

LAVACA COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2011

Lavaca County, Texas
Annual Financial Report
For The Year Ended September 30, 2011

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Financial Section

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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, 2011, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 the 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.

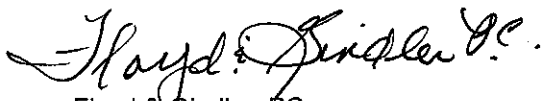
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of September 30, 2011, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2012, on our consideration of Lavaca County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lavaca County, Texas' financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,



Floyd & Gindler, PC

March 19, 2012

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, 2011. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

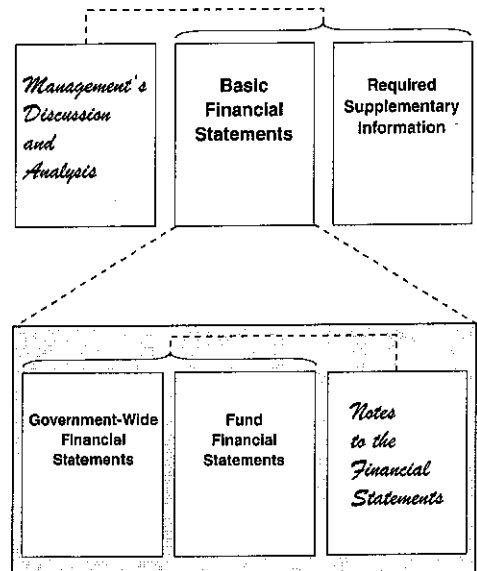
- The County's total combined net assets were \$21,183,860 at September 30, 2011.
- During the year, the County's expenses were \$557,988 less than the \$11,253,017 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased \$748,789 or 7.5% compared to last year. No programs were either added or terminated during the year.
- The general fund reported a fund balance this year of \$1,792,453.
- The County's issued no new tax supported debt during fiscal year September 30, 2011.

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 \$21,183,860 at September 30, 2011. (See Table A-1).

Table A-1
Lavaca County-Net Assets

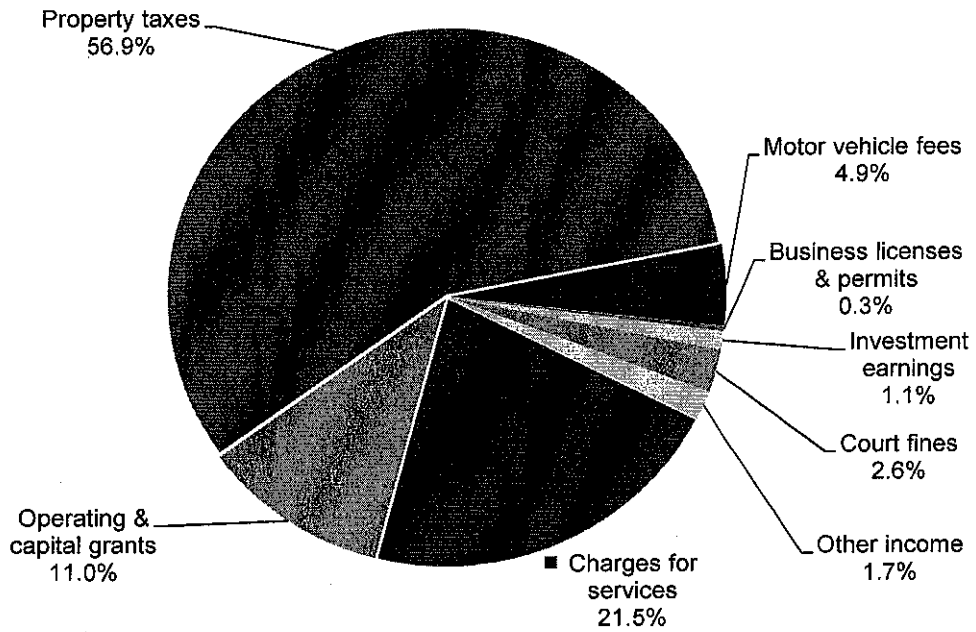
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current assets:						
Cash and equivalents	\$ 5,812,758	5,994,060	941,552	726,424	6,754,310	6,720,484
Receivables, net of allowance	224,392	219,572	509,692	368,456	734,084	588,028
Due from other governments	154,458	79,610	-	-	154,458	79,610
Due from others	7,036	7,881	-	-	7,036	7,881
Restricted cash and cash equivalents	62,888	22,475	-	-	62,888	22,475
Total current assets	6,261,532	6,323,598	1,451,244	1,094,880	7,712,776	7,418,478
Noncurrent assets:						
Capital assets, net of accumulated depreciation	16,717,899	16,983,317	1,073,754	1,158,403	17,791,653	18,141,720
Total assets	22,979,431	23,306,915	2,524,998	2,253,283	25,504,429	25,560,198
Liabilities						
Current liabilities:						
Accounts payable and accrued expenses	795,695	1,347,296	21,324	26,221	817,019	1,373,517
Due to other governments	146,299	130,745	-	-	146,299	130,745
Due to others	5,425	6,688	-	-	5,425	6,688
Deferred revenues	5,749	-	-	-	5,749	-
Current portion capital leases, notes, and bonds payable	485,846	463,789	-	-	485,846	463,789
Total current liabilities	1,439,014	1,948,518	21,324	26,221	1,460,338	1,974,739
Long-term liabilities:						
Capital leases payable	310,843	435,761	-	-	310,843	435,761
Bonds and notes payable	2,520,000	2,845,000	-	-	2,520,000	2,845,000
Post employee benefits payable	29,388	14,562	-	-	29,388	14,562
Total long-term liabilities	2,860,231	3,295,323	-	-	2,860,231	3,295,323
Total liabilities	4,299,245	5,243,841	21,324	26,221	4,320,569	5,270,062
Net assets						
Investment in capital assets	13,401,210	13,238,767	1,073,754	1,158,403	14,474,964	14,397,170
Restricted-debt service	63,150	83,710	-	-	63,150	83,710
Restricted-construction	-	(400,136)	-	-	-	(400,136)
Unrestricted	5,215,826	5,140,733	1,429,920	1,068,659	6,645,746	6,209,392
Total net assets	\$ 18,680,186	18,063,074	2,503,674	2,227,062	21,183,860	20,290,136

The County's restricted net assets represent proceeds when spent, are restricted for payment of tax supported debt. The \$6,645,746 of unrestricted net assets represents resources available to fund the programs of the County next year.

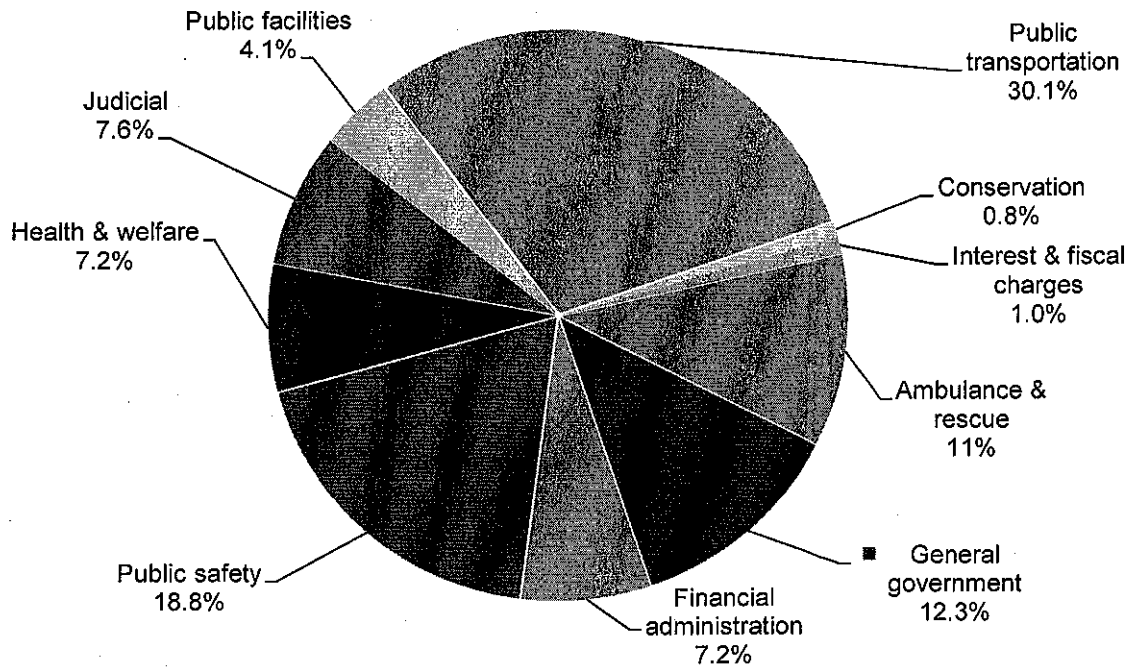
Changes in net assets. The County's total revenues were \$12,714,574. (Table A-2.) A significant portion, 56.9% of the County's revenue, comes from property taxes. (See Figure A-3.) 21.5% percent comes from charges for services, 11.0% from grants, 4.9% from motor vehicle licenses, 2.6% from court fines, 1.1% from investment income and 2.0% from all other sources.

The total cost of all County programs and services was \$12,199,990. 18.8% of these costs were for public safety, 30.1% were for public transportation, 12.3% for general government, 7.2% for financial administration, 7.2% for health and welfare, 7.6% for judicial, 11.0% for ambulance and rescue, and 5.8% for all others.

**Figure A-3
Sources of Revenues for Fiscal Year 2011**



**Figure A-4
Sources of Expenses for Fiscal Year 2011**



Governmental Activities

The tax rate for the 2010-2011 budget year increased from .4711 to .5257.

Table A-2
Changes in Lavaca County Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program revenues:						
Charges for services	\$ 1,301,306	1,107,524	1,461,505	1,384,092	2,762,811	2,491,616
Operating grants	755,434	538,836	-	-	755,434	538,836
Capital grants	525,058	3,401,635	131,746	62,663	656,804	3,464,298
General revenues:						
Property taxes	7,328,244	7,284,219	-	-	7,328,244	7,284,219
Motor vehicle license fees	633,568	626,976	-	-	633,568	626,976
Bus. licenses & permits	43,380	47,285	-	-	43,380	47,285
Investment income	129,508	157,408	13,953	14,006	143,461	171,414
Court fees and fines	330,837	278,536	-	-	330,837	278,536
Gain on sale of assets	(107,771)	(7,268)	15,564	796	(92,207)	(6,472)
Other income	313,453	162,314	-	-	313,453	162,314
Total revenues	11,253,017	13,597,465	1,622,768	1,461,557	12,875,785	15,059,022
Expenses						
General government	1,476,881	1,330,300	-	-	1,476,881	1,330,300
Financial administration	863,524	716,608	-	-	863,524	716,608
Public safety	2,255,664	2,285,354	-	-	2,255,664	2,285,354
Health & welfare	863,715	858,751	-	-	863,715	858,751
Judicial	909,724	905,649	-	-	909,724	905,649
Public facilities	493,709	332,728	-	-	493,709	332,728
Public transportation	3,609,203	3,283,152	-	-	3,609,203	3,283,152
Conservation	99,686	100,075	-	-	99,686	100,075
Interest and fiscal charges	122,923	133,623	-	-	122,923	133,623
Ambulance & rescue	-	-	1,287,390	1,504,961	1,287,390	1,504,961
Total expenses	10,695,029	9,946,240	1,287,390	1,504,961	11,982,419	11,451,201
Increase in net assets	557,988	3,651,225	335,378	(43,404)	893,366	3,607,821
Net assets - beginning	18,063,074	14,411,849	2,227,062	2,270,466	20,290,136	16,682,315
Prior period adjustment	59,124	-	(58,766)	-	358	-
Net assets - ending	\$ 18,680,186	18,063,074	2,503,674	2,227,062	21,183,860	20,290,136

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 \$10,695,029.
- The amount that taxpayers paid for these activities through property taxes was \$7,328,244.
- Some of the costs were paid by those who directly benefited from the programs, \$2,762,811, and others by operating and capital grants of \$1,412,238.

Table A-3
Net Cost of Selected Lavaca County Functions

	Total cost of Services			Net cost of Services		
	2011	2010	% Change	2011	2010	% Change
General government	1,476,881	1,330,300	11%	987,531	988,784	0%
Public safety	2,255,664	2,285,354	-1%	2,048,950	1,953,371	5%
Judicial	909,724	905,649	0%	804,370	797,052	1%
Public transportation	3,609,203	3,283,152	10%	3,574,187	3,237,390	10%

Business-type Activities

Revenues of the County's business-type activities increased to \$1,622,768 or 11.0%. Expenses decreased to \$1,287,390. The most significant decrease in expenses was due to decreased bad debt expense. Write offs in 2011 were down significantly from those in 2010. With the exception of wages and depreciations expense, overall expenses remained fairly stable.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$11,371,953 a decrease of \$2,245,953 or 16.5%. The most significant decrease was reported in grant revenues which decreased \$2,581,371. In fiscal year 2010, the County received \$3,330,941 in grant revenues for the restoration of the courthouse. This decrease was partly offset with an increase in federal grant. These grant caused the County to fall under the Single Audit Act. With grant revenues factored out, the County revenues increased \$335,418.

Expenditures for governmental fund types totaled \$10,953,738 a decrease of \$4,760,785 or 32.3%. The most significant decrease took place in the public facilities which showed a decrease of \$4,962,334. This related to the courthouse restoration which was completed in 2010. All other expense remained steady with an increase of \$201,549 or 1.3%.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget. Even with these adjustments, actual expenditures were \$904,099 below final budget amounts. Other highlights during the year were:

- Nondepartmental expenditures were \$230,923 below budget primarily in elections expense and supplies (\$35,302), bonds and insurance (\$62,071 and contingencies (\$38,305)
- Public safety expenditures were \$271,218 under budget. The single biggest factor was that the County spent less on housing prison (\$117,905)
- Public facilities expenditures were \$208,103 under budget. Expenditures for capital improvement were less than anticipated (\$122,668)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2011, the County had invested \$23,310,457 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	
	2011	2010	2011	2010	2011	2010
Land	538,246	538,246	12,000	12,000	550,246	550,246
Construction in progress	-	6,221,636	-	-	-	6,221,636
Buildings and improvements	13,569,991	7,664,842	639,027	639,027	14,209,018	8,303,869
Equipment	7,595,361	7,092,126	955,832	908,996	8,551,193	8,001,122
Total capital assets	21,703,598	21,516,850	1,606,859	1,560,023	23,310,457	23,076,873
Accumulated depreciation	(4,985,699)	(4,533,533)	(533,105)	(401,620)	(5,518,804)	(4,935,153)
Net capital assets	16,717,899	16,983,317	1,073,754	1,158,403	17,791,653	18,141,720

Long Term Debt

At year-end the County had \$3,346,077 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	
	2011	2010	2011	2010	2011	2010
Bonds payable	2,120,000	2,270,000	-	-	2,120,000	2,270,000
Tax notes payable	725,000	890,000	-	-	725,000	890,000
Capital leases	471,689	584,551	-	-	471,689	584,551
Post employment benefits payable	29,388	14,562	-	-	29,388	14,562
Total long term debt	3,346,077	3,759,113	-	-	3,346,077	3,759,113

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Court directs the county, allocates its resources, and establishes its priorities.
- In calculating the taxes for the Fiscal Year 2011 budget, as of July 23, 2010, Lavaca County had a net taxable appraised value of \$1,411,769,480 billion, which was approximately \$166 million or 10.5% less than the previous year. This was primarily a result of reduced oil and gas valuations coupled with slower growth in the area.
- These indicators were taken into account when adopting the Fiscal Year 2012 budget. The property tax rate for the 2012 budget was set at the rate of \$.5597 per hundred dollar valuation, which was approximately two cents lower than the calculated effective tax rate of \$.5829 per hundred dollar valuation.
- Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-in-Taxation laws.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

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LAVACA COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2011

	Governmental Activities	Business-type Activities	Total
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 5,812,758	\$ 941,552	\$ 6,754,310
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	3,326	608	3,934
<i>Taxes</i>	221,066	--	221,066
<i>Accounts</i>	--	509,084	509,084
<i>Due from other governments</i>	154,458	--	154,458
<i>Due from others</i>	7,036	--	7,036
Restricted assets:			
<i>Cash and cash equivalents</i>	8,388	--	8,388
<i>Investments</i>	54,500	--	54,500
<i>Fixed assets (net of accumulated depreciation)</i>	16,717,899	1,073,754	17,791,653
Total assets	<u>22,979,431</u>	<u>2,524,998</u>	<u>25,504,429</u>
LIABILITIES			
<i>Accounts payable</i>	372,036	--	372,036
<i>Compensated absences payable</i>	256,329	10,569	266,898
<i>Accrued wages payable</i>	167,330	10,755	178,085
<i>Due to other governments</i>	146,299	--	146,299
<i>Due to others</i>	5,425	--	5,425
<i>Deferred revenue</i>	5,749	--	5,749
Noncurrent liabilities-			
<i>Due within one year</i>	485,846	--	485,846
<i>Due in more than one year</i>	2,860,231	--	2,860,231
Total liabilities	<u>4,299,245</u>	<u>21,324</u>	<u>4,320,569</u>
NET ASSETS			
Invested in capital assets, net of related debt	13,401,210	1,073,754	14,474,964
Restricted for:			
Debt service	63,150	--	63,150
Unrestricted	5,215,826	1,429,920	6,645,746
Total net assets	<u>\$ 18,680,186</u>	<u>\$ 2,503,674</u>	<u>\$ 21,183,860</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 1,476,881	\$ 481,929	\$ 7,421	\$ --
Financial administration	863,524	179,029	--	--
Public safety	2,255,664	57,049	27,000	122,665
Health and welfare	863,715	472,324	236,073	--
Judicial	909,724	105,354	--	--
Public facilities	493,709	5,621	449,924	402,393
Public transportation	3,609,203	--	35,016	--
Conservation	99,686	--	--	--
Interest and fiscal charges	122,923	--	--	--
Total governmental activities	<u>10,695,029</u>	<u>1,301,306</u>	<u>755,434</u>	<u>525,058</u>
Business-type Activities:				
Ambulance and Rescue	1,287,390	1,461,505	--	131,746
Total Primary Government	<u>\$ 11,982,419</u>	<u>\$ 2,762,811</u>	<u>\$ 755,434</u>	<u>\$ 656,804</u>

General Revenues:

Property taxes levied for general purposes
Property taxes levied for debt service
Property taxes levied for farm to market roads
Motor vehicle taxes
Business license and permits
Investment earnings
Court fines
Gain on sale of capital assets
Other income
Total general revenues
Change in net assets
Net assets - beginning
Prior period adjustment
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>
\$ (987,531)		\$ (987,531)
(684,495)		(684,495)
(2,048,950)		(2,048,950)
(155,318)		(155,318)
(804,370)		(804,370)
364,229		364,229
(3,574,187)		(3,574,187)
(99,686)		(99,686)
(122,923)		(122,923)
<u>(8,113,231)</u>		<u>(8,113,231)</u>
--	\$ 305,861	305,861
<u>(8,113,231)</u>	<u>305,861</u>	<u>(7,807,370)</u>
5,248,629	--	5,248,629
411,291	--	411,291
1,668,324	--	1,668,324
633,568	--	633,568
43,380	--	43,380
129,508	13,953	143,461
330,837	--	330,837
(107,771)	15,564	(92,207)
313,453	--	313,453
<u>8,671,219</u>	<u>29,517</u>	<u>8,700,736</u>
557,988	335,378	893,366
18,063,074	2,227,062	20,290,136
59,124	(58,766)	358
<u>\$ 18,680,186</u>	<u>\$ 2,503,674</u>	<u>\$ 21,183,860</u>

LAVACA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	<u>General Fund</u>	<u>Road and Bridge Fund Pct. #1</u>
ASSETS		
Assets:		
<i>Cash and cash equivalents</i>	\$ 1,962,100	\$ 193,500
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	1,107	242
<i>Taxes</i>	169,329	--
<i>Due from other funds</i>	9,082	1,260
<i>Due from other governments</i>	88,209	--
<i>Due from others</i>	--	--
Restricted assets:		
<i>Cash and cash equivalents</i>	--	--
<i>Investments</i>	--	--
Total assets	<u>\$ 2,229,827</u>	<u>\$ 195,002</u>
LIABILITIES AND EQUITY		
Liabilities:		
<i>Accounts payable</i>	\$ --	\$ 119,878
<i>Accrued wages payable</i>	95,371	11,210
<i>Due to other funds</i>	15,202	--
<i>Due to other governments</i>	146,299	--
<i>Due to others</i>	5,425	--
<i>Deferred revenue</i>	175,077	--
Total liabilities	<u>437,374</u>	<u>131,088</u>
Equity		
Restricted fund balance		
<i>Debt service</i>	--	--
<i>Special revenue funds</i>	--	--
Committed fund balance	262,626	63,914
Unassigned fund balance	1,529,827	--
Total equity	<u>1,792,453</u>	<u>63,914</u>
Total liabilities and equity	<u>\$ 2,229,827</u>	<u>\$ 195,002</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Fund Pct. #4	Road and Bridge 30 Cent Tax-Pct. #1	Other Governmental Funds	Total Governmental Funds
\$ 193,500	\$ 168,500	\$ 3,122,225	\$ 5,639,825
243	--	1,626	3,218
--	15,003	36,734	221,066
1,211	270	3,379	15,202
--	--	66,249	154,458
--	--	7,036	7,036
--	--	8,388	8,388
--	--	54,500	54,500
<u>\$ 194,954</u>	<u>\$ 183,773</u>	<u>\$ 3,300,137</u>	<u>\$ 6,103,693</u>
\$ 126,329	\$ 86,097	\$ 39,732	\$ 372,036
9,036	--	51,713	167,330
--	--	--	15,202
--	--	--	146,299
--	--	--	5,425
--	15,004	36,734	226,815
<u>135,365</u>	<u>101,101</u>	<u>128,179</u>	<u>933,107</u>
--	--	63,150	63,150
--	--	934,227	934,227
59,589	82,672	2,119,791	2,588,592
--	--	--	1,529,827
<u>59,589</u>	<u>82,672</u>	<u>3,171,958</u>	<u>5,170,586</u>
<u>\$ 194,954</u>	<u>\$ 183,773</u>	<u>\$ 3,300,137</u>	<u>\$ 6,103,693</u>

LAVACA COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2011

Total fund balances - governmental funds balance sheet	\$ 5,170,586
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.	16,717,899
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	173,041
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,845,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(471,689)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(256,329)
Other post employment benefits liabilities are not accrued in the funds.	(29,388)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	<u>221,066</u>
Net assets of governmental activities - Statement of Net Assets	<u>\$ 18,880,186</u>

The accompanying notes are an integral part of this statement.

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LAVACA COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Road and Bridge Fund Pct. #1
Revenues:		
Taxes	\$ 4,347,637	\$ 258,163
Licenses and permits	43,380	158,392
Intergovernmental	37,461	--
Charges for services	668,069	--
Fines	310,877	--
Rents and royalties	61,417	--
Investment income	51,495	10,251
Miscellaneous	131,239	--
Grant revenues	421,765	--
Proceeds from the sale of fixed assets	--	--
Total revenues	<u>6,073,340</u>	<u>426,806</u>
Expenditures:		
Current:		
General government	1,253,884	--
Financial administration	845,085	--
Public safety	2,200,719	--
Health and welfare	136,984	--
Judicial	854,704	--
Public facilities	465,538	--
Public transportation	--	460,612
Conservation	99,184	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>5,856,098</u>	<u>460,612</u>
Excess (deficiency) of revenues over expenditures	217,242	(33,806)
Other financing sources (uses):		
Operating transfers in	33,419	--
Operating transfers out	(90,000)	(8,341)
Loans and capital lease proceeds	--	--
Total other financing sources (uses)	<u>(56,581)</u>	<u>(8,341)</u>
Net change in fund balance	160,661	(42,147)
Fund balances/equity - beginning	1,631,792	106,061
Fund balances/equity - ending	<u>\$ 1,792,453</u>	<u>\$ 63,914</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Fund Pct. #4	Road and Bridge 30 Cent Tax-Pct. #1	Other Governmental Funds	Total Governmental Funds
\$ 169,356	\$ 484,046	\$ 2,059,069	\$ 7,318,271
158,392	--	316,784	676,948
--	--	35,015	72,476
--	--	551,917	1,219,986
--	--	73,964	384,841
--	--	970	62,387
10,251	--	54,928	126,925
--	18,907	75,732	225,878
--	10,348	828,409	1,260,522
--	--	23,719	23,719
<u>337,999</u>	<u>513,301</u>	<u>4,020,507</u>	<u>11,371,953</u>
--	--	41,458	1,295,342
--	--	--	845,085
--	--	165,027	2,365,746
--	--	715,395	852,379
--	--	51,208	905,912
--	--	21,514	487,052
367,504	538,415	2,298,584	3,665,115
--	--	--	99,184
--	--	315,000	315,000
--	--	122,923	122,923
<u>367,504</u>	<u>538,415</u>	<u>3,731,109</u>	<u>10,953,738</u>
(29,505)	(25,114)	289,398	418,215
--	--	119,643	153,062
(8,340)	(1,500)	(44,881)	(153,062)
--	43,420	--	43,420
<u>(8,340)</u>	<u>41,920</u>	<u>74,762</u>	<u>43,420</u>
(37,845)	16,806	364,160	461,635
97,434	65,866	2,807,798	4,708,951
<u>\$ 59,589</u>	<u>\$ 82,672</u>	<u>\$ 3,171,958</u>	<u>\$ 5,170,586</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, 2011

Net change in fund balances - total governmental funds	\$ 461,635
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	595,171
The depreciation of capital assets used in governmental activities is not reported in the funds.	(788,223)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(131,490)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	9,974
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	315,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	156,282
The net revenue (expense) of internal service funds is reported with governmental activities.	9,816
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(11,928)
Expenses for post employment benefits are not reported in the funds.	(14,829)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(43,420)</u>
Change in net assets of governmental activities - Statement of Activities	<u>\$ 557,988</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

SEPTEMBER 30, 2011

	Enterprise Fund	
	Ambulance and Rescue Fund	Internal Service Funds
ASSETS		
Current assets:		
<i>Cash and cash equivalents</i>	\$ 941,552	\$ 172,933
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	608	108
<i>Accounts</i>	509,084	--
Total current assets	<u>1,451,244</u>	<u>173,041</u>
<i>Fixed assets (net of accumulated depreciation)</i>	1,073,754	--
Total noncurrent assets	<u>1,073,754</u>	--
Total assets	<u>\$ 2,524,998</u>	<u>\$ 173,041</u>
LIABILITIES		
Current liabilities:		
<i>Compensated absences payable</i>	\$ 10,569	\$ --
<i>Accrued wages payable</i>	10,755	--
Total current liabilities	<u>21,324</u>	<u>--</u>
Noncurrent liabilities:		
Total liabilities	<u>21,324</u>	<u>--</u>
NET ASSETS		
Investment in capital assets, net of related debt	1,073,754	--
Unassigned net assets	1,429,920	173,041
Total net assets	<u>\$ 2,503,674</u>	<u>\$ 173,041</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Enterprise Fund Ambulance and Rescue Fund	Internal Service Funds
OPERATING REVENUES:		
<i>Charges for services</i>	\$ 1,457,396	\$ 71,464
<i>Other revenues</i>	4,109	--
Total operating revenues	<u>1,461,505</u>	<u>71,464</u>
OPERATING EXPENSES:		
<i>Personal services - salaries and wages</i>	487,560	--
<i>Personal services - employee benefits</i>	94,766	64,228
<i>Repairs and maintenance</i>	24,092	--
<i>Supplies</i>	50,000	--
<i>Insurance</i>	17,970	--
<i>Miscellaneous</i>	11,272	--
<i>Legal and professional</i>	4,200	--
<i>Training</i>	1,878	--
<i>Depreciation</i>	151,720	--
<i>Bad debt expense</i>	399,836	--
<i>Transportation cost</i>	35,880	--
<i>Utilities</i>	8,216	--
Total operating expenses	<u>1,287,390</u>	<u>64,228</u>
Operating income (loss)	<u>174,115</u>	<u>7,236</u>
NON-OPERATING REVENUES (EXPENSES):		
<i>Interest revenue</i>	13,953	2,580
<i>Grants</i>	131,746	--
<i>Proceeds of general fixed assets dispositions</i>	15,564	--
Total non-operating revenues (expenses)	<u>161,263</u>	<u>2,580</u>
Net income (loss) before operating transfers	<u>335,378</u>	<u>9,816</u>
TRANSFERS:		
Net income	<u>335,378</u>	<u>9,816</u>
Net assets - beginning of year	<u>2,227,062</u>	<u>163,225</u>
Prior period adjustment	<u>(58,766)</u>	<u>--</u>
Net assets - end of year	<u>\$ 2,503,674</u>	<u>\$ 173,041</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, 2011

	Enterprise Fund Ambulance and Rescue Fund	Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	\$ 919,814	\$ --
Cash receipts (payments) from for quasi-external operating transactions with other funds	--	71,464
Cash payments to employees for services	(587,223)	--
Cash payments to other suppliers for goods and services	(153,508)	--
Cash payments for insurance	--	(64,228)
Net cash provided (used) by operating activities	<u>179,083</u>	<u>7,236</u>
Cash flows from capital and related financing activities:		
Capital grants received	131,746	--
Acquisition or construction of capital assets	(125,836)	--
Proceeds from sale of capital assets	15,564	--
Net cash provided (used) for capital and related financing activities	<u>21,474</u>	<u>--</u>
Cash flows from investing activities:		
Interest and dividends on investments	14,571	2,751
Net cash provided (used) for investing activities	<u>14,571</u>	<u>2,751</u>
Net increase (decrease) in cash and cash equivalents	215,128	9,987
Cash and cash equivalents at beginning of year	726,424	162,946
Cash and cash equivalents at end of year	<u>\$ 941,552</u>	<u>\$ 172,933</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 174,115	\$ 7,236
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	151,720	--
Provision for uncollectible accounts	399,836	--
Change in assets and liabilities:		
Decrease (increase) in receivables	(541,691)	--
Increase (decrease) in accrued wages payable	1,856	--
Increase (decrease) in compensated absences payable	(6,753)	--
Total adjustments	4,968	--
Net cash provided (used) by operating activities	<u>\$ 179,083</u>	<u>\$ 7,236</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2011

	Private-purpose Trust Fund		Historical Commission Fund		Agency Funds
	<u> </u>		<u> </u>		<u> </u>
ASSETS					
Assets:					
<i>Cash and cash equivalents</i>	\$	30,845		\$	892,073
Receivables (net of allowances for uncollectibles):					
<i>Interest</i>		16			--
Total assets	\$	<u>30,861</u>		\$	<u>892,273</u>
LIABILITIES AND EQUITY					
Liabilities:					
<i>Contracts payable</i>	\$	--		\$	11,551
<i>Due to others</i>		--			880,722
Total liabilities		<u>--</u>			<u>892,273</u>
Equity:					
Total equity		<u>30,861</u>			<u>--</u>
Total liabilities and equity	\$	<u>30,861</u>		\$	<u>892,273</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Private-purpose Trust Fund	Historical Commission Fund
Additions:		
Investment income	\$ 554	
Grants and contributions		18,424
Total additions	<u>18,978</u>	
Deductions:		
Restoration expenses		27,284
Total deductions		<u>27,284</u>
Change in net assets		(8,306)
Net assets-beginning of the year		39,167
Net assets-end of the year		<u>\$ 30,861</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

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, 2011

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.

Road and Bridge Precinct #1. This fund is used to account for all financial resources of the County that are applicable to maintaining road within the boundaries of County Precinct #1.

Road and Bridge Precinct #4. This fund is used to account for all financial resources of the County that are applicable to maintaining road within the boundaries of County Precinct #4.

Road and Bridge 30 Cent Tax Precinct #1. This fund is used to account for all financial resources of the County special taxing fund that are applicable to maintaining road within the boundaries of County Precinct #1.

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

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

b. **Measurement Focus, Basis of Accounting**

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

LAVACA COUNTY, TEXAS
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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

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

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs

LAVACA COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

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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. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

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

Assigned Fund Balance - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the

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Commissioners' Court or by an official or body to which the Commissioners' Court delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

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

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

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

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

2. Deficit Fund Balance or Fund Net 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:

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

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2011, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$6,465,366 and the bank balance was \$6,753,119. The County's cash deposits at September 30, 2011 and during the year ended September 30, 2011, 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,

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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 at their depository bank and are considered cash equivalents for financial statement purposes.

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

b. Custodial Credit Risk

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

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

At year end, the County was not exposed to custodial credit risk.

c. Concentration of Credit Risk

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

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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, 2011 consists of the following:

	Governmental Activities	Business- Type Activities	Total
Property taxes	\$ 368,444	\$ --	\$ 368,444
Interest receivable	3,326	608	3,934
Ambulance charges	--	1,722,781	1,722,781
Total receivables	371,770	1,723,389	2,095,159
Allowance for uncollectible accounts	(147,378)	(1,213,697)	(1,361,075)
Receivables, net of allowance	<u>\$ 224,392</u>	<u>\$ 509,692</u>	<u>\$ 734,084</u>

E. Capital Assets

Capital asset activity for the year ended September 30, 2011, was as follows:

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
Governmental activities:					
<i>Capital assets not being depreciated:</i>					
Land	\$ 538,246	\$ --	\$ --	\$ --	\$ 538,246
Construction in progress	6,221,636	41,708	--	(6,263,344)	--
Total capital assets not being depreciated	<u>6,759,882</u>	<u>41,708</u>	<u>--</u>	<u>(6,263,344)</u>	<u>538,246</u>
<i>Capital assets being depreciated:</i>					
Buildings and improvements	7,664,842	--	358,195	6,263,344	13,569,991
Equipment	5,863,747	510,044	35,015	--	6,338,776
Assets under capital lease	1,228,379	231,056	202,850	--	1,256,585
Total capital assets being depreciated	<u>14,756,968</u>	<u>741,100</u>	<u>596,060</u>	<u>6,263,344</u>	<u>21,165,352</u>
Less accumulated depreciation for:					
Buildings and improvements	(1,464,775)	(334,245)	(236,691)	33,808	(1,528,521)
Equipment	(2,885,148)	(395,786)	(25,029)	26,409	(3,229,496)
Assets under capital lease	(183,610)	(58,192)	(15,213)	(1,093)	(227,682)
Total accumulated depreciation	<u>(4,533,533)</u>	<u>(788,223)</u>	<u>(276,933)</u>	<u>59,124</u>	<u>(4,985,699)</u>
Total capital assets being depreciated, net	<u>10,223,435</u>	<u>(47,123)</u>	<u>319,127</u>	<u>6,322,468</u>	<u>16,179,653</u>
Governmental activities capital assets, net	<u>\$ 16,983,317</u>	<u>\$ (5,415)</u>	<u>\$ 319,127</u>	<u>\$ 59,124</u>	<u>\$ 16,717,899</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

Depreciation was charged to functions as follows:

General government	\$	199,425
Financial administration		19,017
Public safety		161,027
Health and welfare		17,279
Public facilities		63,605
Public transportation		327,870
	\$	<u>788,223</u>

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
Business-type activities:					
<i>Capital assets not being depreciated:</i>					
Land	\$ 12,000	\$ --	\$ --	\$ --	\$ 12,000
Total capital assets not being depreciated	<u>12,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>12,000</u>
<i>Capital assets being depreciated:</i>					
Buildings and improvements	639,027	--	--	--	639,027
Equipment	196,628	44,211	79,000	--	161,839
Vehicles	712,368	81,625	--	--	793,993
Total capital assets being depreciated	<u>1,548,023</u>	<u>125,836</u>	<u>79,000</u>	<u>--</u>	<u>1,594,859</u>
<i>Less accumulated depreciation for:</i>					
Buildings and improvements	(33,536)	(16,511)	--	--	(50,047)
Equipment	(84,293)	(28,691)	--	(2,770)	(115,754)
Vehicles	(283,791)	(106,518)	(79,000)	(55,995)	(367,304)
Total accumulated depreciation	<u>(401,620)</u>	<u>(151,720)</u>	<u>(79,000)</u>	<u>(58,765)</u>	<u>(533,105)</u>
Total capital assets being depreciated, net	<u>1,146,403</u>	<u>(25,884)</u>	<u>--</u>	<u>(58,765)</u>	<u>1,061,754</u>
Business-type activities capital assets, net	<u>\$ 1,158,403</u>	<u>\$ (25,884)</u>	<u>\$ --</u>	<u>\$ (58,765)</u>	<u>\$ 1,073,754</u>

The adjustment column for accumulated depreciation in both the governmental activities and business-type activities represents a prior period adjustment to bring accumulated depreciation into balance with a more updated detail asset listing. The County had been using a manual system, but with new accounting software, the manual listing is being phased out. The difference is caused primarily by the use of the half-year convention by the manual system and the actual month in service used by the computer system in the initial year of service.

LAVACA COUNTY, TEXAS

**NOTES TO THE FINANCIAL STATEMENTS
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F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2011, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Road & Bridge Pct. #1	\$ 1,260	Taxes and fees collected that have not been remitted to the applicable fund
General Fund	Road & Bridge 30 Cent Tax Pct. #1	270	Taxes and fees collected that have not been remitted to the applicable fund
General Fund	Other Governmental Funds	4,591	Taxes and fees collected that have not been remitted to the applicable fund
Total		<u>\$ 6,121</u>	

The above total does not include \$9,080 of interfund balances between accounts that comprise the general fund.

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

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2011, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 90,000	Provide resources for future contingencies
Other Governmental Funds	Other Governmental Funds	33,363	Reimbursement for administrative costs on behalf of other funds
Total		<u>\$ 123,363</u>	

The above total does not include \$29,699 of interfund transfers between accounts that comprise special revenue funds (primarily road and bridge precinct funds).

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, 2011, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 3,160,000	\$ --	\$ 315,000	\$ 2,845,000	325,000
Capital leases	584,551	210,820	323,682	471,689	160,846
Compensated absences *	244,401	11,928	--	256,329	256,329
Other post employment benefits	14,562	14,826	--	29,388	--
Total governmental activities	<u>\$ 4,003,514</u>	<u>\$ 237,574</u>	<u>\$ 638,682</u>	<u>\$ 3,602,406</u>	<u>\$ 742,175</u>

LAVACA COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

Business-type activities:

Compensated absences *	\$ 8,713	\$ 1,856	\$ --	\$ 10,569	10,569
Total business-type activities	<u>\$ 8,713</u>	<u>\$ 1,856</u>	<u>\$ --</u>	<u>\$ 10,569</u>	<u>\$ 10,569</u>

* Other long-term liabilities

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

Liability	Activity Type	Fund
Compensated absences	Governmental	General and Road and Bridge funds
Other post employment benefits	Governmental	General and Road and Bridge funds
Compensated absences	Business-type	Ambulance and Rescue Fund

Activity in general obligation bonds

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:					
General Obligation Bonds series 2003	3.9-4.3%	\$ 2,270,000	\$ --	\$ 150,000	\$ 2,120,000
Tax Notes Series 2008	2.75-4.0%	890,000	--	165,000	725,000
Total governmental activities		<u>\$ 3,160,000</u>	<u>\$ --</u>	<u>\$ 315,000</u>	<u>\$ 2,845,000</u>

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2011, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2012	\$ 325,000	\$ 111,394	\$ 436,394
2013	335,000	99,864	434,864
2014	350,000	87,236	437,236
2015	370,000	72,000	442,000
2016	180,000	61,275	241,275
2017-2021	1,045,000	188,490	1,233,490
2022	240,000	10,320	250,320
Totals	<u>\$ 2,845,000</u>	<u>\$ 519,185</u>	<u>\$ 3,364,185</u>

3. Capital Leases

Activity in capital leases is as follows:

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:					
Pct. #1 Motorgrader	3.75%	\$ 61,872	\$ --	\$ 30,367	\$ 31,505
Pct. #1 Motorgrader	4.81%	79,396	--	25,217	54,179
Pct. #1 Motorgrader	6.75%	167,400	--	167,400	--
Pct. #1 Motorgrader	3.75%	--	210,820	45,324	165,496
Pct. #4 Dump truck and dump trailer	4.78%	93,299	--	21,717	71,582
Pct. #2 Motorgrader	4.3%	157,584	--	28,805	128,779
Computer	5.21%	25,000	--	4,852	20,148
Total governmental activities		<u>\$ 584,551</u>	<u>\$ 210,820</u>	<u>\$ 323,682</u>	<u>\$ 471,689</u>

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

4. Debt Service Requirements for Capital Leases

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2011, are as follows:

<u>Year Ending September 30,</u>	Commitments under Capital Leases		
	Principal	Interest	Total
2012	\$ 154,640	\$ 20,137	\$ 174,777
2013	128,539	13,552	142,091
2014	105,103	7,903	113,006
2015	83,407	3,423	86,830
Totals	<u>\$ 471,689</u>	<u>\$ 45,015</u>	<u>\$ 516,704</u>

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 2011, the County purchased commercial 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 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 equal 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefits. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

2. Funding Policy

LAVACA COUNTY, TEXAS

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The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employees and employers based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 15.46% for the months of the accounting year in 2010 and 15.41% for the months of the accounting year of 2011.

The deposit rate payable by the employee members for the fiscal year ending in 2011 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, 2009 and 2010, the basis for determining the contribution rates for 2010 and 2011.

Actuarial Valuation Information

Actuarial valuation date	12/31/08	12/31/09	12/31/10
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	16.1	15.0	16.5
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%	5.4%	5.4%
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, 2009	\$ 560,531	100%	\$ --
September 30, 2010	\$ 574,569	100%	\$ --
September 30, 2011	\$ 575,891	100%	\$ --

J. Health Care Coverage

During the year ended September 30, 2011, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$512 per month per employee to the Plan. 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 Blue Cross/Blue Shield are available and have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

LAVACA COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

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, 2011.

L. Post Employment Benefit Plan

1. Plan Description

General

Beginning in FY 2010, the County implemented GASB Statement No.45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". In connection with such implementation, the County has commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. This study indicates an unfunded actuarial accrued liability as of December 31, 2010 of approximately \$120,185.

OPEB Plan Eligibility

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

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

2. Funding Policies

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

The actuarially determined contribution requirement for the County is computed through an actuarial valuation performed as of December 31, 2010. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of the OPEB and to analyze changes to conditions.

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

LAVACA COUNTY, TEXAS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

retirements, deaths and investment income on anticipated plan assets.

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

Significant Actuarial Assumptions

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expenses
Mortality rates for males and females	Retirement Plans 2000 Health Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in the actuary's report)
Actuarial cost method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates based on age (detailed in the actuary's report)
Method for determining the actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	30 years

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

Annual required contributions	\$ 11,086
Interest on OPEB obligations	--
Adjustment to annual required contributions	3,740
Annual OPEB cost (expense)	<u>14,826</u>
Increase (decrease) in net OPEB obligation	--
Net OPEB obligations, beginning of year	14,562
Net OPEB, end of year	<u>\$ 29,388</u>

Fiscal Year ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/08	10,822	--	112,186
12/31/10	11,086	--	120,185

Trend data

	<u>12/31/08</u>	<u>12/31/10</u>
Actuarial valuation date	--	--
Actuarial value of assets	112,186	120,185
Actuarial Accrued Liability (AAL)	112,186	120,185
Unfunded AAL (UAAL)	--	--
Fund ratio	5,280,759	5,578,367
Covered wages	2.12%	2.15%
UAAL as a percent of covered payroll		

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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, 2011

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 4,226,477	\$ 4,226,477	4,347,637	\$ 121,160
<i>Licenses and permits</i>	25,500	25,500	43,380	17,880
<i>Intergovernmental</i>	45,500	45,500	37,461	(8,039)
<i>Charges for services</i>	417,100	417,100	668,069	250,969
<i>Fines</i>	198,450	234,336	310,877	76,541
<i>Rents and royalties</i>	48,550	49,950	61,417	11,467
<i>Investment income</i>	54,500	54,500	51,448	(3,052)
<i>Miscellaneous</i>	(54,200)	101,026	127,227	26,201
<i>Grant revenues</i>	2,000	327,033	421,765	94,732
Total revenues	<u>4,963,877</u>	<u>5,481,422</u>	<u>6,069,281</u>	<u>587,859</u>
Expenditures:				
Current:				
<i>General government</i>	1,351,611	1,484,807	1,253,884	230,923
<i>Financial administration</i>	901,946	901,946	845,085	56,861
<i>Public safety</i>	2,323,216	2,466,145	2,194,927	271,218
<i>Health and welfare</i>	180,785	180,785	136,984	43,801
<i>Judicial</i>	940,948	941,240	854,704	86,536
<i>Public facilities</i>	149,113	673,641	465,538	208,103
<i>Conservation</i>	105,841	105,841	99,184	6,657
Total expenditures	<u>5,953,460</u>	<u>6,754,405</u>	<u>5,850,306</u>	<u>904,099</u>
Excess (deficiency) of revenues over expenditures	(989,583)	(1,272,983)	218,975	1,491,958
Other financing sources (uses):				
<i>Operating transfers in</i>	33,363	33,363	33,419	56
<i>Operating transfers out</i>	(90,000)	(90,000)	(90,000)	--
Total other financing sources (uses)	<u>(56,637)</u>	<u>(56,637)</u>	<u>(56,581)</u>	<u>56</u>
Net change in fund balance	(1,046,220)	(1,329,620)	162,394	1,492,014
Fund balances/equity - beginning	<u>1,627,237</u>	<u>1,627,237</u>	<u>1,627,237</u>	<u>--</u>
Fund balances/equity - ending	<u>\$ 581,017</u>	<u>\$ 297,617</u>	<u>\$ 1,789,631</u>	<u>\$ 1,492,014</u>

LAVACA COUNTY, TEXAS
 ROAD AND BRIDGE FUND PCT. #1
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 255,769	\$ 255,769	\$ 258,163	\$ 2,394
<i>Licenses and permits</i>	160,000	160,000	158,392	(1,608)
<i>Investment income</i>	10,000	10,000	10,251	251
Total revenues	<u>425,769</u>	<u>425,769</u>	<u>426,806</u>	<u>1,037</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>476,820</u>	<u>476,820</u>	<u>460,612</u>	<u>16,208</u>
Total expenditures	<u>476,820</u>	<u>476,820</u>	<u>460,612</u>	<u>16,208</u>
Excess (deficiency) of revenues over expenditures	(51,051)	(51,051)	(33,806)	17,245
Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(8,341)</u>	<u>(8,341)</u>	<u>(8,341)</u>	<u>--</u>
Total other financing sources (uses)	<u>(8,341)</u>	<u>(8,341)</u>	<u>(8,341)</u>	<u>--</u>
Net change in fund balance	(59,392)	(59,392)	(42,147)	17,245
Fund balances/equity - beginning	106,061	106,061	106,061	--
Fund balances/equity - ending	<u>\$ 46,669</u>	<u>\$ 46,669</u>	<u>\$ 63,914</u>	<u>\$ 17,245</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #4
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 167,263	\$ 167,263	\$ 169,356	\$ 2,093
<i>Licenses and permits</i>	160,000	160,000	158,392	(1,608)
<i>Investment income</i>	10,000	10,000	10,251	251
Total revenues	<u>337,263</u>	<u>337,263</u>	<u>337,999</u>	<u>736</u>
Expenditures:				
Current:				
<i>Public transportation</i>	392,378	392,378	367,504	24,874
Total expenditures	<u>392,378</u>	<u>392,378</u>	<u>367,504</u>	<u>24,874</u>
Excess (deficiency) of revenues over expenditures	(55,115)	(55,115)	(29,505)	25,610
Other financing sources (uses):				
<i>Operating transfers out</i>	(8,340)	(8,340)	(8,340)	--
Total other financing sources (uses)	<u>(8,340)</u>	<u>(8,340)</u>	<u>(8,340)</u>	<u>--</u>
Net change in fund balance	(63,455)	(63,455)	(37,845)	25,610
Fund balances/equity - beginning	97,434	97,434	97,434	--
Fund balances/equity - ending	<u>\$ 33,979</u>	<u>\$ 33,979</u>	<u>\$ 59,589</u>	<u>\$ 25,610</u>

LAVACA COUNTY, TEXAS
 ROAD AND BRIDGE 30 CENT TAX FUND PCT. #1
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT B-4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 478,565	\$ 478,565	\$ 484,046	\$ 5,481
<i>Miscellaneous</i>	2,500	2,500	18,907	16,407
<i>Grant revenues</i>	--	--	10,348	10,348
Total revenues	<u>481,065</u>	<u>481,065</u>	<u>513,301</u>	<u>32,236</u>
Expenditures:				
Current:				
<i>Public transportation</i>	489,863	533,284	538,415	(5,131)
Total expenditures	<u>489,863</u>	<u>533,284</u>	<u>538,415</u>	<u>(5,131)</u>
Excess (deficiency) of revenues over expenditures	(8,798)	(52,219)	(25,114)	27,105
Other financing sources (uses):				
<i>Operating transfers out</i>	(1,500)	(1,500)	(1,500)	--
<i>Loans and capital lease proceeds</i>	--	43,421	43,420	(1)
Total other financing sources (uses)	<u>(1,500)</u>	<u>41,921</u>	<u>41,920</u>	<u>(1)</u>
Net change in fund balance	(10,298)	(10,298)	16,806	27,104
Fund balances/equity - beginning	65,866	65,866	65,866	--
Fund balances/equity - ending	<u>\$ 55,568</u>	<u>\$ 55,568</u>	<u>\$ 82,672</u>	<u>\$ 27,104</u>

LAVACA COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	\$ 14,970,311	\$ 19,836,573	\$ 4,866,262	75.5%	\$ 5,280,759	92.2%
12/31/09	16,746,566	21,488,394	4,741,828	77.9%	5,570,586	85.1%
12/31/10	17,139,354	22,145,038	5,005,684	77.4%	5,578,367	89.7%

*Combining Statements and Budgetary Comparisons
as Supplementary Information*

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

LAVACA COUNTY, TEXAS

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2011

	General Fund	Capital Improvement Fund	Tax Office County Accounts
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 1,621,002	\$ 201,742	\$ 126,499
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Interest</i>	973	130	--
<i>Taxes</i>	169,329	--	--
<i>Due from other funds</i>	9,082	--	--
<i>Due from other governments</i>	27,455	60,754	--
Total assets	\$ 1,827,841	\$ 262,626	\$ 126,499
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accrued wages payable</i>	\$ 95,371	\$ --	\$ --
<i>Due to other funds</i>	--	--	13,866
<i>Due to other governments</i>	38,189	--	108,110
<i>Due to others</i>	--	--	4,523
<i>Deferred revenue</i>	175,077	--	--
Total liabilities	308,637	--	126,499
Equity			
Committed fund balance	--	262,626	--
Unassigned fund balance	1,519,204	--	--
Total equity	1,519,204	262,626	--
Total liabilities and equity	\$ 1,827,841	\$ 262,626	\$ 126,499

Jail Commissary Account	County Attorney Funds	JP County Funds	Unclaimed Credits
\$ 2,822	\$ 208	\$ 1,336	\$ 2,324
-- -- -- --	-- -- -- --	-- -- -- --	1 -- -- --
<u>\$ 2,822</u>	<u>\$ 208</u>	<u>\$ 1,336</u>	<u>\$ 2,325</u>
\$ -- -- -- -- -- --	\$ -- -- -- 208 -- 208	\$ -- -- 1,336 -- -- 1,336	\$ -- -- -- 694 -- 694
-- 2,822 2,822	-- -- --	-- -- --	-- 1,631 1,631
<u>\$ 2,822</u>	<u>\$ 208</u>	<u>\$ 1,336</u>	<u>\$ 2,325</u>

LAVACA COUNTY, TEXAS

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2011

EXHIBIT C-1

Page 2 of 2

	Election Service Fund	Payroll Clearing Fund	Totals September 30, 2011
ASSETS			
Assets:			
Cash and cash equivalents	\$ 6,167	\$ --	\$ 1,962,100
Receivables (net of allowances for uncollectibles):			
Interest	3	--	1,107
Taxes	--	--	169,329
Due from other funds	--	--	9,082
Due from other governments	--	--	88,209
Total assets	<u>\$ 6,170</u>	<u>\$ --</u>	<u>\$ 2,229,827</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accrued wages payable	\$ --	\$ --	\$ 95,371
Due to other funds	--	--	15,202
Due to other governments	--	--	146,299
Due to others	--	--	5,425
Deferred revenue	--	--	175,077
Total liabilities	<u>--</u>	<u>--</u>	<u>437,374</u>
Equity			
Committed fund balance	--	--	262,626
Unassigned fund balance	6,170	--	1,529,827
Total equity	<u>6,170</u>	<u>--</u>	<u>1,792,453</u>
Total liabilities and equity	<u>\$ 6,170</u>	<u>\$ --</u>	<u>\$ 2,229,827</u>

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LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GENERAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Capital Improvement Fund
Revenues:		
<i>Taxes</i>	\$ 4,347,637	\$ --
<i>Licenses and permits</i>	43,380	--
<i>Intergovernmental</i>	37,461	--
<i>Charges for services</i>	668,069	--
<i>Fines</i>	310,877	--
<i>Rents and royalties</i>	61,417	--
<i>Investment income</i>	47,050	4,253
<i>Miscellaneous</i>	122,122	2,100
<i>Grant revenues</i>	259,833	161,932
Total revenues	<u>5,897,846</u>	<u>168,285</u>
Expenditures:		
Current:		
<i>General government</i>	1,253,841	--
<i>Financial administration</i>	845,085	--
<i>Public safety</i>	2,194,927	--
<i>Health and welfare</i>	136,984	--
<i>Judicial</i>	854,704	--
<i>Public facilities</i>	287,027	178,511
<i>Conservation</i>	99,184	--
Total expenditures	<u>5,671,752</u>	<u>178,511</u>
Excess (deficiency) of revenues over expenditures	226,094	(10,226)
Other financing sources (uses):		
<i>Operating transfers in</i>	33,419	--
<i>Operating transfers out</i>	(90,000)	--
Total other financing sources (uses)	<u>(56,581)</u>	<u>--</u>
Net change in fund balance	169,513	(10,226)
Fund balances/equity - beginning	1,349,691	272,852
Fund balances/equity - ending	<u>\$ 1,519,204</u>	<u>\$ 262,626</u>

Jail Commissary Account	Unclaimed Credits	Election Service Fund	Totals September 30, 2011
\$ --	\$ --	\$ --	\$ 4,347,637
--	--	--	43,380
--	--	--	37,461
--	--	--	668,069
--	--	--	310,877
--	--	--	61,417
47	36	109	51,495
4,012	607	2,398	131,239
--	--	--	421,765
<u>4,059</u>	<u>643</u>	<u>2,507</u>	<u>6,073,340</u>
--	--	43	1,253,884
--	--	--	845,085
5,792	--	--	2,200,719
--	--	--	136,984
--	--	--	854,704
--	--	--	465,538
--	--	--	99,184
<u>5,792</u>	<u>--</u>	<u>43</u>	<u>5,856,098</u>
(1,733)	643	2,464	217,242
--	--	--	33,419
--	--	--	(90,000)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(56,581)</u>
(1,733)	643	2,464	160,661
4,555	988	3,706	1,631,792
<u>\$ 2,822</u>	<u>\$ 1,631</u>	<u>\$ 6,170</u>	<u>\$ 1,792,453</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 3,122,225	\$ --	\$ --	\$ 3,122,225
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Interest</i>	1,591	35	--	1,626
<i>Taxes</i>	36,734	--	--	36,734
<i>Due from other funds</i>	3,152	227	--	3,379
<i>Due from other governments</i>	66,249	--	--	66,249
<i>Due from others</i>	7,036	--	--	7,036
Restricted assets:				
<i>Cash and cash equivalents</i>	--	8,388	--	8,388
<i>Investments</i>	--	54,500	--	54,500
Total assets	<u>\$ 3,236,987</u>	<u>\$ 63,150</u>	<u>\$ --</u>	<u>\$ 3,300,137</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ 39,732	\$ --	\$ --	\$ 39,732
<i>Accrued wages payable</i>	51,713	--	--	51,713
<i>Deferred revenue</i>	36,734	--	--	36,734
Total liabilities	<u>128,179</u>	<u>--</u>	<u>--</u>	<u>128,179</u>
Equity				
Restricted fund balance				
<i>Debt service</i>	--	63,150	--	63,150
<i>Special revenue funds</i>	934,227	--	--	934,227
Committed fund balance	2,119,791	--	--	2,119,791
Total equity	<u>3,108,808</u>	<u>63,150</u>	<u>--</u>	<u>3,171,958</u>
Total liabilities and equity	<u>\$ 3,236,987</u>	<u>\$ 63,150</u>	<u>\$ --</u>	<u>\$ 3,300,137</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ 1,647,778	\$ 411,291	\$ --	\$ 2,059,069
Licenses and permits	316,784	--	--	316,784
Intergovernmental	35,015	--	--	35,015
Charges for services	551,917	--	--	551,917
Fines	73,964	--	--	73,964
Rents and royalties	970	--	--	970
Investment income	51,056	3,872	--	54,928
Miscellaneous	75,732	--	--	75,732
Grant revenues	426,016	--	402,393	828,409
Proceeds from the sale of fixed assets	23,719	--	--	23,719
Total revenues	<u>3,202,951</u>	<u>415,163</u>	<u>402,393</u>	<u>4,020,507</u>
Expenditures:				
Current:				
General government	41,458	--	--	41,458
Public safety	165,027	--	--	165,027
Health and welfare	715,395	--	--	715,395
Judicial	51,208	--	--	51,208
Public facilities	21,514	--	--	21,514
Public transportation	2,298,584	--	--	2,298,584
Debt service:				
Principal	--	315,000	--	315,000
Interest and fiscal charges	--	122,923	--	122,923
Total expenditures	<u>3,293,186</u>	<u>437,923</u>	<u>--</u>	<u>3,731,109</u>
Excess (deficiency) of revenues over expenditures	(90,235)	(22,760)	402,393	289,398
Other financing sources (uses):				
Operating transfers in	119,643	--	--	119,643
Operating transfers out	(44,825)	--	(56)	(44,881)
Total other financing sources (uses)	<u>74,818</u>	<u>--</u>	<u>(56)</u>	<u>74,762</u>
Net change in fund balance	(15,417)	(22,760)	402,337	364,160
Fund balances/equity - beginning	3,124,225	85,910	(402,337)	2,807,798
Fund balances/equity - ending	<u>\$ 3,108,808</u>	<u>\$ 63,150</u>	<u>\$ --</u>	<u>\$ 3,171,958</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge 30 Cent Tax-Pct. #2	Road and Bridge 30 Cent Tax-Pct. #3
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 258,375	\$ 396,202	\$ 168,500	\$ 310,912
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	242	242	--	--
<i>Taxes</i>	--	--	15,004	11,900
<i>Due from other funds</i>	1,260	1,231	271	214
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 259,877</u>	<u>\$ 397,675</u>	<u>\$ 183,775</u>	<u>\$ 323,026</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 196	\$ --
<i>Accrued wages payable</i>	29,814	8,440	--	--
<i>Deferred revenue</i>	--	--	15,004	11,900
Total liabilities	<u>29,814</u>	<u>8,440</u>	<u>15,200</u>	<u>11,900</u>
Equity				
Restricted fund balance				
<i>Special revenue funds</i>	--	--	--	--
Committed fund balance	<u>230,063</u>	<u>389,235</u>	<u>168,575</u>	<u>311,126</u>
Total equity	<u>230,063</u>	<u>389,235</u>	<u>168,575</u>	<u>311,126</u>
Total liabilities and equity	<u>\$ 259,877</u>	<u>\$ 397,675</u>	<u>\$ 183,775</u>	<u>\$ 323,026</u>

Road and Bridge 30 Cent Tax-Pct. #4	R & B Lateral Road Fund-Pct. #1	R & B Lateral Road Fund-Pct. #2	R & B Lateral Road Fund-Pct. #3	R & B Lateral Road Fund-Pct. #4
\$ 168,500	\$ 3,500	\$ 3,500	\$ 11,502	\$ 3,500
--	--	--	--	--
9,830	--	--	--	--
176	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 178,506</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 11,502</u>	<u>\$ 3,500</u>
\$ 17,897	\$ 2,099	\$ 1,715	\$ --	\$ 2,139
--	--	--	--	--
9,830	--	--	--	--
<u>27,727</u>	<u>2,099</u>	<u>1,715</u>	<u>--</u>	<u>2,139</u>
--	1,401	1,785	11,502	1,361
150,779	--	--	--	--
<u>150,779</u>	<u>1,401</u>	<u>1,785</u>	<u>11,502</u>	<u>1,361</u>
<u>\$ 178,506</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 11,502</u>	<u>\$ 3,500</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Road and Bridge Right of Way	Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 310,971	\$ 82,629	\$ 20,869	\$ 11,600
Receivables (net of allowances for uncollectibles):				
Interest	199	53	12	7
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>\$ 311,170</u>	<u>\$ 82,682</u>	<u>\$ 20,881</u>	<u>\$ 11,607</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity				
Restricted fund balance	--	82,682	20,881	11,607
Special revenue funds	311,170	--	--	--
Committed fund balance	<u>311,170</u>	<u>82,682</u>	<u>20,881</u>	<u>11,607</u>
Total equity	<u>311,170</u>	<u>82,682</u>	<u>20,881</u>	<u>11,607</u>
Total liabilities and equity	<u>\$ 311,170</u>	<u>\$ 82,682</u>	<u>\$ 20,881</u>	<u>\$ 11,607</u>

Courthouse Security Fund	Emergency Appropriation Fund	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund
\$ 82,390	\$ 88,588	\$ 1,053	\$ 50,924	\$ 2,218
49	57	--	27	--
--	--	--	--	--
--	--	--	--	63,275
--	--	--	--	6,489
<u>\$ 82,439</u>	<u>\$ 88,645</u>	<u>\$ 1,053</u>	<u>\$ 50,951</u>	<u>\$ 71,982</u>
\$ --	\$ --	\$ --	\$ --	\$ 10,540
--	--	--	--	13,459
--	--	--	--	--
--	--	--	--	<u>23,999</u>
82,439	--	1,053	50,951	--
--	88,645	--	--	(6,807)
<u>82,439</u>	<u>88,645</u>	<u>1,053</u>	<u>50,951</u>	<u>47,983</u>
<u>\$ 82,439</u>	<u>\$ 88,645</u>	<u>\$ 1,053</u>	<u>\$ 50,951</u>	<u>\$ 71,982</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Law Enforcement Training Fund	Special Reserve Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 18,419	\$ 372,318	\$ 2,222	\$ 30,485
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Interest</i>	13	252	1	19
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 18,432</u>	<u>\$ 372,570</u>	<u>\$ 2,223</u>	<u>\$ 30,504</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity				
<i>Restricted fund balance</i>				
<i>Special revenue funds</i>	18,432	--	2,223	--
<i>Committed fund balance</i>	--	372,570	--	30,504
Total equity	<u>18,432</u>	<u>372,570</u>	<u>2,223</u>	<u>30,504</u>
Total liabilities and equity	<u>\$ 18,432</u>	<u>\$ 372,570</u>	<u>\$ 2,223</u>	<u>\$ 30,504</u>

<u>Task Force Indigent Defense</u>	<u>R & B Pct. #1 Equipment Fund</u>	<u>R & B Pct. #2 Equipment Fund</u>	<u>R & B Pct. #3 Equipment Fund</u>	<u>R & B Pct. #4 Equipment Fund</u>
\$ 17,210	\$ 6,969	\$ 6,250	\$ 13,075	\$ 12,064
9	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 17,219</u>	<u>\$ 6,969</u>	<u>\$ 6,250</u>	<u>\$ 13,075</u>	<u>\$ 12,064</u>
\$ --	\$ --	\$ 5,146	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	5,146	--	--
17,219	--	--	--	--
--	6,969	1,104	13,075	12,064
<u>17,219</u>	<u>6,969</u>	<u>1,104</u>	<u>13,075</u>	<u>12,064</u>
<u>\$ 17,219</u>	<u>\$ 6,969</u>	<u>\$ 6,250</u>	<u>\$ 13,075</u>	<u>\$ 12,064</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	<u>Attorney Hot Check Collection</u>	<u>LC Emergency Management Grant Fund</u>	<u>Records Mgmt. District Clerk</u>	<u>Records Archive Fund</u>
ASSETS				
Assets:				
Cash and cash equivalents	\$ 16,955	\$ --	\$ 10,358	\$ 260,339
Receivables (net of allowances for uncollectibles):				
Interest	8	--	6	170
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u><u>\$ 16,963</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 10,364</u></u>	<u><u>\$ 260,509</u></u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>--</u></u>
Equity				
Restricted fund balance				
Special revenue funds	16,963	--	10,364	260,509
Committed fund balance	--	--	--	--
Total equity	<u><u>16,963</u></u>	<u><u>--</u></u>	<u><u>10,364</u></u>	<u><u>260,509</u></u>
Total liabilities and equity	<u><u>\$ 16,963</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 10,364</u></u>	<u><u>\$ 260,509</u></u>

<u>R & B Pct. #2 Property & Bldg. Improvement</u>	<u>Justice Court Technology #1</u>	<u>Justice Court Technology #2</u>	<u>Justice Court Technology #3</u>	<u>Justice Court Technology #4</u>
\$ 40,147	\$ 11,118	\$ 389	\$ 1,974	\$ 23,447
25	7	--	1	14
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 40,172</u>	<u>\$ 11,125</u>	<u>\$ 389</u>	<u>\$ 1,975</u>	<u>\$ 23,461</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	11,125	389	1,975	23,461
40,172	--	--	--	--
<u>40,172</u>	<u>11,125</u>	<u>389</u>	<u>1,975</u>	<u>23,461</u>
<u>\$ 40,172</u>	<u>\$ 11,125</u>	<u>\$ 389</u>	<u>\$ 1,975</u>	<u>\$ 23,461</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Ambulance Service Grant Fund	Computer Fund	Jury Service Fund	Family Protection Account
ASSETS				
Assets:				
Cash and cash equivalents	\$ 252,348	\$ --	\$ 6,183	\$ 6,492
Receivables (net of allowances for uncollectibles):				
Interest	160	--	--	3
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	2,974	--	--	--
Due from others	--	547	--	--
Total assets	\$ 255,482	\$ 547	\$ 6,183	\$ 6,495
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	--	--	--	--
Equity				
Restricted fund balance				
Special revenue funds	255,482	--	6,183	6,495
Committed fund balance	--	547	--	--
Total equity	255,482	547	6,183	6,495
Total liabilities and equity	\$ 255,482	\$ 547	\$ 6,183	\$ 6,495

Border Service Grant	Justice Cr. Bldg. Security Fund #1	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4
\$ 3,178	\$ 3,882	\$ 569	\$ 474	\$ 5,927
--	2	--	--	4
--	--	--	--	--
--	--	--	--	--
<u>3,178</u>	<u>3,884</u>	<u>569</u>	<u>474</u>	<u>5,931</u>
\$	\$	\$	\$	\$
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,178	3,884	569	474	5,931
--	--	--	--	--
<u>3,178</u>	<u>3,884</u>	<u>569</u>	<u>474</u>	<u>5,931</u>
\$ <u>3,178</u>	\$ <u>3,884</u>	\$ <u>569</u>	\$ <u>474</u>	\$ <u>5,931</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Abandoned Motor Vehicle Fund	County Clerk Technology Fund
ASSETS		
Assets:		
Cash and cash equivalents	\$ 13,370	\$ 2,740
Receivables (net of allowances for uncollectibles):		
Interest	7	--
Taxes	--	--
Due from other funds	--	--
Due from other governments	--	--
Due from others	--	--
Total assets	\$ 13,377	\$ 2,740
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	\$ --	\$ --
Accrued wages payable	--	--
Deferred revenue	--	--
Total liabilities	--	--
Equity		
Restricted fund balance		
Special revenue funds	13,377	2,740
Committed fund balance	--	--
Total equity	13,377	2,740
Total liabilities and equity	\$ 13,377	\$ 2,740

District Clerk Technology Fund	District Clerk Archive Fund	Unclaimed Capital Credits	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
\$ 4,827	\$ 2,763	\$ --	\$ 3,122,225
1	1	--	1,591
--	--	--	36,734
--	--	--	3,152
--	--	--	66,249
--	--	--	7,036
<u>\$ 4,828</u>	<u>\$ 2,764</u>	<u>\$ --</u>	<u>\$ 3,236,987</u>
\$ --	\$ --	\$ --	\$ 39,732
--	--	--	51,713
--	--	--	36,734
<u>--</u>	<u>--</u>	<u>--</u>	<u>128,179</u>
4,828	2,764	--	934,227
--	--	--	2,119,791
<u>4,828</u>	<u>2,764</u>	<u>--</u>	<u>3,108,808</u>
<u>\$ 4,828</u>	<u>\$ 2,764</u>	<u>\$ --</u>	<u>\$ 3,236,987</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge 30 Cent Tax-Pct. #2	Road and Bridge 30 Cent Tax-Pct. #3
Revenues:				
Taxes	\$ 258,491	\$ 205,009	\$ 483,719	\$ 383,639
Licenses and permits	158,392	158,392	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	10,251	10,251	--	--
Miscellaneous	--	--	25,844	24,968
Grant revenues	--	--	6,743	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>427,134</u>	<u>373,652</u>	<u>516,306</u>	<u>408,607</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	497,615	396,594	582,778	334,623
Total expenditures	<u>497,615</u>	<u>396,594</u>	<u>582,778</u>	<u>334,623</u>
Excess (deficiency) of revenues over expenditures	(70,481)	(22,942)	(66,472)	73,984
Other financing sources (uses):				
Operating transfers in	--	--	24,643	--
Operating transfers out	(9,341)	(8,341)	--	(2,500)
Total other financing sources (uses)	<u>(9,341)</u>	<u>(8,341)</u>	<u>24,643</u>	<u>(2,500)</u>
Net change in fund balance	(79,822)	(31,283)	(41,829)	71,484
Fund balances/equity - beginning	309,885	420,518	210,404	239,642
Fund balances/equity - ending	<u>\$ 230,063</u>	<u>\$ 389,235</u>	<u>\$ 168,575</u>	<u>\$ 311,126</u>

Road and Bridge 30 Cent Tax-Pct. #4	R & B Lateral Road Fund-Pct. #1	R & B Lateral Road Fund-Pct. #2	R & B Lateral Road Fund-Pct. #3	R & B Lateral Road Fund-Pct. #4
\$ 316,920	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	8,754	8,754	8,753	8,754
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
11,237	--	--	--	--
6,363	--	--	--	--
--	--	--	--	--
<u>334,520</u>	<u>8,754</u>	<u>8,754</u>	<u>8,753</u>	<u>8,754</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
303,474	8,500	8,500	8,500	8,475
<u>303,474</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>8,475</u>
31,046	254	254	253	279
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
31,046	254	254	253	279
119,733	1,147	1,531	11,249	1,082
<u>\$ 150,779</u>	<u>\$ 1,401</u>	<u>\$ 1,785</u>	<u>\$ 11,502</u>	<u>\$ 1,361</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Road and Bridge Right of Way	Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	40,620	5,621	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	5,702	1,445	450	222
Miscellaneous	--	--	--	145
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>5,702</u>	<u>42,065</u>	<u>6,071</u>	<u>367</u>
Expenditures:				
Current:				
General government	--	30,998	--	--
Public safety	--	--	--	1,875
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	13,984	--
Public transportation	28,251	--	--	--
Total expenditures	<u>28,251</u>	<u>30,998</u>	<u>13,984</u>	<u>1,875</u>
Excess (deficiency) of revenues over expenditures	(22,549)	11,067	(7,913)	(1,508)
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	(24,643)	--	--	--
Total other financing sources (uses)	<u>(24,643)</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(47,192)	11,067	(7,913)	(1,508)
Fund balances/equity - beginning	358,362	71,615	28,794	13,115
Fund balances/equity - ending	<u>\$ 311,170</u>	<u>\$ 82,682</u>	<u>\$ 20,881</u>	<u>\$ 11,607</u>

Courthouse Security Fund	Emergency Appropriation Fund	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
14,160	--	--	13,910	472,324
--	--	--	--	--
1,356	1,547	20	802	347
--	--	--	2	--
--	--	1,131	--	234,942
--	--	--	--	--
<u>15,516</u>	<u>1,547</u>	<u>1,151</u>	<u>14,714</u>	<u>707,613</u>
--	--	--	--	--
--	--	--	--	--
--	--	975	--	714,420
7,530	--	--	7,358	--
--	--	--	--	--
<u>7,530</u>	<u>--</u>	<u>975</u>	<u>7,358</u>	<u>714,420</u>
7,986	1,547	176	7,356	(6,807)
--	4,000	--	--	--
--	--	--	--	--
<u>--</u>	<u>4,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
7,986	5,547	176	7,356	(6,807)
74,453	83,098	877	43,595	54,790
<u>\$ 82,439</u>	<u>\$ 88,645</u>	<u>\$ 1,053</u>	<u>\$ 50,951</u>	<u>\$ 47,983</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Law Enforcement Training Fund	Special Reserve Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	6,043	--	--	--
Fines	--	--	2,222	--
Rents and royalties	--	--	--	--
Investment income	332	6,400	--	550
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>6,375</u>	<u>6,400</u>	<u>2,222</u>	<u>550</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	5,566	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	1,879	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>5,566</u>	<u>--</u>	<u>1,879</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	809	6,400	343	550
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	809	6,400	343	550
Fund balances/equity - beginning	17,623	366,170	1,880	29,954
Fund balances/equity - ending	<u>\$ 18,432</u>	<u>\$ 372,570</u>	<u>\$ 2,223</u>	<u>\$ 30,504</u>

Task Force Indigent Defense	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
123	--	--	--	--
27,172	3,773	--	--	--
<u>27,295</u>	<u>20,641</u>	<u>1,078</u>	<u>--</u>	<u>2,153</u>
--	<u>24,414</u>	<u>1,078</u>	<u>--</u>	<u>2,000</u>
--	--	--	--	<u>4,153</u>
--	--	--	--	--
15,852	--	--	--	--
<u>15,852</u>	<u>39,506</u>	<u>15,000</u>	<u>26,858</u>	<u>39,434</u>
11,443	(15,092)	(13,922)	(26,858)	(35,281)
--	15,000	15,000	30,000	30,000
<u>--</u>	<u>15,000</u>	<u>15,000</u>	<u>30,000</u>	<u>30,000</u>
11,443	(92)	1,078	3,142	(5,281)
5,776	7,061	26	9,933	17,345
<u>\$ 17,219</u>	<u>\$ 6,969</u>	<u>\$ 1,104</u>	<u>\$ 13,075</u>	<u>\$ 12,064</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Attorney Hot Check Collection	Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	11,366	2,033	--	--
Rents and royalties	--	--	40,098	--
Investment income	--	--	--	--
Miscellaneous	(21)	167	4,284	692
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>11,345</u>	<u>2,200</u>	<u>44,382</u>	<u>692</u>
Expenditures:				
Current:				
General government	--	--	10,460	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	14,180	--	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>14,180</u>	<u>--</u>	<u>10,460</u>	<u>476</u>
Excess (deficiency) of revenues over expenditures	<u>(2,835)</u>	<u>2,200</u>	<u>33,922</u>	<u>216</u>
Other financing sources (uses):				
Operating transfers in	--	--	--	1,000
Operating transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,000</u>
Net change in fund balance	<u>(2,835)</u>	<u>2,200</u>	<u>33,922</u>	<u>1,216</u>
Fund balances/equity - beginning	19,798	8,164	226,587	38,956
Fund balances/equity - ending	<u>\$ 16,963</u>	<u>\$ 10,364</u>	<u>\$ 260,509</u>	<u>\$ 40,172</u>

Justice Court Technology #1	Justice Court Technology #2	Justice Court Technology #3	Justice Court Technology #4	Ambulance Service Grant Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
1,376	220	15	3,083	--
--	--	--	--	--
209	16	39	397	4,947
--	--	--	--	--
--	--	--	--	122,665
--	--	--	--	--
<u>1,585</u>	<u>236</u>	<u>54</u>	<u>3,480</u>	<u>127,612</u>
--	--	--	--	--
--	--	--	--	131,746
--	--	--	--	--
4,999	500	--	1,955	--
--	--	--	--	--
--	--	--	--	--
<u>4,999</u>	<u>500</u>	<u>--</u>	<u>1,955</u>	<u>131,746</u>
(3,414)	(264)	54	1,525	(4,134)
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>(3,414)</u>	<u>(264)</u>	<u>54</u>	<u>1,525</u>	<u>(4,134)</u>
14,539	653	1,921	21,936	259,616
<u>\$ 11,125</u>	<u>\$ 389</u>	<u>\$ 1,975</u>	<u>\$ 23,461</u>	<u>\$ 255,482</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Computer Fund	Jury Service Fund	Family Protection Account	Border Service Grant
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	5,123	--	--
Rents and royalties	--	--	970	--
Investment income	--	--	98	2
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	27,000
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>--</u>	<u>5,123</u>	<u>1,068</u>	<u>27,002</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	23,824
Health and welfare	--	--	--	--
Judicial	--	4,458	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>--</u>	<u>4,458</u>	<u>--</u>	<u>23,824</u>
Excess (deficiency) of revenues over expenditures	--	665	1,068	3,178
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	665	1,068	3,178
Fund balances/equity - beginning	547	5,518	5,427	--
Fund balances/equity - ending	<u>\$ 547</u>	<u>\$ 6,183</u>	<u>\$ 6,495</u>	<u>\$ 3,178</u>

Justice Cr. Bldg. Security Fund #1	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4	Abandoned Motor Vehicle Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
337	51	3	768	--
--	--	--	--	--
65	9	8	99	110
--	--	--	--	7,610
--	--	--	--	--
<u>402</u>	<u>60</u>	<u>11</u>	<u>867</u>	<u>7,720</u>
--	--	--	--	--
--	--	--	--	2,016
--	--	--	27	--
--	--	--	--	--
--	--	--	--	--
<u>402</u>	<u>60</u>	<u>11</u>	<u>27</u>	<u>2,016</u>
			840	5,704
--	--	--	--	--
--	--	--	--	--
<u>402</u>	<u>60</u>	<u>11</u>	<u>840</u>	<u>5,704</u>
3,482	509	463	5,091	7,673
<u>\$ 3,884</u>	<u>\$ 569</u>	<u>\$ 474</u>	<u>\$ 5,931</u>	<u>\$ 13,377</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	County Clerk Technology Fund	District Clerk Technology Fund	District Clerk Archive Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 1,647,778
Licenses and permits	--	--	--	316,784
Intergovernmental	--	--	--	35,015
Charges for services	--	--	--	551,917
Fines	1,719	3,159	1,630	73,964
Rents and royalties	--	--	--	970
Investment income	36	63	38	51,056
Miscellaneous	--	--	--	75,732
Grant revenues	--	--	--	426,016
Proceeds from the sale of fixed assets	--	--	--	23,719
Total revenues	<u>1,755</u>	<u>3,222</u>	<u>1,668</u>	<u>3,202,951</u>
Expenditures:				
Current:				
General government	--	--	--	41,458
Public safety	--	--	--	165,027
Health and welfare	--	--	--	715,395
Judicial	--	--	--	51,208
Public facilities	--	--	--	21,514
Public transportation	--	--	--	2,298,584
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,293,186</u>
Excess (deficiency) of revenues over expenditures	1,755	3,222	1,668	(90,235)
Other financing sources (uses):				
Operating transfers in	--	--	--	119,643
Operating transfers out	--	--	--	(44,825)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>74,818</u>
Net change in fund balance	1,755	3,222	1,668	(15,417)
Fund balances/equity - beginning	985	1,606	1,096	3,124,225
Fund balances/equity - ending	<u>\$ 2,740</u>	<u>\$ 4,828</u>	<u>\$ 2,764</u>	<u>\$ 3,108,808</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 255,169	\$ 255,169	\$ 258,491	\$ 3,322
<i>Licenses and permits</i>	156,000	156,000	158,392	2,392
<i>Investment income</i>	10,000	10,000	10,251	251
Total revenues	<u>421,169</u>	<u>421,169</u>	<u>427,134</u>	<u>5,965</u>
Expenditures:				
Current:				
<i>Public transportation</i>	512,630	512,630	497,615	15,015
Total expenditures	<u>512,630</u>	<u>512,630</u>	<u>497,615</u>	<u>15,015</u>
Excess (deficiency) of revenues over expenditures	(91,461)	(91,461)	(70,481)	20,980
Other financing sources (uses):				
<i>Operating transfers out</i>	(9,341)	(9,341)	(9,341)	--
Total other financing sources (uses)	<u>(9,341)</u>	<u>(9,341)</u>	<u>(9,341)</u>	<u>--</u>
Net change in fund balance	(100,802)	(100,802)	(79,822)	20,980
Fund balances/equity - beginning	309,885	309,885	309,885	--
Fund balances/equity - ending	<u>\$ 209,083</u>	<u>\$ 209,083</u>	<u>\$ 230,063</u>	<u>\$ 20,980</u>

LAVACA COUNTY, TEXAS
 ROAD AND BRIDGE FUND PCT. #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 202,265	\$ 202,265	\$ 205,009	\$ 2,744
<i>Licenses and permits</i>	160,000	160,000	158,392	(1,608)
<i>Investment income</i>	10,000	10,000	10,251	251
Total revenues	<u>372,265</u>	<u>372,265</u>	<u>373,652</u>	<u>1,387</u>
Expenditures:				
Current:				
<i>Public transportation</i>	446,155	446,155	396,594	49,561
Total expenditures	<u>446,155</u>	<u>446,155</u>	<u>396,594</u>	<u>49,561</u>
Excess (deficiency) of revenues over expenditures	(73,890)	(73,890)	(22,942)	50,948
Other financing sources (uses):				
<i>Operating transfers out</i>	(8,341)	(8,341)	(8,341)	--
Total other financing sources (uses)	<u>(8,341)</u>	<u>(8,341)</u>	<u>(8,341)</u>	<u>--</u>
Net change in fund balance	(82,231)	(82,231)	(31,283)	50,948
Fund balances/equity - beginning	420,518	420,518	420,518	--
Fund balances/equity - ending	<u>\$ 338,287</u>	<u>\$ 338,287</u>	<u>\$ 389,235</u>	<u>\$ 50,948</u>

LAVACA COUNTY, TEXAS

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 478,565	\$ 478,565	\$ 483,719	\$ 5,151
<i>Miscellaneous</i>	1,000	23,343	25,844	2,500
<i>Grant revenues</i>	--	--	6,743	6,743
Total revenues	<u>479,565</u>	<u>501,908</u>	<u>516,306</u>	<u>14,398</u>
Expenditures:				
Current:				
<i>Public transportation</i>	567,982	590,325	582,778	7,547
Total expenditures	<u>567,982</u>	<u>590,325</u>	<u>582,778</u>	<u>7,547</u>
Excess (deficiency) of revenues over expenditures	(88,417)	(88,417)	(66,472)	21,945
Other financing sources (uses):				
<i>Operating transfers in</i>	24,643	24,643	24,643	--
Total other financing sources (uses)	<u>24,643</u>	<u>24,643</u>	<u>24,643</u>	<u>--</u>
Net change in fund balance	(63,774)	(63,774)	(41,829)	21,945
Fund balances/equity - beginning	210,404	210,404	210,404	--
Fund balances/equity - ending	<u>\$ 146,630</u>	<u>\$ 146,630</u>	<u>\$ 168,575</u>	<u>\$ 21,945</u>

LAVACA COUNTY, TEXAS

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 379,991	\$ 379,991	\$ 383,639	\$ 3,648
<i>Miscellaneous</i>	--	--	24,968	24,968
Total revenues	<u>379,991</u>	<u>379,991</u>	<u>408,607</u>	<u>28,616</u>
Expenditures:				
Current:				
<i>Public transportation</i>	391,125	391,125	334,623	56,502
Total expenditures	<u>391,125</u>	<u>391,125</u>	<u>334,623</u>	<u>56,502</u>
Excess (deficiency) of revenues over expenditures	(11,134)	(11,134)	73,984	85,118
Other financing sources (uses):				
<i>Operating transfers out</i>	(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	(13,634)	(13,634)	71,484	85,118
Fund balances/equity - beginning	239,642	239,642	239,642	--
Fund balances/equity - ending	<u>\$ 226,008</u>	<u>\$ 226,008</u>	<u>\$ 311,126</u>	<u>\$ 85,118</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, 2011

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 315,375	\$ 315,375	\$ 316,920	\$ 1,545
<i>Miscellaneous</i>	--	--	11,237	11,237
<i>Grant revenues</i>	--	--	6,363	6,363
Total revenues	<u>315,375</u>	<u>315,375</u>	<u>334,520</u>	<u>19,145</u>
Expenditures:				
Current:				
<i>Public transportation</i>	381,283	381,283	303,474	77,809
Total expenditures	<u>381,283</u>	<u>381,283</u>	<u>303,474</u>	<u>77,809</u>
Net change in fund balance	(65,908)	(65,908)	31,046	96,954
Fund balances/equity - beginning	119,733	119,733	119,733	--
Fund balances/equity - ending	<u>\$ 53,825</u>	<u>\$ 53,825</u>	<u>\$ 150,779</u>	<u>\$ 96,954</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,754	\$ 254
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,754</u>	<u>254</u>
Expenditures:				
Current:				
<i>Public transportation</i>	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	--	--	254	254
Fund balances/equity - beginning	1,147	1,147	1,147	--
Fund balances/equity - ending	<u>\$ 1,147</u>	<u>\$ 1,147</u>	<u>\$ 1,401</u>	<u>\$ 254</u>

LAVACA COUNTY, TEXAS
LATERAL ROAD FUND PCT. #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,754	\$ 254
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,754</u>	<u>254</u>
Expenditures:				
Current:				
<i>Public transportation</i>	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	--	--	254	254
Fund balances/equity - beginning	1,531	1,531	1,531	--
Fund balances/equity - ending	<u>\$ 1,531</u>	<u>\$ 1,531</u>	<u>\$ 1,785</u>	<u>\$ 254</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 11,248	\$ 8,500	\$ 8,753	\$ 253
Total revenues	<u>11,248</u>	<u>8,500</u>	<u>8,753</u>	<u>253</u>
Expenditures:				
Current:				
<i>Public transportation</i>	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	2,748	--	253	253
Fund balances/equity - beginning	11,249	11,249	11,249	--
Fund balances/equity - ending	<u>\$ 13,997</u>	<u>\$ 11,248</u>	<u>\$ 11,502</u>	<u>\$ 253</u>

LAVACA COUNTY, TEXAS
 LATERAL ROAD FUND PCT. #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,754	\$ 254
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,754</u>	<u>254</u>
Expenditures:				
Current:				
<i>Public transportation</i>	8,500	8,500	8,475	25
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,475</u>	<u>25</u>
Net change in fund balance	--	--	279	279
Fund balances/equity - beginning	1,082	1,082	1,082	--
Fund balances/equity - ending	<u>\$ 1,082</u>	<u>\$ 1,082</u>	<u>\$ 1,361</u>	<u>\$ 279</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE RIGHT OF WAY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 4,500	\$ 4,500	\$ 5,702	\$ 1,202
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>5,702</u>	<u>1,202</u>
Expenditures:				
Current:				
<i>Public transportation</i>	75,444	75,444	28,251	47,193
Total expenditures	<u>75,444</u>	<u>75,444</u>	<u>28,251</u>	<u>47,193</u>
Excess (deficiency) of revenues over expenditures	(70,944)	(70,944)	(22,549)	48,395
Other financing sources (uses):				
<i>Operating transfers out</i>	(24,643)	(24,643)	(24,643)	--
Total other financing sources (uses)	<u>(24,643)</u>	<u>(24,643)</u>	<u>(24,643)</u>	<u>--</u>
Net change in fund balance	(95,587)	(95,587)	(47,192)	48,395
Fund balances/equity - beginning	358,362	358,362	358,362	--
Fund balances/equity - ending	<u>\$ 262,775</u>	<u>\$ 262,775</u>	<u>\$ 311,170</u>	<u>\$ 48,395</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT-COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 20,800	\$ 20,800	\$ 40,620	\$ 19,820
<i>Investment income</i>	1,200	1,200	1,445	245
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>42,065</u>	<u>20,065</u>
Expenditures:				
Current:				
<i>General government</i>	36,258	36,258	30,998	5,260
Total expenditures	<u>36,258</u>	<u>36,258</u>	<u>30,998</u>	<u>5,260</u>
Net change in fund balance	(14,258)	(14,258)	11,067	25,325
Fund balances/equity - beginning	71,615	71,615	71,615	--
Fund balances/equity - ending	<u>\$ 57,357</u>	<u>\$ 57,357</u>	<u>\$ 82,682</u>	<u>\$ 25,325</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT-COURTHOUSE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 4,500	\$ 4,500	\$ 5,621	\$ 1,121
<i>Investment income</i>	600	600	450	(150)
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>6,071</u>	<u>971</u>
Expenditures:				
Current:				
<i>Public facilities</i>	<u>19,595</u>	<u>19,595</u>	<u>13,984</u>	<u>5,611</u>
Total expenditures	<u>19,595</u>	<u>19,595</u>	<u>13,984</u>	<u>5,611</u>
Net change in fund balance	(14,495)	(14,495)	(7,913)	6,582
Fund balances/equity - beginning	28,794	28,794	28,794	--
Fund balances/equity - ending	<u>\$ 14,299</u>	<u>\$ 14,299</u>	<u>\$ 20,881</u>	<u>\$ 6,582</u>

LAVACA COUNTY, TEXAS
SHERIFF'S CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ 222	\$ 222
<i>Miscellaneous</i>	3,000	3,000	145	(2,855)
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>367</u>	<u>(2,633)</u>
Expenditures:				
Current:				
<i>Public safety</i>	7,500	7,500	1,875	5,625
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>1,875</u>	<u>5,625</u>
Net change in fund balance	(4,500)	(4,500)	(1,508)	2,992
Fund balances/equity - beginning	13,115	13,115	13,115	--
Fund balances/equity - ending	<u>\$ 8,615</u>	<u>\$ 8,615</u>	<u>\$ 11,607</u>	<u>\$ 2,992</u>

LAVACA COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 8,000	\$ 8,000	\$ 14,160	\$ 6,160
<i>Investment income</i>	1,000	1,000	1,356	356
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>15,516</u>	<u>6,516</u>
Expenditures:				
Current:				
<i>Public facilities</i>	61,400	61,400	7,530	53,870
Total expenditures	<u>61,400</u>	<u>61,400</u>	<u>7,530</u>	<u>53,870</u>
Net change in fund balance	(52,400)	(52,400)	7,986	60,386
Fund balances/equity - beginning	74,453	74,453	74,453	--
Fund balances/equity - ending	<u>\$ 22,053</u>	<u>\$ 22,053</u>	<u>\$ 82,439</u>	<u>\$ 60,386</u>

LAVACA COUNTY, TEXAS
EMERGENCY APPROPRIATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 900	\$ 900	\$ 1,547	\$ 647
Total revenues	<u>900</u>	<u>900</u>	<u>1,547</u>	<u>647</u>
Expenditures:				
Current:				
<i>General government</i>	170,000	170,000	--	170,000
Total expenditures	<u>170,000</u>	<u>170,000</u>	<u>--</u>	<u>170,000</u>
Excess (deficiency) of revenues over expenditures	(169,100)	(169,100)	1,547	170,647
Other financing sources (uses):				
<i>Operating transfers in</i>	6,500	6,500	4,000	(2,500)
Total other financing sources (uses)	<u>6,500</u>	<u>6,500</u>	<u>4,000</u>	<u>(2,500)</u>
Net change in fund balance	(162,600)	(162,600)	5,547	168,147
Fund balances/equity - beginning	83,098	83,098	83,098	--
Fund balances/equity - ending	<u>\$ (79,502)</u>	<u>\$ (79,502)</u>	<u>\$ 88,645</u>	<u>\$ 168,147</u>

LAVACA COUNTY, TEXAS
 TOBACCO SETTLEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 50	\$ 50	\$ 20	\$ (30)
<i>Grant revenues</i>	1,900	1,900	1,131	(769)
Total revenues	<u>1,950</u>	<u>1,950</u>	<u>1,151</u>	<u>(799)</u>
Expenditures:				
Current:				
<i>Health and welfare</i>	975	975	975	--
Total expenditures	<u>975</u>	<u>975</u>	<u>975</u>	<u>--</u>
Net change in fund balance	975	975	176	(799)
Fund balances/equity - beginning	877	877	877	--
Fund balances/equity - ending	<u>\$ 1,852</u>	<u>\$ 1,852</u>	<u>\$ 1,053</u>	<u>\$ (799)</u>

LAVACA COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 9,200	\$ 9,200	\$ 13,910	\$ 4,710
Investment income	500	500	802	302
Miscellaneous	--	--	2	2
Total revenues	<u>9,700</u>	<u>9,700</u>	<u>14,714</u>	<u>5,014</u>
Expenditures:				
Current:				
Judicial	<u>10,000</u>	<u>10,000</u>	<u>7,358</u>	<u>2,642</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,358</u>	<u>2,642</u>
Net change in fund balance	(300)	(300)	7,356	7,656
Fund balances/equity - beginning	43,595	43,595	43,595	--
Fund balances/equity - ending	<u>\$ 43,295</u>	<u>\$ 43,295</u>	<u>\$ 50,951</u>	<u>\$ 7,656</u>

LAVACA COUNTY, TEXAS
 SENIOR CITIZENS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 455,519	\$ 455,519	\$ 472,324	\$ 16,805
Investment income	--	--	347	347
Grant revenues	280,698	280,698	234,942	(45,756)
Total revenues	<u>736,217</u>	<u>736,217</u>	<u>707,613</u>	<u>(28,604)</u>
Expenditures:				
Current:				
Health and welfare	<u>736,214</u>	<u>736,214</u>	<u>714,420</u>	<u>21,794</u>
Total expenditures	<u>736,214</u>	<u>736,214</u>	<u>714,420</u>	<u>21,794</u>
Net change in fund balance	3	3	(6,807)	(6,810)
Fund balances/equity - beginning	54,790	54,790	54,790	--
Fund balances/equity - ending	<u>\$ 54,793</u>	<u>\$ 54,793</u>	<u>\$ 47,983</u>	<u>\$ (6,810)</u>

LAVACA COUNTY, TEXAS
LAW ENFORCEMENT TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 3,800	\$ 5,732	\$ 6,043	\$ 311
<i>Investment income</i>	300	300	332	32
Total revenues	<u>4,100</u>	<u>6,032</u>	<u>6,375</u>	<u>343</u>
Expenditures:				
Current:				
<i>Public safety</i>	9,000	10,932	5,566	5,366
Total expenditures	<u>9,000</u>	<u>10,932</u>	<u>5,566</u>	<u>5,366</u>
Net change in fund balance	(4,900)	(4,900)	809	5,709
Fund balances/equity - beginning	17,623	17,623	17,623	--
Fund balances/equity - ending	<u>\$ 12,723</u>	<u>\$ 12,723</u>	<u>\$ 18,432</u>	<u>\$ 5,709</u>

LAVACA COUNTY, TEXAS
 SPECIAL RESERVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 8,000	\$ 8,000	\$ 6,400	\$ (1,600)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>6,400</u>	<u>(1,600)</u>
Expenditures:				
Current:				
<i>Public facilities</i>	200,000	200,000	--	200,000
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>--</u>	<u>200,000</u>
Net change in fund balance	(192,000)	(192,000)	6,400	198,400
Fund balances/equity - beginning	366,170	366,170	366,170	--
Fund balances/equity - ending	<u>\$ 174,170</u>	<u>\$ 174,170</u>	<u>\$ 372,570</u>	<u>\$ 198,400</u>

LAVACA COUNTY, TEXAS
APPELLATE JUDICIAL SYSTEM FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,800	\$ 1,800	\$ 2,222	\$ 422
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>2,222</u>	<u>422</u>
Expenditures:				
Current:				
<i>Judicial</i>	2,800	2,800	1,879	921
Total expenditures	<u>2,800</u>	<u>2,800</u>	<u>1,879</u>	<u>921</u>
Net change in fund balance	(1,000)	(1,000)	343	1,343
Fund balances/equity - beginning	1,880	1,880	1,880	--
Fund balances/equity - ending	<u>\$ 880</u>	<u>\$ 880</u>	<u>\$ 2,223</u>	<u>\$ 1,343</u>

LAVACA COUNTY, TEXAS

ROAD AND BRIDGE PCT. #4 PROPERTY AND BUILDING FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 400	\$ 400	\$ 550	\$ 150
Total revenues	<u>400</u>	<u>400</u>	<u>550</u>	<u>150</u>
Expenditures:				
Current:				
<i>Public transportation</i>	29,600	29,600	--	29,600
Total expenditures	<u>29,600</u>	<u>29,600</u>	<u>--</u>	<u>29,600</u>
Net change in fund balance	(29,200)	(29,200)	550	29,750
Fund balances/equity - beginning	29,954	29,954	29,954	--
Fund balances/equity - ending	<u>\$ 754</u>	<u>\$ 754</u>	<u>\$ 30,504</u>	<u>\$ 29,750</u>

LAVACA COUNTY, TEXAS

TASK FORCE INDIGENT DEFENSE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 400	\$ 400	\$ 123	\$ (277)
<i>Grant revenues</i>	10,000	10,000	27,172	17,172
Total revenues	<u>10,400</u>	<u>10,400</u>	<u>27,295</u>	<u>16,895</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>16,000</u>	<u>16,000</u>	<u>15,852</u>	<u>148</u>
Total expenditures	<u>16,000</u>	<u>16,000</u>	<u>15,852</u>	<u>148</u>
Net change in fund balance	(5,600)	(5,600)	11,443	17,043
Fund balances/equity - beginning	5,776	5,776	5,776	--
Fund balances/equity - ending	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ 17,219</u>	<u>\$ 17,043</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #1 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Miscellaneous</i>	\$ --	\$ 3,693	\$ 3,773	\$ 80
<i>Proceeds from the sale of fixed assets</i>	--	13,813	20,641	6,828
Total revenues	<u>--</u>	<u>17,506</u>	<u>24,414</u>	<u>6,908</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>22,000</u>	<u>39,506</u>	<u>39,506</u>	<u>--</u>
Total expenditures	<u>22,000</u>	<u>39,506</u>	<u>39,506</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	(22,000)	(22,000)	(15,092)	6,908
Other financing sources (uses):				
<i>Operating transfers in</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in fund balance	(7,000)	(7,000)	(92)	6,908
Fund balances/equity - beginning	7,061	7,061	7,061	--
Fund balances/equity - ending	<u>\$ 61</u>	<u>\$ 61</u>	<u>\$ 6,969</u>	<u>\$ 6,908</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #2 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Proceeds from the sale of fixed assets</i>	\$ --	\$ --	\$ 1,078	\$ 1,078
Total revenues	<u>--</u>	<u>--</u>	<u>1,078</u>	<u>1,078</u>
Expenditures:				
Current:				
<i>Public transportation</i>	37,000	37,000	15,000	22,000
Total expenditures	<u>37,000</u>	<u>37,000</u>	<u>15,000</u>	<u>22,000</u>
Excess (deficiency) of revenues over expenditures	(37,000)	(37,000)	(13,922)	23,078
Other financing sources (uses):				
<i>Operating transfers in</i>	15,000	15,000	15,000	--
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in fund balance	(22,000)	(22,000)	1,078	23,078
Fund balances/equity - beginning	26	26	26	--
Fund balances/equity - ending	<u>\$ (21,974)</u>	<u>\$ (21,974)</u>	<u>\$ 1,104</u>	<u>\$ 23,078</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #3 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Proceeds from the sale of fixed assets</i>	\$ 5,000	\$ 5,000	\$ --	\$ (5,000)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>--</u>	<u>(5,000)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	30,000	30,000	26,858	3,142
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>26,858</u>	<u>3,142</u>
Excess (deficiency) of revenues over expenditures	(25,000)	(25,000)	(26,858)	(1,858)
Other financing sources (uses):				
<i>Operating transfers in</i>	30,000	30,000	30,000	--
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>
Net change in fund balance	5,000	5,000	3,142	(1,858)
Fund balances/equity - beginning	9,933	9,933	9,933	--
Fund balances/equity - ending	<u>\$ 14,933</u>	<u>\$ 14,933</u>	<u>\$ 13,075</u>	<u>\$ (1,858)</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #4 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 2,153	\$ 2,153
<i>Proceeds from the sale of fixed assets</i>	2,500	2,500	2,000	(500)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>4,153</u>	<u>1,653</u>
Expenditures:				
Current:				
<i>Public transportation</i>	46,177	46,177	39,434	6,743
Total expenditures	<u>46,177</u>	<u>46,177</u>	<u>39,434</u>	<u>6,743</u>
Excess (deficiency) of revenues over expenditures	(43,677)	(43,677)	(35,281)	8,396
Other financing sources (uses):				
<i>Operating transfers in</i>	30,000	30,000	30,000	--
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>
Net change in fund balance	(13,677)	(13,677)	(5,281)	8,396
Fund balances/equity - beginning	17,345	17,345	17,345	--
Fund balances/equity - ending	<u>\$ 3,668</u>	<u>\$ 3,668</u>	<u>\$ 12,064</u>	<u>\$ 8,396</u>

LAVACA COUNTY, TEXAS
 ATTORNEY HOT CHECK COLLECTON FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 10,000	\$ 10,000	\$ 11,366	\$ 1,366
Investment income	--	--	(21)	(21)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>11,345</u>	<u>1,345</u>
Expenditures:				
Current:				
Judicial	<u>19,149</u>	<u>19,149</u>	<u>14,180</u>	<u>4,969</u>
Total expenditures	<u>19,149</u>	<u>19,149</u>	<u>14,180</u>	<u>4,969</u>
Net change in fund balance	(9,149)	(9,149)	(2,835)	6,314
Fund balances/equity - beginning	19,798	19,798	19,798	--
Fund balances/equity - ending	<u>\$ 10,649</u>	<u>\$ 10,649</u>	<u>\$ 16,963</u>	<u>\$ 6,314</u>

LAVACA COUNTY, TEXAS
RECORDS MANAGEMENT DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 1,200	\$ 1,200	\$ 2,033	\$ 833
<i>Investment income</i>	100	100	167	67
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>2,200</u>	<u>900</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>7,000</u>	<u>7,000</u>	--	7,000
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>--</u>	<u>7,000</u>
Net change in fund balance	(5,700)	(5,700)	2,200	7,900
Fund balances/equity - beginning	8,164	8,164	8,164	--
Fund balances/equity - ending	<u>\$ 2,464</u>	<u>\$ 2,464</u>	<u>\$ 10,364</u>	<u>\$ 7,900</u>

LAVACA COUNTY, TEXAS
RECORDS ARCHIVE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 20,000	\$ 20,000	\$ 40,098	\$ 20,098
<i>Investment income</i>	2,800	2,800	4,284	1,484
Total revenues	<u>22,800</u>	<u>22,800</u>	<u>44,382</u>	<u>21,582</u>
Expenditures:				
Current:				
<i>General government</i>	211,000	211,000	10,460	200,540
Total expenditures	<u>211,000</u>	<u>211,000</u>	<u>10,460</u>	<u>200,540</u>
Net change in fund balance	(188,200)	(188,200)	33,922	222,122
Fund balances/equity - beginning	226,587	226,587	226,587	--
Fund balances/equity - ending	<u>\$ 38,387</u>	<u>\$ 38,387</u>	<u>\$ 260,509</u>	<u>\$ 222,122</u>

LAVACA COUNTY, TEXAS

ROAD AND BRIDGE PCT.#2 PROPERTY AND BUILDING IMPROVEMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 300	\$ 300	\$ 692	\$ 392
Total revenues	<u>300</u>	<u>300</u>	<u>692</u>	<u>392</u>
Expenditures:				
Current:				
<i>Public transportation</i>	39,200	39,200	476	38,724
Total expenditures	<u>39,200</u>	<u>39,200</u>	<u>476</u>	<u>38,724</u>
Excess (deficiency) of revenues over expenditures	(38,900)	(38,900)	216	39,116
Other financing sources (uses):				
<i>Operating transfers in</i>	7,000	7,000	1,000	(6,000)
Total other financing sources (uses)	<u>7,000</u>	<u>7,000</u>	<u>1,000</u>	<u>(6,000)</u>
Net change in fund balance	(31,900)	(31,900)	1,216	33,116
Fund balances/equity - beginning	38,956	38,956	38,956	--
Fund balances/equity - ending	<u>\$ 7,056</u>	<u>\$ 7,056</u>	<u>\$ 40,172</u>	<u>\$ 33,116</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 2,000	\$ 2,000	\$ 1,376	\$ (624)
<i>Investment income</i>	200	200	209	9
Total revenues	<u>2,200</u>	<u>2,200</u>	<u>1,585</u>	<u>(615)</u>
Expenditures:				
Current:				
<i>Judicial</i>	5,000	5,000	4,999	1
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,999</u>	<u>1</u>
Net change in fund balance	(2,800)	(2,800)	(3,414)	(614)
Fund balances/equity - beginning	(14,539)	14,539	14,539	--
Fund balances/equity - ending	<u>\$ (17,339)</u>	<u>\$ 11,739</u>	<u>\$ 11,125</u>	<u>\$ (614)</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ (300)	\$ (300)	\$ 220	\$ 520
<i>Investment income</i>	50	50	16	(34)
Total revenues	<u>(250)</u>	<u>(250)</u>	<u>236</u>	<u>486</u>
Expenditures:				
Current:				
<i>Judicial</i>	500	500	500	--
Total expenditures	<u>500</u>	<u>500</u>	<u>500</u>	<u>--</u>
Net change in fund balance	(750)	(750)	(264)	486
Fund balances/equity - beginning	653	653	653	--
Fund balances/equity - ending	<u>\$ (97)</u>	<u>\$ (97)</u>	<u>\$ 389</u>	<u>\$ 486</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 400	\$ 400	\$ 15	\$ (385)
<i>Investment income</i>	30	30	39	9
Total revenues	<u>430</u>	<u>430</u>	<u>54</u>	<u>(376)</u>
Expenditures:				
Current:				
<i>Judicial</i>	1,850	1,850	--	1,850
Total expenditures	<u>1,850</u>	<u>1,850</u>	<u>--</u>	<u>1,850</u>
Net change in fund balance	(1,420)	(1,420)	54	1,474
Fund balances/equity - beginning	1,921	1,921	1,921	--
Fund balances/equity - ending	<u>\$ 501</u>	<u>\$ 501</u>	<u>\$ 1,975</u>	<u>\$ 1,474</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 2,000	\$ 2,000	\$ 3,083	\$ 1,083
<i>Investment income</i>	100	100	397	297
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>3,480</u>	<u>1,380</u>
Expenditures:				
Current:				
<i>Judicial</i>	10,000	10,000	1,955	8,045
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>1,955</u>	<u>8,045</u>
Net change in fund balance	(7,900)	(7,900)	1,525	9,425
Fund balances/equity - beginning	21,936	21,936	21,936	--
Fund balances/equity - ending	<u>\$ 14,036</u>	<u>\$ 14,036</u>	<u>\$ 23,461</u>	<u>\$ 9,425</u>

LAVACA COUNTY, TEXAS
 AMBULANCE SERVICE GRANT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ 4,947	\$ 4,947
<i>Grant revenues</i>	40,000	91,064	122,665	31,601
Total revenues	<u>40,000</u>	<u>91,064</u>	<u>127,612</u>	<u>36,548</u>
Expenditures:				
Current:				
<i>Public safety</i>	220,000	241,064	131,746	109,318
Total expenditures	<u>220,000</u>	<u>241,064</u>	<u>131,746</u>	<u>109,318</u>
Net change in fund balance	(180,000)	(150,000)	(4,134)	145,866
Fund balances/equity - beginning	259,616	259,616	259,616	--
Fund balances/equity - ending	<u>\$ 79,616</u>	<u>\$ 109,616</u>	<u>\$ 255,482</u>	<u>\$ 145,866</u>

LAVACA COUNTY, TEXAS
JURY SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 4,150	\$ 4,150	\$ 5,123	\$ 973
Total revenues	<u>4,150</u>	<u>4,150</u>	<u>5,123</u>	<u>973</u>
Expenditures:				
Current:				
<i>Judicial</i>	6,400	6,400	4,458	1,942
Total expenditures	<u>6,400</u>	<u>6,400</u>	<u>4,458</u>	<u>1,942</u>
Net change in fund balance	(2,250)	(2,250)	665	2,915
Fund balances/equity - beginning	5,518	5,518	5,518	--
Fund balances/equity - ending	<u>\$ 3,268</u>	<u>\$ 3,268</u>	<u>\$ 6,183</u>	<u>\$ 2,915</u>

LAVACA COUNTY, TEXAS
FAMILY PROTECTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Rents and royalties</i>	\$ 600	\$ 600	\$ 970	\$ 370
<i>Investment income</i>	50	50	98	48
Total revenues	<u>650</u>	<u>650</u>	<u>1,068</u>	<u>418</u>
Expenditures:				
Current:				
<i>Health and welfare</i>	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	(850)	(850)	1,068	1,918
Fund balances/equity - beginning	5,427	5,427	5,427	--
Fund balances/equity - ending	<u>\$ 4,577</u>	<u>\$ 4,577</u>	<u>\$ 6,495</u>	<u>\$ 1,918</u>

LAVACA COUNTY, TEXAS
 BORDER SERVICE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ 2	\$ 2
<i>Grant revenues</i>	--	27,000	27,000	--
Total revenues	<u>--</u>	<u>27,000</u>	<u>27,002</u>	<u>2</u>
Expenditures:				
Current:				
<i>Public safety</i>	--	27,000	23,824	3,176
Total expenditures	<u>--</u>	<u>27,000</u>	<u>23,824</u>	<u>3,176</u>
Net change in fund balance	--	--	3,178	3,178
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,178</u>	<u>\$ 3,178</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,000	\$ 1,000	\$ 337	\$ (663)
<i>Investment income</i>	--	--	65	65
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>402</u>	<u>(598)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>2,000</u>	<u>2,000</u>	--	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(1,000)	(1,000)	402	1,402
Fund balances/equity - beginning	3,482	3,482	3,482	--
Fund balances/equity - ending	<u>\$ 2,482</u>	<u>\$ 2,482</u>	<u>\$ 3,884</u>	<u>\$ 1,402</u>

LAVACA COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 100	\$ 100	\$ 51	\$ (49)
<i>Investment income</i>	--	--	9	9
Total revenues	<u>100</u>	<u>100</u>	<u>60</u>	<u>(40)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>2,000</u>	<u>2,000</u>	--	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(1,900)	(1,900)	60	1,960
Fund balances/equity - beginning	509	509	509	--
Fund balances/equity - ending	<u>\$ (1,391)</u>	<u>\$ (1,391)</u>	<u>\$ 569</u>	<u>\$ 1,960</u>

LAVACA COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 100	\$ 100	\$ 3	\$ (97)
<i>Investment income</i>	--	--	8	8
Total revenues	<u>100</u>	<u>100</u>	<u>11</u>	<u>(89)</u>
Expenditures:				
Current:				
<i>Judicial</i>	500	500	--	500
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	(400)	(400)	11	411
Fund balances/equity - beginning	463	463	463	--
Fund balances/equity - ending	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ 474</u>	<u>\$ 411</u>

LAVACA COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND #4

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,000	\$ 1,000	\$ 768	\$ (232)
<i>Investment income</i>	--	--	99	99
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>867</u>	<u>(133)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>2,000</u>	<u>2,000</u>	<u>27</u>	<u>1,973</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>27</u>	<u>1,973</u>
Net change in fund balance	(1,000)	(1,000)	840	1,840
Fund balances/equity - beginning	5,091	5,091	5,091	--
Fund balances/equity - ending	<u>\$ 4,091</u>	<u>\$ 4,091</u>	<u>\$ 5,931</u>	<u>\$ 1,840</u>

LAVACA COUNTY, TEXAS
 ABANDONED MOTOR VEHICLE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 200	\$ 200	\$ 110	\$ (90)
<i>Miscellaneous</i>	4,000	4,000	7,610	3,610
Total revenues	<u>4,200</u>	<u>4,200</u>	<u>7,720</u>	<u>3,520</u>
Expenditures:				
Current:				
<i>Public safety</i>	6,500	6,500	2,016	4,484
Total expenditures	<u>6,500</u>	<u>6,500</u>	<u>2,016</u>	<u>4,484</u>
Net change in fund balance	(2,300)	(2,300)	5,704	8,004
Fund balances/equity - beginning	7,673	7,673	7,673	--
Fund balances/equity - ending	<u>\$ 5,373</u>	<u>\$ 5,373</u>	<u>\$ 13,377</u>	<u>\$ 8,004</u>

LAVACA COUNTY, TEXAS
 COUNTY CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 900	\$ 900	\$ 1,719	\$ 819
<i>Investment income</i>	20	20	36	16
Total revenues	<u>920</u>	<u>920</u>	<u>1,755</u>	<u>835</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	920	920	1,755	835
Fund balances/equity - beginning	985	985	985	--
Fund balances/equity - ending	<u>\$ 1,905</u>	<u>\$ 1,905</u>	<u>\$ 2,740</u>	<u>\$ 835</u>

LAVACA COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,600	\$ 1,600	\$ 3,159	\$ 1,559
<i>Investment income</i>	20	20	63	43
Total revenues	<u>1,620</u>	<u>1,620</u>	<u>3,222</u>	<u>1,602</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	1,620	1,620	3,222	1,602
Fund balances/equity - beginning	1,606	1,606	1,606	--
Fund balances/equity - ending	<u>\$ 3,226</u>	<u>\$ 3,226</u>	<u>\$ 4,828</u>	<u>\$ 1,602</u>

LAVACA COUNTY, TEXAS
 DISTRICT CLERK ARCHIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,000	\$ 1,000	\$ 1,630	\$ 630
<i>Investment income</i>	--	--	38	38
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,668</u>	<u>668</u>
Expenditures:				
Current:				
<i>Judicial</i>	1,000	1,000	--	1,000
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balance	--	--	1,668	1,668
Fund balances/equity - beginning	1,096	1,096	1,096	--
Fund balances/equity - ending	<u>\$ 1,096</u>	<u>\$ 1,096</u>	<u>\$ 2,764</u>	<u>\$ 1,668</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2011

	<u>Jail Construction I & S</u>	<u>CH Annex Interest & Sinking Fund</u>	<u>Total Nonmajor Debt Service Funds (See Exhibit C-3)</u>
ASSETS			
Assets:			
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	\$ 18	\$ 17	\$ 35
<i>Due from other funds</i>	115	112	227
Restricted assets:			
<i>Cash and cash equivalents</i>	4,465	3,923	8,388
<i>Investments</i>	28,000	26,500	54,500
Total assets	<u>\$ 32,598</u>	<u>\$ 30,552</u>	<u>\$ 63,150</u>
LIABILITIES AND EQUITY			
Liabilities:			
Equity			
Restricted fund balance			
<i>Debt service</i>	\$ 32,598	\$ 30,552	\$ 63,150
Total equity	<u>32,598</u>	<u>30,552</u>	<u>63,150</u>
Total liabilities and equity	<u>\$ 32,598</u>	<u>\$ 30,552</u>	<u>\$ 63,150</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Total Nonmajor Debt Service Funds (See Exhibit C-4)
Revenues:			
<i>Taxes</i>	\$ 208,785	\$ 202,506	\$ 411,291
<i>Investment income</i>	2,530	1,342	3,872
Total revenues	<u>211,315</u>	<u>203,848</u>	<u>415,163</u>
Expenditures:			
Debt service:			
<i>Principal</i>	150,000	165,000	315,000
<i>Interest and fiscal charges</i>	91,870	31,053	122,923
Total expenditures	<u>241,870</u>	<u>196,053</u>	<u>437,923</u>
Net change in fund balance	(30,555)	7,795	(22,760)
Fund balances/equity - beginning	63,153	22,757	85,910
Fund balances/equity - ending	<u>\$ 32,598</u>	<u>\$ 30,552</u>	<u>\$ 63,150</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-56

JAIL CONSTRUCTION INTEREST AND SINKING FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 183,412	\$ 183,412	\$ 208,785	\$ 25,373
<i>Investment income</i>	2,500	2,500	2,530	30
Total revenues	<u>185,912</u>	<u>185,912</u>	<u>211,315</u>	<u>25,403</u>
Expenditures:				
Debt service:				
<i>Principal</i>	150,000	150,000	150,000	--
<i>Interest and fiscal charges</i>	91,870	91,870	91,870	--
Total expenditures	<u>241,870</u>	<u>241,870</u>	<u>241,870</u>	<u>--</u>
Net change in fund balance	(55,958)	(55,958)	(30,555)	25,403
Fund balances/equity - beginning	63,153	63,153	63,153	--
Fund balances/equity - ending	<u>\$ 7,195</u>	<u>\$ 7,195</u>	<u>\$ 32,598</u>	<u>\$ 25,403</u>

LAVACA COUNTY, TEXAS
COURTHOUSE ANNEX I&S FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 178,124	\$ 178,124	\$ 202,506	\$ 24,382
<i>Investment income</i>	1,500	1,500	1,342	(158)
Total revenues	<u>179,624</u>	<u>179,624</u>	<u>203,848</u>	<u>24,224</u>
Expenditures:				
Debt service:				
<i>Principal</i>	165,000	165,000	165,000	--
<i>Interest and fiscal charges</i>	31,053	31,053	31,053	--
Total expenditures	<u>196,053</u>	<u>196,053</u>	<u>196,053</u>	<u>--</u>
Net change in fund balance	(16,429)	(16,429)	7,795	24,224
Fund balances/equity - beginning	20,557	20,557	22,757	2,200
Fund balances/equity - ending	<u>\$ 4,128</u>	<u>\$ 4,128</u>	<u>\$ 30,552</u>	<u>\$ 26,424</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2011

	<u>Capital Improvement CH Restoration</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-3)</u>
ASSETS		
Assets:		
Total assets	\$ <u> --</u>	\$ <u> --</u>
LIABILITIES AND EQUITY		
Liabilities:		
Equity		
Total equity	<u> --</u>	<u> --</u>
Total liabilities and equity	\$ <u> --</u>	\$ <u> --</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Capital Improvement CH Restoration	Total Nonmajor Capital Projects Fund (See Exhibit C-4)
Revenues:		
<i>Grant revenues</i>	\$ 402,393	\$ 402,393
Total revenues	<u>402,393</u>	<u>402,393</u>
Expenditures:		
Total expenditures	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	402,393	402,393
Other financing sources (uses):		
<i>Operating transfers out</i>	(56)	(56)
Total other financing sources (uses)	<u>(56)</u>	<u>(56)</u>
Net change in fund balance	402,337	402,337
Fund balances/equity - beginning	(402,337)	(402,337)
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>

LAVACA COUNTY, TEXAS

CAPITAL IMPROVEMENT COURTHOUSE RESTORATION
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Grant revenues</i>	\$ 402,393	\$ 402,393	\$ 402,393	\$ --
Total revenues	<u>402,393</u>	<u>402,393</u>	<u>402,393</u>	<u>--</u>
Expenditures:				
Current:				
<i>Public facilities</i>	280,128	280,128	--	280,128
Total expenditures	<u>280,128</u>	<u>280,128</u>	<u>--</u>	<u>280,128</u>
Excess (deficiency) of revenues over expenditures	122,265	122,265	402,393	280,128
Other financing sources (uses):				
<i>Operating transfers out</i>	--	--	(56)	(56)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(56)</u>	<u>(56)</u>
Net change in fund balance	122,265	122,265	402,337	280,072
Fund balances/equity - beginning	(402,337)	(402,337)	(402,337)	--
Fund balances/equity - ending	<u>\$ (280,072)</u>	<u>\$ (280,072)</u>	<u>\$ --</u>	<u>\$ 280,072</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF NET ASSETS

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2011

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS			
Current assets:			
<i>Cash and cash equivalents</i>	\$ 160,379	\$ 12,554	\$ 172,933
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	102	6	108
Total current assets	<u>160,481</u>	<u>12,560</u>	<u>173,041</u>
Total assets	<u>\$ 160,481</u>	<u>\$ 12,560</u>	<u>\$ 173,041</u>
LIABILITIES			
Liabilities	\$ --	\$ --	\$ --
NET ASSETS			
Unassigned net assets	160,481	12,560	173,041
Total net assets	<u>\$ 160,481</u>	<u>\$ 12,560</u>	<u>\$ 173,041</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Charges for services</i>	\$ 71,464	\$ --	\$ 71,464
Total operating revenues	<u>71,464</u>	<u>--</u>	<u>71,464</u>
OPERATING EXPENSES:			
<i>Personal services - employee benefits</i>	57,487	6,741	64,228
Total operating expenses	<u>57,487</u>	<u>6,741</u>	<u>64,228</u>
Operating income (loss)	<u>13,977</u>	<u>(6,741)</u>	<u>7,236</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Interest revenue</i>	2,310	270	2,580
Total non-operating revenues (expenses)	<u>2,310</u>	<u>270</u>	<u>2,580</u>
Net income	16,287	(6,471)	9,816
Net assets - beginning of year	144,194	19,031	163,225
Net assets - end of year	<u>\$ 160,481</u>	<u>\$ 12,560</u>	<u>\$ 173,041</u>

LAVACA COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-9)
Cash flows from operating activities:			
<i>Cash receipts (payments) for quasi-external operating transactions with other funds</i>	\$ 71,464	\$ --	\$ 71,464
<i>Cash payments for insurance</i>	(57,487)	(6,741)	(64,228)
Net cash provided (used) by operating activities	<u>13,977</u>	<u>(6,741)</u>	<u>7,236</u>
Cash flows from investing activities:			
<i>Interest and dividends on investments</i>	2,455	296	2,751
Net cash provided (used) for investing activities	<u>2,455</u>	<u>296</u>	<u>2,751</u>
Net increase (decrease) in cash and cash equivalents	16,432	(6,445)	9,987
Cash and cash equivalents at beginning of year	143,947	18,999	162,946
Cash and cash equivalents at end of year	<u>\$ 160,379</u>	<u>\$ 12,554</u>	<u>\$ 172,933</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 13,977	\$ (6,741)	\$ 7,236
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>\$ 13,977</u>	<u>\$ (6,741)</u>	<u>\$ 7,236</u>

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LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2011

	<u>District Clerk</u>	<u>County Clerk</u>
ASSETS		
Assets:		
<i>Cash and cash equivalents</i>	\$ 676,649	\$ 202,958
Total assets	<u>\$ 676,649</u>	<u>\$ 202,958</u>
LIABILITIES AND EQUITY		
Liabilities:		
<i>Contracts payable</i>	\$ --	\$ --
<i>Due to others</i>	676,649	202,958
Total liabilities	<u>676,649</u>	<u>202,958</u>
Equity:		
Total equity	<u>--</u>	<u>--</u>
Total liabilities and equity	<u>\$ 676,649</u>	<u>\$ 202,958</u>

Sheriff	County Clerk Draw Down Fund	Inmate Account	Total Agency Funds (See Exhibit A-10)
\$ --	\$ 11,551	\$ 915	\$ 892,073
<u>\$ 200</u>	<u>\$ 11,551</u>	<u>\$ 915</u>	<u>\$ 892,273</u>
\$ --	\$ 11,551	\$ --	\$ 11,551
200	--	915	880,722
<u>200</u>	<u>11,551</u>	<u>915</u>	<u>892,273</u>
--	--	--	--
<u>\$ 200</u>	<u>\$ 11,551</u>	<u>\$ 915</u>	<u>\$ 892,273</u>

Other Supplementary Information Section

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

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

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

Members of the Commissioners' Court:

We have audited the 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, 2011, which collectively comprise the Lavaca County, Texas' basic financial statements and have issued our report thereon dated March 19, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lavaca County, Texas' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lavaca County, Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lavaca County, Texas' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lavaca County, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the entity, the Commissioners' Court, and federal awarding agencies and pass-through entities and is not intended to be and

should not be used by anyone other than these specified parties.

Respectfully submitted,

Floyd & Gindler P.C.
Floyd & Gindler, PC

March 19, 2012

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

Report on Compliance with Requirements That Could Have a Direct and Material Effect on each Major Program and on Internal Control Over Compliance In Accordance With OMB Circular A-133

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

Members of the Commissioners' Court:

Compliance

We have audited Lavaca County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lavaca County, Texas' major federal programs for the year ended September 30, 2011. Lavaca County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lavaca County, Texas' management. Our responsibility is to express an opinion on Lavaca County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lavaca County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lavaca County, Texas' compliance with those requirements.

In our opinion, Lavaca County, Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

Internal Control Over Compliance

Management of Lavaca County, Texas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Lavaca County, Texas' internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lavaca County, Texas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned

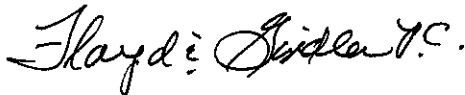
functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above.

Lavaca County, Texas' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Lavaca County, Texas' responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, others within the entity, the Commissioners' Court, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Floyd & Gindler, PC

March 19, 2012

LAVACA COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.509	Nonurbanized Area Formula Program
97.073	State Homeland Security Program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

LAVACA COUNTY, TEXAS

*SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2011*

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
None		

LAVACA COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2011

None

LAVACA COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT D-1

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. ELECTION COMMISSION</u>			
Passed Through Office of the Secretary of State:			
HAVA-Compliance	90.401	78618	\$ 31,076
Total U.S. Election Commission			<u>31,076</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
Passed Through Golden Crescent Regional Planning Commission:			
Nonurbanized Area Formula Program	20.509	RPT-1008(13)-6-Fed	120,911
Passed Through Golden Crescent Regional Planning Commission:			
Capital Assistance Programs for the Elderly and Disabled *	20.513	ED 1003 (13) 05	10,374
Total U. S. Department of Transportation			<u>131,285</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Passed Through Office of the Governor:			
Edward Bryne Memorial Justice Assistance Program	16.738	DJ 2387101	14,738
Edward Bryne Memorial Justice Assistance Grant-ARRA	16.803	SU 222000	59,915
Edward Bryne Memorial Justice Assistance Grant-ARRA	16.803	SU 2313701	26,314
Total Passed Through Office of the Governor			<u>100,967</u>
Total U. S. Department of Justice			<u>100,967</u>
<u>U. S. DEPARTMENT OF ENERGY</u>			
Passed Through State Energy Conservation Office:			
Energy Efficiency and Conservation Block Grant-ARRA	81.128	DE-EE0000893	57,576
Total U. S. Department of Energy			<u>57,576</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
Direct Program:			
Disaster Preparedness Project	45.149	PG 51381-11	5,049
Total National Endowment for the Humanities			<u>5,049</u>
<u>GENERAL SERVICES ADMINISTRATION</u>			
Passed Through Texas Facilities Commission:			
Donation of Federal Surplus Personal Property	39.003	15743	25,335
Total General Services Administration			<u>25,335</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Golden Crescent Regional Planning Commission:			
State Homeland Security Program	97.073	2010-SS-TO-0008	41,271
State Homeland Security Program	97.073	2008-GE-T8-0034	34,723
State Homeland Security Program	97.073	2009-SS-T9-0064	127,209
Total Passed Through Golden Crescent Regional Planning Commission			<u>203,203</u>
Total Department of Homeland Security			<u>203,203</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 554,491</u>

* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

LAVACA COUNTY, TEXAS

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lavaca County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.