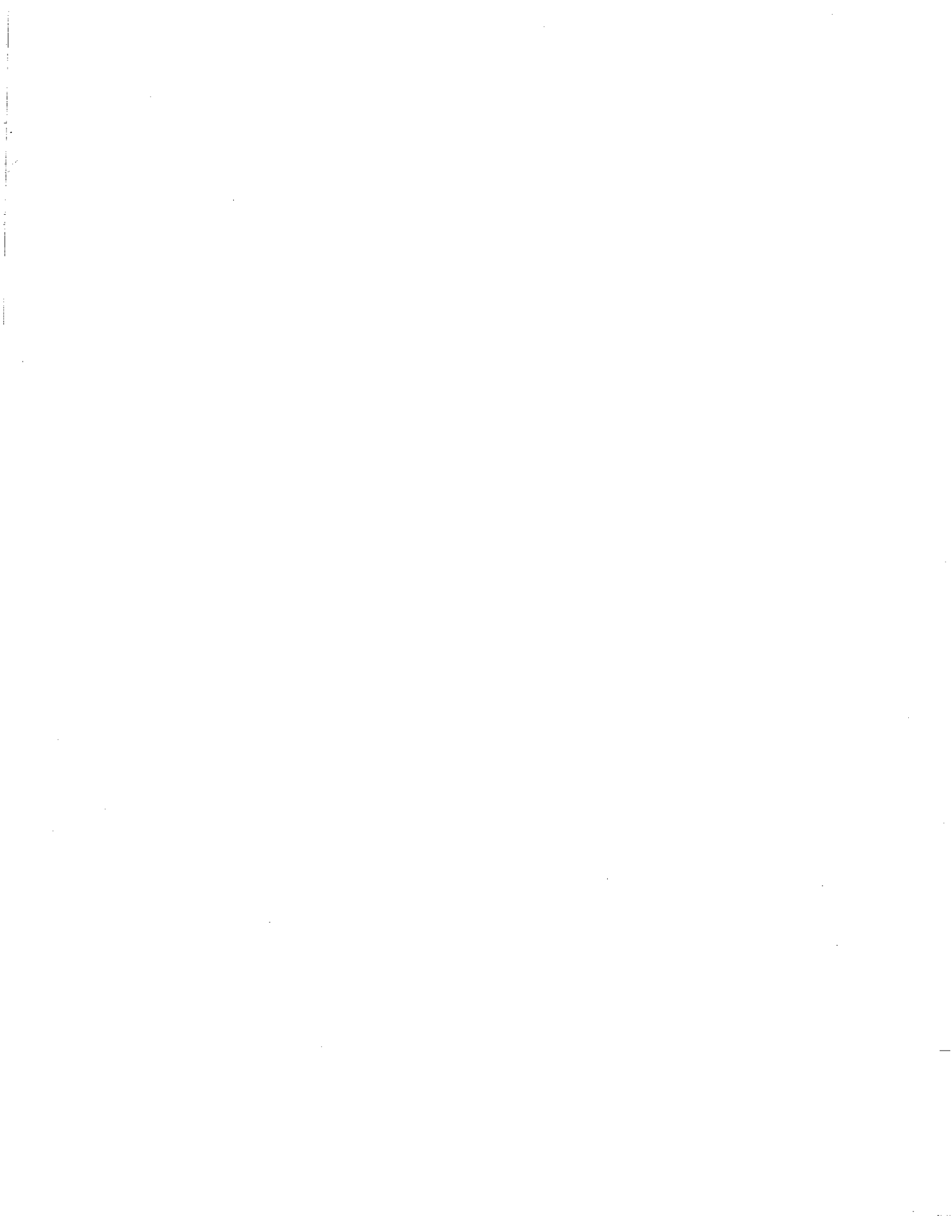


LAVACA COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2009



Lavaca County, Texas
Annual Financial Report
For The Year Ended September 30, 2009

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION		
Independent Auditor's Report on Financial Statements.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	2	
 <u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Assets.....	10	A-1
Statement of Activities.....	11	A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	13	A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Assets.....	15	A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	16	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	18	A-6
Statement of Net Assets - Proprietary Funds.....	19	A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Assets - Proprietary Funds.....	20	A-8
Statement of Cash Flows - Proprietary Funds.....	21	A-9
Statement of Fiduciary Net Assets - Fiduciary Funds.....	22	A-10
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds.....	23	A-11
Notes to the Financial Statements	24	
 <u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	37	B-1
Special Reserve Fund.....	38	B-2
Schedule of Funding Progress - Texas County and District Retirement System.....	39	
 <u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All General Funds.....	40	C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All General Funds.....	42	C-2
Combining Balance Sheet - Nonmajor Governmental Funds.....	44	C-3
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - Nonmajor Governmental Funds.....	45	C-4
Nonmajor Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	46	C-5
Combining Statement of Revenues, Expenditures and Changes		
in Fund Balances - Nonmajor Special Revenue Funds.....	58	C-6

Lavaca County, Texas
 Annual Financial Report
 For The Year Ended September 30, 2009

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Budgetary Comparison Schedules:		
Road and Bridge Fund Pct. #1.....	70	C-7
Road and Bridge Fund Pct. #2.....	71	C-8
Road and Bridge Fund Pct. #3.....	72	C-9
Road and Bridge Fund Pct. #4.....	73	C-10
Road and Bridge 30 Cent Tax Fund Pct. #1.....	74	C-11
Road and Bridge 30 Cent Tax Fund Pct. #2.....	75	C-12
Road and Bridge 30 Cent Tax Fund Pct. #3.....	76	C-13
Road and Bridge 30 Cent Tax Fund Pct. #4.....	77	C-14
Lateral Road Fund Pct. #1.....	78	C-15
Lateral Road Fund Pct. #2.....	79	C-16
Lateral Road Fund Pct. #3.....	80	C-17
Lateral Road Fund Pct. #4.....	81	C-18
Road and Bridge Right of Way Fund.....	82	C-19
Records Management-County Clerk.....	83	C-20
Records Management Courthouse.....	84	C-21
Sheriff's Contraband Fund.....	85	C-22
Courthouse Security Fund.....	86	C-23
Emergency Appropriation Fund.....	87	C-24
Tobacco Settlement Fund.....	88	C-25
Law Library Fund.....	89	C-26
Senior Citizens Fund.....	90	C-27
Law Enforcement Training Fund.....	91	C-28
Appellate Judicial System Fee.....	92	C-29
Road and Bridge Pct. #4 Property and Building Fund.....	93	C-30
Task Force Indigent Defense.....	94	C-31
Road and Bridge Pct. #1 Equipment Fund.....	95	C-32
Road and Bridge Pct. #2 Equipment Fund.....	96	C-33
Road and Bridge Pct. #3 Equipment Fund.....	97	C-34
Road and Bridge Pct. #4 Equipment Fund.....	98	C-35
Attorney Hot Check Collecton Fund.....	99	C-36
LC Emergency Management Fund.....	100	C-37
Records Managment District Clerk.....	101	C-38
Records Archive Fund.....	102	C-39
Road and Bridge Pct.#2 Property and Building Improvement Fund.....	103	C-40
Justice Court Technology #1.....	104	C-41
Justice Court Technology #2.....	105	C-42
Justice Court Technology #3.....	106	C-43
Justice Court Technology #4.....	107	C-44
Ambulance Service Grant Fund.....	108	C-45
Computer Fund.....	109	C-46
Jury Service Fund.....	110	C-47
Family Protection Fund.....	111	C-48
Border Service Grant.....	112	C-49
Justice Court Building Security Fund #1.....	113	C-50
Justice Court Building Security Fund #2.....	114	C-51
Justice Court Building Security Fund #3.....	115	C-52

Lavaca County, Texas
Annual Financial Report
For The Year Ended September 30, 2009

TABLE OF CONTENTS

	Page	Exhibit
Justice Court Building Security Fund #4.....	116	C-53
Abandoned Motor Vehicle Fund.....	117	C-54
Nonmajor Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	118	C-55
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	119	C-56
Budgetary Comparison Schedules:		
Jail Construction Interest and Sinking Fund.....	120	C-57
Courthouse Annex I&S Fund.....	121	C-58
Capital Projects Funds:		
Budgetary Comparison Schedules:		
Capital Improvement-Annex.....	122	C-59
Capital Improvement Courthouse Restoration.....	123	C-60
Internal Service Funds:		
Combining Statement of Net Assets.....	124	C-61
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets.....	125	C-62
Combining Statement of Cash Flows.....	126	C-63
Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	127	C-64

This page is left blank intentionally.

Financial Section

This page is left blank intentionally.

FLOYD AND GINDLER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
421 ST. JAMES - P.O. BOX 638
Gonzales, TX 78629
(830)-672-2824

Independent Auditor's Report on Financial Statements

Commissioners' Court
Lavaca County, Texas
P.O. Box 243
Hallettsville, Texas 77964

Members of the Commissioners' Court:

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 as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lavaca County, Texas' management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the budgetary comparison information identified as Required Supplementary Information in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise the Lavaca County, Texas' basic financial statements. The accompanying combining financial statements and supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,


Floyd & Gindler, PC

February 18, 2010
Reissued February 14, 2011

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, 2009. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

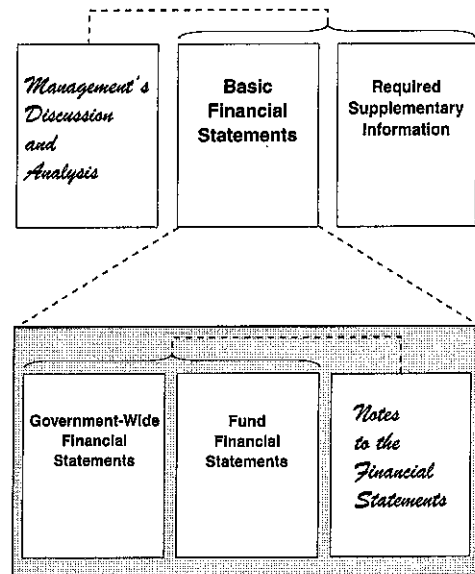
- The County's total combined net assets were \$16,682,315 at September 30, 2009.
- During the year, the County's expenses were \$1,330,513 less than the \$11,157,391 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased compared to last year. No programs were either added or terminated during the year. The County continued the capital improvement projects for the Courthouse Annex and the Courthouse restoration. The County moved into the Annex in June of 2009.
- The general fund reported a fund balance this year of \$2,703,923.
- The County's issued no new debt during fiscal year September 30, 2009.

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 assets includes all of the government's assets and liabilities. 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

<i>Type of Statements</i>	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	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 businesses: self insurance	Instances in which the County is the trustee or agent for someone else's resources
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses and changes in fund net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net assets • Statement of changes in fiduciary net assets
<i>Accounting basis and measurement focus</i>	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
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the County's funds do not currently contain capital assets, although they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for 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 or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

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

- Over time, increases or decreases in the County's net assets are 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 \$16,682,315 at September 30, 2009. (See Table A-1).

Table A-1
Lavaca County-Net Assets

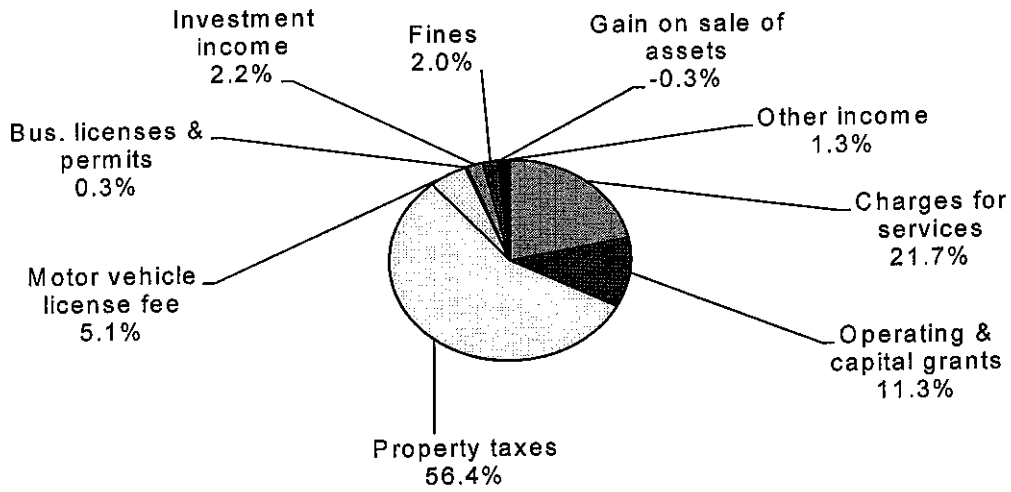
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current assets:						
Cash and equivalents	\$ 7,307,487	8,930,827	658,534	819,180	7,966,021	9,750,007
Receivables, net of allowance	221,335	229,272	617,470	617,455	838,805	846,727
Due from other governments	60,046	56,518	-	-	60,046	56,518
Due from others	8,048	6,649	-	-	8,048	6,649
Restricted cash and cash equivalents	55,012	129,229	-	-	55,012	129,229
Total current assets	7,651,928	9,352,495	1,276,004	1,436,635	8,927,932	10,789,130
Noncurrent assets:						
Capital assets, net of accumulated depreciation	11,712,931	8,823,287	1,013,002	708,243	12,725,933	9,531,530
Total assets	19,364,859	18,175,782	2,289,006	2,144,878	21,653,865	20,320,660
Liabilities						
Current liabilities:						
Accounts payable and accrued expenses	768,612	685,320	18,540	17,695	787,152	703,015
Due to other governments	159,018	200,399	-	-	159,018	200,399
Due to others	4,597	4,550	-	-	4,597	4,550
Deferred revenues	14,506	107,105	-	-	14,506	107,105
Current portion capital leases, notes, and bonds payable	444,310	407,671	-	-	444,310	407,671
Total current liabilities	1,391,043	1,405,045	18,540	17,695	1,409,583	1,422,740
Long-term liabilities:						
Capital leases payable	401,967	224,401	-	-	401,967	224,401
Bonds and notes payable	3,160,000	3,465,000	-	-	3,160,000	3,465,000
Total long-term liabilities	3,561,967	3,689,401	-	-	3,561,967	3,689,401
Total liabilities	4,953,010	5,094,446	18,540	17,695	4,971,550	5,112,141
Net assets						
Investment in capital assets	7,706,654	4,726,215	1,013,002	708,243	8,719,656	5,434,458
Restricted-debt service	201,730	129,793	-	-	201,730	129,793
Restricted-construction	(109,500)	614,465	-	-	(109,500)	614,465
Unrestricted	6,612,965	7,610,863	1,257,464	1,418,940	7,870,429	9,029,803
Total net assets	\$ 14,411,849	13,081,336	2,270,466	2,127,183	16,682,315	15,208,519

The County's restricted net assets represent proceeds when spent, are restricted for payment of tax supported debt and construction projects. The \$7,870,429 of unrestricted net assets represents resources available to fund the programs of the County next year.

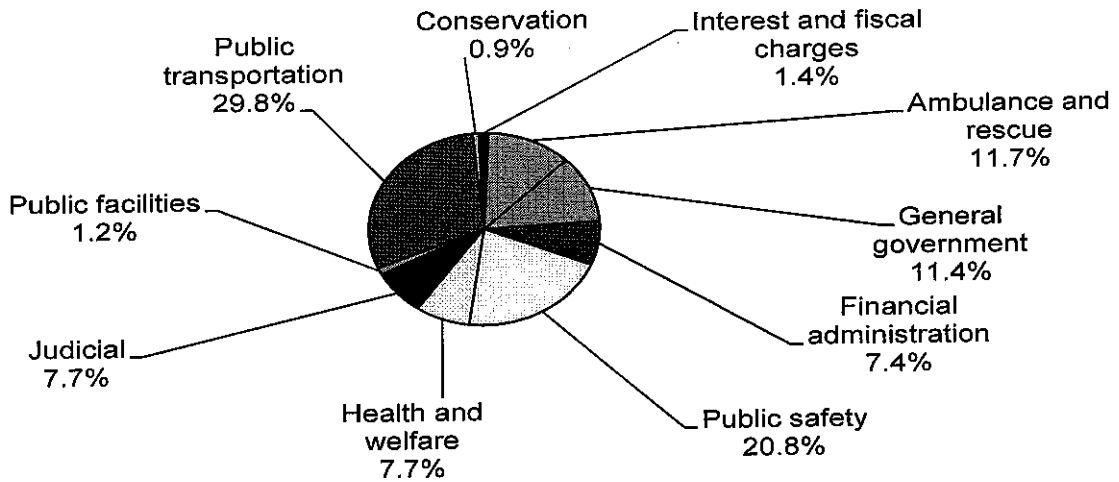
Changes in net assets. The County's total revenues were \$12,620,920. (Table A-2.) A significant portion, 56.4% of the County's revenue, comes from property taxes. (See Figure A-3.) 21.7% percent comes from charges for services, 11.3% from grants, 5.1% from motor vehicle licenses, 2.0% from court fines, 2.2% from investment income and 1.3% from all other sources.

The total cost of all County programs and services was \$11,147,125. 20.8% of these costs were for public safety, 29.8% were for public transportation, 11.4% for general government, 7.4% for financial administration, 7.7% for health and welfare, 7.7% for judicial, 11.7% for ambulance and rescue, and 3.5% for all others.

**Figure A-3 County
Sources of Revenues for Fiscal Year 2009**



**Figure A-4 County
Sources of Expenses for Fiscal Year 2009**



Governmental Activities

The tax rate for the 2008-2009 budget year decreased slightly from .43513 to .4241.

Table A-2
Changes in Lavaca County Net Assets

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program revenues:						
Charges for services	\$ 1,365,135	1,543,157	1,374,566	1,443,316	2,739,701	2,986,473
Operating grants	479,874	304,069	-	-	479,874	304,069
Capital grants	880,279	372,948	69,747	155,568	950,026	528,516
General revenues:						
Property taxes	7,115,002	7,038,709	-	-	7,115,002	7,038,709
Motor vehicle license fees	649,788	658,712	-	-	649,788	658,712
Bus. licenses & permits	42,781	48,800	-	-	42,781	48,800
Investment income	259,291	385,270	19,217	32,257	278,508	417,527
Court fees and fines	253,392	181,406	-	-	253,392	181,406
Gain on sale of assets	(36,432)	124,543	-	-	(36,432)	124,543
Other income	148,281	204,653	-	-	148,281	204,653
Total revenues	11,157,391	10,862,267	1,463,530	1,631,141	12,620,921	12,493,408
Expenses						
General government	1,272,679	1,087,822	-	-	1,272,679	1,087,822
Financial administration	825,348	721,539	-	-	825,348	721,539
Public safety	2,316,365	2,015,383	-	-	2,316,365	2,015,383
Health & welfare	854,646	817,720	-	-	854,646	817,720
Judicial	853,228	803,688	-	-	853,228	803,688
Public facilities	128,971	513,507	-	-	128,971	513,507
Public transportation	3,327,360	3,384,994	-	-	3,327,360	3,384,994
Conservation	95,221	82,750	-	-	95,221	82,750
Interest and fiscal charges	153,060	109,434	-	-	153,060	109,434
Ambulance & rescue	-	-	1,320,247	1,145,381	1,320,247	1,145,381
Total expenses	9,826,878	9,536,837	1,320,247	1,145,381	11,147,125	10,682,218
Increase in net assets	1,330,513	1,325,430	143,283	485,760	1,473,796	1,811,190
Net assets - beginning	13,081,336	11,755,906	2,127,183	1,641,423	15,208,519	13,397,329
Net assets - ending	\$ 14,411,849	13,081,336	2,270,466	2,127,183	16,682,315	15,208,519

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 \$9,826,878.
- The amount that taxpayers paid for these activities through property taxes was \$7,115,002.
- Some of the costs were paid by those who directly benefited from the programs, \$1,365,135, and others by operating and capital grants of \$1,360,153.

Table A-3
Net Cost of Selected Lavaca County Functions

	Total cost of Services			Net cost of Services		
	2009	2008	% Change	2009	2008	% Change
General government	1,272,679	1,087,822	17%	879,599	541,606	62%
Public safety	2,316,365	2,015,383	15%	1,811,762	1,633,852	11%
Health and welfare	854,646	817,720	5%	197,068	137,836	43%
Public transportation	3,327,360	3,384,994	-2%	3,292,264	3,350,038	-2%

Business-type Activities

Revenues of the County's business-type activities increased slightly to \$1,463,529 and expenses increased to \$1,291,983. The most significant increase in expenses was due to an increased wages and benefits.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$11,187,816 an increase of \$356,495 or 3.3%. The most significant increase was reported in grant revenues which increased \$556,503 or 90.3%. This was due primarily to state and local grants received during the year for the Courthouse annex renovations and restoration of the Courthouse.

Expenditures for governmental fund types totaled \$13,173,830 an increase of \$2,025,790 or 18.2%. The most significant increase took place in the public facilities which showed an increase of \$1,144,964. This was due primarily to spending for the Courthouse annex and the Courthouse restoration. Public transportation increased \$102,638 due to increased capital outlays and an overall increase in operating costs

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget. Even with these adjustments, actual expenditures were \$1,165,243 below final budget amounts. Other highlights during the year were:

- The \$2,800,000 grant awarded from the Texas Historical Commission in 2008 to fully restore the Lavaca County Courthouse was supplemented with an additional \$1,100,000 in January 2009 from the Texas Historical Commission. The overall grant award from the Texas Historical Commission is \$4,023,930. The restoration project is budgeted to cost \$6,021,642 with Lavaca County's local match being \$1,997,712 (33.1755%). The County received \$435,308.97 in 2009 from the Texas Historical Commission.
- To meet the 33.1755% local match obligation on the Courthouse Restoration, Lavaca County's General Fund contributed \$400,000 in fiscal year 2009 to the Courthouse Restoration Fund.
- Lavaca County received generous donations from local county residents and foundations in support of the courthouse restoration. At the end of fiscal year 2009, the donations exceeded \$210,000.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2009, the County had invested \$12,754,197 in a broad range of capital assets, including land, construction in progress, equipment and buildings. (See Table A-4.)

Table A-4
Lavaca County Capital Assets

	Governmental Activites		Business-type Activites		Total	
	2009	2008	2009	2008	2009	2008
Land	538,246	538,246	12,000	12,000	550,246	550,246
Construction in progress	1,140,194	849,532	7,433	553,733	1,147,627	1,403,265
Buildings and improvements	7,591,985	5,400,348	616,442	59,599	8,208,427	5,459,947
Equipment	6,411,642	5,748,180	658,459	553,131	7,070,101	6,301,311
Total capital assets	15,682,067	12,536,306	1,294,334	1,178,463	16,976,401	13,714,769
Accumulated depreciation	(3,969,136)	(3,713,019)	(281,332)	(470,220)	(4,250,468)	(4,183,239)
Net capital assets	11,712,931	8,823,287	1,013,002	708,243	12,725,933	9,531,530

Long Term Debt

At year-end the County had \$4,006,277 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	
	2009	2008	2009	2008	2009	2008
Bonds payable	2,415,000	2,550,000	-	-	2,415,000	2,550,000
Tax notes payable	1,050,000	1,200,000	-	-	1,050,000	1,200,000
Capital leases	541,277	347,072	-	-	541,277	347,072
Total long term debt	4,006,277	4,097,072	-	-	4,006,277	4,097,072

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The tax rate for Fiscal Year 2010 increased, from .4241 to .4711, due to decreasing property tax valuations and the Commissioners' Court adopting the effective tax rate tax rate for the 2009-2010 budget year.
- The Lavaca County Courthouse Restoration Project is scheduled for completion by the end of September 2010. The General Fund will contribute an additional \$900,000 in fiscal year 2010 towards the County's local match percent (33.1755%) for the Texas Historical Commission grant.

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.

This page is left blank intentionally.

Basic Financial Statements

This page is left blank intentionally.

LAVACA COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 7,307,487	\$ 658,534	\$ 7,966,021
Receivables (net of allowances for uncollectibles):			
Interest	11,736	1,156	12,892
Taxes	209,599	--	209,599
Accounts	--	616,314	616,314
Due from other funds	1	--	1
Due from other governments	60,045	--	60,045
Due from others	8,048	--	8,048
Restricted assets:			
Cash and cash equivalents	55,012	--	55,012
Fixed assets (net of accumulated depreciation)	11,712,931	1,013,002	12,725,933
Total assets	<u>19,364,859</u>	<u>2,289,006</u>	<u>21,653,865</u>
LIABILITIES			
Accounts payable	194,336	--	194,336
Compensated absences payable	283,188	2,250	285,438
Accrued wages payable	291,088	16,290	307,378
Due to other governments	159,018	--	159,018
Due to others	4,597	--	4,597
Deferred revenue	14,506	--	14,506
Noncurrent liabilities-			
Due within one year	444,310	--	444,310
Due in more than one year	3,561,967	--	3,561,967
Total liabilities	<u>4,953,010</u>	<u>18,540</u>	<u>4,971,550</u>
NET ASSETS			
Invested in capital assets, net of related debt	7,706,654	1,013,002	8,719,656
Restricted For:			
Debt Service	201,730	--	201,730
Capital Projects	(109,500)	--	(109,500)
Unrestricted	6,612,965	1,257,464	7,870,429
Total Net Assets	<u>\$ 14,411,849</u>	<u>\$ 2,270,466</u>	<u>\$ 16,682,315</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 1,272,679	\$ 371,940	\$ 21,140	\$ --
Financial administration	825,348	254,111	--	--
Public safety	2,316,365	191,050	91,959	221,594
Health and welfare	854,646	470,785	186,793	--
Judicial	853,228	77,249	144,886	--
Public facilities	128,971	--	--	658,685
Public transportation	3,327,360	--	35,096	--
Conservation	95,221	--	--	--
Interest and fiscal charges	153,060	--	--	--
Total governmental activities	<u>9,826,878</u>	<u>1,365,135</u>	<u>479,874</u>	<u>880,279</u>
Business-type activities:				
Ambulance and Rescue	1,320,247	1,374,566	--	69,747
Total primary government	<u>\$ 11,147,125</u>	<u>\$ 2,739,701</u>	<u>\$ 479,874</u>	<u>\$ 950,026</u>

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

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (879,599)		\$ (879,599)
(571,237)		(571,237)
(1,811,762)		(1,811,762)
(197,068)		(197,068)
(631,093)		(631,093)
529,714		529,714
(3,292,264)		(3,292,264)
(95,221)		(95,221)
(153,060)		(153,060)
<u>(7,101,590)</u>		<u>(7,101,590)</u>
--	\$ 124,066	124,066
<u>(7,101,590)</u>	<u>124,066</u>	<u>(6,977,524)</u>
4,928,121	--	4,928,121
649,788	--	649,788
485,079	--	485,079
1,701,802	--	1,701,802
42,781	--	42,781
259,291	19,217	278,508
253,392	--	253,392
(36,432)	--	(36,432)
148,281	--	148,281
<u>8,432,103</u>	<u>19,217</u>	<u>8,451,320</u>
1,330,513	143,283	1,473,796
13,081,336	2,127,183	15,208,519
<u>\$ 14,411,849</u>	<u>\$ 2,270,466</u>	<u>\$ 16,682,315</u>

LAVACA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	<u>General Fund</u>	<u>Special Reserve Fund</u>
ASSETS		
Assets:		
Cash and cash equivalents	\$ 3,059,731	\$ 750,702
Receivables (net of allowances for uncollectibles):		
Interest	4,540	1,288
Taxes	160,117	--
Due from other funds	6,894	--
Due from other governments	--	--
Due from others	--	--
Restricted assets:		
Cash and cash equivalents	--	--
Total assets	<u>\$ 3,231,282</u>	<u>\$ 751,990</u>
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	\$ --	\$ --
Accrued wages payable	192,027	--
Due to other funds	11,600	--
Due to other governments	159,018	--
Due to others	4,597	--
Deferred revenue	160,117	--
Total liabilities	<u>527,359</u>	<u>--</u>
Equity		
Reserved fund balance		
Reserved for debt service	--	--
Reserved for capital projects	--	--
Unreserved	2,703,923	751,990
Unreserved, reported in non major		
Special revenue funds	--	--
Total equity	<u>2,703,923</u>	<u>751,990</u>
Total liabilities and equity	<u>\$ 3,231,282</u>	<u>\$ 751,990</u>

The accompanying notes are an integral part of this statement.

Capital Improvement CH Annex	Capital Improvement CH Restoration	Other Governmental Funds	Total Governmental Funds
\$ 68,494	\$ --	\$ 3,273,304	\$ 7,152,231
117	--	5,517	11,462
--	--	49,482	209,599
2,201	--	4,706	13,801
--	--	60,046	60,046
--	--	8,048	8,048
--	--	55,012	55,012
<u>\$ 70,812</u>	<u>\$ --</u>	<u>\$ 3,456,115</u>	<u>\$ 7,510,199</u>
\$ --	\$ 180,312	\$ 14,024	\$ 194,336
--	--	99,061	291,088
--	--	2,201	13,801
--	--	--	159,018
--	--	--	4,597
--	--	64,258	224,375
<u>--</u>	<u>180,312</u>	<u>179,544</u>	<u>887,215</u>
--	--	201,730	201,730
70,812	(180,312)	--	(109,500)
--	--	--	3,455,913
--	--	3,074,841	3,074,841
<u>70,812</u>	<u>(180,312)</u>	<u>3,276,571</u>	<u>6,622,984</u>
<u>\$ 70,812</u>	<u>\$ --</u>	<u>\$ 3,456,115</u>	<u>\$ 7,510,199</u>

LAVACA COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2009**

Total fund balances - governmental funds balance sheet	\$ 6,622,984
Amounts reported for governmental activities in the statement of net assets (SNA) are different because:	
Capital assets used in governmental activities are not reported in the funds.	11,712,931
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	155,530
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,465,001)
Payables for capital leases which are not due in the current period are not reported in the funds.	(541,276)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(283,188)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	<u>209,869</u>
Net assets of governmental activities - statement of net assets	<u>\$ 14,411,849</u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

LAVACA COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Special Reserve Fund
	<u> </u>	<u> </u>
Revenues:		
Taxes	\$ 4,013,069	\$ --
Licenses and permits	42,781	--
Intergovernmental	69,642	--
Charges for services	797,106	--
Fines	210,734	--
Rents and royalties	64,052	--
Investment income	113,502	19,168
Miscellaneous	41,166	--
Grant revenues	111,964	--
Proceeds from the sale of fixed assets	--	--
Total revenues	<u>5,464,016</u>	<u>19,168</u>
Expenditures:		
Current:		
General government	1,181,933	--
Financial administration	810,812	--
Public safety	2,055,183	--
Health and welfare	133,165	--
Judicial	799,420	--
Public facilities	203,639	--
Public transportation	--	--
Conservation	95,155	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>5,279,307</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	184,709	19,168
Other financing sources (uses):		
Operating transfers in	230,312	105,000
Operating transfers out	(1,876,134)	--
Loans and capital lease proceeds	--	--
Total other financing sources (uses)	<u>(1,645,822)</u>	<u>105,000</u>
Net change in fund balance	(1,461,113)	124,168
Fund balances/equity - beginning	4,165,036	627,822
Fund balances/equity - ending	<u>\$ 2,703,923</u>	<u>\$ 751,990</u>

The accompanying notes are an integral part of this statement.

Capital Improvement CH Annex	Capital Improvement CH Restoration	Other Governmental Funds	Total Governmental Funds
\$ --	\$ --	\$ 3,097,541	\$ 7,110,610
--	--	649,788	692,569
--	--	35,093	104,735
--	--	644,408	1,441,514
--	--	42,658	253,392
--	--	1,600	65,652
--	10,161	121,120	263,951
--	--	38,114	79,280
--	648,524	412,242	1,172,730
--	--	3,383	3,383
<u>--</u>	<u>658,685</u>	<u>5,045,947</u>	<u>11,187,816</u>
--	--	30,192	1,212,125
--	--	--	810,812
--	--	170,082	2,225,265
--	--	704,631	837,796
--	--	54,626	854,046
1,460,715	929,694	13,562	2,607,610
--	--	4,072,961	4,072,961
--	--	--	95,155
--	--	305,000	305,000
--	--	153,060	153,060
<u>1,460,715</u>	<u>929,694</u>	<u>5,504,114</u>	<u>13,173,830</u>
(1,460,715)	(271,009)	(458,167)	(1,986,014)
807,759	400,000	603,530	2,146,601
--	(200,000)	(70,467)	(2,146,601)
--	--	336,375	336,375
<u>807,759</u>	<u>200,000</u>	<u>869,438</u>	<u>336,375</u>
(652,956)	(71,009)	411,271	(1,649,639)
723,768	(109,303)	2,865,300	8,272,623
<u>\$ 70,812</u>	<u>\$ (180,312)</u>	<u>\$ 3,276,571</u>	<u>\$ 6,622,984</u>

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, 2009**

Net change in fund balances - total governmental funds	\$ (1,649,639)
Amounts reported for governmental activities in the statement of activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	3,462,358
The depreciation of capital assets used in governmental activities is not reported in the funds.	(532,899)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(39,815)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	4,392
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	285,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	122,671
The net revenue (expense) of internal service funds is reported with governmental activities.	4,917
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(9,596)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(316,876)</u>
Change in net assets of governmental activities - statement of activities	<u>\$ 1,330,513</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

SEPTEMBER 30, 2009

	Enterprise Fund Ambulance and Rescue Fund	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 658,534	\$ 155,256
Receivables (net of allowances for uncollectibles):		
Interest	1,156	274
Accounts	616,314	--
Total current assets	<u>1,276,004</u>	<u>155,530</u>
Fixed assets (net of accumulated depreciation)	<u>1,013,002</u>	--
Total noncurrent assets	<u>1,013,002</u>	--
Total assets	<u>\$ 2,289,006</u>	<u>\$ 155,530</u>
LIABILITIES		
Current liabilities:		
Accounts payable	--	--
Compensated absences payable	\$ 2,250	\$ --
Accrued wages payable	16,290	--
Total current liabilities	<u>18,540</u>	<u>--</u>
Noncurrent liabilities:		
Total liabilities	<u>18,540</u>	<u>--</u>
NET ASSETS		
Investment in capital assets, net of related debt	1,013,002	--
Unrestricted net assets	1,257,464	155,530
Total net assets	<u>\$ 2,270,466</u>	<u>\$ 155,530</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXASSTATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Enterprise Fund Ambulance and Rescue Fund	Internal Service Funds
OPERATING REVENUES:		
Charges for services	\$ 1,374,566	\$ 71,880
Total operating revenues	<u>1,374,566</u>	<u>71,880</u>
OPERATING EXPENSES:		
Personal services - salaries and wages	452,325	--
Personal services - employee benefits	82,555	72,463
Repairs and maintenance	37,094	--
Supplies	59,796	--
Insurance	16,882	--
Miscellaneous	13,600	--
Legal and professional	4,200	--
Telephone	7,240	--
Training	2,320	--
Depreciation	63,284	--
Bad debt expense	548,853	--
Transportation cost	25,038	--
Utilities	7,060	--
Total operating expenses	<u>1,320,247</u>	<u>72,463</u>
Operating income (loss)	<u>54,319</u>	<u>(583)</u>
NON-OPERATING REVENUES (EXPENSES):		
Interest revenue	19,217	5,500
Grants	69,747	--
Total non-operating revenues (expenses)	<u>88,964</u>	<u>5,500</u>
Net income	143,283	4,917
Net assets - beginning of year	2,127,183	150,613
Net assets - end of year	<u>\$ 2,270,466</u>	<u>\$ 155,530</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, 2009

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	\$ 824,580	\$ --
Cash receipts (payments) for quasi-external operating transactions with other funds	--	71,880
Cash payments to employees for services	(424,263)	--
Cash payments to other suppliers for goods and services	(277,411)	--
Cash payments for insurance	--	(72,463)
Net cash provided (used) by operating activities	<u>122,906</u>	<u>(583)</u>
Cash flows from non-capital financing activities:		
Capital grants received	<u>69,747</u>	--
Net cash provided (used) by non-capital financing activities	<u>69,747</u>	--
Cash flows from capital and related financing activities:		
Acquisition or construction of capital assets	<u>(373,634)</u>	--
Net cash provided (used) for capital and related financing activities	<u>(373,634)</u>	--
Cash flows from investing activities:		
Interest and dividends on investments	<u>20,335</u>	5,644
Net cash provided (used) for investing activities	<u>20,335</u>	5,644
Net increase (decrease) in cash and cash equivalents	(160,646)	5,061
Cash and cash equivalents at beginning of year	819,180	150,195
Cash and cash equivalents at end of year	<u>\$ 658,534</u>	<u>\$ 155,256</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 54,319	\$ (583)
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	63,284	--
Provision for uncollectible accounts	548,853	--
Capital assets written off	5,590	--
Change in assets and liabilities:		
Decrease (increase) in accounts receivable	(549,985)	--
Increase (decrease) in accrued wages payable	845	--
Total adjustments	<u>68,587</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ 122,906</u>	<u>\$ (583)</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2009

	Private-purpose Trust Funds	
	Historical Commission Fund	Agency Funds
ASSETS		
Assets:		
Cash and cash equivalents	\$ 36,281	\$ 571,944
Receivables (net of allowances for uncollectibles):		
Interest	52	--
Total assets	<u>\$ 36,333</u>	<u>\$ 571,944</u>
LIABILITIES AND EQUITY		
Liabilities:		
Contracts payable	\$ --	\$ 2,432
Due to others	--	569,512
Total liabilities	<u>--</u>	<u>571,944</u>
Equity:		
Fund balances:		
Unreserved, designated	36,333	--
Total equity	<u>36,333</u>	<u>--</u>
Total liabilities and equity	<u>\$ 36,333</u>	<u>\$ 571,944</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXASSTATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Private-purpose Trust Funds <hr/> Historical Commission Fund
Additions:	
Investment income	\$ 914
Grant revenues	13,186
Total additions	<hr/> 14,100
Deductions:	
Historical preservation projects	10,402
Total deductions	<hr/> 10,402
Change in net assets	3,698
Net assets-beginning of the year	32,635
Net assets-end of the year	<hr/> <hr/> \$ 36,333

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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 assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have 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, 2009

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.

Special Reserve Fund: This fund is used to accumulate resources to be used for disasters/catastrophes, such as hurricanes, fire, tornados and other acts of God that, though possible, are not readily being subject to the normal budgetary process. This fund is designed to provide necessary resources to meet such needs.

Capital Improvement-Courthouse Restoration: This fund is used to accumulate and expend funds used in the restoration of the historic courthouse. Once completed, many county offices will return to occupy this building.

Capital Improvement-Courthouse Annex: This fund is used to accumulate and expend funds used in the remodeling of the annex building to be used as the Courthouse during the restoration of the Courthouse. Once the Courthouse is finished the Annex will house several County offices, such as the County Clerk and the Probation Department.

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 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

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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 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 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

Inventories on the balance sheet are stated at weighted average cost. Inventory items are recorded as expenditures when they are consumed.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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.

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 assets.

g. Use of 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>
Expenditure budget for Courthouse Restoration was exceeded	Due to year end accrual budget was exceeded. The County will monitor budget as needed to insure compliance.
Expenditure budget for Border Service Grant was exceeded	The County will monitor budget closer in the future to insure budgetary compliance.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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

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

Fund Name	Deficit Amount	Remarks
Capital improvement CH Restoration Fund	\$ 180,312	Construction costs have been incurred and the County is awaiting reimbursement from the State for their portion of the construction costs.

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, 2009, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$8,464,087 and the bank balance was \$8,857,292. The County's cash deposits at September 30, 2009 and during the year ended September 30, 2009, 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 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 were time deposits which 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:

1. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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.

2. 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.

3. 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.

4. 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.

5. 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 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, 2009 consists of the following:

	Governmental Activities	Business- Type Activities	Total
Property taxes	\$ 349,333	\$ --	\$ 349,333
Interest receivable	11,736	1,156	12,892
Ambulance charges	--	1,685,780	1,685,780
Total receivables	<u>361,069</u>	<u>1,686,936</u>	<u>2,048,005</u>
Allowance for uncollectible accounts	(139,734)	(1,069,466)	(1,209,200)
Receivables, net of allowance	<u>\$ 221,335</u>	<u>\$ 617,470</u>	<u>\$ 838,805</u>

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

E. Capital Assets

Capital asset activity for the year ended September 30, 2009, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 538,246	\$ --	\$ --	\$ --	\$ 538,246
Construction in progress	849,532	2,482,299	--	(2,191,637)	1,140,194
Total capital assets not being depreciated	1,387,778	2,482,299	--	(2,191,637)	1,678,440
Capital assets being depreciated:					
Buildings and improvements	5,400,348	--	--	2,191,637	7,591,985
Equipment	3,857,525	651,069	316,597	1,164,850	5,356,847
Assets under capital lease	1,890,655	328,990	--	(1,164,850)	1,054,795
Total capital assets being depreciated	11,148,528	980,059	316,597	2,191,637	14,003,627
Less accumulated depreciation for:					
Buildings and improvements	(1,152,639)	(158,896)	--	--	(1,311,535)
Equipment	(2,058,999)	(324,231)	(276,782)	(426,725)	(2,533,173)
Assets under capital lease	(501,381)	(49,772)	--	426,725	(124,428)
Total accumulated depreciation	(3,713,019)	(532,899)	(276,782)	--	(3,969,136)
Total capital assets being depreciated, net	7,435,509	447,160	39,815	2,191,637	10,034,491
Governmental activities capital assets, net	\$ 8,823,287	\$ 2,929,459	\$ 39,815	\$ --	\$ 11,712,931
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 12,000	\$ --	\$ --	\$ --	\$ 12,000
Construction in progress	553,733	7,433	--	(553,733)	7,433
Total capital assets not being depreciated	565,733	7,433	--	(553,733)	19,433
Capital assets being depreciated:					
Buildings and improvements	59,599	10,900	1,800	547,743	616,442
Equipment	80,965	79,995	22,266	5,990	144,684
Vehicles	472,166	275,306	233,697	--	513,775
Total capital assets being depreciated	612,730	366,201	257,763	553,733	1,274,901
Less accumulated depreciation for:					
Buildings and improvements	(9,988)	(8,837)	(1,800)	--	(17,025)
Equipment	(65,590)	(12,786)	(16,675)	--	(61,701)
Vehicles	(394,642)	(41,661)	(233,697)	--	(202,606)
Total accumulated depreciation	(470,220)	(63,284)	(252,172)	--	(281,332)
Total capital assets being depreciated, net	142,510	302,917	5,591	553,733	993,569
Governmental activities capital assets, net	\$ 708,243	\$ 310,350	\$ 5,591	\$ --	\$ 1,013,002

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Depreciation was charged to functions as follows:

General Government	\$ 80,168
Financial administration	12,244
Public safety	139,673
Health and welfare	22,080
Public facilities	2,572
Public transportation	276,162
	<u>\$ 532,899</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2009, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
Other Governmental Funds	General Fund	\$ 4,707	Revenues collected but not remitted to operating accounts.
Other Governmental Funds	Capital Project-CH Annex	2,201	Interest collected but not remitted to I&S accounts.
	Total	<u>\$ 6,908</u>	

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

Not included in the above analysis is \$7,065 of interfund receivables between the various individual funds that comprise the general fund.

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2009, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Capital Project-CH Annex	\$ 400,000	Provide resources for Courthouse Annex construction.
General fund	Special reserve fund	105,000	Provide resources for future contingencies
General fund	Other Governmental Funds	1,371,134	Supplement other funds sources
Other Governmental Funds	General Fund	230,312	Reimbursement for administrative cost on behalf of R&B Precincts and construction paid by General Fund
	Total	<u>\$ 2,106,446</u>	

Not included in the above analysis are transfers of \$40,155 between special revenue funds.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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, 2009, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 3,750,000	\$ --	\$ 285,000	\$ 3,465,000	305,000
Capital leases	347,072	316,876	122,671	541,277	139,310
Compensated absences *	273,592	9,596	--	283,188	283,188
Total governmental activities	\$ 4,370,664	\$ 326,472	\$ 407,671	\$ 4,289,465	\$ 727,498
Business-type activities:					
Compensated absences *	\$ --	\$ 2,250	\$ --	\$ 2,250	2,250
Total business-type activities	\$ --	\$ 2,250	\$ --	\$ 2,250	\$ 2,250

* 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	General fund and road and bridge precinct funds
Compensated absences	Business-type	Ambulance service

Activity in general obligation bonds and notes is as follows:

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:					
General Obligation Bonds					
Series 2003	3.6-4.3%	\$ 2,550,000	\$ --	\$ 135,000	\$ 2,415,000
Tax notes Series 2008	2.75-4.0%	1,200,000	--	150,000	1,050,000
Totals		\$ 3,750,000	\$ --	\$ 285,000	\$ 3,465,000

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2009, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2010	\$ 305,000	\$ 133,622	\$ 438,622
2011	315,000	122,922	437,922
2012	325,000	11,394	336,394
2013	335,000	99,864	434,864
2014	350,000	87,326	437,326
2015-2019	1,150,000	272,100	1,422,100
2020-2022	685,000	59,985	744,985
Totals	\$ 3,465,000	\$ 787,213	\$ 4,252,213

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

3. Capital Leases

Activity in capital leases is as follows:

Governmental activities:	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Pct.#3 Motorgrader	4.25%	\$ 25,017	\$ --	\$ 25,017	\$ --
Pct.#1 Motorgrader	4.3%	58,408		28,589	29,819
Pct #1 International tractor	6.0%	18,947		18,947	--
Pct.#1 Motorgrader	3.75%	119,350		28,210	91,140
Pct.#1 Motorgrader	4.81%	125,350		21,908	103,442
Pct.#1 Motorgrader	6.75%	--	202,850	--	202,850
Pct.#4 Dump truck and dump trailer	4.78%	--	114,026	--	114,026
Total		\$ 347,072	\$ 316,876	\$ 122,671	\$ 541,277

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2009, as follows:

Year Ending September 30,	Commitments under Capital Leases		
	Principal	Interest	Total
2010	\$ 139,310	\$ 28,881	\$ 168,191
2011	115,144	21,947	137,091
2012	121,103	15,987	137,090
2013	94,701	9,703	104,404
2014	71,019	4,302	75,321
Totals	\$ 541,277	\$ 80,820	\$ 622,097

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 2009, 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.

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 P.O. 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

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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.

Benefits 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 employee and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 15.06% for the months of the accounting year in 2008 and 15.45% for the months of the accounting year in 2009.

The deposit rate payable by the employee members for the fiscal year ending in 2009 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, 2007 and 2008, the basis for determining the contribution rates for 2008 and 2009.

Actuarial Valuation Information

Actuarial valuation date	12/31/06	12/31/07	12/31/08
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent of payroll	level percent of payroll	level percent of payroll
Amortization period	15	12.7	16.1
Asset valuation method	SAF 10-yr smoothed value ESF: Fund value	SAF 10-yr smoothed value ESF: Fund value	SAF 10-yr smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increase	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of living adjustment	0.0%	0.0%	0.0%

Trend Information for the Plan

Fiscal year ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2007	\$ 262,518	100% \$	--
September 30, 2008	\$ 438,401	100% \$	--
September 30, 2009	\$ 560,531	100% \$	--

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

J. Health Care Coverage

During the year ended September 30, 2009, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$379 per month per employee to the Plan. Employees, at their option, authorized 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 BlueCross/Blue Shield are available 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, 2009.

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 connections 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, 2008 of approximately \$112,186.

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 premuims 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 eilgible for the plan.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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, 2008. 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 in 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:

	<u>Significant Actuarial Assumptions</u>
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	30 years

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, 2009

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,038,920	\$ 4,038,920	\$ 4,013,069	\$ (25,851)
Licenses and permits	32,000	32,000	42,781	10,781
Intergovernmental	34,100	34,100	69,642	35,542
Charges for services	723,000	731,238	797,106	65,868
Fines	174,000	174,000	210,734	36,734
Rents and royalties	19,000	19,000	64,052	45,052
Investment income	115,000	115,000	113,502	(1,498)
Miscellaneous	10,600	21,536	41,166	19,630
Grant revenues	20,000	123,220	111,964	(11,256)
Total revenues	<u>5,166,620</u>	<u>5,289,014</u>	<u>5,464,016</u>	<u>175,002</u>
Expenditures:				
Current:				
General government	1,421,708	1,545,196	1,181,933	363,263
Financial administration	868,775	869,715	810,812	58,903
Public safety	2,276,012	2,356,200	2,055,183	301,017
Health and welfare	192,780	193,580	133,165	60,415
Judicial	924,823	924,823	799,420	125,403
Public facilities	445,616	449,359	203,639	245,720
Conservation	105,677	105,677	95,155	10,522
Total expenditures	<u>6,235,391</u>	<u>6,444,550</u>	<u>5,279,307</u>	<u>1,165,243</u>
Excess (deficiency) of revenues over expenditures	(1,068,771)	(1,155,536)	184,709	1,340,245
Other financing sources (uses):				
Operating transfers in	230,312	230,312	230,312	--
Operating transfers out	(1,892,759)	(1,893,394)	(1,876,134)	17,260
Total other financing sources (uses)	<u>(1,662,447)</u>	<u>(1,663,082)</u>	<u>(1,645,822)</u>	<u>17,260</u>
Net change in fund balance	(2,731,218)	(2,818,618)	(1,461,113)	1,357,505
Fund balances/equity - beginning	4,165,036	4,165,036	4,165,036	--
Fund balances/equity - ending	<u>\$ 1,433,818</u>	<u>\$ 1,346,418</u>	<u>\$ 2,703,923</u>	<u>\$ 1,357,505</u>

LAVACA COUNTY, TEXAS
SPECIAL RESERVE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 15,000	\$ 15,000	\$ 19,168	\$ 4,168
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>19,168</u>	<u>4,168</u>
Expenditures:				
Current:				
Public facilities	200,000	200,000	--	200,000
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>--</u>	<u>200,000</u>
Excess (deficiency) of revenues over expenditures	(185,000)	(185,000)	19,168	204,168
Other financing sources (uses):				
Operating transfers in	105,000	105,000	105,000	--
Total other financing sources (uses)	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>--</u>
Net change in fund balance	(80,000)	(80,000)	124,168	204,168
Fund balances/equity - beginning	627,822	627,822	627,822	--
Fund balances/equity - ending	<u>\$ 547,822</u>	<u>\$ 547,822</u>	<u>\$ 751,990</u>	<u>\$ 204,168</u>

LAVACA COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 YEAR ENDED SEPTEMBER 30, 2009

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)
12/31/06	\$ 12,904,166	\$ 16,487,873	\$ 3,583,707	78.3%	\$ 4,723,900	75.9%
12/31/07	14,381,968	18,308,007	3,926,039	78.6%	4,956,135	79.2%
12/31/08	14,970,311	19,836,573	4,866,262	75.5%	5,280,759	92.2%

Combining Statements and Budgetary Comparison Schedules 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, 2009

	General Fund	Capital Improvement Fund	Tax Office County Accounts	Jail Commissary Account
ASSETS				
Assets:				
Cash and cash equivalents	\$ 2,464,199	\$ 463,331	\$ 121,917	\$ 1,893
Receivables (net of allowances for uncollectibles):				
Interest	3,715	823	--	--
Taxes	160,117	--	--	--
Due from other funds	6,894	--	--	--
Total assets	<u>\$ 2,634,925</u>	<u>\$ 464,154</u>	<u>\$ 121,917</u>	<u>\$ 1,893</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accrued wages payable	\$ 192,027	\$ --	\$ --	\$ --
Due to other funds	48	--	9,241	--
Due to other governments	48,823	--	110,195	--
Due to others	--	--	2,481	--
Deferred revenue	160,117	--	--	--
Total liabilities	<u>401,015</u>	<u>--</u>	<u>121,917</u>	<u>--</u>
Equity				
Unreserved	2,233,910	464,154	--	1,893
Unreserved, reported in non major				
Total equity	<u>2,233,910</u>	<u>464,154</u>	<u>--</u>	<u>1,893</u>
Total liabilities and equity	<u>\$ 2,634,925</u>	<u>\$ 464,154</u>	<u>\$ 121,917</u>	<u>\$ 1,893</u>

County Attorney Funds	JP County Funds	Unclaimed Credits	Election Service Fund	Totals September 30, 2009
\$ 2,362	\$ 1,371	\$ 1,436	\$ 3,222	\$ 3,059,731
--	--	2	--	4,540
--	--	--	--	160,117
--	--	--	--	6,894
<u>\$ 2,362</u>	<u>\$ 1,371</u>	<u>\$ 1,438</u>	<u>\$ 3,222</u>	<u>\$ 3,231,282</u>
\$ --	\$ --	\$ --	\$ --	\$ 192,027
940	1,371	--	--	11,600
--	--	--	--	159,018
1,422	--	694	--	4,597
--	--	--	--	160,117
<u>2,362</u>	<u>1,371</u>	<u>694</u>	<u>--</u>	<u>527,359</u>
--	--	744	3,222	2,703,923
<u>--</u>	<u>--</u>	<u>744</u>	<u>3,222</u>	<u>2,703,923</u>
<u>\$ 2,362</u>	<u>\$ 1,371</u>	<u>\$ 1,438</u>	<u>\$ 3,222</u>	<u>\$ 3,231,282</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GENERAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Capital Improvement Fund
Revenues:		
Taxes	\$ 4,013,069	\$ --
Licenses and permits	42,781	--
Intergovernmental	69,642	--
Charges for services	797,106	--
Fines	191,584	19,150
Rents and royalties	64,052	--
Investment income	97,821	15,534
Miscellaneous	37,220	--
Grant revenues	111,964	--
Total revenues	<u>5,425,239</u>	<u>34,684</u>
Expenditures:		
Current:		
General government	1,181,933	--
Financial administration	810,812	--
Public safety	2,052,825	--
Health and welfare	133,165	--
Judicial	799,420	--
Public facilities	193,666	9,973
Conservation	95,155	--
Total expenditures	<u>5,266,976</u>	<u>9,973</u>
Excess (deficiency) of revenues over expenditures	158,263	24,711
Other financing sources (uses):		
Operating transfers in	30,312	200,000
Operating transfers out	(1,468,375)	(407,759)
Total other financing sources (uses)	<u>(1,438,063)</u>	<u>(207,759)</u>
Net change in fund balance	(1,279,800)	(183,048)
Fund balances/equity - beginning	3,513,710	647,202
Fund balances/equity - ending	<u>\$ 2,233,910</u>	<u>\$ 464,154</u>

Jail Commissary Account	Unclaimed Credits	Election Service Fund	Totals September 30, 2009
\$ --	\$ --	\$ --	\$ 4,013,069
--	--	--	42,781
--	--	--	69,642
--	--	--	797,106
--	--	--	210,734
--	--	--	64,052
36	33	78	113,502
3,140	380	426	41,166
--	--	--	111,964
3,176	413	504	5,464,016
--	--	--	1,181,933
--	--	--	810,812
2,358	--	--	2,055,183
--	--	--	133,165
--	--	--	799,420
--	--	--	203,639
--	--	--	95,155
2,358	--	--	5,279,307
818	413	504	184,709
--	--	--	230,312
--	--	--	(1,876,134)
--	--	--	(1,645,822)
818	413	504	(1,461,113)
1,075	331	2,718	4,165,036
\$ 1,893	\$ 744	\$ 3,222	\$ 2,703,923

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2009

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
Cash and cash equivalents	\$ 3,124,864	\$ 148,440	\$ 3,273,304
Receivables (net of allowances for uncollectibles):			
Interest	5,158	359	5,517
Taxes	49,482	--	49,482
Due from other funds	4,587	120	4,707
Due from other governments	60,045	--	60,045
Due from others	8,048	--	8,048
Restricted assets:			
Cash and cash equivalents	--	55,012	55,012
Total assets	<u>\$ 3,252,184</u>	<u>\$ 203,931</u>	<u>\$ 3,456,115</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts payable	\$ 14,024	\$ --	\$ 14,024
Accrued wages payable	99,061	--	99,061
Due to other funds	--	2,201	2,201
Deferred revenue	64,258	--	64,258
Total liabilities	<u>177,343</u>	<u>2,201</u>	<u>179,544</u>
Equity			
Reserved fund balance			
Reserved for debt service	--	201,730	201,730
Unreserved, reported in non major			
Special revenue funds	3,074,841	--	3,074,841
Total equity	<u>3,074,841</u>	<u>201,730</u>	<u>3,276,571</u>
Total liabilities and equity	<u>\$ 3,252,184</u>	<u>\$ 203,931</u>	<u>\$ 3,456,115</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Taxes	\$ 2,612,462	\$ 485,079	\$ 3,097,541
Licenses and permits	649,788	--	649,788
Intergovernmental	35,093	--	35,093
Charges for services	644,408	--	644,408
Fines	42,658	--	42,658
Rents and royalties	1,600	--	1,600
Investment income	97,002	24,118	121,120
Miscellaneous	38,114	--	38,114
Grant revenues	412,242	--	412,242
Proceeds from the sale of fixed assets	3,383	--	3,383
Total revenues	<u>4,536,750</u>	<u>509,197</u>	<u>5,045,947</u>
Expenditures:			
Current:			
General government	30,192	--	30,192
Public safety	170,082	--	170,082
Health and welfare	704,631	--	704,631
Judicial	54,626	--	54,626
Public facilities	13,562	--	13,562
Public transportation	4,072,961	--	4,072,961
Debt service:			
Principal	20,000	285,000	305,000
Interest and fiscal charges	800	152,260	153,060
Total expenditures	<u>5,066,854</u>	<u>437,260</u>	<u>5,504,114</u>
Excess (deficiency) of revenues over expenditures	(530,104)	71,937	(458,167)
Other financing sources (uses):			
Operating transfers in	603,530	--	603,530
Operating transfers out	(70,468)	--	(70,468)
Loans and capital lease proceeds	336,376	--	336,376
Total other financing sources (uses)	<u>869,438</u>	<u>--</u>	<u>869,438</u>
Net change in fund balance	339,334	71,937	411,271
Fund balances/equity - beginning	2,735,507	129,793	2,865,300
Fund balances/equity - ending	<u>\$ 3,074,841</u>	<u>\$ 201,730</u>	<u>\$ 3,276,571</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2009

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
ASSETS				
Assets:				
Cash and cash equivalents	\$ 138,945	\$ 352,477	\$ 401,915	\$ 105,053
Receivables (net of allowances for uncollectibles):				
Interest	684	684	684	684
Taxes	--	--	--	--
Due from other funds	1,194	867	842	825
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>\$ 140,823</u>	<u>\$ 354,028</u>	<u>\$ 403,441</u>	<u>\$ 106,562</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	22,715	20,037	17,634	15,318
Deferred revenue	--	--	--	--
Total liabilities	<u>22,715</u>	<u>20,037</u>	<u>17,634</u>	<u>15,318</u>
Equity				
Unreserved, reported in non major				
Special revenue funds	<u>118,108</u>	<u>333,991</u>	<u>385,807</u>	<u>91,244</u>
Total equity	<u>118,108</u>	<u>333,991</u>	<u>385,807</u>	<u>91,244</u>
Total liabilities and equity	<u>\$ 140,823</u>	<u>\$ 354,028</u>	<u>\$ 403,441</u>	<u>\$ 106,562</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
\$ 32,480	\$ 117,640	\$ 269,204	\$ 146,192	\$ 880
--	--	--	--	--
14,350	14,350	11,381	9,401	--
(119)	209	165	136	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 46,711</u>	<u>\$ 132,199</u>	<u>\$ 280,750</u>	<u>\$ 155,729</u>	<u>\$ 880</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
14,350	14,350	11,381	9,402	--
<u>14,350</u>	<u>14,350</u>	<u>11,381</u>	<u>9,402</u>	<u>--</u>
32,361	117,849	269,369	146,327	880
<u>32,361</u>	<u>117,849</u>	<u>269,369</u>	<u>146,327</u>	<u>880</u>
<u>\$ 46,711</u>	<u>\$ 132,199</u>	<u>\$ 280,750</u>	<u>\$ 155,729</u>	<u>\$ 880</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2009

	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	\$ 6,265	\$ 2,482	\$ 815	\$ 363,775
Receivables (net of allowances for uncollectibles):				
Interest	--	--	--	617
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>\$ 6,265</u>	<u>\$ 2,482</u>	<u>\$ 815</u>	<u>\$ 364,392</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity				
Unreserved, reported in non major				
Special revenue funds	6,265	2,482	815	364,392
Total equity	<u>6,265</u>	<u>2,482</u>	<u>815</u>	<u>364,392</u>
Total liabilities and equity	<u>\$ 6,265</u>	<u>\$ 2,482</u>	<u>\$ 815</u>	<u>\$ 364,392</u>

Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund	Courthouse Security Fund	Emergency Appropriation Fund
\$ 62,651	\$ 42,763	\$ 14,761	\$ 98,797	\$ 74,857
108	72	24	173	131
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 62,759</u>	<u>\$ 42,835</u>	<u>\$ 14,785</u>	<u>\$ 98,970</u>	<u>\$ 74,988</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>62,759</u>	<u>42,835</u>	<u>14,785</u>	<u>98,970</u>	<u>74,988</u>
<u>62,759</u>	<u>42,835</u>	<u>14,785</u>	<u>98,970</u>	<u>74,988</u>
<u>\$ 62,759</u>	<u>\$ 42,835</u>	<u>\$ 14,785</u>	<u>\$ 98,970</u>	<u>\$ 74,988</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2009

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 4,725	\$ 41,709	\$ 14,435	\$ 18,947
Receivables (net of allowances for uncollectibles):				
Interest	8	68	--	31
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	60,045	--
Due from others	--	--	8,048	--
Total assets	\$ 4,733	\$ 41,777	\$ 82,528	\$ 18,978
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ 11,978	\$ --
Accrued wages payable	--	--	23,357	--
Deferred revenue	--	--	--	--
Total liabilities	--	--	35,335	--
Equity				
Unreserved, reported in non major				
Special revenue funds	4,733	41,777	47,193	18,978
Total equity	4,733	41,777	47,193	18,978
Total liabilities and equity	\$ 4,733	\$ 41,777	\$ 82,528	\$ 18,978

Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund
\$ 1,821	\$ 30,432	\$ 20,349	\$ 21,765	\$ 26
1	52	37	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 1,822</u>	<u>\$ 30,484</u>	<u>\$ 20,386</u>	<u>\$ 21,765</u>	<u>\$ 26</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,822</u>	<u>30,484</u>	<u>20,386</u>	<u>21,765</u>	<u>26</u>
<u>1,822</u>	<u>30,484</u>	<u>20,386</u>	<u>21,765</u>	<u>26</u>
<u>\$ 1,822</u>	<u>\$ 30,484</u>	<u>\$ 20,386</u>	<u>\$ 21,765</u>	<u>\$ 26</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2009

	<u>R & B Pct. #3 Equipment Fund</u>	<u>R & B Pct. #4 Equipment Fund</u>	<u>Attorney Hot Check Collection</u>	<u>LC Emergency Management Grant Fund</u>
ASSETS				
Assets:				
Cash and cash equivalents	\$ 461	\$ 63,703	\$ 24,289	\$ 553
Receivables (net of allowances for uncollectibles):				
Interest	--	--	40	--
Taxes	--	--	--	--
Due from other funds	--	--	468	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>\$ 461</u>	<u>\$ 63,703</u>	<u>\$ 24,797</u>	<u>\$ 553</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity				
Unreserved, reported in non major				
Special revenue funds	<u>461</u>	<u>63,703</u>	<u>24,797</u>	<u>553</u>
Total equity	<u>461</u>	<u>63,703</u>	<u>24,797</u>	<u>553</u>
Total liabilities and equity	<u>\$ 461</u>	<u>\$ 63,703</u>	<u>\$ 24,797</u>	<u>\$ 553</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>	<u>Justice Court Technology #2</u>
\$ 8,189	\$ 195,708	\$ 31,975	\$ 15,407	\$ 1,828
14	336	58	33	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 8,203</u>	<u>\$ 196,044</u>	<u>\$ 32,033</u>	<u>\$ 15,440</u>	<u>\$ 1,828</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>8,203</u>	<u>196,044</u>	<u>32,033</u>	<u>15,440</u>	<u>1,828</u>
<u>8,203</u>	<u>196,044</u>	<u>32,033</u>	<u>15,440</u>	<u>1,828</u>
<u>\$ 8,203</u>	<u>\$ 196,044</u>	<u>\$ 32,033</u>	<u>\$ 15,440</u>	<u>\$ 1,828</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2009

	Justice Court Technology #3	Justice Court Technology #4	Ambulance Service Grant Fund	Computer Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 1,504	\$ 24,023	\$ 254,307	\$ 77,290
Receivables (net of allowances for uncollectibles):				
Interest	--	33	430	139
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>\$ 1,504</u>	<u>\$ 24,056</u>	<u>\$ 254,737</u>	<u>\$ 77,429</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity				
Unreserved, reported in non major				
Special revenue funds	1,504	24,056	254,737	77,429
Total equity	<u>1,504</u>	<u>24,056</u>	<u>254,737</u>	<u>77,429</u>
Total liabilities and equity	<u>\$ 1,504</u>	<u>\$ 24,056</u>	<u>\$ 254,737</u>	<u>\$ 77,429</u>

Jury Service Fund	Family Protection Account	Border Service Grant	Justice Cr. Bldg. Security Fund #1	Justice Cr. Bldg. Security Fund #2
\$ 5,678	\$ 4,155	\$ 16,821	\$ 3,035	\$ 431
--	7	--	4	1
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,678</u>	<u>\$ 4,162</u>	<u>\$ 16,821</u>	<u>\$ 3,039</u>	<u>\$ 432</u>
\$ --	\$ --	\$ 2,046	\$ --	\$ --
--	--	--	--	--
--	--	14,775	--	--
--	--	<u>16,821</u>	--	--
5,678	4,162	--	3,039	432
<u>5,678</u>	<u>4,162</u>	--	<u>3,039</u>	<u>432</u>
<u>\$ 5,678</u>	<u>\$ 4,162</u>	<u>\$ 16,821</u>	<u>\$ 3,039</u>	<u>\$ 432</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2009

	Justice Crt. Bldg. Security Fund #3	Justice Crt. Bldg. Security Fund #4
ASSETS		
Assets:		
Cash and cash equivalents	\$ 361	\$ 4,302
Receivables (net of allowances for uncollectibles):		
Interest	--	5
Taxes	--	--
Due from other funds	--	--
Due from other governments	--	--
Due from others	--	--
Total assets	<u>\$ 361</u>	<u>\$ 4,307</u>
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	\$ --	\$ --
Accrued wages payable	--	--
Deferred revenue	--	--
Total liabilities	<u>--</u>	<u>--</u>
Equity		
Unreserved, reported in non major		
Special revenue funds	<u>361</u>	<u>4,307</u>
Total equity	<u>361</u>	<u>4,307</u>
Total liabilities and equity	<u>\$ 361</u>	<u>\$ 4,307</u>

Abandoned Motor Vehicle Fund	Unclaimed Capital Credits	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
\$ 4,683	\$ --	\$ 3,124,864
--	--	5,158
--	--	49,482
--	--	4,587
--	--	60,045
--	--	8,048
<u>\$ 4,683</u>	<u>\$ --</u>	<u>\$ 3,252,184</u>
\$ --	\$ --	\$ 14,024
--	--	99,061
--	--	64,258
<u>--</u>	<u>--</u>	<u>177,343</u>
4,683	--	3,074,841
<u>4,683</u>	<u>--</u>	<u>3,074,841</u>
<u>\$ 4,683</u>	<u>\$ --</u>	<u>\$ 3,252,184</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	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	\$ 264,513	\$ 264,514	\$ 209,787	\$ 173,302
Licenses and permits	162,447	162,447	162,447	162,447
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	14,607	15,407	14,607	14,607
Miscellaneous	276	225	238	186
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>441,843</u>	<u>442,593</u>	<u>387,079</u>	<u>350,542</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	496,675	551,043	410,768	426,053
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>496,675</u>	<u>551,043</u>	<u>410,768</u>	<u>426,053</u>
Excess (deficiency) of revenues over expenditures	(54,832)	(108,450)	(23,689)	(75,511)
Other financing sources (uses):				
Operating transfers in	64,435	64,435	64,435	64,435
Operating transfers out	(7,578)	(14,578)	(7,578)	(7,578)
Loans and capital lease proceeds	--	20,000	--	--
Total other financing sources (uses)	<u>56,857</u>	<u>69,857</u>	<u>56,857</u>	<u>56,857</u>
Net change in fund balance	2,025	(38,593)	33,168	(18,654)
Fund balances/equity - beginning	116,083	372,584	352,639	109,898
Fund balances/equity - ending	<u>\$ 118,108</u>	<u>\$ 333,991</u>	<u>\$ 385,807</u>	<u>\$ 91,244</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
\$ 493,101	\$ 493,100	\$ 391,080	\$ 323,065	\$ --
--	--	--	--	--
--	--	--	--	8,773
--	--	--	--	--
1,600	--	--	--	--
--	--	--	--	--
324	--	635	5,222	--
--	--	--	--	--
--	--	--	--	--
<u>495,025</u>	<u>493,100</u>	<u>391,715</u>	<u>328,287</u>	<u>8,773</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
651,858	420,095	498,597	332,422	8,500
20,000	--	--	--	--
800	--	--	--	--
<u>672,658</u>	<u>420,095</u>	<u>498,597</u>	<u>332,422</u>	<u>8,500</u>
(177,633)	73,005	(106,882)	(4,135)	273
--	--	--	17,155	--
(2,500)	(2,500)	(2,500)	(2,500)	--
202,850	--	--	113,526	--
<u>200,350</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>128,181</u>	<u>--</u>
22,717	70,505	(109,382)	124,046	273
9,644	47,344	378,751	22,281	607
<u>\$ 32,361</u>	<u>\$ 117,849</u>	<u>\$ 269,369</u>	<u>\$ 146,327</u>	<u>\$ 880</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	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	8,774	8,773	8,773	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	10,576
Miscellaneous	--	--	--	12,212
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>8,774</u>	<u>8,773</u>	<u>8,773</u>	<u>22,788</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	8,500	8,500	8,500	78,470
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>78,470</u>
Excess (deficiency) of revenues over expenditures	274	273	273	(55,682)
Other financing sources (uses):				
Operating transfers in	--	--	--	110,000
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>110,000</u>
Net change in fund balance	274	273	273	54,318
Fund balances/equity - beginning	5,991	2,209	542	310,074
Fund balances/equity - ending	<u>\$ 6,265</u>	<u>\$ 2,482</u>	<u>\$ 815</u>	<u>\$ 364,392</u>

Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund	Courthouse Security Fund	Emergency Appropriation Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
29,717	6,773	--	--	--
--	--	--	14,220	--
1,817	1,127	422	2,538	1,911
--	--	3,180	--	--
--	--	--	--	--
<u>31,534</u>	<u>7,900</u>	<u>3,602</u>	<u>16,758</u>	<u>1,911</u>
25,567	--	--	--	87
--	--	2,640	--	--
--	--	--	--	--
--	6,413	--	7,149	--
--	--	--	--	--
--	--	--	--	--
<u>25,567</u>	<u>6,413</u>	<u>2,640</u>	<u>7,149</u>	<u>87</u>
5,967	1,487	962	9,609	1,824
--	--	--	--	10,000
--	--	--	(6,001)	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,001)</u>	<u>10,000</u>
5,967	1,487	962	3,608	11,824
56,792	41,348	13,823	95,362	63,164
<u>\$ 62,759</u>	<u>\$ 42,835</u>	<u>\$ 14,785</u>	<u>\$ 98,970</u>	<u>\$ 74,988</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	470,785	--
Fines	--	11,455	--	4,819
Rents and royalties	--	--	--	--
Investment income	129	989	851	503
Miscellaneous	--	269	--	--
Grant revenues	3,855	--	186,793	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>3,984</u>	<u>12,713</u>	<u>658,429</u>	<u>5,322</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	4,488
Health and welfare	5,000	--	699,631	--
Judicial	--	3,935	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>5,000</u>	<u>3,935</u>	<u>699,631</u>	<u>4,488</u>
Excess (deficiency) of revenues over expenditures	(1,016)	8,778	(41,202)	834
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	(1,016)	8,778	(41,202)	834
Fund balances/equity - beginning	5,749	32,999	88,395	18,144
Fund balances/equity - ending	<u>\$ 4,733</u>	<u>\$ 41,777</u>	<u>\$ 47,193</u>	<u>\$ 18,978</u>

Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
1,818	--	--	--	--
--	--	--	--	--
--	821	743	--	--
--	--	--	1,498	--
--	--	--	--	--
--	--	--	3,383	--
<u>1,818</u>	<u>821</u>	<u>743</u>	<u>4,881</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
1,760	--	13,000	--	--
--	--	--	52,077	30,800
--	--	--	--	--
<u>1,760</u>	<u>--</u>	<u>13,000</u>	<u>52,077</u>	<u>30,800</u>
58	821	(12,257)	(47,196)	(30,800)
--	--	--	25,000	25,000
--	(17,155)	--	--	--
--	--	--	--	--
<u>--</u>	<u>(17,155)</u>	<u>--</u>	<u>25,000</u>	<u>25,000</u>
58	(16,334)	(12,257)	(22,196)	(5,800)
1,764	46,818	32,643	43,961	5,826
<u>\$ 1,822</u>	<u>\$ 30,484</u>	<u>\$ 20,386</u>	<u>\$ 21,765</u>	<u>\$ 26</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund	Attorney Hot Check Collection	LC Emergency Management Grant Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	12,861	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	11
Miscellaneous	--	--	50	--
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>--</u>	<u>--</u>	<u>12,911</u>	<u>11</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	19,109	--
Public facilities	--	--	--	--
Public transportation	90,103	--	--	--
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>90,103</u>	<u>--</u>	<u>19,109</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	(90,103)	--	(6,198)	11
Other financing sources (uses):				
Operating transfers in	60,000	60,000	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(30,103)	60,000	(6,198)	11
Fund balances/equity - beginning	30,564	3,703	30,995	542
Fund balances/equity - ending	<u>\$ 461</u>	<u>\$ 63,703</u>	<u>\$ 24,797</u>	<u>\$ 553</u>

Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement	Justice Court Technology #1	Justice Court Technology #2
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
1,673	28,822	--	--	--
--	--	--	3,056	726
--	--	--	--	--
195	4,826	809	430	74
--	--	--	--	--
--	--	--	--	--
<u>1,868</u>	<u>33,648</u>	<u>809</u>	<u>3,486</u>	<u>800</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	4,735	1,500
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>4,735</u>	<u>1,500</u>
1,868	33,648	809	(1,249)	(700)
--	--	7,000	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>7,000</u>	<u>--</u>	<u>--</u>
1,868	33,648	7,809	(1,249)	(700)
6,335	162,396	24,224	16,689	2,528
<u>\$ 8,203</u>	<u>\$ 196,044</u>	<u>\$ 32,033</u>	<u>\$ 15,440</u>	<u>\$ 1,828</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Justice Court Technology #3	Justice Court Technology #4	Ambulance Service Grant Fund	Computer Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	322	4,867	--	--
Rents and royalties	--	--	--	--
Investment income	43	556	6,101	2,005
Miscellaneous	--	--	--	--
Grant revenues	--	--	221,594	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>365</u>	<u>5,423</u>	<u>227,695</u>	<u>2,005</u>
Expenditures:				
Current:				
General government	--	--	--	4,538
Public safety	--	--	69,747	--
Health and welfare	--	--	--	--
Judicial	400	2,417	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Debt service:				
Principal	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total expenditures	<u>400</u>	<u>2,417</u>	<u>69,747</u>	<u>4,538</u>
Excess (deficiency) of revenues over expenditures	(35)	3,006	157,948	(2,533)
Other financing sources (uses):				
Operating transfers in	--	--	--	25,000
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>25,000</u>
Net change in fund balance	(35)	3,006	157,948	22,467
Fund balances/equity - beginning	1,539	21,050	96,789	54,962
Fund balances/equity - ending	<u>\$ 1,504</u>	<u>\$ 24,056</u>	<u>\$ 254,737</u>	<u>\$ 77,429</u>

Jury Service Fund	Family Protection Account	Border Service Grant	Justice Cr. Bldg. Security Fund #1	Justice Cr. Bldg. Security Fund #2
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	91,959	--	--
--	1,219	--	674	94
--	94	--	59	10
8,543	--	--	--	--
--	--	--	--	--
<u>8,543</u>	<u>1,313</u>	<u>91,959</u>	<u>733</u>	<u>104</u>
--	--	--	--	--
--	--	91,959	--	--
7,770	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>7,770</u>	<u>--</u>	<u>91,959</u>	<u>--</u>	<u>--</u>
773	1,313	--	733	104
--	--	--	2,306	328
--	--	--	--	--
--	--	--	<u>2,306</u>	<u>328</u>
773	1,313	--	3,039	432
4,905	2,849	--	--	--
<u>\$ 5,678</u>	<u>\$ 4,162</u>	<u>\$ --</u>	<u>\$ 3,039</u>	<u>\$ 432</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4
Revenues:		
Taxes	\$ --	\$ --
Licenses and permits	--	--
Intergovernmental	--	--
Charges for services	--	--
Fines	81	1,125
Rents and royalties	--	--
Investment income	8	88
Miscellaneous	--	--
Grant revenues	--	--
Proceeds from the sale of fixed assets	--	--
Total revenues	<u>89</u>	<u>1,213</u>
Expenditures:		
Current:		
General government	--	--
Public safety	--	--
Health and welfare	--	--
Judicial	--	--
Public facilities	--	--
Public transportation	--	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>--</u>	<u>--</u>
 Excess (deficiency) of revenues over expenditures	 89	 1,213
Other financing sources (uses):		
Operating transfers in	272	3,094
Operating transfers out	--	--
Loans and capital lease proceeds	--	--
Total other financing sources (uses)	<u>272</u>	<u>3,094</u>
 Net change in fund balance	 361	 4,307
 Fund balances/equity - beginning	 --	 --
Fund balances/equity - ending	<u>\$ 361</u>	<u>\$ 4,307</u>

Abandoned Motor Vehicle Fund	Unclaimed Capital Credits	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
\$ --	\$ --	\$ 2,612,462
--	--	649,788
--	--	35,093
--	--	644,408
--	--	42,658
--	--	1,600
40	(2)	97,002
5,256	--	38,114
--	--	412,242
--	--	3,383
<u>5,296</u>	<u>(2)</u>	<u>4,536,750</u>
--	--	30,192
1,248	--	170,082
--	--	704,631
--	--	54,626
--	--	13,562
--	--	4,072,961
--	--	20,000
--	--	800
<u>1,248</u>	<u>--</u>	<u>5,066,854</u>
4,048	(2)	(530,104)
635	--	603,530
--	--	(70,468)
--	--	336,376
<u>635</u>	<u>--</u>	<u>869,438</u>
4,683	(2)	339,334
--	2	2,735,507
<u>\$ 4,683</u>	<u>\$ --</u>	<u>\$ 3,074,841</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 271,142	\$ 271,142	\$ 264,513	\$ (6,629)
Licenses and permits	166,000	166,000	162,447	(3,553)
Investment income	14,000	14,000	14,607	607
Miscellaneous	--	--	276	276
Total revenues	<u>451,142</u>	<u>451,142</u>	<u>441,843</u>	<u>(9,299)</u>
Expenditures:				
Current:				
Public transportation	598,914	598,914	496,675	102,239
Total expenditures	<u>598,914</u>	<u>598,914</u>	<u>496,675</u>	<u>102,239</u>
Excess (deficiency) of revenues over expenditures	(147,772)	(147,772)	(54,832)	92,940
Other financing sources (uses):				
Operating transfers in	68,750	68,750	64,435	(4,315)
Operating transfers out	(7,578)	(7,578)	(7,578)	--
Total other financing sources (uses)	<u>61,172</u>	<u>61,172</u>	<u>56,857</u>	<u>(4,315)</u>
Net change in fund balance	(86,600)	(86,600)	2,025	88,625
Fund balances/equity - beginning	116,083	116,083	116,083	--
Fund balances/equity - ending	<u>\$ 29,483</u>	<u>\$ 29,483</u>	<u>\$ 118,108</u>	<u>\$ 88,625</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 260,142	\$ 260,142	\$ 264,514	\$ 4,372
Licenses and permits	166,000	166,000	162,447	(3,553)
Investment income	14,000	14,000	15,407	1,407
Miscellaneous	--	--	225	225
Total revenues	<u>440,142</u>	<u>440,142</u>	<u>442,593</u>	<u>2,451</u>
Expenditures:				
Current:				
Public transportation	585,228	585,228	551,043	34,185
Total expenditures	<u>585,228</u>	<u>585,228</u>	<u>551,043</u>	<u>34,185</u>
Excess (deficiency) of revenues over expenditures	(145,086)	(145,086)	(108,450)	36,636
Other financing sources (uses):				
Operating transfers in	68,750	68,750	64,435	(4,315)
Operating transfers out	(14,578)	(14,578)	(14,578)	--
Loans and capital lease proceeds	--	--	20,000	20,000
Total other financing sources (uses)	<u>54,172</u>	<u>54,172</u>	<u>69,857</u>	<u>15,685</u>
Net change in fund balance	(90,914)	(90,914)	(38,593)	52,321
Fund balances/equity - beginning	372,584	372,584	372,584	--
Fund balances/equity - ending	<u>\$ 281,670</u>	<u>\$ 281,670</u>	<u>\$ 333,991</u>	<u>\$ 52,321</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #3
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 214,272	\$ 214,272	\$ 209,787	\$ (4,485)
Licenses and permits	166,000	166,000	162,447	(3,553)
Investment income	14,000	14,000	14,607	607
Miscellaneous	--	--	238	238
Total revenues	<u>394,272</u>	<u>394,272</u>	<u>387,079</u>	<u>(7,193)</u>
Expenditures:				
Current:				
Public transportation	459,610	459,610	410,768	48,842
Total expenditures	<u>459,610</u>	<u>459,610</u>	<u>410,768</u>	<u>48,842</u>
 Excess (deficiency) of revenues over expenditures	 (65,338)	 (65,338)	 (23,689)	 41,649
 Other financing sources (uses):				
Operating transfers in	68,750	68,750	64,435	(4,315)
Operating transfers out	(7,578)	(7,578)	(7,578)	--
Total other financing sources (uses)	<u>61,172</u>	<u>61,172</u>	<u>56,857</u>	<u>(4,315)</u>
 Net change in fund balance	 (4,166)	 (4,166)	 33,168	 37,334
 Fund balances/equity - beginning	 352,639	 352,639	 352,639	 --
Fund balances/equity - ending	<u>\$ 348,473</u>	<u>\$ 348,473</u>	<u>\$ 385,807</u>	<u>\$ 37,334</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 177,324	\$ 177,324	\$ 173,302	\$ (4,022)
Licenses and permits	166,000	166,000	162,447	(3,553)
Investment income	14,000	14,000	14,607	607
Miscellaneous	--	--	186	186
Total revenues	<u>357,324</u>	<u>357,324</u>	<u>350,542</u>	<u>(6,782)</u>
Expenditures:				
Current:				
Public transportation	494,856	494,856	426,053	68,803
Total expenditures	<u>494,856</u>	<u>494,856</u>	<u>426,053</u>	<u>68,803</u>
Excess (deficiency) of revenues over expenditures	(137,532)	(137,532)	(75,511)	62,021
Other financing sources (uses):				
Operating transfers in	68,750	68,750	64,435	(4,315)
Operating transfers out	(7,578)	(7,578)	(7,578)	--
Total other financing sources (uses)	<u>61,172</u>	<u>61,172</u>	<u>56,857</u>	<u>(4,315)</u>
Net change in fund balance	(76,360)	(76,360)	(18,654)	57,706
Fund balances/equity - beginning	109,898	109,898	109,898	--
Fund balances/equity - ending	<u>\$ 33,538</u>	<u>\$ 33,538</u>	<u>\$ 91,244</u>	<u>\$ 57,706</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, 2009

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 493,454	\$ 493,454	\$ 493,101	\$ (353)
Rents and royalties	2,500	2,500	1,600	(900)
Miscellaneous	90,000	90,200	324	(89,876)
Total revenues	<u>585,954</u>	<u>586,154</u>	<u>495,025</u>	<u>(91,129)</u>
Expenditures:				
Current:				
Public transportation	936,800	937,000	651,858	285,142
Debt service:				
Principal	20,000	20,000	20,000	--
Interest and fiscal charges	800	800	800	--
Total expenditures	<u>957,600</u>	<u>957,800</u>	<u>672,658</u>	<u>285,142</u>
Excess (deficiency) of revenues over expenditures	(371,646)	(371,646)	(177,633)	194,013
Other financing sources (uses):				
Operating transfers out	(2,500)	(2,500)	(2,500)	--
Loans and capital lease proceeds	275,000	275,000	202,850	(72,150)
Total other financing sources (uses)	<u>272,500</u>	<u>272,500</u>	<u>200,350</u>	<u>(72,150)</u>
Net change in fund balance	(99,146)	(99,146)	22,717	121,863
Fund balances/equity - beginning	9,644	9,644	9,644	--
Fund balances/equity - ending	<u>\$ (89,502)</u>	<u>\$ (89,502)</u>	<u>\$ 32,361</u>	<u>\$ 121,863</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 493,454	\$ 493,454	\$ 493,100	\$ (354)
Miscellaneous	1,000	1,000	--	(1,000)
Total revenues	<u>494,454</u>	<u>494,454</u>	<u>493,100</u>	<u>(1,354)</u>
Expenditures:				
Current:				
Public transportation	545,500	545,500	420,095	125,405
Total expenditures	<u>545,500</u>	<u>545,500</u>	<u>420,095</u>	<u>125,405</u>
Excess (deficiency) of revenues over expenditures	(51,046)	(51,046)	73,005	124,051
Other financing sources (uses):				
Operating transfers out	(2,500)	(2,500)	(2,500)	--
Loans and capital lease proceeds	25,000	25,000	--	(25,000)
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>(2,500)</u>	<u>(25,000)</u>
Net change in fund balance	(28,546)	(28,546)	70,505	99,051
Fund balances/equity - beginning	47,344	47,344	47,344	--
Fund balances/equity - ending	<u>\$ 18,798</u>	<u>\$ 18,798</u>	<u>\$ 117,849</u>	<u>\$ 99,051</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 391,800	\$ 391,800	\$ 391,080	\$ (720)
Miscellaneous	--	--	635	635
Total revenues	<u>391,800</u>	<u>391,800</u>	<u>391,715</u>	<u>(85)</u>
Expenditures:				
Current:				
Public transportation	612,056	612,056	498,597	113,459
Total expenditures	<u>612,056</u>	<u>612,056</u>	<u>498,597</u>	<u>113,459</u>
Excess (deficiency) of revenues over expenditures	(220,256)	(220,256)	(106,882)	113,374
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	(222,756)	(222,756)	(109,382)	113,374
Fund balances/equity - beginning	378,751	378,751	378,751	--
Fund balances/equity - ending	<u>\$ 155,995</u>	<u>\$ 155,995</u>	<u>\$ 269,369</u>	<u>\$ 113,374</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, 2009

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 323,830	\$ 323,830	\$ 323,065	\$ (765)
Miscellaneous	5,000	5,000	5,222	222
Total revenues	<u>328,830</u>	<u>328,830</u>	<u>328,287</u>	<u>(543)</u>
Expenditures:				
Current:				
Public transportation	494,848	512,003	332,422	179,581
Total expenditures	<u>494,848</u>	<u>512,003</u>	<u>332,422</u>	<u>179,581</u>
Excess (deficiency) of revenues over expenditures	(166,018)	(183,173)	(4,135)	179,038
Other financing sources (uses):				
Operating transfers in	--	17,155	17,155	--
Operating transfers out	(2,500)	(2,500)	(2,500)	--
Loans and capital lease proceeds	130,000	130,000	113,526	(16,474)
Total other financing sources (uses)	<u>127,500</u>	<u>144,655</u>	<u>128,181</u>	<u>(16,474)</u>
Net change in fund balance	(38,518)	(38,518)	124,046	162,564
Fund balances/equity - beginning	22,281	22,281	22,281	--
Fund balances/equity - ending	<u>\$ (16,237)</u>	<u>\$ (16,237)</u>	<u>\$ 146,327</u>	<u>\$ 162,564</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,500	\$ 8,500	\$ 8,773	\$ 273
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,773</u>	<u>273</u>
Expenditures:				
Current:				
Public transportation	8,500	8,500	8,500	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	273	273
Fund balances/equity - beginning	607	607	607	--
Fund balances/equity - ending	<u>\$ 607</u>	<u>\$ 607</u>	<u>\$ 880</u>	<u>\$ 273</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,500	\$ 8,500	\$ 8,774	\$ 274
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,774</u>	<u>274</u>
Expenditures:				
Current:				
Public transportation	8,500	8,500	8,500	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	274	274
Fund balances/equity - beginning	5,991	5,991	5,991	--
Fund balances/equity - ending	<u>\$ 5,991</u>	<u>\$ 5,991</u>	<u>\$ 6,265</u>	<u>\$ 274</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,500	\$ 8,500	\$ 8,773	\$ 273
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,773</u>	<u>273</u>
Expenditures:				
Current:				
Public transportation	8,500	8,500	8,500	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	273	273
Fund balances/equity - beginning	2,209	2,209	2,209	--
Fund balances/equity - ending	<u>\$ 2,209</u>	<u>\$ 2,209</u>	<u>\$ 2,482</u>	<u>\$ 273</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 8,500	\$ 8,500	\$ 8,773	\$ 273
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,773</u>	<u>273</u>
Expenditures:				
Current:				
Public transportation	8,500	8,500	8,500	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	273	273
Fund balances/equity - beginning	542	542	542	--
Fund balances/equity - ending	<u>\$ 542</u>	<u>\$ 542</u>	<u>\$ 815</u>	<u>\$ 273</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE RIGHT OF WAY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 6,000	\$ 6,000	\$ 10,576	\$ 4,576
Miscellaneous	--	6,562	12,212	5,650
Total revenues	<u>6,000</u>	<u>12,562</u>	<u>22,788</u>	<u>10,226</u>
Expenditures:				
Current:				
Public transportation	110,000	116,562	78,470	38,092
Total expenditures	<u>110,000</u>	<u>116,562</u>	<u>78,470</u>	<u>38,092</u>
Excess (deficiency) of revenues over expenditures	(104,000)	(104,000)	(55,682)	48,318
Other financing sources (uses):				
Operating transfers in	110,000	110,000	110,000	--
Total other financing sources (uses)	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>--</u>
Net change in fund balance	6,000	6,000	54,318	48,318
Fund balances/equity - beginning	310,074	310,074	310,074	--
Fund balances/equity - ending	<u>\$ 316,074</u>	<u>\$ 316,074</u>	<u>\$ 364,392</u>	<u>\$ 48,318</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT-COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 35,300	\$ 35,300	\$ 29,717	\$ (5,583)
Investment income	2,000	2,000	1,817	(183)
Total revenues	<u>37,300</u>	<u>37,300</u>	<u>31,534</u>	<u>(5,766)</u>
Expenditures:				
Current:				
General government	50,000	50,000	25,567	24,433
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>25,567</u>	<u>24,433</u>
Net change in fund balance	(12,700)	(12,700)	5,967	18,667
Fund balances/equity - beginning	56,792	56,792	56,792	--
Fund balances/equity - ending	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 62,759</u>	<u>\$ 18,667</u>

LAVACA COUNTY, TEXAS
RECORDS MANAGEMENT COURTHOUSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 7,500	\$ 7,500	\$ 6,773	\$ (727)
Investment income	550	550	1,127	577
Total revenues	<u>8,050</u>	<u>8,050</u>	<u>7,900</u>	<u>(150)</u>
Expenditures:				
Current:				
Public facilities	16,900	16,900	6,413	10,487
Total expenditures	<u>16,900</u>	<u>16,900</u>	<u>6,413</u>	<u>10,487</u>
Net change in fund balance	(8,850)	(8,850)	1,487	10,337
Fund balances/equity - beginning	41,348	41,348	41,348	--
Fund balances/equity - ending	<u>\$ 32,498</u>	<u>\$ 32,498</u>	<u>\$ 42,835</u>	<u>\$ 10,337</u>

LAVACA COUNTY, TEXAS
SHERIFF'S CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ --	\$ --	\$ 422	\$ 422
Miscellaneous	3,000	3,946	3,180	(766)
Total revenues	<u>3,000</u>	<u>3,946</u>	<u>3,602</u>	<u>(344)</u>
Expenditures:				
Current:				
Public safety	5,000	5,946	2,640	3,306
Total expenditures	<u>5,000</u>	<u>5,946</u>	<u>2,640</u>	<u>3,306</u>
Net change in fund balance	(2,000)	(2,000)	962	2,962
Fund balances/equity - beginning	13,823	13,823	13,823	--
Fund balances/equity - ending	<u>\$ 11,823</u>	<u>\$ 11,823</u>	<u>\$ 14,785</u>	<u>\$ 2,962</u>

LAVACA COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 18,000	\$ 11,997	\$ 14,220	\$ 2,223
Investment income	3,000	3,000	2,538	(462)
Total revenues	<u>21,000</u>	<u>14,997</u>	<u>16,758</u>	<u>1,761</u>
Expenditures:				
Current:				
Public facilities	16,200	16,200	7,149	9,051
Total expenditures	<u>16,200</u>	<u>16,200</u>	<u>7,149</u>	<u>9,051</u>
Excess (deficiency) of revenues over expenditures	4,800	(1,203)	9,609	10,812
Other financing sources (uses):				
Operating transfers out	--	(6,003)	(6,001)	2
Total other financing sources (uses)	<u>--</u>	<u>(6,003)</u>	<u>(6,001)</u>	<u>2</u>
Net change in fund balance	4,800	(7,206)	3,608	10,814
Fund balances/equity - beginning	95,362	95,362	95,362	--
Fund balances/equity - ending	<u>\$ 100,162</u>	<u>\$ 88,156</u>	<u>\$ 98,970</u>	<u>\$ 10,814</u>

LAVACA COUNTY, TEXAS
EMERGENCY APPROPRIATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 2,000	\$ 2,000	\$ 1,911	\$ (89)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,911</u>	<u>(89)</u>
Expenditures:				
Current:				
General government	18,030	18,030	87	17,943
Total expenditures	<u>18,030</u>	<u>18,030</u>	<u>87</u>	<u>17,943</u>
Excess (deficiency) of revenues over expenditures	(16,030)	(16,030)	1,824	17,854
Other financing sources (uses):				
Operating transfers in	10,000	10,000	10,000	--
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>
Net change in fund balance	(6,030)	(6,030)	11,824	17,854
Fund balances/equity - beginning	63,164	63,164	63,164	--
Fund balances/equity - ending	<u>\$ 57,134</u>	<u>\$ 57,134</u>	<u>\$ 74,988</u>	<u>\$ 17,854</u>

LAVACA COUNTY, TEXAS
TOBACCO SETTLEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 100	\$ 100	\$ 129	\$ 29
Grant revenues	4,000	4,000	3,855	(145)
Total revenues	<u>4,100</u>	<u>4,100</u>	<u>3,984</u>	<u>(116)</u>
Expenditures:				
Current:				
Health and welfare	5,000	5,000	5,000	--
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Net change in fund balance	(900)	(900)	(1,016)	(116)
Fund balances/equity - beginning	5,749	5,749	5,749	--
Fund balances/equity - ending	<u>\$ 4,849</u>	<u>\$ 4,849</u>	<u>\$ 4,733</u>	<u>\$ (116)</u>

LAVACA COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 10,400	\$ 10,400	\$ 11,455	\$ 1,055
Investment income	200	200	989	789
Miscellaneous	--	270	269	(1)
Total revenues	<u>10,600</u>	<u>10,870</u>	<u>12,713</u>	<u>1,843</u>
Expenditures:				
Current:				
Judicial	7,500	7,770	3,935	3,835
Total expenditures	<u>7,500</u>	<u>7,770</u>	<u>3,935</u>	<u>3,835</u>
Net change in fund balance	3,100	3,100	8,778	5,678
Fund balances/equity - beginning	32,999	32,999	32,999	--
Fund balances/equity - ending	<u>\$ 36,099</u>	<u>\$ 36,099</u>	<u>\$ 41,777</u>	<u>\$ 5,678</u>

LAVACA COUNTY, TEXAS
SENIOR CITIZENS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 431,939	\$ 431,939	\$ 470,785	\$ 38,846
Investment income	--	--	851	851
Grant revenues	261,788	261,788	186,793	(74,995)
Total revenues	<u>693,727</u>	<u>693,727</u>	<u>658,429</u>	<u>(35,298)</u>
Expenditures:				
Current:				
Health and welfare	693,627	693,627	699,631	(6,004)
Total expenditures	<u>693,627</u>	<u>693,627</u>	<u>699,631</u>	<u>(6,004)</u>
Net change in fund balance	100	100	(41,202)	(41,302)
Fund balances/equity - beginning	88,395	88,395	88,395	--
Fund balances/equity - ending	<u>\$ 88,495</u>	<u>\$ 88,495</u>	<u>\$ 47,193</u>	<u>\$ (41,302)</u>

LAVACA COUNTY, TEXAS
LAW ENFORCEMENT TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 3,800	\$ 3,800	\$ 4,819	\$ 1,019
Investment income	450	450	503	53
Total revenues	<u>4,250</u>	<u>4,250</u>	<u>5,322</u>	<u>1,072</u>
Expenditures:				
Current:				
Public safety	8,300	8,300	4,488	3,812
Total expenditures	<u>8,300</u>	<u>8,300</u>	<u>4,488</u>	<u>3,812</u>
Net change in fund balance	(4,050)	(4,050)	834	4,884
Fund balances/equity - beginning	18,144	18,144	18,144	--
Fund balances/equity - ending	<u>\$ 14,094</u>	<u>\$ 14,094</u>	<u>\$ 18,978</u>	<u>\$ 4,884</u>

LAVACA COUNTY, TEXAS
 APPELLATE JUDICIAL SYSTEM FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 2,400	\$ 2,400	\$ 1,818	\$ (582)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>1,818</u>	<u>(582)</u>
Expenditures:				
Current:				
Judicial	2,800	2,800	1,760	1,040
Total expenditures	<u>2,800</u>	<u>2,800</u>	<u>1,760</u>	<u>1,040</u>
Net change in fund balance	(400)	(400)	58	458
Fund balances/equity - beginning	1,764	1,764	1,764	--
Fund balances/equity - ending	<u>\$ 1,364</u>	<u>\$ 1,364</u>	<u>\$ 1,822</u>	<u>\$ 458</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-30

ROAD AND BRIDGE PCT. #4 PROPERTY AND BUILDING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 1,000	\$ 1,000	\$ 821	\$ (179)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>821</u>	<u>(179)</u>
Expenditures:				
Current:				
Public transportation	40,000	22,845	--	22,845
Total expenditures	<u>40,000</u>	<u>22,845</u>	<u>--</u>	<u>22,845</u>
Excess (deficiency) of revenues over expenditures	(39,000)	(21,845)	821	22,666
Other financing sources (uses):				
Operating transfers out	--	(17,155)	(17,155)	--
Total other financing sources (uses)	<u>--</u>	<u>(17,155)</u>	<u>(17,155)</u>	<u>--</u>
Net change in fund balance	(39,000)	(39,000)	(16,334)	22,666
Fund balances/equity - beginning	46,818	46,818	46,818	--
Fund balances/equity - ending	<u>\$ 7,818</u>	<u>\$ 7,818</u>	<u>\$ 30,484</u>	<u>\$ 22,666</u>

LAVACA COUNTY, TEXAS
 TASK FORCE INDIGENT DEFENSE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 1,000	\$ 1,000	\$ 743	\$ (257)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>743</u>	<u>(257)</u>
Expenditures:				
Current:				
Judicial	13,000	13,000	13,000	--
Total expenditures	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>--</u>
Net change in fund balance	(12,000)	(12,000)	(12,257)	(257)
Fund balances/equity - beginning	32,643	32,643	32,643	--
Fund balances/equity - ending	<u>\$ 20,643</u>	<u>\$ 20,643</u>	<u>\$ 20,386</u>	<u>\$ (257)</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #1 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous	\$ --	\$ --	\$ 1,498	\$ 1,498
Proceeds from the sale of fixed assets	15,000	15,000	3,383	(11,617)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>4,881</u>	<u>(10,119)</u>
Expenditures:				
Current:				
Public transportation	65,000	65,000	52,077	12,923
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>52,077</u>	<u>12,923</u>
Excess (deficiency) of revenues over expenditures	(50,000)	(50,000)	(47,196)	2,804
Other financing sources (uses):				
Operating transfers in	25,000	25,000	25,000	--
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Net change in fund balance	(25,000)	(25,000)	(22,196)	2,804
Fund balances/equity - beginning	43,961	43,961	43,961	--
Fund balances/equity - ending	<u>\$ 18,961</u>	<u>\$ 18,961</u>	<u>\$ 21,765</u>	<u>\$ 2,804</u>

LAVACA COUNTY, TEXAS

ROAD AND BRIDGE PCT. #2 EQUIPMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Proceeds from the sale of fixed assets	\$ 4,500	\$ 4,500	\$ --	\$ (4,500)
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>--</u>	<u>(4,500)</u>
Expenditures:				
Current:				
Public transportation	35,000	35,000	30,800	4,200
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>30,800</u>	<u>4,200</u>
Excess (deficiency) of revenues over expenditures	(30,500)	(30,500)	(30,800)	(300)
Other financing sources (uses):				
Operating transfers in	25,000	25,000	25,000	--
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Net change in fund balance	(5,500)	(5,500)	(5,800)	(300)
Fund balances/equity - beginning	5,826	5,826	5,826	--
Fund balances/equity - ending	<u>\$ 326</u>	<u>\$ 326</u>	<u>\$ 26</u>	<u>\$ (300)</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #3 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Proceeds from the sale of fixed assets	\$ 10,000	\$ 10,000	\$ --	\$ (10,000)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>--</u>	<u>(10,000)</u>
Expenditures:				
Current:				
Public transportation	90,000	90,000	90,103	(103)
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>90,103</u>	<u>(103)</u>
Excess (deficiency) of revenues over expenditures	(80,000)	(80,000)	(90,103)	(10,103)
Other financing sources (uses):				
Operating transfers in	60,000	60,000	60,000	--
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>--</u>
Net change in fund balance	(20,000)	(20,000)	(30,103)	(10,103)
Fund balances/equity - beginning	30,564	30,564	30,564	--
Fund balances/equity - ending	<u>\$ 10,564</u>	<u>\$ 10,564</u>	<u>\$ 461</u>	<u>\$ (10,103)</u>

LAVACA COUNTY, TEXAS

ROAD AND BRIDGE PCT. #4 EQUIPMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Proceeds from the sale of fixed assets	\$ 5,000	\$ 5,000	\$ --	\$ (5,000)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>--</u>	<u>(5,000)</u>
Expenditures:				
Current:				
Public transportation	60,000	60,000	--	60,000
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>--</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenditures	(55,000)	(55,000)	--	55,000
Other financing sources (uses):				
Operating transfers in	60,000	60,000	60,000	--
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>--</u>
Net change in fund balance	5,000	5,000	60,000	55,000
Fund balances/equity - beginning	3,703	3,703	3,703	--
Fund balances/equity - ending	<u>\$ 8,703</u>	<u>\$ 8,703</u>	<u>\$ 63,703</u>	<u>\$ 55,000</u>

LAVACA COUNTY, TEXAS
 ATTORNEY HOT CHECK COLLECTON FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 12,861	\$ (2,139)
Miscellaneous	--	--	50	50
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>12,911</u>	<u>(2,089)</u>
Expenditures:				
Current:				
Judicial	<u>22,198</u>	<u>22,198</u>	<u>19,109</u>	<u>3,089</u>
Total expenditures	<u>22,198</u>	<u>22,198</u>	<u>19,109</u>	<u>3,089</u>
Net change in fund balance	(7,198)	(7,198)	(6,198)	1,000
Fund balances/equity - beginning	<u>39,995</u>	<u>39,995</u>	<u>30,995</u>	<u>(9,000)</u>
Fund balances/equity - ending	<u>\$ 32,797</u>	<u>\$ 32,797</u>	<u>\$ 24,797</u>	<u>\$ (8,000)</u>

LAVACA COUNTY, TEXAS
 LC EMERGENCY MANAGEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ --	\$ --	\$ 11	\$ 11
Total revenues	<u>--</u>	<u>--</u>	<u>11</u>	<u>11</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	11	11
Fund balances/equity - beginning	--	--	542	542
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 553</u>	<u>\$ 553</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,200	\$ 1,200	\$ 1,673	\$ 473
Investment income	50	50	195	145
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>1,868</u>	<u>618</u>
Expenditures:				
Current:				
Judicial	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	(750)	(750)	1,868	2,618
Fund balances/equity - beginning	6,335	6,335	6,335	--
Fund balances/equity - ending	<u>\$ 5,585</u>	<u>\$ 5,585</u>	<u>\$ 8,203</u>	<u>\$ 2,618</u>

LAVACA COUNTY, TEXAS
 RECORDS ARCHIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 32,000	\$ 32,000	\$ 28,822	\$ (3,178)
Investment income	4,000	4,000	4,826	826
Total revenues	<u>36,000</u>	<u>36,000</u>	<u>33,648</u>	<u>(2,352)</u>
Expenditures:				
Current:				
General government	130,000	130,000	--	130,000
Total expenditures	<u>130,000</u>	<u>130,000</u>	<u>--</u>	<u>130,000</u>
Net change in fund balance	(94,000)	(94,000)	33,648	127,648
Fund balances/equity - beginning	162,396	162,396	162,396	--
Fund balances/equity - ending	<u>\$ 68,396</u>	<u>\$ 68,396</u>	<u>\$ 196,044</u>	<u>\$ 127,648</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-40

**ROAD AND BRIDGE PCT.#2 PROPERTY AND BUILDING IMPROVEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 200	\$ 200	\$ 809	\$ 609
Total revenues	<u>200</u>	<u>200</u>	<u>809</u>	<u>609</u>
Expenditures:				
Current:				
Public transportation	<u>2,500</u>	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Total expenditures	<u>2,500</u>	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Excess (deficiency) of revenues over expenditures	(2,300)	(2,300)	809	3,109
Other financing sources (uses):				
Operating transfers in	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>--</u>
Total other financing sources (uses)	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>--</u>
Net change in fund balance	4,700	4,700	7,809	3,109
Fund balances/equity - beginning	<u>24,224</u>	<u>24,224</u>	<u>24,224</u>	<u>--</u>
Fund balances/equity - ending	<u>\$ 28,924</u>	<u>\$ 28,924</u>	<u>\$ 32,033</u>	<u>\$ 3,109</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 3,500	\$ 3,500	\$ 3,056	\$ (444)
Investment income	500	500	430	(70)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>3,486</u>	<u>(514)</u>
Expenditures:				
Current:				
Judicial	10,000	10,000	4,735	5,265
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,735</u>	<u>5,265</u>
Net change in fund balance	(6,000)	(6,000)	(1,249)	4,751
Fund balances/equity - beginning	16,689	16,689	16,689	--
Fund balances/equity - ending	<u>\$ 10,689</u>	<u>\$ 10,689</u>	<u>\$ 15,440</u>	<u>\$ 4,751</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 600	\$ 600	\$ 726	\$ 126
Investment income	--	--	74	74
Total revenues	<u>600</u>	<u>600</u>	<u>800</u>	<u>200</u>
Expenditures:				
Current:				
Judicial	1,500	1,500	1,500	--
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>--</u>
Net change in fund balance	(900)	(900)	(700)	200
Fund balances/equity - beginning	2,528	2,528	2,528	--
Fund balances/equity - ending	<u>\$ 1,628</u>	<u>\$ 1,628</u>	<u>\$ 1,828</u>	<u>\$ 200</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 300	\$ 300	\$ 322	\$ 22
Investment income	--	--	43	43
Total revenues	<u>300</u>	<u>300</u>	<u>365</u>	<u>65</u>
Expenditures:				
Current:				
Judicial	470	470	400	70
Total expenditures	<u>470</u>	<u>470</u>	<u>400</u>	<u>70</u>
Net change in fund balance	(170)	(170)	(35)	135
Fund balances/equity - beginning	1,539	1,539	1,539	--
Fund balances/equity - ending	<u>\$ 1,369</u>	<u>\$ 1,369</u>	<u>\$ 1,504</u>	<u>\$ 135</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 4,000	\$ 4,000	\$ 4,867	\$ 867
Investment income	100	100	556	456
Total revenues	<u>4,100</u>	<u>4,100</u>	<u>5,423</u>	<u>1,323</u>
Expenditures:				
Current:				
Judicial	6,000	6,000	2,417	3,583
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>2,417</u>	<u>3,583</u>
Net change in fund balance	(1,900)	(1,900)	3,006	4,906
Fund balances/equity - beginning	21,050	21,050	21,050	--
Fund balances/equity - ending	<u>\$ 19,150</u>	<u>\$ 19,150</u>	<u>\$ 24,056</u>	<u>\$ 4,906</u>

LAVACA COUNTY, TEXAS
 AMBULANCE SERVICE GRANT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 4,500	\$ 4,500	\$ 6,101	\$ 1,601
Grant revenues	130,000	277,002	221,594	(55,408)
Total revenues	<u>134,500</u>	<u>281,502</u>	<u>227,695</u>	<u>(53,807)</u>
Expenditures:				
Current:				
Public safety	67,000	214,002	69,747	144,255
Total expenditures	<u>67,000</u>	<u>214,002</u>	<u>69,747</u>	<u>144,255</u>
Net change in fund balance	67,500	67,500	157,948	90,448
Fund balances/equity - beginning	96,789	96,789	96,789	--
Fund balances/equity - ending	<u>\$ 164,289</u>	<u>\$ 164,289</u>	<u>\$ 254,737</u>	<u>\$ 90,448</u>

LAVACA COUNTY, TEXAS
COMPUTER FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 4,000	\$ 4,000	\$ 2,005	\$ (1,995)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>2,005</u>	<u>(1,995)</u>
Expenditures:				
Current:				
General government	40,000	40,000	4,538	35,462
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>4,538</u>	<u>35,462</u>
Excess (deficiency) of revenues over expenditures	(36,000)	(36,000)	(2,533)	33,467
Other financing sources (uses):				
Operating transfers in	25,000	25,000	25,000	--
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Net change in fund balance	(11,000)	(11,000)	22,467	33,467
Fund balances/equity - beginning	54,962	54,962	54,962	--
Fund balances/equity - ending	<u>\$ 43,962</u>	<u>\$ 43,962</u>	<u>\$ 77,429</u>	<u>\$ 33,467</u>

LAVACA COUNTY, TEXAS
JURY SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous	\$ 5,400	\$ 5,400	\$ 8,543	\$ 3,143
Total revenues	<u>5,400</u>	<u>5,400</u>	<u>8,543</u>	<u>3,143</u>
Expenditures:				
Current:				
Judicial	6,400	6,400	7,770	(1,370)
Total expenditures	<u>6,400</u>	<u>6,400</u>	<u>7,770</u>	<u>(1,370)</u>
Net change in fund balance	(1,000)	(1,000)	773	1,773
Fund balances/equity - beginning	4,909	4,909	4,905	(4)
Fund balances/equity - ending	<u>\$ 3,909</u>	<u>\$ 3,909</u>	<u>\$ 5,678</u>	<u>\$ 1,769</u>

LAVACA COUNTY, TEXAS
 FAMILY PROTECTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ 500	\$ 500	\$ 1,219	\$ 719
Investment income	--	--	94	94
Total revenues	<u>500</u>	<u>500</u>	<u>1,313</u>	<u>813</u>
Expenditures:				
Current:				
Health and welfare	1,500	1,500	--	1,500
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balance	(1,000)	(1,000)	1,313	2,313
Fund balances/equity - beginning	2,849	2,849	2,849	--
Fund balances/equity - ending	<u>\$ 1,849</u>	<u>\$ 1,849</u>	<u>\$ 4,162</u>	<u>\$ 2,313</u>

LAVACA COUNTY, TEXAS
 BORDER SERVICE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ --	\$ --	\$ 91,959	\$ 91,959
Total revenues	<u>--</u>	<u>--</u>	<u>91,959</u>	<u>91,959</u>
Expenditures:				
Current:				
Public safety	50,000	50,000	91,959	(41,959)
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>91,959</u>	<u>(41,959)</u>
Net change in fund balance	(50,000)	(50,000)	--	50,000
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$(50,000)</u>	<u>\$(50,000)</u>	<u>\$--</u>	<u>\$ 50,000</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ --	\$ --	\$ 674	\$ 674
Investment income	--	--	59	59
Total revenues	<u>--</u>	<u>--</u>	<u>733</u>	<u>733</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	--	--	733	733
Other financing sources (uses):				
Operating transfers in	--	2,307	2,306	(1)
Total other financing sources (uses)	<u>--</u>	<u>2,307</u>	<u>2,306</u>	<u>(1)</u>
Net change in fund balance	--	2,307	3,039	732
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ 2,307</u>	<u>\$ 3,039</u>	<u>\$ 732</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ --	\$ --	\$ 94	\$ 94
Investment income	--	--	10	10
Total revenues	<u>--</u>	<u>--</u>	<u>104</u>	<u>104</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	--	--	104	104
Other financing sources (uses):				
Operating transfers in	--	329	328	(1)
Total other financing sources (uses)	<u>--</u>	<u>329</u>	<u>328</u>	<u>(1)</u>
Net change in fund balance	--	329	432	103
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ 329</u>	<u>\$ 432</u>	<u>\$ 103</u>

LAVACA COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ --	\$ --	\$ 81	\$ 81
Investment income	--	--	8	8
Total revenues	<u>--</u>	<u>--</u>	<u>89</u>	<u>89</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	--	--	89	89
Other financing sources (uses):				
Operating transfers in	--	373	272	(101)
Total other financing sources (uses)	<u>--</u>	<u>373</u>	<u>272</u>	<u>(101)</u>
Net change in fund balance	--	373	361	(12)
Fund balances/equity - beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ 373</u>	<u>\$ 361</u>	<u>\$ (12)</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-53

JUSTICE COURT BUILDING SECURITY FUND #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines	\$ --	\$ --	\$ 1,125	\$ 1,125
Investment income	--	--	88	88
Total revenues	<u>--</u>	<u>--</u>	<u>1,213</u>	<u>1,213</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	--	--	1,213	1,213
Other financing sources (uses):				
Operating transfers in	--	3,094	3,094	--
Total other financing sources (uses)	<u>--</u>	<u>3,094</u>	<u>3,094</u>	<u>--</u>
Net change in fund balance	--	3,094	4,307	1,213
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ 3,094</u>	<u>\$ 4,307</u>	<u>\$ 1,213</u>

LAVACA COUNTY, TEXAS
 ABANDONED MOTOR VEHICLE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ --	\$ --	\$ 40	\$ 40
Miscellaneous	--	5,257	5,256	(1)
Total revenues	<u>--</u>	<u>5,257</u>	<u>5,296</u>	<u>39</u>
Expenditures:				
Current:				
Public safety	--	5,892	1,248	4,644
Total expenditures	<u>--</u>	<u>5,892</u>	<u>1,248</u>	<u>4,644</u>
Excess (deficiency) of revenues over expenditures	--	(635)	4,048	4,683
Other financing sources (uses):				
Operating transfers in	--	635	635	--
Total other financing sources (uses)	<u>--</u>	<u>635</u>	<u>635</u>	<u>--</u>
Net change in fund balance	--	--	4,683	4,683
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,683</u>	<u>\$ 4,683</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2009

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Total Nonmajor Debt Service Funds (See Exhibit C-3)
ASSETS			
Assets:			
Cash and cash equivalents	\$ 148,440	\$ --	\$ 148,440
Receivables (net of allowances for uncollectibles):			
Interest	267	92	359
Due from other funds	120	--	120
Restricted assets:			
Cash and cash equivalents	--	55,012	55,012
Total assets	<u>\$ 148,827</u>	<u>\$ 55,104</u>	<u>\$ 203,931</u>
LIABILITIES AND EQUITY			
Liabilities:			
Due to other funds	\$ --	\$ 2,201	\$ 2,201
Total liabilities	<u>--</u>	<u>2,201</u>	<u>2,201</u>
Equity			
Reserved fund balance			
Reserved for debt service	148,827	52,903	201,730
Total equity	<u>148,827</u>	<u>52,903</u>	<u>201,730</u>
Total liabilities and equity	<u>\$ 148,827</u>	<u>\$ 55,104</u>	<u>\$ 203,931</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Total Nonmajor Debt Service Funds (See Exhibit C-4)
Revenues:			
Taxes	\$ 264,428	\$ 220,651	\$ 485,079
Investment income	5,495	18,623	24,118
Total revenues	<u>269,923</u>	<u>239,274</u>	<u>509,197</u>
Expenditures:			
Debt service:			
Principal	135,000	150,000	285,000
Interest and fiscal charges	103,070	49,190	152,260
Total expenditures	<u>238,070</u>	<u>199,190</u>	<u>437,260</u>
Excess (deficiency) of revenues over expenditures	31,853	40,084	71,937
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	31,853	40,084	71,937
Fund balances/equity - beginning	116,974	12,819	129,793
Fund balances/equity - ending	<u>\$ 148,827</u>	<u>\$ 52,903</u>	<u>\$ 201,730</u>

LAVACA COUNTY, TEXAS

JAIL CONSTRUCTION INTEREST AND SINKING FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 230,101	\$ 230,101	\$ 264,428	\$ 34,327
Investment income	4,000	4,000	5,495	1,495
Total revenues	<u>234,101</u>	<u>234,101</u>	<u>269,923</u>	<u>35,822</u>
Expenditures:				
Debt service:				
Principal	135,000	135,000	135,000	--
Interest and fiscal charges	103,070	103,070	103,070	--
Total expenditures	<u>238,070</u>	<u>238,070</u>	<u>238,070</u>	<u>--</u>
Net change in fund balance	(3,969)	(3,969)	31,853	35,822
Fund balances/equity - beginning	116,974	116,974	116,974	--
Fund balances/equity - ending	<u>\$ 113,005</u>	<u>\$ 113,005</u>	<u>\$ 148,827</u>	<u>\$ 35,822</u>

LAVACA COUNTY, TEXAS
COURTHOUSE ANNEX I&S FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 203,100	\$ 203,100	\$ 220,651	\$ 17,551
Investment income	3,500	3,500	18,623	15,123
Total revenues	<u>206,600</u>	<u>206,600</u>	<u>239,274</u>	<u>32,674</u>
Expenditures:				
Debt service:				
Principal	150,000	150,000	150,000	--
Interest and fiscal charges	49,190	49,190	49,190	--
Total expenditures	<u>199,190</u>	<u>199,190</u>	<u>199,190</u>	<u>--</u>
Net change in fund balance	7,410	7,410	40,084	32,674
Fund balances/equity - beginning	12,819	12,819	12,819	--
Fund balances/equity - ending	<u>\$ 20,229</u>	<u>\$ 20,229</u>	<u>\$ 52,903</u>	<u>\$ 32,674</u>

LAVACA COUNTY, TEXAS
 CAPITAL IMPROVEMENT-ANNEX
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 200	\$ 200	\$ --	\$ (200)
Total revenues	<u>200</u>	<u>200</u>	<u>--</u>	<u>(200)</u>
Expenditures:				
Current:				
Public facilities	1,128,000	1,535,759	1,460,715	75,044
Total expenditures	<u>1,128,000</u>	<u>1,535,759</u>	<u>1,460,715</u>	<u>75,044</u>
Excess (deficiency) of revenues over expenditures	(1,127,800)	(1,535,559)	(1,460,715)	74,844
Other financing sources (uses):				
Operating transfers in	400,000	807,759	807,759	--
Total other financing sources (uses)	<u>400,000</u>	<u>807,759</u>	<u>807,759</u>	<u>--</u>
Net change in fund balance	(727,800)	(727,800)	(652,956)	74,844
Fund balances/equity - beginning	723,768	723,768	723,768	--
Fund balances/equity - ending	<u>\$ (4,032)</u>	<u>\$ (4,032)</u>	<u>\$ 70,812</u>	<u>\$ 74,844</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-60

CAPITAL IMPROVEMENT COURTHOUSE RESTORATION
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ --	\$ --	\$ 10,161	\$ 10,161
Grant revenues	--	648,525	648,524	(1)
Total revenues	<u>--</u>	<u>648,525</u>	<u>658,685</u>	<u>10,160</u>
Expenditures:				
Current:				
Public facilities	400,000	848,525	929,694	(81,169)
Total expenditures	<u>400,000</u>	<u>848,525</u>	<u>929,694</u>	<u>(81,169)</u>
Excess (deficiency) of revenues over expenditures	(400,000)	(200,000)	(271,009)	(71,009)
Other financing sources (uses):				
Operating transfers in	400,000	400,000	400,000	--
Operating transfers out	--	(200,000)	(200,000)	--
Total other financing sources (uses)	<u>400,000</u>	<u>200,000</u>	<u>200,000</u>	<u>--</u>
Net change in fund balance	--	--	(71,009)	(71,009)
Fund balances/equity - beginning	(109,303)	(109,303)	(109,303)	--
Fund balances/equity - ending	<u>\$ (109,303)</u>	<u>\$ (109,303)</u>	<u>\$ (180,312)</u>	<u>\$ (71,009)</u>

LAVACA COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2009

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 132,228	\$ 23,028	\$ 155,256
Receivables (net of allowances for uncollectibles):			
Interest	235	39	274
Total current assets	<u>132,463</u>	<u>23,067</u>	<u>155,530</u>
 Total assets	 <u>\$ 132,463</u>	 <u>\$ 23,067</u>	 <u>\$ 155,530</u>
LIABILITIES			
Total liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
NET ASSETS			
Unrestricted net assets	132,463	23,067	155,530
Total net assets	<u>\$ 132,463</u>	<u>\$ 23,067</u>	<u>\$ 155,530</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
Charges for services	\$ 71,880	\$ --	\$ 71,880
Total operating revenues	<u>71,880</u>	<u>--</u>	<u>71,880</u>
OPERATING EXPENSES:			
Personal services - employee benefits	68,037	4,426	72,463
Total operating expenses	<u>68,037</u>	<u>4,426</u>	<u>72,463</u>
Operating income (loss)	<u>3,843</u>	<u>(4,426)</u>	<u>(583)</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest revenue	2,828	2,672	5,500
Total non-operating revenues (expenses)	<u>2,828</u>	<u>2,672</u>	<u>5,500</u>
Net income	6,671	(1,754)	4,917
Net assets - beginning of year	125,792	24,821	150,613
Net assets - end of year	<u>\$ 132,463</u>	<u>\$ 23,067</u>	<u>\$ 155,530</u>

LAVACA COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	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	\$ 71,880	\$ --	\$ 71,880
Cash payments for insurance	(68,037)	(4,426)	(72,463)
Net cash provided (used) by operating activities	<u>3,843</u>	<u>(4,426)</u>	<u>(583)</u>
Cash flows from investing activities:			
Interest and dividends on investments	2,944	2,700	5,644
Net cash provided (used) for investing activities	<u>2,944</u>	<u>2,700</u>	<u>5,644</u>
Net increase (decrease) in cash and cash equivalents	6,787	(1,726)	5,061
Cash and cash equivalents at beginning of year	125,441	24,754	150,195
Cash and cash equivalents at end of year	<u>\$ 132,228</u>	<u>\$ 23,028</u>	<u>\$ 155,256</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 3,843	\$ (4,426)	\$ (583)
Adjustments to reconcile operating income to net cash provided by operating activities	--	--	--
Total adjustments	<u>--</u>	<u>--</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ 3,843</u>	<u>\$ (4,426)</u>	<u>\$ (583)</u>

This page is left blank intentionally.

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2009

	<u>District Clerk</u>	<u>County Clerk</u>
ASSETS		
Assets:		
Cash and cash equivalents	\$ 418,816	\$ 149,433
Total assets	<u>\$ 418,816</u>	<u>\$ 149,433</u>
LIABILITIES AND EQUITY		
Liabilities:		
Contracts payable	\$ --	\$ --
Due to others	418,816	149,433
Total liabilities	<u>418,816</u>	<u>149,433</u>
Equity:		
Total equity	<u>--</u>	<u>--</u>
Total liabilities and equity	<u>\$ 418,816</u>	<u>\$ 149,433</u>

Sheriff	CC Draw Down Fund	Inmate Account	Total Agency Funds (See Exhibit A-10)
\$ 200	\$ 2,432	\$ 1,063	\$ 571,944
<u>\$ 200</u>	<u>\$ 2,432</u>	<u>\$ 1,063</u>	<u>\$ 571,944</u>
\$ --	\$ 2,432	\$ --	\$ 2,432
200	--	1,063	569,512
<u>200</u>	<u>2,432</u>	<u>1,063</u>	<u>571,944</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 200</u>	<u>\$ 2,432</u>	<u>\$ 1,063</u>	<u>\$ 571,944</u>

This page is left blank intentionally.

This page is left blank intentionally.

This page is left blank intentionally.