund balance	(20,000)	(20,000)	82	20,082
Fnd balance/equity - beginning	20,433	20,433	20,433	--
Fnd balance/equity - ending	<u>\$ 433</u>	<u>\$ 433</u>	<u>\$ 20,515</u>	<u>\$ 20,082</u>

LAVACA COUNTY, TEXAS
TASK FORCE INDIGENT DEFENSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 100	\$ 100	\$ 51	\$ (49)
Grant revenues	14,000	14,000	24,041	10,041
Total revenues	<u>14,100</u>	<u>14,100</u>	<u>24,092</u>	<u>9,992</u>
Expenditures:				
Judicial				
Other services and charges	24,500	24,500	23,466	1,034
Total expenditures	<u>24,500</u>	<u>24,500</u>	<u>23,466</u>	<u>1,034</u>
Net change in fund balance	(10,400)	(10,400)	626	6
Fnd balance/equity - beginning	14,413	14,413	14,413	--
Fnd balance/equity - ending	<u>\$ 4,013</u>	<u>\$ 4,013</u>	<u>\$ 15,039</u>	<u>\$ 11,026</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #1 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
Public transportation				
Capital outlays	33,000	33,000	--	33,000
Total expenditures	33,000	33,000	--	33,000
Excess(deficiency) of revenues over(under) expenditures	(33,000)	(33,000)	--	33,000
Other financing sources (uses):				
Operating transfers in	22,500	22,500	22,500	--
Total other financing sources (uses)	22,500	22,500	22,500	--
Net change in fund balance	(10,500)	(10,500)	22,500	33,000
Fnd balance/equity - beginning	25,683	25,683	25,683	--
Fnd balance/equity - ending	\$ 15,183	\$ 15,183	\$ 48,183	\$ 33,000

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #2 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
Public transportation				
Capital outlays	22,500	22,500	15,739	6,761
Total expenditures	22,500	22,500	15,739	6,761
Excess(deficiency) of revenues over(under) expenditures	(22,500)	(22,500)	(15,739)	6,761
Other financing sources (uses):				
Operating transfers in	22,500	22,500	22,500	--
Total other financing sources (uses)	22,500	22,500	22,500	--
Net change in fund balance	--	--	6,761	6,761
Fnd balance/equity - beginning	2,543	2,543	2,543	--
Fnd balance/equity - ending	\$ 2,543	\$ 2,543	\$ 9,304	\$ 6,761

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #3 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Miscellaneous	\$ --	\$ 1,795	\$ 35,261	\$ 33,466
Total revenues	<u>--</u>	<u>1,795</u>	<u>35,261</u>	<u>33,466</u>
Expenditures:				
Public transportation				
Capital outlays	55,000	56,795	33,000	23,795
Total expenditures	<u>55,000</u>	<u>56,795</u>	<u>33,000</u>	<u>23,795</u>
Excess(deficiency) of revenues over(under) expenditures	(55,000)	(55,000)	2,261	57,261
Other financing sources (uses):				
Operating transfers in	22,500	22,500	22,500	--
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>--</u>
Net change in fund balance	(32,500)	(32,500)	24,761	57,261
Fnd balance/equity - beginning	22,018	22,018	22,018	--
Fnd balance/equity - ending	<u>\$ (10,482)</u>	<u>\$ (10,482)</u>	<u>\$ 46,779</u>	<u>\$ 57,261</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #4 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Miscellaneous	\$ --	\$ 709	\$ 1,301	\$ 592
Total revenues	<u>--</u>	<u>709</u>	<u>1,301</u>	<u>592</u>
Expenditures:				
Public transportation				
Capital outlays	3,117	3,825	--	3,825
Debt service	26,177	26,178	26,177	1
Total expenditures	<u>29,294</u>	<u>30,003</u>	<u>26,177</u>	<u>3,826</u>
Excess(deficiency) of revenues over(under) expenditures	(29,294)	(29,294)	(24,876)	4,418
Other financing sources (uses):				
Operating transfers in	22,500	22,500	22,500	--
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>--</u>
Net change in fund balance	(6,794)	(6,794)	(2,376)	4,418
Fnd balance/equity - beginning	6,985	6,985	6,985	--
Fnd balance/equity - ending	<u>\$ 191</u>	<u>\$ 191</u>	<u>\$ 4,609</u>	<u>\$ 4,418</u>

LAVACA COUNTY, TEXAS
 ATTORNEY HOT CHECK COLLECTON FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 7,000	\$ 7,000	\$ 5,795	\$ (1,205)
Interest	--	--	1	1
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>5,796</u>	<u>(1,204)</u>
Expenditures:				
Judicial				
Supplies	--	1,275	--	1,275
Other services and charges	1,000	1,983	1,981	2
Total expenditures	<u>1,000</u>	<u>3,258</u>	<u>1,981</u>	<u>1,277</u>
Net change in fund balance	6,000	3,742	3,815	73
Fnd balance/equity - beginning	6,032	6,032	6,032	--
Fnd balance/equity - ending	<u>\$ 12,032</u>	<u>\$ 9,774</u>	<u>\$ 9,847</u>	<u>\$ 73</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 1,200	\$ 1,200	\$ 1,881	\$ 681
Interest	50	50	35	(15)
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>1,916</u>	<u>666</u>
Expenditures:				
Judicial				
Capital outlays	6,900	6,900	--	6,900
Total expenditures	<u>6,900</u>	<u>6,900</u>	<u>--</u>	<u>6,900</u>
Net change in fund balance	(5,650)	(5,650)	1,916	7,566
Fnd balance/equity - beginning	7,411	7,411	7,411	--
Fnd balance/equity - ending	<u>\$ 1,761</u>	<u>\$ 1,761</u>	<u>\$ 9,327</u>	<u>\$ 7,566</u>

LAVACA COUNTY, TEXAS
 RECORDS ARCHIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 30,000	\$ 30,000	\$ 65,090	\$ 35,090
Interest	3,000	3,000	493	(2,507)
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>65,583</u>	<u>32,583</u>
Expenditures:				
General government				
Personnel	9,300	9,300	8,724	576
Other services and charges	235,000	235,000	147,425	87,575
Total expenditures	<u>244,300</u>	<u>244,300</u>	<u>156,149</u>	<u>88,151</u>
Net change in fund balance	(211,300)	(211,300)	(90,566)	120,734
Fnd balance/equity - beginning	197,142	197,142	197,142	--
Fnd balance/equity - ending	<u>\$ (14,158)</u>	<u>\$ (14,158)</u>	<u>\$ 106,576</u>	<u>\$ 120,734</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-41

ROAD AND BRIDGE PCT. #2 PROPERTY AND BUILDING FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 169	\$ 169
Total revenues	<u>--</u>	<u>--</u>	<u>169</u>	<u>169</u>
Expenditures:				
Public transportation				
Capital outlays	25,000	25,000	--	25,000
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>--</u>	<u>25,000</u>
Excess(deficiency) of revenues over(under) expenditures	(25,000)	(25,000)	169	25,169
Other financing sources (uses):				
Operating transfers in	1,000	1,000	1,000	--
Total other financing sources (uses)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>--</u>
Net change in fund balance	(24,000)	(24,000)	1,169	25,169
Fnd balance/equity - beginning	41,010	41,010	41,010	--
Fnd balance/equity - ending	<u>\$ 17,010</u>	<u>\$ 17,010</u>	<u>\$ 42,179</u>	<u>\$ 25,169</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 1,500	\$ 1,500	\$ 1,683	\$ 183
Interest	100	100	22	(78)
Total revenues	<u>1,600</u>	<u>1,600</u>	<u>1,705</u>	<u>105</u>
Expenditures:				
Judicial				
Capital outlays	5,000	5,000	3,274	1,726
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,274</u>	<u>1,726</u>
Net change in fund balance	(3,400)	(3,400)	(1,569)	1,831
Fnd balance/equity - beginning	6,527	6,527	6,527	--
Fnd balance/equity - ending	<u>\$ 3,127</u>	<u>\$ 3,127</u>	<u>\$ 4,958</u>	<u>\$ 1,831</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 200	\$ 200	\$ 311	\$ 111
Interest	20	20	2	(18)
Total revenues	<u>220</u>	<u>220</u>	<u>313</u>	<u>93</u>
Expenditures:				
Judicial				
Capital outlays	300	300	--	300
Total expenditures	<u>300</u>	<u>300</u>	<u>--</u>	<u>300</u>
Net change in fund balance	(80)	(80)	313	393
Fnd balance/equity - beginning	360	360	360	--
Fnd balance/equity - ending	<u>\$ 280</u>	<u>\$ 280</u>	<u>\$ 673</u>	<u>\$ 393</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 20	\$ 20	\$ 196	\$ 176
Interest	10	10	10	--
Total revenues	<u>30</u>	<u>30</u>	<u>206</u>	<u>176</u>
Expenditures:				
Judicial				
Capital outlays	2,100	2,100	1,273	827
Total expenditures	<u>2,100</u>	<u>2,100</u>	<u>1,273</u>	<u>827</u>
Net change in fund balance	(2,070)	(2,070)	(1,067)	1,003
Fnd balance/equity - beginning	2,156	2,155	2,155	--
Fnd balance/equity - ending	<u>\$ 85 **</u>	<u>\$ 85</u>	<u>\$ 1,088</u>	<u>\$ 1,003</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 2,000	\$ 2,000	\$ 3,290	\$ 1,290
Interest	100	100	75	(25)
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>3,365</u>	<u>1,265</u>
Expenditures:				
Capital outlays	10,000	10,000	2,350	7,650
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>2,350</u>	<u>7,650</u>
Net change in fund balance	(7,900)	(7,900)	1,015	8,915
Fnd balance/equity - beginning	18,458	18,458	18,458	--
Fnd balance/equity - ending	<u>\$ 10,558</u>	<u>\$ 10,558</u>	<u>\$ 19,473</u>	<u>\$ 8,915</u>

LAVACA COUNTY, TEXAS
 AMBULANCE SERVICE GRANT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 1,800	\$ 1,800	\$ 1,197	\$ (603)
Grant revenues	20,000	20,000	21,901	1,901
Total revenues	<u>21,800</u>	<u>21,800</u>	<u>23,098</u>	<u>1,298</u>
Expenditures:				
Public safety				
Other services and charges	60,000	10,000	--	10,000
Capital outlays	200,000	250,000	--	250,000
Total expenditures	<u>260,000</u>	<u>260,000</u>	<u>--</u>	<u>260,000</u>
Net change in fund balance	(238,200)	(238,200)	23,098	261,298
Fnd balance/equity - beginning	288,277	288,277	288,277	--
Fnd balance/equity - ending	<u>\$ 50,077</u>	<u>\$ 50,077</u>	<u>\$ 311,375</u>	<u>\$ 261,298</u>

LAVACA COUNTY, TEXAS
 EARLY RETIREMENT REINSURANCE PROGRAM
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
General government				
Other services and charges	147	147	221	(74)
Total expenditures	147	147	221	(74)
Net change in fund balance	(147)	(147)	(221)	(74)
Fnd balance/equity - beginning	221	221	221	--
Fnd balance/equity - ending	\$ 74	\$ 74	\$ --	\$ (74)

LAVACA COUNTY, TEXAS
 JURY SERVICE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 3,880	\$ 3,880	\$ 6,121	\$ 2,241
Total revenues	<u>3,880</u>	<u>3,880</u>	<u>6,121</u>	<u>2,241</u>
Expenditures:				
Judicial				
Other services and charges	7,150	7,150	5,643	1,507
Total expenditures	<u>7,150</u>	<u>7,150</u>	<u>5,643</u>	<u>1,507</u>
Net change in fund balance	(3,270)	(3,270)	478	3,748
Fnd balance/equity - beginning	7,700	7,700	7,700	--
Fnd balance/equity - ending	<u>\$ 4,430</u>	<u>\$ 4,430</u>	<u>\$ 8,178</u>	<u>\$ 3,748</u>

LAVACA COUNTY, TEXAS
 FAMILY PROTECTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Rents and royalties	\$ 600	\$ 600	\$ 1,005	\$ 405
Interest	50	50	36	(14)
Total revenues	<u>650</u>	<u>650</u>	<u>1,041</u>	<u>391</u>
Expenditures:				
Health and welfare				
Other services and charges	8,200	8,200	--	8,200
Total expenditures	<u>8,200</u>	<u>8,200</u>	<u>--</u>	<u>8,200</u>
Net change in fund balance	(7,550)	(7,550)	1,041	8,591
Fnd balance/equity - beginning	8,362	8,362	8,364	2
Fnd balance/equity - ending	<u>\$ 812</u>	<u>\$ 812</u>	<u>\$ 9,405</u>	<u>\$ 8,593</u>

LAVACA COUNTY, TEXAS
 BORDER SERVICE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ --	\$ --
Grant revenues	30,000	30,000	30,000	--
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>
Expenditures:				
Public safety				
Personnel	30,000	28,946	28,946	--
Other services and charges	--	6,434	6,434	--
Total expenditures	<u>30,000</u>	<u>35,380</u>	<u>35,380</u>	<u>--</u>
Net change in fund balance	--	(5,380)	(5,380)	--
Fnd balance/equity - beginning	5,380	5,380	5,380	--
Fnd balance/equity - ending	<u>\$ 5,380</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 500	\$ 500	\$ 420	\$ (80)
Interest	30	30	21	(9)
Total revenues	<u>530</u>	<u>530</u>	<u>441</u>	<u>(89)</u>
Expenditures:				
Judicial				
Other services and charges	2,000	2,000	--	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(1,470)	(1,470)	441	1,911
Fnd balance/equity - beginning	4,764	4,764	4,764	--
Fnd balance/equity - ending	<u>\$ 3,294</u>	<u>\$ 3,294</u>	<u>\$ 5,205</u>	<u>\$ 1,911</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 50	\$ 50	\$ 77	\$ 27
Interest	--	--	3	3
Total revenues	<u>50</u>	<u>50</u>	<u>80</u>	<u>30</u>
Expenditures:				
Judicial				
Other services and charges	500	500	--	500
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	(450)	(450)	80	530
Fnd balance/equity - beginning	740	740	740	--
Fnd balance/equity - ending	<u>\$ 290</u>	<u>\$ 290</u>	<u>\$ 820</u>	<u>\$ 530</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 15	\$ 15	\$ 49	\$ 34
Interest	--	--	2	2
Total revenues	<u>15</u>	<u>15</u>	<u>51</u>	<u>36</u>
Expenditures:				
Judicial				
Other services and charges	500	500	--	500
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	(485)	(485)	51	536
Fnd balance/equity - beginning	519	519	519	--
Fnd balance/equity - ending	<u>\$ 34</u>	<u>\$ 34</u>	<u>\$ 570</u>	<u>\$ 536</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 600	\$ 600	\$ 821	\$ 221
Interest	60	60	35	(25)
Total revenues	<u>660</u>	<u>660</u>	<u>856</u>	<u>196</u>
Expenditures:				
Judicial				
Other services and charges	2,000	2,000	--	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(1,340)	(1,340)	856	2,196
Fnd balance/equity - beginning	7,636	7,636	7,636	--
Fnd balance/equity - ending	<u>\$ 6,296</u>	<u>\$ 6,296</u>	<u>\$ 8,492</u>	<u>\$ 2,196</u>

LAVACA COUNTY, TEXAS
 ABANDONED MOTOR VEHICLE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 200	\$ 200	\$ 208	\$ 8
Miscellaneous	4,000	4,000	25,170	21,170
Total revenues	<u>4,200</u>	<u>4,200</u>	<u>25,378</u>	<u>21,178</u>
Expenditures:				
Public safety				
Other services and charges	16,000	3,129	3,129	--
Capital outlays	--	14,066	14,065	1
Total expenditures	<u>16,000</u>	<u>17,195</u>	<u>17,194</u>	<u>1</u>
Net change in fund balance	(11,800)	(12,995)	8,184	21,179
Fnd balance/equity - beginning	59,993	59,993	59,993	--
Fnd balance/equity - ending	<u>\$ 48,193</u>	<u>\$ 46,998</u>	<u>\$ 68,177</u>	<u>\$ 21,179</u>

LAVACA COUNTY, TEXAS
COUNTY CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 500	\$ 500	\$ 399	\$ (101)
Interest	15	15	12	(3)
Total revenues	<u>515</u>	<u>515</u>	<u>411</u>	<u>(104)</u>
Expenditures:				
General government				
Capital outlays	200	200	--	200
Total expenditures	<u>200</u>	<u>200</u>	<u>--</u>	<u>200</u>
Excess(deficiency) of revenues over(under) expenditures	315	315	411	96
Other financing sources (uses):				
Operating transfers out	(4,439)	(4,439)	(4,439)	--
Total other financing sources (uses)	<u>(4,439)</u>	<u>(4,439)</u>	<u>(4,439)</u>	<u>--</u>
Net change in fund balance	(4,124)	(4,124)	(4,028)	96
Fnd balance/equity - beginning	4,706	4,706	4,706	--
Fnd balance/equity - ending	<u>\$ 582</u>	<u>\$ 582</u>	<u>\$ 678</u>	<u>\$ 96</u>

LAVACA COUNTY, TEXAS
DISTRICT CLERK TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 200	\$ 200	\$ 218	\$ 18
Interest	15	15	20	5
Total revenues	<u>215</u>	<u>215</u>	<u>238</u>	<u>23</u>
Expenditures:				
Judicial				
Capital outlays	525	525	--	525
Total expenditures	<u>525</u>	<u>525</u>	<u>--</u>	<u>525</u>
Excess(deficiency) of revenues over(under) expenditures	(310)	(310)	238	548
Other financing sources (uses):				
Operating transfers out	(7,057)	(7,057)	(7,057)	--
Total other financing sources (uses)	<u>(7,057)</u>	<u>(7,057)</u>	<u>(7,057)</u>	<u>--</u>
Net change in fund balance	(7,367)	(7,367)	(6,819)	548
Fnd balance/equity - beginning	7,716	7,716	7,716	--
Fnd balance/equity - ending	<u>\$ 349</u>	<u>\$ 349</u>	<u>\$ 897</u>	<u>\$ 548</u>

LAVACA COUNTY, TEXAS
DISTRICT CLERK ARCHIVE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Court fees and fines	\$ 1,000	\$ 1,000	\$ 1,585	\$ 585
Interest	30	30	24	(6)
Total revenues	<u>1,030</u>	<u>1,030</u>	<u>1,609</u>	<u>579</u>
Expenditures:				
Judicial				
Capital outlays	<u>4,510</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total expenditures	<u>4,510</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(3,480)	1,030	1,609	579
Fnd balance/equity - beginning	<u>4,871</u>	<u>4,871</u>	<u>4,871</u>	<u>--</u>
Fnd balance/equity - ending	<u>\$ 1,391</u>	<u>\$ 5,901</u>	<u>\$ 6,480</u>	<u>\$ 579</u>

LAVACA COUNTY, TEXAS
 COUNTY ATTORNEY PRETRIAL FEE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 5,000	\$ 5,000	\$ 11,950	\$ 6,950
Interest	50	50	60	10
Total revenues	<u>5,050</u>	<u>5,050</u>	<u>12,010</u>	<u>6,960</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	5,050	5,050	12,010	6,960
Fnd balance/equity - beginning	8,201	8,201	8,201	--
Fnd balance/equity - ending	<u>\$ 13,251</u>	<u>\$ 1,325</u>	<u>\$ 20,211</u>	<u>\$ 6,960</u>

LAVACA COUNTY, TEXAS
COUNTY CLERK DIGITAL PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 1,500	\$ 1,500	\$ 1,500	\$ --
Interest	30	30	16	(14)
Total revenues	<u>1,530</u>	<u>1,530</u>	<u>1,516</u>	<u>(14)</u>
Expenditures:				
General government				
Capital outlays	3,000	3,000	--	3,000
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Excess(deficiency) of revenues over(under) expenditures	(1,470)	(1,470)	1,516	2,986
Other financing sources (uses):				
Operating transfers in	4,439	4,439	4,439	--
Total other financing sources (uses)	<u>4,439</u>	<u>4,439</u>	<u>4,439</u>	<u>--</u>
Net change in fund balance	2,969	2,969	5,955	2,986
Fnd balance/equity - beginning	1,116	1,116	1,116	--
Fnd balance/equity - ending	<u>\$ 4,085</u>	<u>\$ 4,085</u>	<u>\$ 7,071</u>	<u>\$ 2,986</u>

LAVACA COUNTY, TEXAS
DISTRICT CERK DIGITAL PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 1,500	\$ 1,500	\$ 2,060	\$ 560
Interest	30	30	21	(9)
Total revenues	<u>1,530</u>	<u>1,530</u>	<u>2,081</u>	<u>551</u>
Expenditures:				
Judicial				
Capital outlays	7,100	7,100	--	7,100
Total expenditures	<u>7,100</u>	<u>7,100</u>	<u>--</u>	<u>7,100</u>
Excess(deficiency) of revenues over(under) expenditures	(5,570)	(5,570)	2,081	7,651
Other financing sources (uses):				
Operating transfers in	7,057	7,057	7,057	--
Total other financing sources (uses)	<u>7,057</u>	<u>7,057</u>	<u>7,057</u>	<u>--</u>
Net change in fund balance	1,487	1,487	9,138	7,651
Fnd balance/equity - beginning	963	963	963	--
Fnd balance/equity - ending	<u>\$ 2,450</u>	<u>\$ 2,450</u>	<u>\$ 10,101</u>	<u>\$ 7,651</u>

LAVACA COUNTY, TEXAS
COUNTY ATTORNEY JUDICIAL APPOINTMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ --	\$ 18,334	\$ 27,500	\$ 9,166
Interest	--	--	40	40
Total revenues	<u>--</u>	<u>18,334</u>	<u>27,540</u>	<u>9,206</u>
Expenditures:				
Judicial				
Personnel	--	15,268	15,269	(1)
Supplies	--	1,526	1,526	--
Other services and charges	--	1,540	1,539	1
Total expenditures	<u>--</u>	<u>18,334</u>	<u>18,334</u>	<u>--</u>
Net change in fund balance	--	--	9,206	9,206
Fnd balance/equity - beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fnd balance/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,206</u>	<u>\$ 9,206</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 SEPTEMBER 30, 2014

	<u>Jail Construction I & S</u>	<u>CH Annex Interest & Sinking Fund</u>	<u>Refunding Bonds Series 2012</u>	<u>Total Nonmajor Debt Service Funds (See Exhibit C-3)</u>
ASSETS				
Assets:				
Receivables (net of allowances for uncollectibles):				
Interest	\$ 29	\$ 22	\$ 11	\$ 62
Due from other funds	408	361	--	769
Restricted assets:				
Cash and cash equivalents	<u>87,043</u>	<u>67,701</u>	<u>33,911</u>	<u>188,655</u>
Total assets	<u>87,480</u>	<u>68,084</u>	<u>33,922</u>	<u>189,486</u>
LIABILITIES				
FUND BALANCE				
Restricted fund balance				
Debt service	<u>\$ 87,480</u>	<u>\$ 68,084</u>	<u>\$ 33,922</u>	<u>\$ 189,486</u>
Total fund balance	<u>87,480</u>	<u>68,084</u>	<u>33,922</u>	<u>189,486</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 87,480</u>	<u>\$ 68,084</u>	<u>\$ 33,922</u>	<u>\$ 189,486</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Refunding Bonds Series 2012	Total Nonmajor Debt Service Funds (See Exhibit C-4)
Revenues:				
Taxes	\$ 634	\$ 221,174	\$ 248,865	\$ 470,673
Investment income	371	427	516	1,314
Total revenues	<u>1,005</u>	<u>221,601</u>	<u>249,381</u>	<u>471,987</u>
Expenditures:				
Debt service:				
Principal	--	185,000	190,000	375,000
Interest and fiscal charges	--	12,956	34,408	47,364
Total expenditures	<u>--</u>	<u>197,956</u>	<u>224,408</u>	<u>422,364</u>
Excess (deficiency) of revenues over expenditures	1,005	23,645	24,973	49,623
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	1,005	23,645	24,973	49,623
Fund balances/equity - beginning	86,475	44,439	8,949	139,863
Fund balances/equity - ending	<u>\$ 87,480</u>	<u>\$ 68,084</u>	<u>\$ 33,922</u>	<u>\$ 189,486</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-65

JAIL CONSTRUCTION INTEREST AND SINKING FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ --	\$ --	\$ 634	\$ 634
Interest	--	--	371	371
Total revenues	<u>--</u>	<u>--</u>	<u>1,005</u>	<u>1,005</u>
Expenditures:				
Debt service:				
Principal	--	190,000	--	190,000
Interest and fiscal charges	--	34,408	--	34,408
Total expenditures	<u>--</u>	<u>224,408</u>	<u>--</u>	<u>224,408</u>
Net change in fund balance	--	(224,408)	1,005	225,413
Fnd balance/equity - beginning	86,475	86,475	86,475	--
Fnd balance/equity - ending	<u>\$ 86,475</u>	<u>\$ (137,933)</u>	<u>\$ 87,480</u>	<u>\$ 225,413</u>

LAVACA COUNTY, TEXAS
 COURTHOUSE ANNEX I&S FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-66

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 199,779	\$ 199,779	\$ 221,174	\$ 21,395
Interest	600	600	427	(173)
Total revenues	<u>200,379</u>	<u>200,379</u>	<u>221,601</u>	<u>21,222</u>
Expenditures:				
Debt service:				
Principal	185,000	185,000	185,000	--
Interest and fiscal charges	12,959	12,959	12,956	3
Total expenditures	<u>197,959</u>	<u>197,959</u>	<u>197,956</u>	<u>3</u>
Net change in fund balance	2,420	2,420	23,645	21,225
Fnd balance/equity - beginning	44,439	44,439	44,439	--
Fnd balance/equity - ending	<u>\$ 46,859</u>	<u>\$ 46,859</u>	<u>\$ 68,084</u>	<u>\$ 21,225</u>

LAVACA COUNTY, TEXAS
 SERIES 2012 GO REFUNDING BONDS
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-67

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 219,517	\$ 219,517	\$ 248,865	\$ 29,348
Interest	1,000	1,000	516	(484)
Total revenues	<u>220,517</u>	<u>220,517</u>	<u>249,381</u>	<u>28,864</u>
Expenditures:				
Debt service:				
Principal	190,000	190,000	190,000	--
Interest and fiscal charges	34,408	34,408	34,408	--
Total expenditures	<u>224,408</u>	<u>224,408</u>	<u>224,408</u>	<u>--</u>
Net change in fund balance	(3,891)	(3,891)	24,973	28,864
Fnd balance/equity - beginning	8,949	8,949	8,949	--
Fnd balance/equity - ending	<u>\$ 5,058</u>	<u>\$ 5,058</u>	<u>\$ 33,922</u>	<u>\$ 28,864</u>

LAVACA COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2014

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 26,311	\$ 10,077	\$ 36,388
Receivables (net of allowances for uncollectibles):			
Interest	8	--	8
Total current assets	<u>26,319</u>	<u>10,077</u>	<u>36,396</u>
Noncurrent assets:			
Total assets	<u>26,319</u>	<u>10,077</u>	<u>36,396</u>
Total assets and deferred outflows of resources	<u>\$ 26,319</u>	<u>\$ 10,077</u>	<u>\$ 36,396</u>
LIABILITIES			
Current liabilities:			
Noncurrent liabilities:			
NET POSITION			
Unassigned net position	\$ 26,319	\$ 10,077	\$ 36,396
Total net position	<u>\$ 26,319</u>	<u>\$ 10,077</u>	<u>\$ 36,396</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
Fines, forfeits, and special assessments	\$ --	\$ 7,453	\$ 7,453
Other revenues	68,941	--	68,941
Total operating revenues	<u>68,941</u>	<u>7,453</u>	<u>76,394</u>
OPERATING EXPENSES:			
Insurance	78,930	--	78,930
Total operating expenses	<u>78,930</u>	<u>--</u>	<u>78,930</u>
Operating income (loss)	<u>(9,989)</u>	<u>7,453</u>	<u>(2,536)</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest revenue	162	24	186
Total non-operating revenues (expenses)	<u>162</u>	<u>24</u>	<u>186</u>
Net income	(9,827)	7,477	(2,350)
Net assets - beginning of year	<u>36,146</u>	<u>2,600</u>	<u>38,746</u>
Net assets - end of year	<u>\$ 26,319</u>	<u>\$ 10,077</u>	<u>\$ 36,396</u>

LAVACA COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-9)
Cash flows from operating activities:			
Cash receipts (payments) for quasi-external operating transactions with other funds	\$ 68,941	\$ --	\$ 68,941
Cash payments for insurance	(78,930)	--	(78,930)
Other operating cash receipts (payments)	--	7,453	7,453
Net Cash Provided (Used) by Operating Activities	<u>(9,989)</u>	<u>7,453</u>	<u>(2,536)</u>
Cash flows from investing activities:			
Interest and dividends on investments	167	24	191
Net cash provided (used) for investing activities	<u>167</u>	<u>24</u>	<u>191</u>
Net increase (decrease) in cash and cash equivalents	(9,822)	7,477	(2,345)
Cash and cash equivalents at beginning of year	36,133	2,600	38,733
Cash and cash equivalents at end of year	<u>\$ 26,311</u>	<u>\$ 10,077</u>	<u>\$ 36,388</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ (9,989)	\$ 7,453	\$ (2,536)
Adjustments to reconcile operating income to net cash provided by operating activities			
Total adjustments	--	--	--
Net cash provided (used) by operating activities	<u>\$ (9,989)</u>	<u>\$ 7,453</u>	<u>\$ (2,536)</u>

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LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	<u>District Clerk</u>	<u>County Clerk</u>
ASSETS		
Cash and cash equivalents	\$ 259,465	\$ 85,083
Total assets	<u>259,465</u>	<u>85,083</u>
LIABILITIES AND EQUITY		
Liabilities:		
Contracts payable	\$ --	\$ --
Due to others	259,465	85,083
Total liabilities	<u>259,465</u>	<u>85,083</u>
Equity:		
Total equity	<u>--</u>	<u>--</u>
Total liabilities and equity	<u>\$ 259,465</u>	<u>\$ 85,083</u>

Sheriff	CC Draw Down Fund	Inmate Account	Total Agency Funds (See Exhibit A-10)
\$ 200	\$ 12,981	\$ 938	\$ 358,667
<u>200</u>	<u>12,981</u>	<u>938</u>	<u>358,667</u>
\$ --	\$ 12,981	\$ --	\$ 12,981
200	--	938	345,686
<u>200</u>	<u>12,981</u>	<u>938</u>	<u>358,667</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
\$ 200	\$ 12,981	\$ 938	\$ 358,667
<u>200</u>	<u>12,981</u>	<u>938</u>	<u>358,667</u>