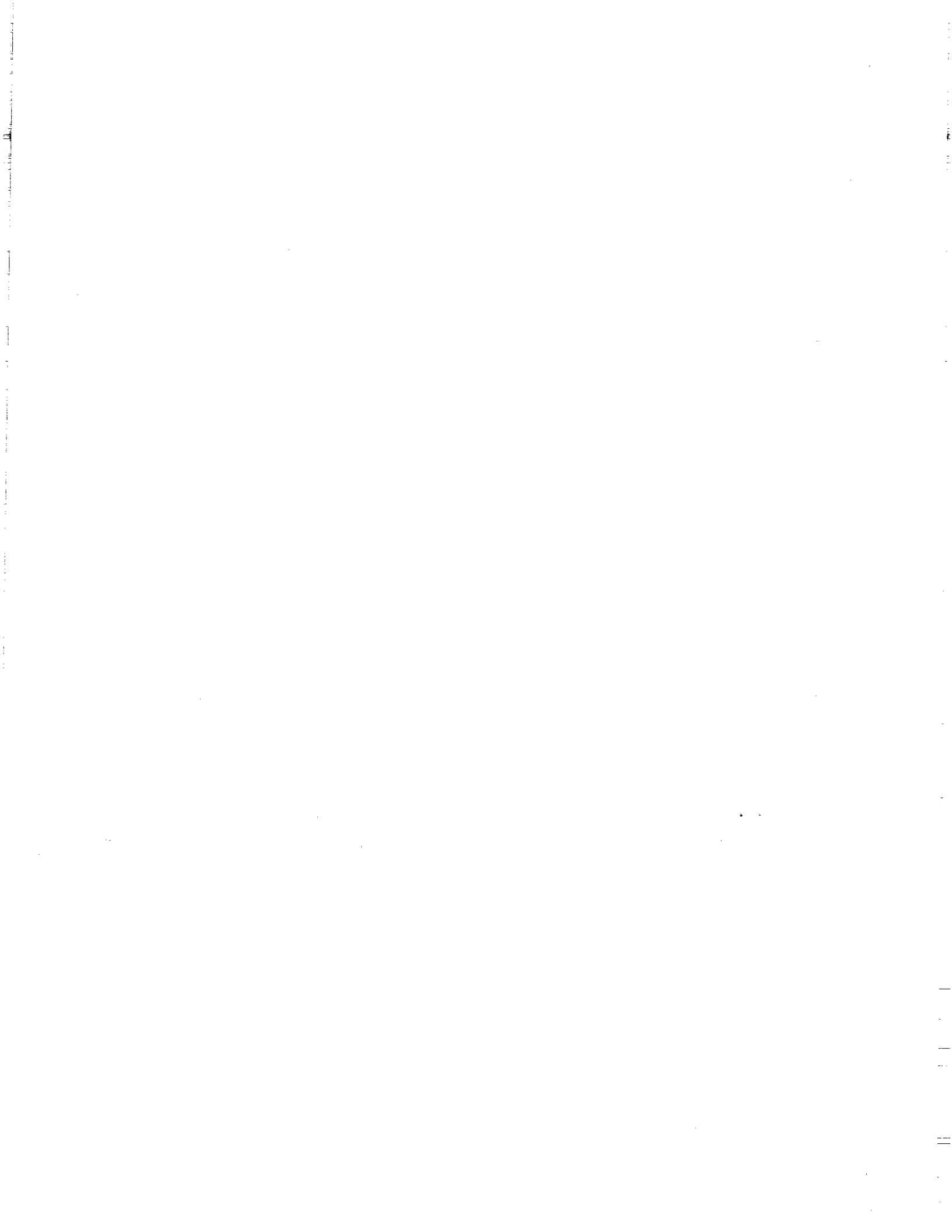


# **LAVACA COUNTY, TEXAS**

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2012*



Lavaca County, Texas  
Annual Financial Report  
For The Year Ended September 30, 2012

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*Financial Section*

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CERTIFIED PUBLIC ACCOUNTANTS  
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Gonzales, TX 78629  
(830)-672-2824

**Independent Auditor's Report on Financial Statements**

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

Members of the Commissioners' Court:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of and for the year ended September 30, 2012, 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's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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.

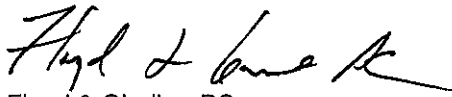
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of September 30, 2012, 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.

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's 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 combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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,

A handwritten signature in cursive script, appearing to read "Floyd & Gindler, PC".

Floyd & Gindler, PC

March 25, 2013

## 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, 2012. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

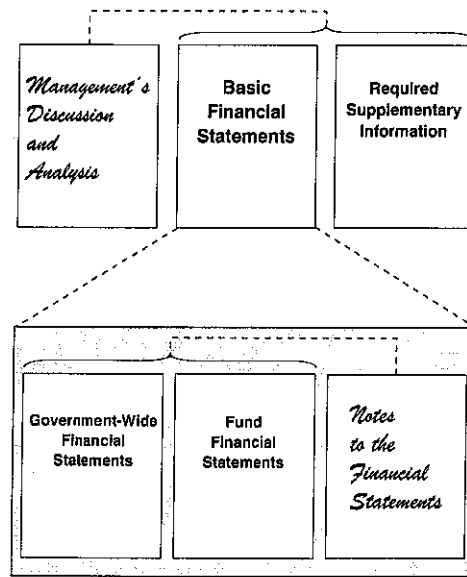
- The County's total combined net assets were \$21,632,359 at September 30, 2012.
- During the year, the County's expenses were \$313,323 more than the \$10,507,426 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased \$125,720 or 1.2% compared to last year. No programs were either added or terminated during the year.
- The general fund reported a fund balance this year of \$1,641,175.
- The County's issued \$1,960,000 in General Obligation Refunding Bonds Series 2012. \$1,912,739 of the proceeds were paid to an escrow agent to be used to retire \$1,805,000 of the 2003 Series bonds when they become eligible for early retirement 2013. The County will save \$106,145 as a result of the refunding due to lower interest rates.

### 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.

Summary ↔ Detail

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**

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County's government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to private businesses: self insurance	Instances in which the County is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, &amp; changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of revenues, expenses and changes in fund net assets</li> <li>• Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net assets</li> <li>• Statement of changes in fiduciary net assets</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	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
Type of inflow/outflow information	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 \$21,632,906 at September 30, 2012. (See Table A-1).

**Table A-1**  
**Lavaca County-Net Assets**

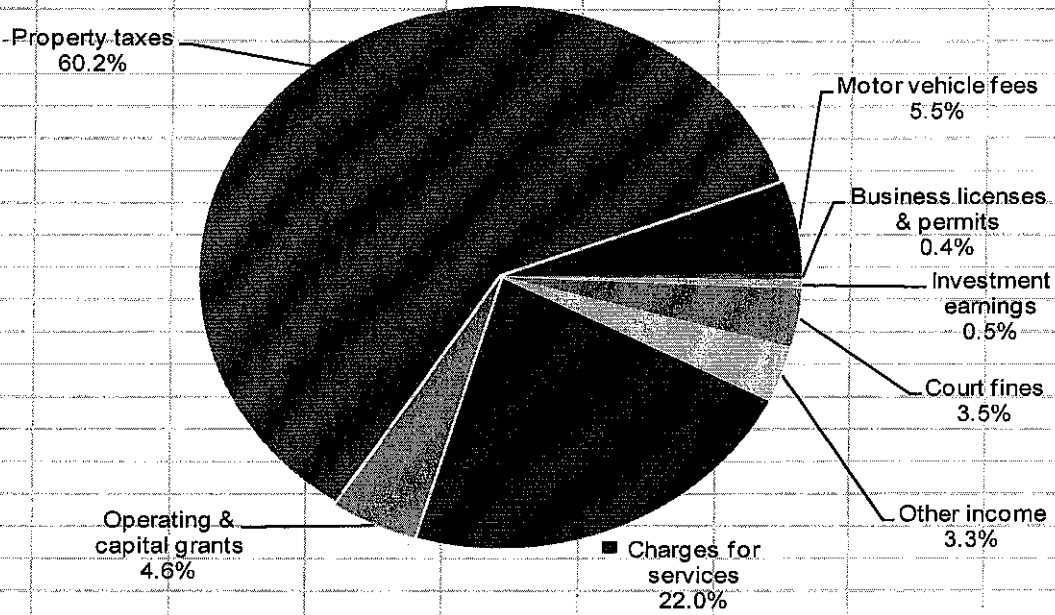
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
<b>Current assets:</b>						
Cash and equivalents	\$ 5,582,697	5,812,758	951,053	941,552	6,533,750	6,754,310
Receivables, net of allowance	947,684	224,392	725,245	509,692	1,672,929	734,084
Due from other governments	98,189	154,458	-	-	98,189	154,458
Due from others	5,810	6,489	-	-	5,810	6,489
Restricted cash and cash equivalents	94,545	62,888	-	-	94,545	62,888
<b>Total current assets</b>	<b>6,728,925</b>	<b>6,260,985</b>	<b>1,676,298</b>	<b>1,451,244</b>	<b>8,405,223</b>	<b>7,712,229</b>
<b>Noncurrent assets:</b>						
Bond issuance cost	116,327	-	-	-	116,327	-
Capital assets, net of accumulated depreciation	16,123,642	16,717,899	993,881	1,073,754	17,117,523	17,791,653
<b>Total noncurrent assets</b>	<b>16,239,969</b>	<b>16,717,899</b>	<b>993,881</b>	<b>1,073,754</b>	<b>17,233,850</b>	<b>17,791,653</b>
<b>Total assets</b>	<b>22,968,894</b>	<b>22,978,884</b>	<b>2,670,179</b>	<b>2,524,998</b>	<b>25,639,073</b>	<b>25,503,882</b>
<b>Liabilities</b>						
<b>Current liabilities:</b>						
Accounts payable and accrued expenses	747,632	795,695	23,172	21,324	770,804	817,019
Due to other governments	190,767	146,299	-	-	190,767	146,299
Due to others	7,620	5,425	-	-	7,620	5,425
Deferred revenues	-	5,749	-	-	-	5,749
Current portion capital leases, notes, and bonds payable	463,539	485,846	-	-	463,539	485,846
<b>Total current liabilities</b>	<b>1,409,558</b>	<b>1,439,014</b>	<b>23,172</b>	<b>21,324</b>	<b>1,432,730</b>	<b>1,460,338</b>
<b>Long-term liabilities:</b>						
Capital leases payable	188,510	310,843	-	-	188,510	310,843
Bonds and notes payable	2,345,000	2,520,000	-	-	2,345,000	2,520,000
Post employee benefits payable	40,474	29,388	-	-	40,474	29,388
<b>Total long-term liabilities</b>	<b>2,573,984</b>	<b>2,860,231</b>	<b>-</b>	<b>-</b>	<b>2,573,984</b>	<b>2,860,231</b>
<b>Total liabilities</b>	<b>3,983,542</b>	<b>4,299,245</b>	<b>23,172</b>	<b>21,324</b>	<b>4,006,714</b>	<b>4,320,569</b>
<b>Net assets</b>						
Investment in capital assets	13,242,920	13,401,210	993,881	1,073,754	14,236,801	14,474,964
Restricted-debt service	95,509	63,150	-	-	95,509	63,150
Restricted-construction	-	-	-	-	-	-
Unrestricted	5,646,923	5,215,279	1,653,126	1,429,920	7,300,049	6,645,199
<b>Total net assets</b>	<b>\$ 18,985,352</b>	<b>18,679,639</b>	<b>2,647,007</b>	<b>2,503,674</b>	<b>21,632,359</b>	<b>21,183,313</b>

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

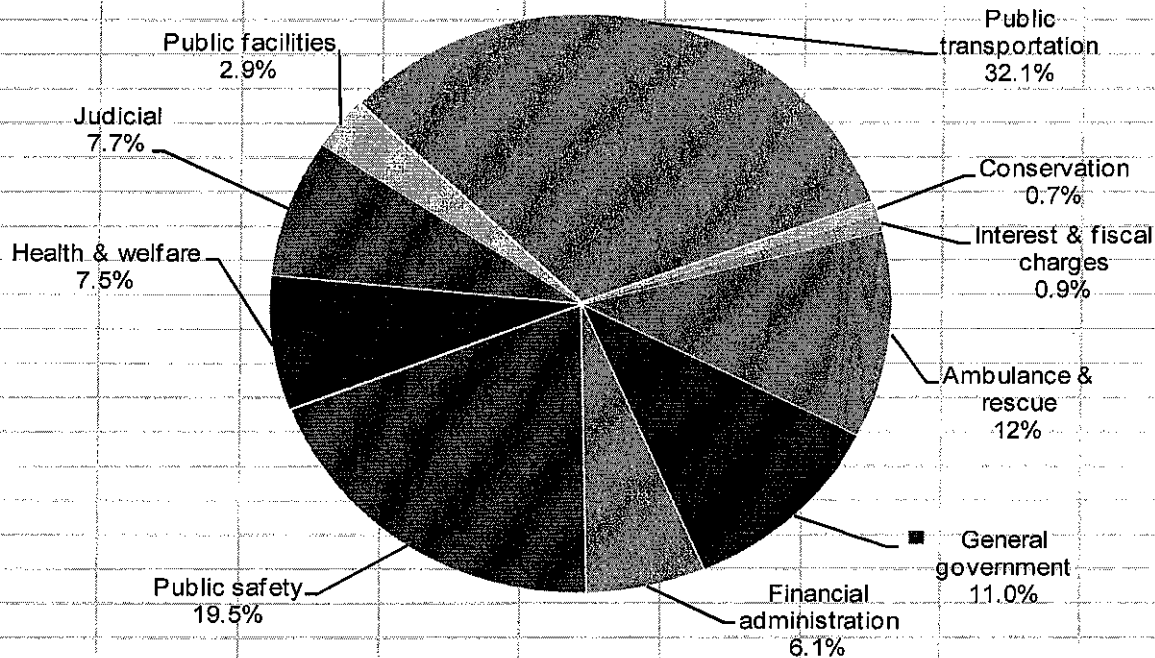
**Changes in net assets.** The County's total revenues were \$12,027,715. (Table A-2.) A significant portion, 60.2% of the County's revenue, comes from property taxes. (See Figure A-3.) 22.0% percent comes from charges for services, 4.6% from grants, 5.5% from motor vehicle licenses, 3.5% from court fines, .5% from investment income and 3.7% from all other sources.

The total cost of all County programs and services was \$12,232,975. 19.5% of these costs were for public safety, 32.1% were for public transportation, 11.0% for general government, 6.1% for financial administration, 7.5% for health and welfare, 7.7% for judicial, 12.0% for ambulance and rescue, and 4.1% for all others.

**Figure A-3**  
**Sources of Revenues for Fiscal Year 2012**



**Figure A-4**  
**Sources of Expenses for Fiscal Year 2012**



## Governmental Activities

The tax rate for the 2011-2012 budget year increased from .5257 to .5553.

**Table A-2**  
Changes in Lavaca County Net Assets

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,169,418	1,301,306	1,476,682	1,461,505	2,646,100	2,762,811
Operating grants	474,177	755,434	-	-	474,177	755,434
Capital grants	52,316	525,058	30,148	131,746	82,464	656,804
General revenues:						
Property taxes	7,239,395	7,328,244	-	-	7,239,395	7,328,244
Motor vehicle license fees	666,528	633,568	-	-	666,528	633,568
Bus. licenses & permits	53,720	43,380	-	-	53,720	43,380
Investment income	57,624	129,508	7,435	13,953	65,059	143,461
Court fees and fines	419,384	330,837	-	-	419,384	330,837
Gain on sale of assets	24,643	(107,771)	5,999	15,564	30,642	(92,207)
Other income	350,221	313,453	25	-	350,246	313,453
<b>Total revenues</b>	<b>10,507,426</b>	<b>11,253,017</b>	<b>1,520,289</b>	<b>1,622,768</b>	<b>12,027,715</b>	<b>12,875,785</b>
<b>Expenses</b>						
General government	1,349,643	1,476,881	-	-	1,349,643	1,476,881
Financial administration	745,289	863,524	-	-	745,289	863,524
Public safety	2,382,165	2,255,664	-	-	2,382,165	2,255,664
Health & welfare	916,149	863,715	-	-	916,149	863,715
Judicial	941,632	909,724	-	-	941,632	909,724
Public facilities	357,076	493,709	-	-	357,076	493,709
Public transportation	3,928,310	3,609,203	-	-	3,928,310	3,609,203
Conservation	87,987	99,686	-	-	87,987	99,686
Interest and fiscal charges	112,498	122,923	-	-	112,498	122,923
Ambulance & rescue	-	-	1,412,226	1,287,390	1,412,226	1,287,390
<b>Total expenses</b>	<b>10,820,749</b>	<b>10,695,029</b>	<b>1,412,226</b>	<b>1,287,390</b>	<b>12,232,975</b>	<b>11,982,419</b>
Increase in net assets	(313,323)	557,988	108,063	335,378	(205,260)	893,366
Net assets - beginning	18,679,639	18,062,527	2,503,674	2,227,062	21,183,313	20,289,589
Prior period adjustment	619,036	59,124	35,270	(58,766)	654,306	358
<b>Net assets - ending</b>	<b>\$ 18,985,352</b>	<b>18,679,639</b>	<b>2,647,007</b>	<b>2,503,674</b>	<b>21,632,359</b>	<b>21,183,313</b>

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 \$10,820,749.
- The amount that taxpayers paid for these activities through property taxes was \$7,239,395.
- Some of the costs were paid by those who directly benefited from the programs, \$1,169,418, and others by operating and capital grants of \$526,493.



**Table A-3**  
**Net Cost of Selected Lavaca County Functions**

	Total cost of Services			% Change	Net cost of Services		
	2012	2011			2012	2011	% Change
General government	1,349,643	1,476,881	-9%	960,885	987,531	-3%	
Public safety	2,382,165	2,255,664	6%	2,257,649	2,048,950	10%	
Judicial	941,632	909,724	4%	826,638	804,370	3%	
Public transportation	3,928,310	3,609,203	9%	3,893,354	3,574,187	9%	

**Business-type Activities**

Revenues of the County's business-type activities decreased to \$1,520,289 or 6.3%. Expenses increased to \$1,412,226 (9.7%). The most significant increase in expense was due to an increase in bad debt expense. Write offs in 2012 were down significantly from those in 2011. 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 \$10,428,372 a decrease of \$943,581 or approximately 8.3%. The most significant decrease was reported in grant revenues which decreased \$837,166. In the previous fiscal year 2011, the County received federal grant revenue to upgrade the main communication tower to improve communications throughout the county, and grants for law enforcement and the ambulance service. With grant revenues factored out, the County revenues decreased \$106,415.

Expenditures for governmental fund types totaled \$10,646,530 a decrease of \$307,208 or approximately 2.8%. The most significant decreases took place in the public safety and public facilities which showed decreases of \$118,962 and \$201,408, respectively. All other expenses remained steady with a slight increase of \$13,162.

**General Fund Budgetary Highlights**

Over the course of the year, the County revised its budget. Even with these adjustments, actual expenditures were \$656,577 below final budget amounts. Other highlights during the year were:

- Nondepartmental expenditures were \$125,816 below budget.
- Public safety expenditures were \$157,861 under budget.
- Public facilities expenditures were \$258,590 under budget.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2012, the County had invested \$23,423,787 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	
	2012	2011	2012	2011	2012	2011
Land	538,246	538,246	12,000	12,000	550,246	550,246
Buildings and improvements	13,582,991	13,569,991	628,127	639,027	14,211,118	14,209,018
Equipment	7,766,777	7,595,361	895,646	955,832	8,662,423	8,551,193
Total capital assets	21,888,014	21,703,598	1,535,773	1,606,859	23,423,787	23,310,457
Accumulated depreciation	(5,764,372)	(4,985,699)	(541,892)	(533,105)	(6,306,264)	(5,518,804)
Net capital assets	16,123,642	16,717,899	993,881	1,073,754	17,117,523	17,791,653

**Long Term Debt**

At year-end the County had \$3,037,523 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	
	2012	2011	2012	2011	2012	2012
Bonds payable	2,125,000	2,120,000	-	-	2,125,000	2,120,000
Tax notes payable	555,000	725,000	-	-	555,000	725,000
Capital leases	317,049	471,689	-	-	317,049	471,689
Post employment benefits payable	40,474	29,388	-	-	40,474	29,388
Total long term debt	3,037,523	3,346,077	-	-	3,037,523	3,346,077

**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 2013 budget, as of July 20, 2012, Lavaca County had a net taxable appraised value of \$1,471,243,818 billion, which was approximately \$129 million or 9.6% more than the previous year. This was primarily a result of oil and gas valuations increasing from the economic growth related to the Eagle Ford Shale development.
- These appraised value indicators were taken into account when adopting the Fiscal Year 2013 budget. The property tax rate for the 2013 budget was set at the rate of \$.5402 per hundred dollar valuation, which was approximately two cents higher than the calculated effective tax rate of \$.5157 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*

**LAVACA COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2012**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Assets:			
<i>Cash and cash equivalents</i>	\$ 5,582,697	\$ 951,053	\$ 6,533,750
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	3,277	635	3,912
<i>Taxes</i>	207,009	--	207,009
<i>Accounts</i>	--	724,610	724,610
<i>Court fees and fines</i>	737,398	--	737,398
<i>Due from other governments</i>	98,189	--	98,189
<i>Due from others</i>	5,810	--	5,810
Restricted assets:			
<i>Cash and cash equivalents</i>	94,545	--	94,545
<i>Bond issuance cost</i>	116,327	--	116,327
<i>Fixed assets (net of accumulated depreciation)</i>	16,123,642	993,881	17,117,523
Total assets	<u>22,968,894</u>	<u>2,670,179</u>	<u>25,639,073</u>
<b>LIABILITIES</b>			
<i>Accounts payable</i>	353,867	--	353,867
<i>Compensated absences payable</i>	248,091	12,506	260,597
<i>Accrued wages payable</i>	145,674	10,666	156,340
<i>Due to other governments</i>	190,767	--	190,767
<i>Due to others</i>	7,620	--	7,620
Noncurrent liabilities-			
<i>Due within one year</i>	463,539	--	463,539
<i>Due in more than one year</i>	2,573,984	--	2,573,984
Total liabilities	<u>3,983,542</u>	<u>23,172</u>	<u>4,006,714</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	13,242,920	993,881	14,236,801
Restricted for:			
Debt service	95,509	--	95,509
Unrestricted	5,646,923	1,653,126	7,300,049
Total net assets	<u>\$ 18,985,352</u>	<u>\$ 2,647,007</u>	<u>\$ 21,632,359</u>

The accompanying notes are an integral part of this statement.

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**LAVACA COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
<b>Governmental activities:</b>				
General government	\$ 1,349,643	\$ 382,728	\$ 6,030	\$ --
Financial administration	745,289	192,896	--	--
Public safety	2,382,165	45,200	27,000	52,316
Health and welfare	916,149	469,426	300,248	--
Judicial	941,632	73,327	41,667	--
Public facilities	357,076	5,841	64,276	--
Public transportation	3,928,310	--	34,956	--
Conservation	87,987	--	--	--
Interest and fiscal charges	112,498	--	--	--
Total governmental activities	<u>10,820,749</u>	<u>1,169,418</u>	<u>474,177</u>	<u>52,316</u>
<b>Business-type Activities:</b>				
Ambulance and Rescue	1,412,226	1,476,682	--	30,148
Total Primary Government	<u>\$ 12,232,975</u>	<u>\$ 2,646,100</u>	<u>\$ 474,177</u>	<u>\$ 82,464</u>

General Revenues:  
*Property taxes levied for general purposes*  
*Property taxes levied for debt service*  
*Property taxes levied for farm to market roads*  
*Motor vehicle taxes*  
*Business license and permits*  
*Investment earnings*  
*Investment earnings-Enterprise fund*  
*Court fines*  
*Gain on sale of capital assets*  
*Gain on sale of capital assets-Enterprise fund*  
*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>
\$ (960,885)		\$ (960,885)
(552,393)		(552,393)
(2,257,649)		(2,257,649)
(146,475)		(146,475)
(826,638)		(826,638)
(286,959)		(286,959)
(3,893,354)		(3,893,354)
(87,987)		(87,987)
(112,498)		(112,498)
<u>(9,124,838)</u>		<u>(9,124,838)</u>
--	\$ 94,604	94,604
<u>(9,124,838)</u>	<u>94,604</u>	<u>(9,030,234)</u>
5,165,632	--	5,165,632
424,677	--	424,677
1,649,086	--	1,649,086
666,528	--	666,528
53,720	--	53,720
57,624	--	57,624
--	7,435	7,435
419,384	--	419,384
24,643	--	24,643
--	5,999	5,999
350,221	25	350,246
<u>8,811,515</u>	<u>13,459</u>	<u>8,824,974</u>
(313,323)	108,063	(205,260)
18,679,639	2,503,674	21,183,313
619,036	35,270	654,306
<u>\$ 18,985,352</u>	<u>\$ 2,647,007</u>	<u>\$ 21,632,359</u>

**LAVACA COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2012**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
<b>Assets:</b>			
<i>Cash and cash equivalents</i>	\$ 1,943,253	\$ 3,529,895	\$ 5,473,148
<b>Receivables (net of allowances for uncollectibles):</b>			
<i>Interest</i>	1,112	2,096	3,208
<i>Taxes</i>	158,824	48,185	207,009
<i>Court fees and fines</i>	737,398	--	737,398
<i>Due from other funds</i>	15,865	10,552	26,417
<i>Due from other governments</i>	--	98,189	98,189
<i>Due from others</i>	--	5,810	5,810
<b>Restricted assets:</b>			
<i>Cash and cash equivalents</i>	--	94,545	94,545
<b>Total assets</b>	<u>\$ 2,856,452</u>	<u>\$ 3,789,272</u>	<u>\$ 6,645,724</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
<i>Accounts payable</i>	\$ --	\$ 353,867	\$ 353,867
<i>Accrued wages payable</i>	94,251	51,424	145,675
<i>Due to other funds</i>	26,417	--	26,417
<i>Due to other governments</i>	190,767	--	190,767
<i>Due to others</i>	7,620	--	7,620
<i>Deferred revenue</i>	896,222	48,183	944,405
<b>Total liabilities</b>	<u>1,215,277</u>	<u>453,474</u>	<u>1,668,751</u>
<b>Equity</b>			
<b>Restricted fund balance</b>			
<i>Debt service</i>	--	95,509	95,509
<i>Special revenue funds</i>	--	978,751	978,751
<b>Committed fund balance</b>	266,541	2,261,538	2,528,079
<b>Unassigned fund balance</b>	1,374,634	--	1,374,634
<b>Total equity</b>	<u>1,641,175</u>	<u>3,335,798</u>	<u>4,976,973</u>
<b>Total liabilities and equity</b>	<u>\$ 2,856,452</u>	<u>\$ 3,789,272</u>	<u>\$ 6,645,724</u>

The accompanying notes are an integral part of this statement.



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

SEPTEMBER 30, 2012

Total fund balances - governmental funds balance sheet	\$ 4,976,973
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.	16,123,642
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	109,618
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,680,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(317,049)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(248,091)
Other post employment benefits are not accrued in the funds	(40,474)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	207,008
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	737,398
Advanced refunding differential are capitalized and amortized in the governmental activities and are not reported	77,928
Bond issuance cost are capitalized and amortized in the governmental activities and expensed in the funds.	<u>38,399</u>
Net assets of governmental activities - Statement of Net Assets	<u>\$ 18,985,352</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 4,325,085	\$ 2,928,371	\$ 7,253,456
Licenses and permits	53,720	666,528	720,248
Intergovernmental	78,097	34,954	113,051
Charges for services	584,305	528,517	1,112,822
Fines	309,566	64,453	374,019
Rents and royalties	43,813	1,057	44,870
Investment income	24,253	32,304	56,557
Miscellaneous	82,959	223,187	306,146
Grant revenues	33,876	389,480	423,356
Proceeds from the sale of fixed assets	--	23,847	23,847
Total revenues	<u>5,535,674</u>	<u>4,892,698</u>	<u>10,428,372</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	1,176,447	40,745	1,217,192
Financial administration	854,847	--	854,847
Public safety	2,174,446	72,338	2,246,784
Health and welfare	156,505	749,297	905,802
Judicial	877,688	62,402	940,090
Public facilities	267,500	18,144	285,644
Public transportation	--	3,662,083	3,662,083
Conservation	88,056	--	88,056
<b>Debt service:</b>			
Principal	--	325,000	325,000
Interest and fiscal charges	--	80,612	80,612
Bond issue cost	--	40,420	40,420
Total expenditures	<u>5,595,489</u>	<u>5,051,041</u>	<u>10,646,530</u>
Excess (deficiency) of revenues over expenditures	(59,815)	(158,343)	(218,158)
<b>Other financing sources (uses):</b>			
Operating transfers in	29,271	95,000	124,271
Operating transfers out	(93,619)	(30,652)	(124,271)
Refunding bond proceeds	--	1,965,000	1,965,000
Payment to refunding bond escrow agent	--	(1,912,793)	(1,912,793)
Total other financing sources (uses)	<u>(64,348)</u>	<u>116,555</u>	<u>52,207</u>
Net change in fund balance	(124,163)	(41,788)	(165,951)
Fund balances/equity - beginning	1,792,453	3,377,586	5,170,039
Prior period adjustment	(27,115)	--	(27,115)
Fund balances/equity - ending	<u>\$ 1,641,175</u>	<u>\$ 3,335,798</u>	<u>\$ 4,976,973</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012*

Net change in fund balances - total governmental funds	\$ (165,951)
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	200,378
The depreciation of capital assets used in governmental activities is not reported in the funds.	(795,432)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	797
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(14,059)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	325,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	154,640
Bond issuance costs and similar items are amortized in the SOA but are expensed in the funds.	(31,886)
The net revenue (expense) of internal service funds is reported with governmental activities.	(63,423)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	8,238
Expenses for post employment benefits are not reported in the funds	(11,086)
Uncollected court fines are not recorded as revenue in the funds.	91,248
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(1,965,000)
Bond issuance are cost capitalized in the SOA , but are expensed the funds.	40,420
Payment into escrow in an advance bond refunding is an expenditure in the funds but is not an expense in the	<u>1,912,793</u>
Change in net assets of governmental activities - Statement of Activities	<u>\$ (313,323)</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## PROPRIETARY FUNDS

SEPTEMBER 30, 2012

	Enterprise Fund Ambulance and Rescue Fund	Internal Service Funds
<b>ASSETS</b>		
Current assets:		
<i>Cash and cash equivalents</i>	\$ 951,053	\$ 109,549
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	635	69
<i>Accounts</i>	724,610	--
Total current assets	<u>1,676,298</u>	<u>109,618</u>
<i>Fixed assets (net of accumulated depreciation)</i>	993,881	--
Total noncurrent assets	<u>993,881</u>	<u>--</u>
Total assets	<u>\$ 2,670,179</u>	<u>\$ 109,618</u>
<b>LIABILITIES</b>		
Current liabilities:		
<i>Compensated absences payable</i>	\$ 12,506	\$ --
<i>Accrued wages payable</i>	10,666	--
Total current liabilities	<u>23,172</u>	<u>--</u>
Noncurrent liabilities:		
Total liabilities	<u>23,172</u>	<u>--</u>
<b>NET ASSETS</b>		
Investment in capital assets, net of related debt	993,881	--
Unassigned net assets	1,653,126	109,618
Total net assets	<u>\$ 2,647,007</u>	<u>\$ 109,618</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, 2012**

	Enterprise Fund Ambulance and Rescue Fund	Internal Service Funds
<b>OPERATING REVENUES:</b>		
<i>Charges for services</i>	\$ 1,476,682	\$ --
<i>Other revenues</i>	25	--
Total operating revenues	<u>1,476,707</u>	<u>--</u>
<b>OPERATING EXPENSES:</b>		
<i>Personal services - salaries and wages</i>	528,450	--
<i>Personal services - employee benefits</i>	91,763	64,490
<i>Repairs and maintenance</i>	79,544	--
<i>Supplies</i>	6,840	--
<i>Insurance</i>	12,133	--
<i>Miscellaneous</i>	6,104	--
<i>Legal and professional</i>	4,200	--
<i>Training</i>	9,185	--
<i>Depreciation</i>	154,873	--
<i>Bad debt expense</i>	471,960	--
<i>Transportation cost</i>	40,718	--
<i>Utilities</i>	6,456	--
Total operating expenses	<u>1,412,226</u>	<u>64,490</u>
Operating income (loss)	<u>64,481</u>	<u>(64,490)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
<i>Interest revenue</i>	7,435	1,067
<i>Grants</i>	30,148	--
<i>Proceeds of general fixed assets dispositions</i>	5,999	--
Total non-operating revenues (expenses)	<u>43,582</u>	<u>1,067</u>
Net income	108,063	(63,423)
Net assets - beginning of year	<u>2,503,674</u>	<u>173,041</u>
Prior period adjustment	35,270	--
Net assets - end of year	<u>\$ 2,647,007</u>	<u>\$ 109,618</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, 2012**

	Enterprise Funds	
	Ambulance and Rescue Funds	Internal Service Funds
<b>Cash flows from operating activities:</b>		
<i>Cash received from customers</i>	\$ 789,196	\$ --
<i>Cash payments to employees for services</i>	(618,365)	--
<i>Cash payments to other suppliers for goods and services</i>	(165,180)	--
<i>Cash payments for insurance</i>	--	(64,490)
<i>Other operating cash receipts (payments)</i>	25	--
Net cash provided (used) by operating activities	<u>5,676</u>	<u>(64,490)</u>
<b>Cash flows from capital and related financing activities:</b>		
<i>Acquisition or construction of capital assets</i>	(39,730)	--
<i>Capital grants received</i>	30,148	--
<i>Proceeds from sale of capital assets</i>	5,999	--
Net cash provided (used) for capital and related financing activities	<u>(3,583)</u>	<u>--</u>
<b>Cash flows from investing activities:</b>		
<i>Interest and dividends on investments</i>	7,408	1,106
Net cash provided (used) for investing activities	<u>7,408</u>	<u>1,106</u>
Net increase (decrease) in cash and cash equivalents	9,501	(63,384)
Cash and cash equivalents at beginning of year	941,552	172,933
Cash and cash equivalents at end of year	<u>\$ 951,053</u>	<u>\$ 109,549</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 64,481	\$ (64,490)
Adjustments to reconcile operating income to net cash provided by operating activities		
<i>Depreciation</i>	154,873	--
<i>Provision for uncollectible accounts</i>	471,960	--
Change in assets and liabilities:		
<i>Decrease (increase) in receivables</i>	(687,486)	--
<i>Increase (decrease) in compensated absences payable</i>	1,937	--
<i>Increase (decrease) in accrued wages payable</i>	(89)	--
Total adjustments	<u>(58,805)</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ 5,676</u>	<u>\$ (64,490)</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2012**

	Private-purpose Trust Fund	
	Historical Commission Fund	Agency Funds
<b>ASSETS</b>		
Assets:		
<i>Cash and cash equivalents</i>	\$ 34,350	\$ 417,122
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	16	--
Total assets	<u>\$ 34,366</u>	<u>\$ 417,122</u>
<b>LIABILITIES AND EQUITY</b>		
Liabilities:		
<i>Contracts payable</i>	\$ --	\$ 7,983
<i>Due to others</i>	--	409,139
Total liabilities	<u>--</u>	<u>417,122</u>
Equity:		
Total equity	<u>34,366</u>	<u>--</u>
Total liabilities and equity	<u>\$ 34,366</u>	<u>\$ 417,122</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, 2012**

	Private- Purpose Trusts
	<u>Historical Commission Fund</u>
<b>Additions:</b>	
Investment income	\$ 258
Grants and donations	17,231
Total additions	<u>17,489</u>
<b>Deductions:</b>	
Supplies	1,153
Contracted services	12,831
Total deductions	<u>13,984</u>
<b>Change in net assets</b>	3,505
Net assets-beginning of the year	30,861
Net assets-end of the year	<u>\$ 34,366</u>

The accompanying notes are an integral part of this statement.



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**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

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

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

The County reports the following major governmental funds:

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

The County reports the following major enterprise funds:

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

In addition, the County reports the following fund types:

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. 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

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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 that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

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

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

e. **Receivable and Payable Balances**

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

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

g. **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.

i. **Fund Balances - Governmental Funds**

Fund balances of the governmental funds are classified as follows:

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

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

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

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

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for a specific purpose that is narrower than the general purposes of the County itself.

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

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

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, 2012, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$6,750,627 and the bank balance was \$7,048,871. The County's cash deposits at September 30, 2012 and during the year ended September 30, 2012, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

**Investments:**

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

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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.

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

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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, 2012 consists of the following:

	Governmental Activities	Business- Type Activities	Total
Property taxes	\$ 345,012	\$ --	\$ 345,012
Interest receivable	3,293	635	3,928
Ambulance charges	--	2,117,332	2,117,332
Court fees and fines	1,474,796	--	1,474,796
Total receivables	1,823,101	2,117,967	3,941,068
Allowance for uncollectible accounts	(875,403)	(1,392,722)	(2,268,125)
Receivables, net of allowance	\$ 947,698	\$ 725,245	\$ 1,672,943

**E. Capital Assets**

Capital asset activity for the year ended September 30, 2012, was as follows:

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
<b>Governmental activities:</b>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 538,246	\$ --	\$ --	\$ --	\$ 538,246
Total capital assets not being depreciated	538,246	--	--	--	538,246
<i>Capital assets being depreciated:</i>					
Buildings and improvements	13,569,991	--	--	13,000	13,582,991
Equipment	6,338,776	200,378	--	130,338	6,669,492
Assets under capital lease	1,256,585	--	--	(159,300)	1,097,285
Total capital assets being depreciated	21,165,352	200,378	--	(15,962)	21,349,768
Less accumulated depreciation for:					
Road Network					
Buildings and improvements	(1,528,521)	(336,658)	--	(13,000)	(1,878,179)
Equipment	(3,229,496)	(395,199)	--	1,882	(3,622,813)
Assets under capital lease	(227,682)	(63,575)	--	27,877	(263,380)
Total accumulated depreciation	(4,985,699)	(795,432)	--	16,759	(5,764,372)
depreciated, net	16,179,653	(595,054)	--	797	15,585,396
assets, net	\$ 16,717,899	\$ (595,054)	\$ --	\$ 797	\$ 16,123,642

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Depreciation was charged to functions as follows:

General Government	\$ 198,224
Financial administration	18,757
Public safety	170,876
Health and welfare	8,722
Public facilities	67,333
Public transportation	331,520
	<u>\$ 795,432</u>

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
<b>Business-type activities:</b>					
<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	--	--	(10,900)	628,127
Equipment	161,839	30,149	--	90,737	282,725
Vehicles	793,993	9,581	--	(190,653)	612,921
Total capital assets being depreciated	<u>1,594,859</u>	<u>39,730</u>	<u>--</u>	<u>(110,816)</u>	<u>1,523,773</u>
Less accumulated depreciation for:					
Buildings and improvements	(50,047)	(25,456)	--	2,725	(72,778)
Equipment	(115,754)	(32,045)	--	(3,562)	(151,361)
Vehicles	(367,304)	(97,372)	--	146,923	(317,753)
Total accumulated depreciation	<u>(533,105)</u>	<u>(154,873)</u>	<u>--</u>	<u>146,086</u>	<u>(541,892)</u>
Total capital assets being depreciated, net	<u>1,061,754</u>	<u>(115,143)</u>	<u>--</u>	<u>35,270</u>	<u>981,881</u>
Business-type activities capital assets, net	<u>\$ 1,073,754</u>	<u>\$ (115,143)</u>	<u>\$ --</u>	<u>\$ 35,270</u>	<u>\$ 993,881</u>

The adjustment column for both the governmental activities and business-type activities represents a prior period adjustment to bring accumulated depreciation into balance with the detail computer listing of assets. The County had been using a manual system, but with new accounting software, the manual listing has been 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, the addition of assets that had been previously excluded, and the deletion of those assets that are no longer owned by the County.

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2012, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 10,554	Taxes collected that have not been remitted to the applicable fund
	Total	<u>\$ 10,554</u>	

The above total does not include \$15,865 of interfund balances between accounts that comprise the general fund.



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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, 2012, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 90,000	Provide resources for future contingencies
General fund	Other Governmental Funds	25,652	Reimbursement for administrative cost on behalf of other funds
	Total	<u>\$ 115,652</u>	

The above total does not include \$6,500 of interfund balances between accounts that comprise special revenue fund.

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, 2012, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$ 2,845,000	\$ 1,965,000	\$ 2,130,000	\$ 2,680,000	335,000
Capital leases	471,689	--	154,640	317,049	128,539
Compensated absences	256,329	--	8,238	248,091	248,091
Other post employment benefits	29,388	11,086	--	40,474	--
Total governmental activities	<u>\$ 3,602,406</u>	<u>\$ 1,976,086</u>	<u>\$ 2,292,878</u>	<u>\$ 3,285,614</u>	<u>\$ 711,630</u>
<b>Business-type activities:</b>					
Compensated absences *	\$ 10,569	\$ 1,937	\$ --	\$ 12,506	12,506
Total business-type activities	<u>\$ 10,569</u>	<u>\$ 1,937</u>	<u>\$ --</u>	<u>\$ 12,506</u>	<u>\$ 12,506</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 fund and Road and Bridge Funds
Other post employment benefits	Governmental	General fund 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
General Obligation Bonds					
Series 2003		\$ 2,120,000	\$ --	\$ 1,960,000	\$ 160,000
Tax Notes Series 2008		725,000	--	170,000	555,000
General Obligation Refunding Bonds Series 2012		--	1,965,000	--	1,965,000
Total governmental activities		<u>\$ 2,845,000</u>	<u>\$ 1,965,000</u>	<u>\$ 2,130,000</u>	<u>\$ 2,680,000</u>

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On May 24, 2012, \$1,960,000 in general obligation bonds with an average interest rate of 1.75% were issued to advance refund \$1,805,000 with an average interest rate of 4.05%. The net proceeds of \$1,912,793 (after payment of \$40,420 in loan issuance cost and \$11,787 to the interest and sinking fund) were deposited into an irrevocable trust with an escrow agent to provide for all future debt service payment on the bonds advance refunded. As a result the bonds are considered to be defeased and the liability for those bonds have been removed from the financial statements. This refunding decreases total debt service payment over the year by \$106,145 resulting in an economic gain (difference between the present values of the debt service payment on the old and new debt) of \$100,818.

**2. Debt Service Requirements**

Debt service requirements on long-term debt at September 30, 2012, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2013	\$ 335,000	\$ 59,901	\$ 394,901
2014	375,000	47,364	422,364
2015	405,000	36,883	441,883
2016	205,000	31,407	236,407
2017	215,000	29,050	244,050
2018-2022	1,145,000	81,513	1,226,513
Totals	<u>\$ 2,680,000</u>	<u>\$ 286,118</u>	<u>\$ 2,966,118</u>

**3. Capital Leases**

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2012, as follows:

Activity in capital leases is as follows:

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>					
Pct. #1 Motorgrader	3.75%	\$ 31,505	\$ --	\$ 31,505	\$ --
Pct. #1 Motorgrader	4.81%	54,179	--	26,444	27,735
Pct. #1 Motorgrader	3.75%	165,496	--	39,118	126,378
Pct. #4 Dump truck and dump trailer	4.78%	71,582	--	22,756	48,826
Pct. #2 Motorgrader	4.3 %	128,779	--	30,161	98,618
Computer	5.21%	20,148	--	4,656	15,492
Total governmental activities		<u>\$ 471,689</u>	<u>\$ --</u>	<u>\$ 154,640</u>	<u>\$ 317,049</u>

Year Ending September 30,	Commitment under Capital Leases		
	Principal	Interest	Total
2013	\$ 128,539	\$ 13,552	\$ 142,091
2014	105,103	7,903	113,006
2015	83,407	3,423	86,830
Totals	<u>\$ 317,049</u>	<u>\$ 24,878</u>	<u>\$ 341,927</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 2012, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool (TAC). TAC is a

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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**

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 15.41% for the months of during 2011 and 15.42% for the months during 2012.  
year of 2012.

The deposit rate payable by the employee members for the fiscal year ending in 2012 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, 2010 and 2011, the basis for determining the contribution rates for 2011 and 2012.

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Actuarial Valuation Information

Actuarial valuation date	12/31/09	12/31/10	12/31/11
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent of payroll	level percent of payroll	level percent of payroll
Amortization period	15.0	16.5	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	5.4%	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, 2010	\$ 574,569	100% \$	--
September 30, 2011	\$ 575,891	100% \$	--
September 30, 2012	\$ 559,365	100% \$	--

J. Health Care Coverage

During the year ended September 30, 2012, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$626 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

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

K. Commitments and Contingencies

1. Contingencies

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

2. Litigation

No reportable litigation was pending against the County at September 30, 2012.

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**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, 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

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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	\$ 5,963
Interest on OPEB obligations	--
Adjustment to annual required contributions	5,123
Annual OPEB cost (expense)	<u>11,086</u>
Increase (decrease) in net OPEB obligation	--
Net OPEB obligations, beginning of year	29,388
Net OPEB, end of year	<u>\$ 40,474</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**

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

**M. Prior Period Adjustment**

Prior period adjustments are caused by the following:

1. The County finally converted their accounting for capital assets and accumulated depreciation from the manual system that had been used in the past to a computerized system that is part of their accounting software package. The net affect of this conversion was a decrease to Ambulance and Rescue Service net assets of \$35,720.
2. Grant revenues accrued during the prior year under the HAVA federal grant had been received and recorded as "Miscellaneous Revenues". This resulted in an overstatement of fund balance in the general fund of \$27,115.
3. The County began reporting "Court fees and fines receivable" from the various County departments as a receivable on the financial statements. This transactions had no affect on governmental fund balance as any assets, net of any allowance for uncollectible amounts, not available to pay current obligations is reported as a deferred revenue in the fund statement. On the government-wide financial statement deferred revenues

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

are not reported. The net increase in net assets as the beginning of the year was \$646,151. This was composed of receivables of \$1,292,302, net of an allowance for uncollectible balances of \$646,151 at the beginning of the year.

	Government Wide Activities		Governmental Funds	Enterprise Fund
	Governmental	Business		
Capital asset conversion	\$ --	\$ (35,270)	\$ --	\$ (35,270)
HAVA Grant	(27,115)	--	(27,115)	--
Court fees and fines	646,151	--	--	--
Net	<u>\$ 619,036</u>	<u>\$ (35,270)</u>	<u>\$ (27,115)</u>	<u>\$ (35,270)</u>

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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, 2012**

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Taxes	\$ 4,310,553	\$ 4,310,553	\$ 4,325,085	\$ 14,532
Licenses and permits	34,000	34,000	53,720	19,720
Intergovernmental	53,500	53,500	78,097	24,597
Charges for services	535,650	535,650	584,305	48,655
Court fees and fines	206,650	223,219	309,566	86,347
Rents and royalties	43,525	43,525	43,813	288
Interest	54,500	54,500	24,214	(30,247)
Miscellaneous	32,800	71,350	77,237	11,609
Grant revenues	5,211	23,035	33,876	10,841
Total revenues	<u>5,276,389</u>	<u>5,349,332</u>	<u>5,529,913</u>	<u>186,342</u>
<b>Expenditures:</b>				
<b>General government</b>				
Personnel	694,979	695,110	661,375	33,735
Supplies	24,135	25,515	19,929	5,586
Other service and charges	564,841	577,633	494,188	83,445
Capital outlays	3,250	3,905	955	2,950
Total general government	<u>1,287,205</u>	<u>1,302,163</u>	<u>1,176,447</u>	<u>125,716</u>
<b>Financial administration</b>				
Personnel	718,070	718,070	711,364	6,706
Supplies	39,480	40,164	19,844	20,320
Other service and charges	127,003	126,319	107,156	19,163
Capital outlays	20,000	20,000	16,483	3,517
Total financial administration	<u>904,553</u>	<u>904,553</u>	<u>854,847</u>	<u>49,706</u>
<b>Public safety</b>				
Personnel	1,660,950	1,660,901	1,626,975	33,926
Supplies	122,150	165,893	141,715	24,178
Other service and charges	410,494	377,204	306,750	70,454
Capital outlays	125,556	123,302	93,999	29,303
Total public safety	<u>2,319,150</u>	<u>2,327,300</u>	<u>2,169,439</u>	<u>157,861</u>
<b>Health and welfare</b>				
Personnel	22,053	22,452	21,620	832
Supplies	1,500	1,500	331	1,169
Other service and charges	144,200	144,200	133,222	10,978
Capital outlays	1,300	1,300	1,332	(32)
Total health and welfare	<u>169,053</u>	<u>169,452</u>	<u>156,505</u>	<u>12,947</u>
<b>Judicial</b>				
Personnel	516,267	516,306	503,462	12,844
Supplies	17,230	17,440	12,708	4,732
Other service and charges	384,624	384,375	361,018	23,357
Total judicial	<u>918,121</u>	<u>918,121</u>	<u>877,188</u>	<u>40,933</u>
<b>Public facilities</b>				
Personnel	79,943	144,439	134,371	10,068
Supplies	11,500	19,443	14,941	4,502
Other service and charges	382,211	304,321	78,027	226,294
Capital outlays	3,000	57,887	40,161	17,726
Total public facilities	<u>476,654</u>	<u>526,090</u>	<u>267,500</u>	<u>258,590</u>

**LAVACA COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Conservation</i>				
<i>Personnel</i>	81,977	82,007	68,914	13,093
<i>Supplies</i>	2,950	2,920	1,074	1,846
<i>Other service and charges</i>	--	11,394	10,005	1,389
<i>Capital outlays</i>	1,000	8,066	8,063	3
<i>Total conservation</i>	<u>85,927</u>	<u>104,387</u>	<u>88,056</u>	<u>16,331</u>
Total expenditures	<u>6,160,663</u>	<u>6,252,066</u>	<u>5,589,982</u>	<u>656,577</u>
Excess(deficiency) of revenues over(under) expenditures	(884,274)	(902,734)	(60,069)	842,665
Other financing sources (uses):				
<i>Operating transfers in</i>	285,652	285,652	29,271	(256,381)
<i>Operating transfers out</i>	(90,000)	(90,000)	(93,619)	(3,619)
<i>Total other financing sources (uses)</i>	<u>195,652</u>	<u>195,652</u>	<u>(64,348)</u>	<u>(260,000)</u>
Net change in fund balance	(688,622)	(707,082)	(124,417)	582,665
Fund balances, October 1, 2011	1,787,999	1,787,999	1,787,999	--
Prior period adjustment	--	--	(27,115)	(27,115)
Fund balances, September 30, 2012	<u>\$ 1,099,377</u>	<u>\$ 1,080,917</u>	<u>\$ 1,636,467</u>	<u>\$ 555,550</u>

**LAVACA COUNTY, TEXAS**

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2012

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)
12/31/09	\$ 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%
12/31/11	18,879,487	24,248,310	5,368,823	77.9%	5,699,807	94.2%

**LAVACA COUNTY, TEXAS**

*NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED SEPTEMBER 30, 2012*

- 1 The General Fund budget comparison schedule includes those accounts that comprise the General Fund as listed at Exhibit C-2. for which the County legally adopted a budget.. The schedule includes all General Fund accounts with the exception of the Jail Commissary Account Fund and the Unclaimed Capital Credit Fund.

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*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**LAVACA COUNTY, TEXAS**

*COMBINING BALANCE SHEET*

*ALL GENERAL FUNDS*

*SEPTEMBER 30, 2012*

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Tax Office County Accounts</u>
<b>ASSETS</b>			
Assets:			
<i>Cash and cash equivalents</i>	\$ 1,482,729	\$ 266,370	\$ 181,763
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	938	171	--
<i>Taxes</i>	158,824	--	--
<i>Court fees and fines</i>	737,398	--	--
<i>Due from other funds</i>	15,865	--	--
<b>Total assets</b>	<u>\$ 2,395,754</u>	<u>\$ 266,541</u>	<u>\$ 181,763</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
<i>Accrued wages payable</i>	\$ 94,251	\$ --	\$ --
<i>Due to other funds</i>	--	--	24,045
<i>Due to other governments</i>	39,054	--	151,713
<i>Due to others</i>	--	--	6,005
<i>Deferred revenue</i>	896,222	--	--
<b>Total liabilities</b>	<u>1,029,527</u>	<u>--</u>	<u>181,763</u>
Equity			
Committed fund balance	--	266,541	--
<b>Unassigned fund balance</b>	<u>1,366,227</u>	<u>--</u>	<u>--</u>
<b>Total equity</b>	<u>1,366,227</u>	<u>266,541</u>	<u>--</u>
<b>Total liabilities and equity</b>	<u>\$ 2,395,754</u>	<u>\$ 266,541</u>	<u>\$ 181,763</u>



Jail Commissary Account	County Attorney Funds	JP County Funds	Unclaimed Credits
\$ 3,547	\$ 1,101	\$ 2,192	\$ 1,853
--	--	--	1
--	--	--	--
--	--	--	--
<u>\$ 3,547</u>	<u>\$ 1,101</u>	<u>\$ 2,192</u>	<u>\$ 1,854</u>
\$ --	\$ --	\$ --	\$ --
--	180	2,192	--
--	--	--	--
--	921	--	694
--	--	--	--
<u>--</u>	<u>1,101</u>	<u>2,192</u>	<u>694</u>
--	--	--	--
3,547	--	--	1,160
<u>3,547</u>	<u>--</u>	<u>--</u>	<u>1,160</u>
<u>\$ 3,547</u>	<u>\$ 1,101</u>	<u>\$ 2,192</u>	<u>\$ 1,854</u>

**LAVACA COUNTY, TEXAS**

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2012

EXHIBIT C-1

Page 2 of 2

	Election Service Fund	Payroll Clearing Fund	Totals September 30, 2012
<b>ASSETS</b>			
Assets:			
<i>Cash and cash equivalents</i>	\$ 3,698	\$ --	\$ 1,943,253
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	2	--	1,112
<i>Taxes</i>	--	--	158,824
<i>Court fees and fines</i>	--	--	737,398
<i>Due from other funds</i>	--	--	15,865
Total assets	<u>\$ 3,700</u>	<u>\$ --</u>	<u>\$ 2,856,452</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
<i>Accrued wages payable</i>	\$ --	\$ --	\$ 94,251
<i>Due to other funds</i>	--	--	26,417
<i>Due to other governments</i>	--	--	190,767
<i>Due to others</i>	--	--	7,620
<i>Deferred revenue</i>	--	--	896,222
Total liabilities	<u>--</u>	<u>--</u>	<u>1,215,277</u>
Equity			
Committed fund balance	--	--	266,541
<b>Unassigned fund balance</b>	<u>3,700</u>	<u>--</u>	<u>1,374,634</u>
Total equity	<u>3,700</u>	<u>--</u>	<u>1,641,175</u>
 Total liabilities and equity	 <u>\$ 3,700</u>	 <u>\$ --</u>	 <u>\$ 2,856,452</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, 2012**

	General Fund	Capital Improvement Fund
Revenues:		
<i>Taxes</i>	\$ 4,325,085	\$ --
<i>Licenses and permits</i>	53,720	--
<i>Intergovernmental</i>	78,097	--
<i>Charges for services</i>	584,305	--
<i>Fines</i>	309,566	--
<i>Rents and royalties</i>	43,813	--
<i>Investment income</i>	22,195	1,984
<i>Miscellaneous</i>	71,112	5,550
<i>Grant revenues</i>	33,328	548
Total revenues	<u>5,521,221</u>	<u>8,082</u>
Expenditures:		
Current:		
<i>General government</i>	1,173,367	--
<i>Financial administration</i>	854,847	--
<i>Public safety</i>	2,169,439	--
<i>Health and welfare</i>	156,505	--
<i>Judicial</i>	877,188	--
<i>Public facilities</i>	266,952	548
<i>Conservation</i>	88,056	--
Total expenditures	<u>5,586,354</u>	<u>548</u>
Excess (deficiency) of revenues over expenditures	(65,133)	7,534
Other financing sources (uses):		
<i>Operating transfers in</i>	29,271	--
<i>Operating transfers out</i>	(90,000)	(3,619)
Total other financing sources (uses)	<u>(60,729)</u>	<u>(3,619)</u>
Net change in fund balance	(125,862)	3,915
Fund balances/equity - beginning	1,519,204	262,626
Prior period adjustment	(27,115)	--
Fund balances/equity - ending	<u>\$ 1,366,227</u>	<u>\$ 266,541</u>

Jail Commissary Account	Unclaimed Credits	Election Service Fund	Totals September 30, 2012
\$ --	\$ --	\$ --	\$ 4,325,085
--	--	--	53,720
--	--	--	78,097
--	--	--	584,305
--	--	--	309,566
--	--	--	43,813
23	16	35	24,253
5,709	13	575	82,959
--	--	--	33,876
<u>5,732</u>	<u>29</u>	<u>610</u>	<u>5,535,674</u>
--	--	3,080	1,176,447
--	--	--	854,847
5,007	--	--	2,174,446
--	--	--	156,505
--	500	--	877,688
--	--	--	267,500
--	--	--	88,056
<u>5,007</u>	<u>500</u>	<u>3,080</u>	<u>5,595,489</u>
725	(471)	(2,470)	(59,815)
--	--	--	29,271
--	--	--	(93,619)
--	--	--	(64,348)
725	(471)	(2,470)	(124,163)
2,822	1,631	6,170	1,792,453
--	--	--	(27,115)
<u>\$ 3,547</u>	<u>\$ 1,160</u>	<u>\$ 3,700</u>	<u>\$ 1,641,175</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2012**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
Assets:			
<i>Cash and cash equivalents</i>	\$ 3,529,895	\$ --	\$ 3,529,895
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	2,047	49	2,096
<i>Taxes</i>	48,185	--	48,185
<i>Due from other funds</i>	9,637	915	10,552
<i>Due from other governments</i>	98,189	--	98,189
<i>Due from others</i>	5,810	--	5,810
Restricted assets:			
<i>Cash and cash equivalents</i>	--	94,545	94,545
Total assets	<u>\$ 3,693,763</u>	<u>\$ 95,509</u>	<u>\$ 3,789,272</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
<i>Accounts payable</i>	\$ 353,867	\$ --	\$ 353,867
<i>Accrued wages payable</i>	51,424	--	51,424
<i>Deferred revenue</i>	48,183	--	48,183
Total liabilities	<u>453,474</u>	<u>--</u>	<u>453,474</u>
Equity			
Restricted fund balance			
<i>Debt service</i>	--	95,509	95,509
<i>Special revenue funds</i>	978,751	--	978,751
Committed fund balance	2,261,538	--	2,261,538
Total equity	<u>3,240,289</u>	<u>95,509</u>	<u>3,335,798</u>
Total liabilities and equity	<u>\$ 3,693,763</u>	<u>\$ 95,509</u>	<u>\$ 3,789,272</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 2,503,692	\$ 424,679	\$ 2,928,371
<i>Licenses and permits</i>	666,528	--	666,528
<i>Intergovernmental</i>	34,954	--	34,954
<i>Charges for services</i>	528,517	--	528,517
<i>Fines</i>	64,453	--	64,453
<i>Rents and royalties</i>	1,057	--	1,057
<i>Investment income</i>	30,799	1,505	32,304
<i>Miscellaneous</i>	223,187	--	223,187
<i>Grant revenues</i>	389,480	--	389,480
<i>Proceeds from the sale of fixed assets</i>	23,847	--	23,847
Total revenues	<u>4,466,514</u>	<u>426,184</u>	<u>4,892,698</u>
Expenditures:			
Current:			
<i>General government</i>	40,745	--	40,745
<i>Public safety</i>	72,338	--	72,338
<i>Health and welfare</i>	749,297	--	749,297
<i>Judicial</i>	62,402	--	62,402
<i>Public facilities</i>	18,144	--	18,144
<i>Public transportation</i>	3,662,083	--	3,662,083
Debt service:			
<i>Principal</i>	--	325,000	325,000
<i>Interest and fiscal charges</i>	--	80,612	80,612
<i>Bond issue cost</i>	--	40,420	40,420
Total expenditures	<u>4,605,009</u>	<u>446,032</u>	<u>5,051,041</u>
Excess (deficiency) of revenues over expenditures	(138,495)	(19,848)	(158,343)
Other financing sources (uses):			
<i>Operating transfers in</i>	95,000	--	95,000
<i>Operating transfers out</i>	(30,652)	--	(30,652)
<i>Bond proceeds</i>	--	1,965,000	1,965,000
<i>Repayment to refunded bond escrow agent</i>	--	(1,912,793)	(1,912,793)
Total other financing sources (uses)	<u>64,348</u>	<u>52,207</u>	<u>116,555</u>
Net change in fund balance	(74,147)	32,359	(41,788)
Fund balances/equity - beginning	3,314,436	63,150	3,377,586
Fund balances/equity - ending	<u>\$ 3,240,289</u>	<u>\$ 95,509</u>	<u>\$ 3,335,798</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2012**

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
<b>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 128,000	\$ 173,283	\$ 275,443	\$ 128,000
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	210	211	211	212
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	1,530	1,530	1,420	1,346
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 129,740</u>	<u>\$ 175,024</u>	<u>\$ 277,074</u>	<u>\$ 129,558</u>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ 77,810	\$ --	\$ --	\$ 71,707
<i>Accrued wages payable</i>	10,400	10,416	8,637	8,227
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>88,210</u>	<u>10,416</u>	<u>8,637</u>	<u>79,934</u>
<b>Equity</b>				
Restricted fund balance				
<i>Special revenue funds</i>	--	--	--	--
Committed fund balance	41,530	164,608	268,437	49,624
Total equity	<u>41,530</u>	<u>164,608</u>	<u>268,437</u>	<u>49,624</u>
Total liabilities and equity	<u>\$ 129,740</u>	<u>\$ 175,024</u>	<u>\$ 277,074</u>	<u>\$ 129,558</u>



<u>Road and Bridge 30 Cent Tax-Pct. #1</u>	<u>Road and Bridge 30 Cent Tax-Pct. #2</u>	<u>Road and Bridge 30 Cent Tax-Pct. #3</u>	<u>Road and Bridge 30 Cent Tax-Pct. #4</u>	<u>R &amp; B Lateral Road Fund-Pct. #1</u>
\$ 170,000	\$ 170,000	\$ 331,504	\$ 191,110	\$ 4,000
--	--	--	--	--
13,974	13,974	11,082	9,155	--
1,053	1,053	835	690	--
--	--	--	--	--
<u>\$ 185,027</u>	<u>\$ 185,027</u>	<u>\$ 343,421</u>	<u>\$ 200,955</u>	<u>\$ 4,000</u>
\$ 74,772	\$ 83,786	\$ --	\$ --	\$ 2,361
--	--	--	--	--
13,973	13,973	11,082	9,155	--
<u>88,745</u>	<u>97,759</u>	<u>11,082</u>	<u>9,155</u>	<u>2,361</u>
--	--	--	--	1,639
96,282	87,268	332,339	191,800	--
<u>96,282</u>	<u>87,268</u>	<u>332,339</u>	<u>191,800</u>	<u>1,639</u>
<u>\$ 185,027</u>	<u>\$ 185,027</u>	<u>\$ 343,421</u>	<u>\$ 200,955</u>	<u>\$ 4,000</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2012**

	<u>R &amp; B Lateral Road Fund-Pct. #2</u>	<u>R &amp; B Lateral Road Fund-Pct. #3</u>	<u>R &amp; B Lateral Road Fund-Pct. #4</u>	<u>Road and Bridge Right of Way</u>
<b>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 4,000	\$ 11,741	\$ 4,000	\$ 304,309
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	--	--	199
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 4,000</u>	<u>\$ 11,741</u>	<u>\$ 4,000</u>	<u>\$ 304,508</u>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ 1,977	\$ --	\$ 2,400	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>1,977</u>	<u>--</u>	<u>2,400</u>	<u>--</u>
<b>Equity</b>				
Restricted fund balance				
<i>Special revenue funds</i>	2,023	11,741	1,600	--
Committed fund balance	--	--	--	304,508
Total equity	<u>2,023</u>	<u>11,741</u>	<u>1,600</u>	<u>304,508</u>
Total liabilities and equity	<u>\$ 4,000</u>	<u>\$ 11,741</u>	<u>\$ 4,000</u>	<u>\$ 304,508</u>

<u>Records Management County Clerk</u>	<u>Records Management Courthouse</u>	<u>Sheriff's Contraband Fund</u>	<u>Courthouse Security Fund</u>	<u>Emergency Appropriation Fund</u>
\$ 86,544	\$ 17,108	\$ 9,037	\$ 87,324	\$ 94,792
56	11	6	54	64
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 86,600</u>	<u>\$ 17,119</u>	<u>\$ 9,043</u>	<u>\$ 87,378</u>	<u>\$ 94,856</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
86,600	17,119	9,043	87,378	--
--	--	--	--	94,856
<u>86,600</u>	<u>17,119</u>	<u>9,043</u>	<u>87,378</u>	<u>94,856</u>
<u>\$ 86,600</u>	<u>\$ 17,119</u>	<u>\$ 9,043</u>	<u>\$ 87,378</u>	<u>\$ 94,856</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2012**

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
<b>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 2,726	\$ 51,913	\$ 1,343	\$ 17,160
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	30	--	13
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	98,189	--
<i>Due from others</i>	--	--	5,810	--
Total assets	<u>\$ 2,726</u>	<u>\$ 51,943</u>	<u>\$ 105,342</u>	<u>\$ 17,173</u>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ 24,732	\$ --
<i>Accrued wages payable</i>	--	--	13,744	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>38,476</u>	<u>--</u>
<b>Equity</b>				
Restricted fund balance				
<i>Special revenue funds</i>	2,726	51,943	--	17,173
Committed fund balance	--	--	66,866	--
Total equity	<u>2,726</u>	<u>51,943</u>	<u>66,866</u>	<u>17,173</u>
Total liabilities and equity	<u>\$ 2,726</u>	<u>\$ 51,943</u>	<u>\$ 105,342</u>	<u>\$ 17,173</u>

Special Reserve Fund	Child Abuse Prevention Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense
\$ 375,154	\$ 67	\$ 1,791	\$ 30,718	\$ 13,537
271	--	--	19	6
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 375,425</u>	<u>\$ 67</u>	<u>\$ 1,791</u>	<u>\$ 30,737</u>	<u>\$ 13,543</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	1,791	--	13,543
375,425	67	--	30,737	--
<u>375,425</u>	<u>67</u>	<u>1,791</u>	<u>30,737</u>	<u>13,543</u>
<u>\$ 375,425</u>	<u>\$ 67</u>	<u>\$ 1,791</u>	<u>\$ 30,737</u>	<u>\$ 13,543</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2012**

	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Assets:				
<i>Cash and cash equivalents</i>	\$ 17,750	\$ 23,462	\$ 33,749	\$ 17,750
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	--	--	--
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 17,750</u>	<u>\$ 23,462</u>	<u>\$ 33,749</u>	<u>\$ 17,750</u>
<b>LIABILITIES AND EQUITY</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 4,959	\$ --	\$ --	\$ 9,363
<i>Accrued wages payable</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>4,959</u>	<u>--</u>	<u>--</u>	<u>9,363</u>
Equity				
Restricted fund balance				
<i>Special revenue funds</i>	--	--	--	--
Committed fund balance	12,791	23,462	33,749	8,387
Total equity	<u>12,791</u>	<u>23,462</u>	<u>33,749</u>	<u>8,387</u>
Total liabilities and equity	<u>\$ 17,750</u>	<u>\$ 23,462</u>	<u>\$ 33,749</u>	<u>\$ 17,750</u>

<u>Attorney Hot Check Collection</u>	<u>Records Mgmt. District Clerk</u>	<u>Records Archive Fund</u>	<u>R &amp; B Pct. #2 Property &amp; Bldg. Improvement</u>	<u>Justice Court Technology #1</u>
\$ 9,100	\$ 5,844	\$ 283,735	\$ 41,293	\$ 8,850
5	3	187	25	6
--	--	--	--	--
180	--	--	--	--
--	--	--	--	--
<u>\$ 9,285</u>	<u>\$ 5,847</u>	<u>\$ 283,922</u>	<u>\$ 41,318</u>	<u>\$ 8,856</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
9,285	5,847	283,922	--	8,856
--	--	--	41,318	--
<u>9,285</u>	<u>5,847</u>	<u>283,922</u>	<u>41,318</u>	<u>8,856</u>
<u>\$ 9,285</u>	<u>\$ 5,847</u>	<u>\$ 283,922</u>	<u>\$ 41,318</u>	<u>\$ 8,856</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2012**

	<u>Justice Court Technology #2</u>	<u>Justice Court Technology #3</u>	<u>Justice Court Technology #4</u>	<u>Ambulance Service Grant Fund</u>
<b>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 267	\$ 2,006	\$ 22,308	\$ 268,509
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	1	12	182
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 267</u>	<u>\$ 2,007</u>	<u>\$ 22,320</u>	<u>\$ 268,691</u>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Equity</b>				
Restricted fund balance				
<i>Special revenue funds</i>	267	2,007	22,320	268,691
Committed fund balance	--	--	--	--
Total equity	<u>267</u>	<u>2,007</u>	<u>22,320</u>	<u>268,691</u>
Total liabilities and equity	<u>\$ 267</u>	<u>\$ 2,007</u>	<u>\$ 22,320</u>	<u>\$ 268,691</u>



Early Retirement Reinsurance Program Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ 34,092	\$ 6,847	\$ 7,536	\$ 4,216	\$ 4,327
14	--	5	--	3
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 34,106</u>	<u>\$ 6,847</u>	<u>\$ 7,541</u>	<u>\$ 4,216</u>	<u>\$ 4,330</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	6,847	7,541	1,038	4,330
34,106	--	--	3,178	--
<u>34,106</u>	<u>6,847</u>	<u>7,541</u>	<u>4,216</u>	<u>4,330</u>
<u>\$ 34,106</u>	<u>\$ 6,847</u>	<u>\$ 7,541</u>	<u>\$ 4,216</u>	<u>\$ 4,330</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2012**

	Justice Crt. Bldg. Security Fund #2	Justice Crt. Bldg. Security Fund #3	Justice Crt. Bldg. Security Fund #4	Abandoned Motor Vehicle Fund
<b>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 663	\$ 482	\$ 6,771	\$ 30,455
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	--	4	19
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 663</u>	<u>\$ 482</u>	<u>\$ 6,775</u>	<u>\$ 30,474</u>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Equity</b>				
Restricted fund balance				
<i>Special revenue funds</i>	663	482	6,775	30,474
Committed fund balance	--	--	--	--
Total equity	<u>663</u>	<u>482</u>	<u>6,775</u>	<u>30,474</u>
Total liabilities and equity	<u>\$ 663</u>	<u>\$ 482</u>	<u>\$ 6,775</u>	<u>\$ 30,474</u>

County Clerk Technology Fund	District Clerk Technology Fund	District Clerk Archive Fund	County Attorney Pretrial Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
\$ 4,326	\$ 6,870	\$ 3,883	\$ 200	\$ 3,529,895
2	2	4	--	2,047
--	--	--	--	48,185
--	--	--	--	9,637
--	--	--	--	98,189
--	--	--	--	5,810
<u>\$ 4,328</u>	<u>\$ 6,872</u>	<u>\$ 3,887</u>	<u>\$ 200</u>	<u>\$ 3,693,763</u>
\$ --	\$ --	\$ --	\$ --	\$ 353,867
--	--	--	--	51,424
--	--	--	--	48,183
--	--	--	--	453,474
4,328	6,872	3,887	--	978,751
--	--	--	200	2,261,538
<u>4,328</u>	<u>6,872</u>	<u>3,887</u>	<u>200</u>	<u>3,240,289</u>
<u>\$ 4,328</u>	<u>\$ 6,872</u>	<u>\$ 3,887</u>	<u>\$ 200</u>	<u>\$ 3,693,763</u>

**LAVACA COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
<b>Revenues:</b>				
<i>Taxes</i>	\$ 247,835	\$ 247,836	\$ 196,559	\$ 162,376
<i>Licenses and permits</i>	166,632	166,632	166,632	166,632
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Rents and royalties</i>	--	--	--	--
<i>Investment income</i>	4,264	4,264	4,264	4,264
<i>Miscellaneous</i>	--	300	77	--
<i>Grant revenues</i>	--	--	--	--
<i>Proceeds from the sale of fixed assets</i>	--	--	--	--
<b>Total revenues</b>	<u>418,731</u>	<u>419,032</u>	<u>367,532</u>	<u>333,272</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public transportation</i>	434,702	477,074	481,917	336,824
<b>Total expenditures</b>	<u>434,702</u>	<u>477,074</u>	<u>481,917</u>	<u>336,824</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(15,971)	(58,042)	(114,385)	(3,552)
<b>Other financing sources (uses):</b>				
<i>Operating transfers in</i>	--	--	--	--
<i>Operating transfers out</i>	(6,413)	(7,413)	(6,413)	(6,413)
<b>Total other financing sources (uses)</b>	<u>(6,413)</u>	<u>(7,413)</u>	<u>(6,413)</u>	<u>(6,413)</u>
<b>Net change in fund balance</b>	(22,384)	(65,455)	(120,798)	(9,965)
<b>Fund balances/equity - beginning</b>	63,914	230,063	389,235	59,589
<b>Fund balances/equity - ending</b>	<u>\$ 41,530</u>	<u>\$ 164,608</u>	<u>\$ 268,437</u>	<u>\$ 49,624</u>

Road and Bridge 30 Cent Tax-Pct. #1	Road and Bridge 30 Cent Tax-Pct. #2	Road and Bridge 30 Cent Tax-Pct. #3	Road and Bridge 30 Cent Tax-Pct. #4	R & B Lateral Road Fund-Pct. #1
\$ 478,235	\$ 478,234	\$ 379,290	\$ 313,327	\$ --
--	--	--	--	--
--	--	--	--	8,738
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
12,821	69,079	61,969	24,569	--
--	--	--	--	--
--	--	--	--	--
<u>491,056</u>	<u>547,313</u>	<u>441,259</u>	<u>337,896</u>	<u>8,738</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
475,946	627,120	417,546	296,875	8,500
<u>475,946</u>	<u>627,120</u>	<u>417,546</u>	<u>296,875</u>	<u>8,500</u>
15,110	(79,807)	23,713	41,021	238
--	(1,500)	--	--	--
(1,500)	--	(2,500)	--	--
<u>(1,500)</u>	<u>(1,500)</u>	<u>(2,500)</u>	<u>--</u>	<u>--</u>
13,610	(81,307)	21,213	41,021	238
82,672	168,575	311,126	150,779	1,401
<u>\$ 96,282</u>	<u>\$ 87,268</u>	<u>\$ 332,339</u>	<u>\$ 191,800</u>	<u>\$ 1,639</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	R & B Lateral Road Fund-Pct. #2	R & B Lateral Road Fund-Pct. #3	R & B Lateral Road Fund-Pct. #4	Road and Bridge Right of Way
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	8,738	8,739	8,739	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	2,339
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>8,738</u>	<u>8,739</u>	<u>8,739</u>	<u>2,339</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	8,500	8,500	8,500	9,001
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>9,001</u>
Excess (deficiency) of revenues over expenditures	238	239	239	(6,662)
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	238	239	239	(6,662)
Fund balances/equity - beginning	1,785	11,502	1,361	311,170
Fund balances/equity - ending	<u>\$ 2,023</u>	<u>\$ 11,741</u>	<u>\$ 1,600</u>	<u>\$ 304,508</u>

Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund	Courthouse Security Fund	Emergency Appropriation Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
32,436	5,826	--	--	--
--	--	--	12,704	--
679	148	83	643	711
--	--	800	--	--
--	--	--	--	--
<u>33,115</u>	<u>5,974</u>	<u>883</u>	<u>13,347</u>	<u>711</u>
29,197	--	--	--	--
--	--	3,447	--	--
--	--	--	--	--
--	9,736	--	8,408	--
--	--	--	--	--
<u>29,197</u>	<u>9,736</u>	<u>3,447</u>	<u>8,408</u>	<u>--</u>
3,918	(3,762)	(2,564)	4,939	711
--	--	--	--	5,500
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,500</u>
3,918	(3,762)	(2,564)	4,939	6,211
82,682	20,881	11,607	82,439	88,645
<u>\$ 86,600</u>	<u>\$ 17,119</u>	<u>\$ 9,043</u>	<u>\$ 87,378</u>	<u>\$ 94,856</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	10,610	469,427	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	17	382	160	135
Miscellaneous	--	--	--	--
Grant revenues	1,656	--	298,593	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>1,673</u>	<u>10,992</u>	<u>768,180</u>	<u>135</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	1,394
Health and welfare	--	--	749,297	--
Judicial	--	10,000	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>--</u>	<u>10,000</u>	<u>749,297</u>	<u>1,394</u>
Excess (deficiency) of revenues over expenditures	1,673	992	18,883	(1,259)
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	1,673	992	18,883	(1,259)
Fund balances/equity - beginning	1,053	50,951	47,983	18,432
Fund balances/equity - ending	<u>\$ 2,726</u>	<u>\$ 51,943</u>	<u>\$ 66,866</u>	<u>\$ 17,173</u>



Special Reserve Fund	Child Abuse Prevention Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	67	1,790	--	--
2,855	--	--	233	109
--	--	--	--	9,915
--	--	--	--	--
<u>2,855</u>	<u>67</u>	<u>1,790</u>	<u>233</u>	<u>10,024</u>
--	--	--	--	--
--	--	--	--	--
--	--	2,222	--	13,700
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>2,222</u>	<u>--</u>	<u>13,700</u>
2,855	67	(432)	233	(3,676)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,855	67	(432)	233	(3,676)
372,570	--	2,223	30,504	17,219
<u>\$ 375,425</u>	<u>\$ 67</u>	<u>\$ 1,791</u>	<u>\$ 30,737</u>	<u>\$ 13,543</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	--
Miscellaneous	1,746	496	--	--
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	23,847	--	--	--
Total revenues	<u>25,593</u>	<u>496</u>	<u>--</u>	<u>--</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	42,271	638	1,826	26,177
Total expenditures	<u>42,271</u>	<u>638</u>	<u>1,826</u>	<u>26,177</u>
Excess (deficiency) of revenues over expenditures	(16,678)	(142)	(1,826)	(26,177)
<b>Other financing sources (uses):</b>				
Operating transfers in	22,500	22,500	22,500	22,500
Operating transfers out	--	--	--	--
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
Net change in fund balance	5,822	22,358	20,674	(3,677)
Fund balances/equity - beginning	6,969	1,104	13,075	12,064
Fund balances/equity - ending	<u>\$ 12,791</u>	<u>\$ 23,462</u>	<u>\$ 33,749</u>	<u>\$ 8,387</u>

Attorney Hot Check Collection	Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement	Justice Court Technology #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
8,380	1,638	--	--	--
--	--	32,232	--	1,670
(4)	55	2,081	312	73
--	--	--	--	--
--	--	--	--	--
<u>8,376</u>	<u>1,693</u>	<u>34,313</u>	<u>312</u>	<u>1,743</u>
--	--	10,900	--	--
--	--	--	--	--
16,054	6,210	--	--	4,012
--	--	--	--	--
--	--	--	166	--
<u>16,054</u>	<u>6,210</u>	<u>10,900</u>	<u>166</u>	<u>4,012</u>
(7,678)	(4,517)	23,413	146	(2,269)
--	--	--	1,000	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,000</u>	<u>--</u>
(7,678)	(4,517)	23,413	1,146	(2,269)
16,963	10,364	260,509	40,172	11,125
<u>\$ 9,285</u>	<u>\$ 5,847</u>	<u>\$ 283,922</u>	<u>\$ 41,318</u>	<u>\$ 8,856</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Justice Court Technology #2	Justice Court Technology #3	Justice Court Technology #4	Ambulance Service Grant Fund
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	368	17	3,202	--
Rents and royalties	--	--	--	--
Investment income	4	15	164	2,033
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	52,316
Proceeds from the sale of fixed assets	--	--	--	--
<b>Total revenues</b>	<u>372</u>	<u>32</u>	<u>3,366</u>	<u>54,349</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	--	--	--	--
Public safety	--	--	--	41,140
Health and welfare	--	--	--	--
Judicial	494	--	4,507	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
<b>Total expenditures</b>	<u>494</u>	<u>--</u>	<u>4,507</u>	<u>41,140</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(122)	32	(1,141)	13,209
<b>Other financing sources (uses):</b>				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balance</b>	(122)	32	(1,141)	13,209
Fund balances/equity - beginning	389	1,975	23,461	255,482
Fund balances/equity - ending	<u>\$ 267</u>	<u>\$ 2,007</u>	<u>\$ 22,320</u>	<u>\$ 268,691</u>

Early Retirement Reinsurance Program Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	5,867	--	--	414
79	--	990	--	--
34,027	--	56	1	32
--	--	--	27,000	--
--	--	--	--	--
<u>34,106</u>	<u>5,867</u>	<u>1,046</u>	<u>27,001</u>	<u>446</u>
--	--	--	--	--
--	--	--	25,963	--
--	5,203	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>5,203</u>	<u>--</u>	<u>25,963</u>	<u>--</u>
34,106	664	1,046	1,038	446
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
34,106	664	1,046	1,038	446
--	6,183	6,495	3,178	3,884
<u>\$ 34,106</u>	<u>\$ 6,847</u>	<u>\$ 7,541</u>	<u>\$ 4,216</u>	<u>\$ 4,330</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4	Abandoned Motor Vehicle Fund
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	89	4	795	--
Rents and royalties	--	--	--	--
Investment income	5	4	49	188
Miscellaneous	--	--	--	17,303
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>94</u>	<u>8</u>	<u>844</u>	<u>17,491</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	--	--	--	--
Public safety	--	--	--	394
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>394</u>
Excess (deficiency) of revenues over expenditures	94	8	844	17,097
<b>Other financing sources (uses):</b>				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	94	8	844	17,097
Fund balances/equity - beginning	569	474	5,931	13,377
Fund balances/equity - ending	<u>\$ 663</u>	<u>\$ 482</u>	<u>\$ 6,775</u>	<u>\$ 30,474</u>

County Clerk Technology Fund	District Clerk Technology Fund Fund	District Clerk Archive Fund	County Attorney Pretrial Fee	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
\$ --	\$ --	\$ --	\$ --	\$ 2,503,692
--	--	--	--	666,528
--	--	--	--	34,954
--	--	--	200	528,517
2,206	2,000	1,095	--	64,453
--	--	--	--	1,057
30	44	28	--	30,799
--	--	--	--	223,187
--	--	--	--	389,480
--	--	--	--	23,847
<u>2,236</u>	<u>2,044</u>	<u>1,123</u>	<u>200</u>	<u>4,466,514</u>
648	--	--	--	40,745
--	--	--	--	72,338
--	--	--	--	749,297
--	--	--	--	62,402
--	--	--	--	18,144
--	--	--	--	3,662,083
<u>648</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,605,009</u>
1,588	2,044	1,123	200	(138,495)
--	--	--	--	95,000
--	--	--	--	(30,652)
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>64,348</u>
1,588	2,044	1,123	200	(74,147)
2,740	4,828	2,764	--	3,314,436
<u>\$ 4,328</u>	<u>\$ 6,872</u>	<u>\$ 3,887</u>	<u>\$ 200</u>	<u>\$ 3,240,289</u>

**LAVACA COUNTY, TEXAS**  
**ROAD AND BRIDGE FUND PCT. #1**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-7**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 248,520	\$ 248,520	\$ 247,835	\$ (685)
<i>Licenses and permits</i>	160,000	160,000	166,632	6,632
<i>Interest</i>	10,000	10,000	4,264	(5,736)
<i>Proceeds from the sale of capital assets</i>	--	--	--	--
Total revenues	<u>418,520</u>	<u>418,520</u>	<u>418,731</u>	<u>211</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	438,277	438,277	431,442	6,835
<i>Supplies</i>	375	375	250	125
<i>Other service and charges</i>	4,052	4,052	2,713	1,339
<i>Capital outlays</i>	300	300	297	3
Total public transportation	<u>443,004</u>	<u>443,004</u>	<u>434,702</u>	<u>8,302</u>
Total expenditures	<u>443,004</u>	<u>443,004</u>	<u>434,702</u>	<u>8,302</u>
Excess(deficiency) of revenues over(under) expenditures	(24,484)	(24,484)	(15,971)	8,513
Other financing sources (uses):				
<i>Operating transfers out</i>	(6,413)	(6,413)	(6,413)	--
Total other financing sources (uses)	<u>(6,413)</u>	<u>(6,413)</u>	<u>(6,413)</u>	<u>--</u>
Net change in fund balance	(30,897)	(30,897)	(22,384)	8,513
Fund balances, October 1, 2011	63,914	63,914	63,914	--
Fund balances, September 30, 2012	<u>\$ 33,017</u>	<u>\$ 33,017</u>	<u>\$ 41,530</u>	<u>\$ 8,513</u>



**LAVACA COUNTY, TEXAS**  
**ROAD AND BRIDGE FUND PCT. #2**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
<i>Taxes</i>	\$ 247,920	\$ 247,920	\$ 247,836	\$ (84)
<i>Licenses and permits</i>	160,000	160,000	166,632	6,632
<i>Interest</i>	10,000	10,000	4,264	(5,736)
<i>Miscellaneous</i>	--	--	300	300
<b>Total revenues</b>	<u>417,920</u>	<u>417,920</u>	<u>419,032</u>	<u>1,112</u>
<b>Expenditures:</b>				
<i>Public transportation</i>				
<i>Personnel</i>	413,873	413,873	384,808	29,065
<i>Supplies</i>	375	250	250	--
<i>Other service and charges</i>	16,800	16,925	13,294	3,631
<i>Capital outlays</i>	120,000	120,000	78,722	41,278
<i>Total public transportation</i>	<u>551,048</u>	<u>551,048</u>	<u>477,074</u>	<u>73,974</u>
<b>Total expenditures</b>	<u>551,048</u>	<u>551,048</u>	<u>477,074</u>	<u>73,974</u>
Excess(deficiency) of revenues over(under) expenditures	(133,128)	(133,128)	(58,042)	75,086
<b>Other financing sources (uses):</b>				
<i>Operating transfers out</i>	(7,413)	(7,413)	(7,413)	--
<b>Total other financing sources (uses)</b>	<u>(7,413)</u>	<u>(7,413)</u>	<u>(7,413)</u>	<u>--</u>
<b>Net change in fund balance</b>	(140,541)	(140,541)	(65,455)	75,086
Fund balances, October 1, 2011	230,063	230,063	230,063	--
Fund balances, September 30, 2012	<u>\$ 89,522</u>	<u>\$ 89,522</u>	<u>\$ 164,608</u>	<u>\$ 75,086</u>

**LAVACA COUNTY, TEXAS**  
**ROAD AND BRIDGE FUND PCT. #3**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-9**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 196,516	\$ 196,516	\$ 196,559	\$ 43
<i>Licenses and permits</i>	160,000	160,000	166,632	6,632
<i>Interest</i>	10,000	10,000	4,264	(5,736)
<i>Miscellaneous</i>	--	--	77	77
Total revenues	<u>366,516</u>	<u>366,516</u>	<u>367,532</u>	<u>1,016</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	330,092	330,092	303,991	26,101
<i>Supplies</i>	375	375	250	125
<i>Other service and charges</i>	15,100	15,100	11,625	3,475
<i>Capital outlays</i>	171,000	171,000	166,051	4,949
Total public transportation	<u>516,567</u>	<u>516,567</u>	<u>481,917</u>	<u>34,650</u>
Total expenditures	<u>516,567</u>	<u>516,567</u>	<u>481,917</u>	<u>34,650</u>
Excess(deficiency) of revenues over(under) expenditures	(150,051)	(150,051)	(114,385)	35,666
Other financing sources (uses):				
<i>Operating transfers out</i>	(6,413)	(6,413)	(6,413)	--
Total other financing sources (uses)	<u>(6,413)</u>	<u>(6,413)</u>	<u>(6,413)</u>	<u>--</u>
Net change in fund balance	(156,464)	(156,464)	(120,798)	35,666
Fund balances, October 1, 2011	389,235	389,235	389,235	--
Fund balances, September 30, 2012	<u>\$ 232,771</u>	<u>\$ 232,773</u>	<u>\$ 268,437</u>	<u>\$ 35,666</u>

**LAVACA COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #4  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 162,514	\$ 162,514	\$ 162,376	\$ (138)
<i>Licenses and permits</i>	160,000	160,000	166,632	6,632
<i>Interest</i>	10,000	10,000	4,264	(5,736)
Total revenues	<u>332,514</u>	<u>332,514</u>	<u>333,272</u>	<u>758</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	354,488	354,488	328,165	26,323
<i>Supplies</i>	375	375	250	125
<i>Other service and charges</i>	12,550	12,550	8,409	4,141
Total public transportation	<u>367,413</u>	<u>367,413</u>	<u>336,824</u>	<u>30,589</u>
Total expenditures	<u>367,413</u>	<u>367,413</u>	<u>336,824</u>	<u>30,589</u>
Excess(deficiency) of revenues over(under) expenditures	(34,899)	(34,899)	(3,552)	31,347
Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(6,413)</u>	<u>(6,413)</u>	<u>(6,413)</u>	<u>--</u>
Total other financing sources (uses)	<u>(6,413)</u>	<u>(6,413)</u>	<u>(6,413)</u>	<u>--</u>
Net change in fund balance	(41,312)	(41,312)	(9,965)	31,347
Fund balances, October 1, 2011	59,589	59,589	59,589	--
Fund balances, September 30, 2012	<u>\$ 18,277</u>	<u>\$ 18,277</u>	<u>\$ 49,624</u>	<u>\$ 31,347</u>

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #1

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 480,323	\$ 480,323	\$ 478,235	\$ (2,088)
<i>Miscellaneous</i>	2,500	14,500	12,821	(1,679)
Total revenues	<u>482,823</u>	<u>494,823</u>	<u>491,056</u>	<u>(3,767)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	194,850	201,529	200,191	1,338
<i>Other service and charges</i>	112,800	158,062	149,449	8,613
<i>Capital outlays</i>	116,500	128,967	126,306	2,661
<i>Debt service</i>	52,408	--	--	--
Total public transportation	<u>476,558</u>	<u>488,558</u>	<u>475,946</u>	<u>12,612</u>
Total expenditures	<u>476,558</u>	<u>488,558</u>	<u>475,946</u>	<u>12,612</u>
Excess(deficiency) of revenues over(under) expenditures	6,265	6,265	15,110	8,845
Other financing sources (uses):				
<i>Operating transfers out</i>	(1,500)	(1,500)	(1,500)	--
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>--</u>
Net change in fund balance	4,765	4,765	13,610	8,845
Fund balances, October 1, 2011	82,672	82,672	82,672	--
Fund balances, September 30, 2012	<u>\$ 87,437</u>	<u>\$ 87,437</u>	<u>\$ 96,282</u>	<u>\$ 8,845</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, 2012

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 480,323	\$ 480,323	\$ 478,234	\$ (2,089)
<i>Miscellaneous</i>	1,000	61,861	69,079	7,218
Total revenues	<u>481,323</u>	<u>542,184</u>	<u>547,313</u>	<u>5,129</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	189,200	209,190	200,855	8,335
<i>Other service and charges</i>	100,000	146,666	145,062	1,604
<i>Capital outlays</i>	257,600	287,590	281,203	6,387
<i>Debt service</i>	35,785	--	--	--
Total public transportation	<u>582,585</u>	<u>643,446</u>	<u>627,120</u>	<u>16,326</u>
Total expenditures	<u>582,585</u>	<u>643,446</u>	<u>627,120</u>	<u>16,326</u>
Excess(deficiency) of revenues over(under) expenditures	(101,262)	(101,262)	(79,807)	21,455
Other financing sources (uses):				
<i>Operating transfers in</i>	(1,500)	(1,500)	(1,500)	--
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>--</u>
Net change in fund balance	(102,762)	(102,762)	(81,307)	21,455
Fund balances, October 1, 2011	168,575	168,575	168,575	--
Fund balances, September 30, 2012	<u>\$ 65,813</u>	<u>\$ 65,813</u>	<u>\$ 87,268</u>	<u>\$ 21,455</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-13**

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 381,386	\$ 381,386	\$ 379,290	\$ (2,096)
<i>Miscellaneous</i>	--	53,781	61,969	8,188
Total revenues	<u>381,386</u>	<u>435,167</u>	<u>441,259</u>	<u>6,092</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	164,000	164,150	107,069	57,081
<i>Other service and charges</i>	98,000	97,850	67,615	30,235
<i>Capital outlays</i>	222,000	275,781	242,862	32,919
Total public transportation	<u>484,000</u>	<u>537,781</u>	<u>417,546</u>	<u>120,235</u>
Total expenditures	<u>484,000</u>	<u>537,781</u>	<u>417,546</u>	<u>120,235</u>
Excess(deficiency) of revenues over(under) expenditures	(102,614)	(102,614)	23,713	126,327
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	(105,114)	(105,114)	21,213	126,327
Fund balances, October 1, 2011	311,126	311,126	311,126	--
Fund balances, September 30, 2012	<u>\$ 206,012</u>	<u>\$ 206,012</u>	<u>\$ 332,339</u>	<u>\$ 126,327</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, 2012

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 316,527	\$ 316,527	\$ 313,327	\$ (3,200)
<i>Miscellaneous</i>	--	20,000	24,569	4,569
Total revenues	<u>316,527</u>	<u>336,527</u>	<u>337,896</u>	<u>1,369</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	154,581	141,381	106,725	34,656
<i>Other service and charges</i>	113,820	146,506	113,835	32,671
<i>Capital outlays</i>	149,000	182,200	76,315	105,885
<i>Debt service</i>	32,686	--	--	--
Total public transportation	<u>450,087</u>	<u>470,087</u>	<u>296,875</u>	<u>173,212</u>
Total expenditures	<u>450,087</u>	<u>470,087</u>	<u>296,875</u>	<u>173,212</u>
Excess(deficiency) of revenues over(under) expenditures	(133,560)	(133,560)	41,021	174,581
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(133,560)	(133,560)	41,021	174,581
Fund balances, October 1, 2011	150,779	150,779	150,779	--
Fund balances, September 30, 2012	<u>\$ 17,219</u>	<u>\$ 17,219</u>	<u>\$ 191,800</u>	<u>\$ 174,581</u>

**LAVACA COUNTY, TEXAS**  
**LATERAL ROAD FUND PCT. #1**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-15**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,738	\$ 238
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,738</u>	<u>238</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	8,500	8,500	8,500	--
<i>Total public transportation</i>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	238	238
Fund balances, October 1, 2011	1,401	1,401	1,401	--
Fund balances, September 30, 2012	<u>\$ 1,401</u>	<u>\$ 1,401</u>	<u>\$ 1,639</u>	<u>\$ 238</u>



**LAVACA COUNTY, TEXAS**  
**LATERAL ROAD FUND PCT. #2**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,738	\$ 238
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,738</u>	<u>238</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	8,500	8,500	8,500	--
<i>Total public transportation</i>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	238	238
Fund balances, October 1, 2011	1,785	1,785	1,785	--
Fund balances, September 30, 2012	<u>\$ 1,782</u>	<u>\$ 1,782</u>	<u>\$ 2,023</u>	<u>\$ 238</u>

**LAVACA COUNTY, TEXAS**  
 LATERAL ROAD FUND PCT. #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,739	\$ 239
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,739</u>	<u>239</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	8,500	8,500	8,500	--
Total public transportation	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	239	239
Fund balances, October 1, 2011	11,502	11,502	11,502	--
Fund balances, September 30, 2012	<u>\$ 11,502</u>	<u>\$ 11,502</u>	<u>\$ 11,741</u>	<u>\$ 239</u>

**LAVACA COUNTY, TEXAS**  
**LATERAL ROAD FUND PCT. #4**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-18**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,739	\$ 239
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,739</u>	<u>239</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	8,500	8,500	8,500	--
<i>Total public transportation</i>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	239	239
Fund balances, October 1, 2011	1,361	1,361	1,361	--
Fund balances, September 30, 2012	<u>\$ 1,361</u>	<u>\$ 1,361</u>	<u>\$ 1,600</u>	<u>\$ 239</u>

**LAVACA COUNTY, TEXAS**  
**ROAD AND BRIDGE RIGHT OF WAY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-19**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 2,339	\$ 2,339
Total revenues	<u>--</u>	<u>--</u>	<u>2,339</u>	<u>2,339</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	50,000	50,000	9,001	40,999
Total public transportation	<u>50,000</u>	<u>50,000</u>	<u>9,001</u>	<u>40,999</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>9,001</u>	<u>40,999</u>
Excess(deficiency) of revenues over(under) expenditures	(50,000)	(50,000)	(6,662)	43,338
Other financing sources (uses):				
<i>Operating transfers out</i>	(260,000)	(260,000)	--	(260,000)
Total other financing sources (uses)	<u>(260,000)</u>	<u>(260,000)</u>	<u>--</u>	<u>(260,000)</u>
Net change in fund balance	(310,000)	(310,000)	(6,662)	303,338
Fund balances, October 1, 2011	311,170	311,170	311,170	--
Fund balances, September 30, 2012	<u>\$ 1,170</u>	<u>\$ 1,170</u>	<u>\$ 304,508</u>	<u>\$ 303,338</u>

**LAVACA COUNTY, TEXAS**  
**RECORDS MANAGEMENT-COUNTY CLERK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-20**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 20,800	\$ 20,800	\$ 32,436	\$ 11,636
<i>Interest</i>	1,200	1,200	679	(521)
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>33,115</u>	<u>11,115</u>
Expenditures:				
<i>General government</i>				
<i>Personnel</i>	21,864	21,864	8,586	13,278
<i>Other service and charges</i>	700	700	158	542
<i>Capital outlays</i>	<u>25,000</u>	<u>25,000</u>	<u>20,453</u>	<u>4,547</u>
<i>Total general government</i>	<u>47,564</u>	<u>47,564</u>	<u>29,197</u>	<u>18,367</u>
Total expenditures	<u>47,564</u>	<u>47,564</u>	<u>29,197</u>	<u>18,367</u>
Net change in fund balance	(25,564)	(25,564)	3,918	29,482
Fund balances, October 1, 2011	82,682	82,682	82,682	--
Fund balances, September 30, 2012	<u>\$ 57,118</u>	<u>\$ 57,118</u>	<u>\$ 86,600</u>	<u>\$ 29,482</u>

**LAVACA COUNTY, TEXAS**  
**RECORDS MANAGEMENT COURTHOUSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 4,500	\$ 4,500	\$ 5,826	\$ 1,326
Interest	500	500	148	(352)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,974</u>	<u>974</u>
Expenditures:				
Public facilities				
Personnel	8,136	8,136	8,123	13
Supplies	550	550	66	484
Other service and charges	4,250	4,250	1,547	2,703
Capital outlays	5,000	5,000	--	5,000
Total public facilities	<u>17,936</u>	<u>17,936</u>	<u>9,736</u>	<u>8,200</u>
Total expenditures	<u>17,936</u>	<u>17,936</u>	<u>9,736</u>	<u>8,200</u>
Net change in fund balance	(12,936)	(12,936)	(3,762)	9,174
Fund balances, October 1, 2011	20,881	20,881	20,881	--
Fund balances, September 30, 2012	<u>\$ 7,945</u>	<u>\$ 7,945</u>	<u>\$ 17,119</u>	<u>\$ 9,174</u>

**LAVACA COUNTY, TEXAS**  
**SHERIFF CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-22**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 83	\$ 83
Miscellaneous	8,000	5,000	800	(4,200)
Total revenues	<u>8,000</u>	<u>5,000</u>	<u>883</u>	<u>(4,117)</u>
Expenditures:				
Public safety				
Other service and charges	2,500	4,581	3,447	1,134
Capital outlays	5,000	2,919	--	2,919
Total public safety	<u>7,500</u>	<u>7,500</u>	<u>3,447</u>	<u>4,053</u>
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>3,447</u>	<u>4,053</u>
Excess(deficiency) of revenues over(under) expenditures	500	(2,500)	(2,564)	(64)
Net change in fund balance	500	(2,500)	(2,564)	(64)
Fund balances, October 1, 2011	11,607	11,607	11,607	--
Fund balances, September 30, 2012	<u>\$ 12,107</u>	<u>\$ 9,107</u>	<u>\$ 9,043</u>	<u>\$ (64)</u>

**LAVACA COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-23**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 9,000	\$ 9,000	\$ 12,704	\$ 3,704
<i>Interest</i>	1,000	1,000	643	(357)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>13,347</u>	<u>3,347</u>
Expenditures:				
<i>Public facilities</i>				
<i>Personnel</i>	8,400	8,400	7,866	534
<i>Supplies</i>	3,700	3,700	542	3,158
<i>Other service and charges</i>	2,000	2,000	--	2,000
<i>Capital outlays</i>	10,000	10,000	--	10,000
Total public facilities	<u>24,100</u>	<u>24,100</u>	<u>8,408</u>	<u>15,692</u>
Total expenditures	<u>24,100</u>	<u>24,100</u>	<u>8,408</u>	<u>15,692</u>
Net change in fund balance	(14,100)	(14,100)	4,939	19,039
Fund balances, October 1, 2011	82,439	82,439	82,439	--
Fund balances, September 30, 2012	<u>\$ 68,339</u>	<u>\$ 68,339</u>	<u>\$ 87,378</u>	<u>\$ 19,039</u>



**LAVACA COUNTY, TEXAS**  
**EMERGENCY APPROPRIATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-24**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 1,300	\$ 1,300	\$ 711	\$ (589)
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>711</u>	<u>(589)</u>
Expenditures:				
<i>General government</i>				
<i>Personnel</i>	88,000	88,000	--	88,000
Total general government	<u>88,000</u>	<u>88,000</u>	<u>--</u>	<u>88,000</u>
Total expenditures	<u>88,000</u>	<u>88,000</u>	<u>--</u>	<u>88,000</u>
Excess(deficiency) of revenues over(under) expenditures	(86,700)	(86,700)	711	87,411
Other financing sources (uses):				
<i>Operating transfers in</i>	--	5,500	5,500	--
Total other financing sources (uses)	<u>--</u>	<u>5,500</u>	<u>5,500</u>	<u>--</u>
Net change in fund balance	(86,700)	(81,200)	6,211	87,411
Fund balances, October 1, 2011	88,645	88,645	88,645	--
Fund balances, September 30, 2012	<u>\$ 1,945</u>	<u>\$ 7,445</u>	<u>\$ 94,856</u>	<u>\$ 87,411</u>

**LAVACA COUNTY, TEXAS**

TOBACCO SETTLEMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 20	\$ 20	\$ 17	\$ (3)
<i>Grant revenues</i>	1,000	1,000	1,656	6
Total revenues	<u>1,020</u>	<u>1,020</u>	<u>1,673</u>	<u>3</u>
Expenditures:				
<i>Health and welfare</i>				
<i>Other service and charges</i>	1,000	1,000	--	1,000
Total heaalth and welfare	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balance	20	20	1,673	1,653
Fund balances, October 1, 2011	1,053	1,053	1,053	--
Fund balances, September 30, 2012	<u>\$ 1,073</u>	<u>\$ 1,073</u>	<u>\$ 2,726</u>	<u>\$ 1,653</u>

**LAVACA COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-26**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 10,000	\$ 10,000	\$ 10,610	\$ 610
<i>Interest</i>	700	700	382	(318)
Total revenues	<u>10,700</u>	<u>10,700</u>	<u>10,992</u>	<u>292</u>
Expenditures:				
<i>Supplies</i>	10,000	8,755	8,755	--
<i>Capital outlays</i>	--	1,245	1,245	--
<i>Total judicial</i>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>
Net change in fund balance	700	700	992	292
Fund balances, October 1, 2011	50,951	50,951	50,951	--
Fund balances, September 30, 2012	<u>\$ 51,651</u>	<u>\$ 51,651</u>	<u>\$ 51,943</u>	<u>\$ 292</u>

**LAVACA COUNTY, TEXAS**  
**SENIOR CITIZENS FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-27**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 498,655	\$ 498,655	\$ 469,427	\$ (29,228)
Interest	200	200	160	(40)
Grant revenues	252,174	252,174	298,593	46,419
Total revenues	<u>751,029</u>	<u>751,029</u>	<u>768,180</u>	<u>17,151</u>
Expenditures:				
Health and welfare				
Personnel	381,960	381,960	386,406	(4,446)
Supplies	196,274	196,274	205,534	(9,260)
Other service and charges	155,517	155,517	156,581	(1,064)
Capital outlays	17,076	17,076	776	16,300
Total heaalth and welfare	<u>750,827</u>	<u>750,827</u>	<u>749,297</u>	<u>1,530</u>
Total expenditures	<u>750,827</u>	<u>750,827</u>	<u>749,297</u>	<u>1,530</u>
Net change in fund balance	202	202	18,883	18,681
Fund balances, October 1, 2011	47,983	47,983	47,983	--
Fund balances, September 30, 2012	<u>\$ 48,185</u>	<u>\$ 48,185</u>	<u>\$ 66,866</u>	<u>\$ 18,681</u>

**LAVACA COUNTY, TEXAS**  
**LAW ENFORCEMENT TRAINING FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-28**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 5,700	\$ 5,700	\$ --	\$ (5,700)
<i>Interest</i>	300	300	135	(165)
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>135</u>	<u>(5,865)</u>
Expenditures:				
<i>Public safety</i>				
<i>Personnel</i>	9,000	9,000	1,394	7,606
<i>Total public safety</i>	<u>9,000</u>	<u>9,000</u>	<u>1,394</u>	<u>7,606</u>
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>1,394</u>	<u>7,606</u>
Net change in fund balance	(3,000)	(3,000)	(1,259)	1,741
Fund balances, October 1, 2011	18,432	18,432	18,432	--
Fund balances, September 30, 2012	<u>\$ 15,432</u>	<u>\$ 15,432</u>	<u>\$ 17,173</u>	<u>\$ 1,741</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-29**

*SPECIAL RESERVE FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 8,000	\$ 8,000	\$ 2,855	\$ (5,145)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>2,855</u>	<u>(5,145)</u>
Expenditures:				
<i>Public facilities</i>				
<i>Capital outlays</i>	200,000	200,000	--	200,000
<i>Total public facilities</i>	<u>200,000</u>	<u>200,000</u>	<u>--</u>	<u>200,000</u>
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)	2,855	194,855
Fund balances, October 1, 2011	372,570	372,570	372,570	--
Fund balances, September 30, 2012	<u>\$ 180,570</u>	<u>\$ 180,570</u>	<u>\$ 375,425</u>	<u>\$ 194,855</u>

**LAVACA COUNTY, TEXAS**  
 CHILD ABUSE PREVENTION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Rents and royalties</i>	\$ --	\$ --	\$ 67	\$ 67
Total revenues	<u>    --</u>	<u>    --</u>	<u>    67</u>	<u>    67</u>
Expenditures:				
Total expenditures	<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
Net change in fund balance	--	--	67	67
Fund balances, October 1, 2011	--	--	--	--
Fund balances, September 30, 2012	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 67</u>	<u>\$ 67</u>

**LAVACA COUNTY, TEXAS**  
**APPELLATE JUDICIAL SYSTEM FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-31**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,800	\$ 1,800	\$ 1,790	\$ (10)
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>1,790</u>	<u>(10)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	1,485	1,485	2,222	(737)
Total judicial	<u>1,485</u>	<u>1,485</u>	<u>2,222</u>	<u>(737)</u>
Total expenditures	<u>1,485</u>	<u>1,485</u>	<u>2,222</u>	<u>(737)</u>
Net change in fund balance	315	315	(432)	(747)
Fund balances, October 1, 2011	2,223	2,223	2,223	--
Fund balances, September 30, 2012	<u>\$ 2,538</u>	<u>\$ 2,538</u>	<u>\$ 1,791</u>	<u>\$ (747)</u>



**LAVACA COUNTY, TEXAS**

**EXHIBIT C-32**

ROAD AND BRIDGE PCT. #4 PROPERTY AND BUILDING FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 400	\$ 400	\$ 233	\$ (167)
Total revenues	<u>400</u>	<u>400</u>	<u>233</u>	<u>(167)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	30,000	30,000	--	30,000
<i>Total public transportation</i>	<u>30,000</u>	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Net change in fund balance	(29,600)	(29,600)	233	29,833
Fund balances, October 1, 2011	30,504	30,504	30,504	--
Fund balances, September 30, 2012	<u>\$ 904</u>	<u>\$ 904</u>	<u>\$ 30,737</u>	<u>\$ 29,833</u>

**LAVACA COUNTY, TEXAS**  
**TASK FORCE INDIGENT DEFENSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 200	\$ 200	\$ 109	\$ (91)
Grant revenues	10,000	10,000	9,915	(85)
Total revenues	<u>10,200</u>	<u>10,200</u>	<u>10,024</u>	<u>(176)</u>
Expenditures:				
Judicial				
Other service and charges	13,700	13,700	13,700	--
Total judicial	<u>13,700</u>	<u>13,700</u>	<u>13,700</u>	<u>--</u>
Total expenditures	<u>13,700</u>	<u>13,700</u>	<u>13,700</u>	<u>--</u>
Net change in fund balance	(3,500)	(3,500)	(3,676)	(176)
Fund balances, October 1, 2011	17,221	17,221	17,221	--
Fund balances, September 30, 2012	<u>\$ 13,721</u>	<u>\$ 13,721</u>	<u>\$ 13,543</u>	<u>\$ (176)</u>

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE PCT. #1 EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Miscellaneous</i>	\$ --	\$ 618	\$ 1,746	\$ 1,128
<i>Proceeds from the sale of capital assets</i>	--	25,231	23,847	(1,384)
Total revenues	--	25,849	25,593	(256)
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	--	25,849	20,271	5,578
<i>Debt service</i>	22,000	22,000	22,000	--
Total public transportation	22,000	47,849	42,271	5,578
Total expenditures	22,000	47,849	42,271	5,578
Excess(deficiency) of revenues over(under) expenditures	(22,000)	(22,000)	(16,678)	5,322
Other financing sources (uses):				
<i>Operating transfers in</i>	22,500	22,500	22,500	--
Total other financing sources (uses)	22,500	22,500	22,500	--
Net change in fund balance	500	500	5,822	5,322
Fund balances, October 1, 2011	6,969	6,969	6,969	--
Fund balances, September 30, 2012	\$ 7,469	\$ 7,469	\$ 12,791	\$ 5,322

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE PCT. #2 EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 496	\$ 496
Total revenues	<u>--</u>	<u>--</u>	<u>496</u>	<u>496</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	22,000	22,000	638	21,362
<i>Total public transportation</i>	<u>22,000</u>	<u>22,000</u>	<u>638</u>	<u>21,362</u>
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>638</u>	<u>21,362</u>
Excess(deficiency) of revenues over(under) expenditures	(22,000)	(22,000)	(142)	21,858
Other financing sources (uses):				
<i>Operating transfers in</i>	22,500	22,500	22,500	--
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>--</u>
Net change in fund balance	500	500	22,358	21,858
Fund balances, October 1, 2011	1,104	1,104	1,104	--
Fund balances, September 30, 2012	<u>\$ 1,604</u>	<u>\$ 1,604</u>	<u>\$ 23,462</u>	<u>\$ 21,858</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-36**

ROAD AND BRIDGE PCT. #3 EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	22,000	22,000	1,826	20,174
<i>Total public transportation</i>	22,000	22,000	1,826	20,174
Total expenditures	22,000	22,000	1,826	20,174
Excess(deficiency) of revenues over(under) expenditures	(22,000)	(22,000)	(1,826)	20,174
Other financing sources (uses):				
<i>Operating transfers in</i>	22,500	22,500	22,500	--
Total other financing sources (uses)	22,500	22,500	22,500	--
Net change in fund balance	500	500	20,674	20,174
Fund balances, October 1, 2011	13,075	13,075	13,075	--
Fund balances, September 30, 2012	\$ 13,575	\$ 13,575	\$ 33,749	\$ 20,174

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-37**

ROAD AND BRIDGE PCT. #4 EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	5,800	5,800	--	5,800
<i>Debt service</i>	26,177	26,177	26,177	--
<i>Total public transportation</i>	31,977	31,977	26,177	5,800
Total expenditures	31,977	31,977	26,177	5,800
Excess(deficiency) of revenues over(under) expenditures	(31,977)	(31,977)	(26,177)	5,800
Other financing sources (uses):				
<i>Operating transfers in</i>	22,500	22,500	22,500	--
Total other financing sources (uses)	22,500	22,500	22,500	--
Net change in fund balance	(9,477)	(9,477)	(3,677)	5,800
Fund balances, October 1, 2011	12,064	12,064	12,064	--
Fund balances, September 30, 2012	\$ 2,587	\$ 2,587	\$ 8,387	\$ 5,800

**LAVACA COUNTY, TEXAS**  
**ATTORNEY HOT CHECK COLLECTON FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-38**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 8,000	\$ 8,000	\$ 8,380	\$ 380
Interest	--	--	(4)	(4)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>8,376</u>	<u>376</u>
Expenditures:				
Judicial				
Personnel	15,031	15,032	15,031	1
Supplies	1,800	1,799	--	1,799
Other service and charges	5,100	5,100	1,023	4,077
Total judicial	<u>21,931</u>	<u>21,931</u>	<u>16,054</u>	<u>5,877</u>
Total expenditures	<u>21,931</u>	<u>21,931</u>	<u>16,054</u>	<u>5,877</u>
Net change in fund balance	(13,931)	(13,931)	(7,678)	6,253
Fund balances, October 1, 2011	19,693	16,963	16,963	--
Fund balances, September 30, 2012	<u>\$ 5,762</u>	<u>\$ 3,032</u>	<u>\$ 9,285</u>	<u>\$ 6,253</u>

**LAVACA COUNTY, TEXAS**  
**RECORDS MANAGEMENT DISTRICT CLERK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-39**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 1,200	\$ 1,200	\$ 1,638	\$ 438
<i>Interest</i>	100	100	55	(45)
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>1,693</u>	<u>393</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	9,172	9,172	6,210	2,962
<i>Total judicial</i>	<u>9,172</u>	<u>9,172</u>	<u>6,210</u>	<u>2,962</u>
Total expenditures	<u>9,172</u>	<u>9,172</u>	<u>6,210</u>	<u>2,962</u>
Net change in fund balance	(7,872)	(7,872)	(4,517)	3,355
Fund balances, October 1, 2011	10,364	10,364	10,364	--
Fund balances, September 30, 2012	<u>\$ 2,492</u>	<u>\$ 2,492</u>	<u>\$ 5,847</u>	<u>\$ 3,355</u>



**LAVACA COUNTY, TEXAS**  
**RECORDS ARCHIVE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-40**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
<i>Court fees and fines</i>	\$ 25,000	\$ 25,000	\$ 32,232	\$ 7,232
<i>Interest</i>	3,000	3,000	2,081	(919)
<b>Total revenues</b>	<u>28,000</u>	<u>28,000</u>	<u>34,313</u>	<u>6,313</u>
<b>Expenditures:</b>				
<i>General government</i>				
<i>Personnel</i>	6,492	6,492	6,400	92
<i>Supplies</i>	1,000	1,000	--	1,000
<i>Other service and charges</i>	279,500	279,500	4,500	275,000
<i>Capital outlays</i>	--	1,880	--	1,880
<i>Total general government</i>	<u>286,992</u>	<u>288,872</u>	<u>10,900</u>	<u>277,972</u>
<b>Total expenditures</b>	<u>286,992</u>	<u>288,872</u>	<u>10,900</u>	<u>277,972</u>
<b>Net change in fund balance</b>	(258,992)	(260,872)	23,413	284,285
Fund balances, October 1, 2011	260,509	260,509	260,509	--
Fund balances, September 30, 2012	<u>\$ 1,517</u>	<u>\$ (363)</u>	<u>\$ 283,922</u>	<u>\$ 284,285</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-41**

ROAD AND BRIDGE PCT.#2 PROPERTY AND BUILDING IMPROVEMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 500	\$ 500	\$ 312	\$ (188)
Total revenues	<u>500</u>	<u>500</u>	<u>312</u>	<u>(188)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	15,000	15,000	166	14,834
Total public transportation	<u>15,000</u>	<u>15,000</u>	<u>166</u>	<u>14,834</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>166</u>	<u>14,834</u>
Excess(deficiency) of revenues over(under) expenditures	(14,500)	(14,500)	146	14,646
Other financing sources (uses):				
<i>Operating transfers in</i>	1,000	1,000	1,000	--
Total other financing sources (uses)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>--</u>
Net change in fund balance	(13,500)	(13,500)	1,146	14,646
Fund balances, October 1, 2011	40,172	40,172	40,172	--
Fund balances, September 30, 2012	<u>\$ 26,672</u>	<u>\$ 26,672</u>	<u>\$ 41,318</u>	<u>\$ 14,646</u>

**LAVACA COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY #1**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,500	\$ 1,500	\$ 1,670	\$ 170
<i>Interest</i>	200	200	73	(127)
Total revenues	<u>1,700</u>	<u>1,700</u>	<u>1,743</u>	<u>43</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	4,500	4,500	4,012	488
Total judicial	<u>4,500</u>	<u>4,500</u>	<u>4,012</u>	<u>488</u>
Total expenditures	<u>4,500</u>	<u>4,500</u>	<u>4,012</u>	<u>488</u>
Net change in fund balance	(2,800)	(2,800)	(2,269)	531
Fund balances, October 1, 2011	11,125	11,125	11,125	--
Fund balances, September 30, 2012	<u>\$ 8,325</u>	<u>\$ 8,325</u>	<u>\$ 8,856</u>	<u>\$ 531</u>

**LAVACA COUNTY, TEXAS**

JUSTICE COURT TECHNOLOGY #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 200	\$ 200	\$ 368	\$ 168
<i>Interest</i>	20	20	4	(16)
Total revenues	<u>220</u>	<u>220</u>	<u>372</u>	<u>152</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	500	500	494	6
Total judicial	<u>500</u>	<u>500</u>	<u>494</u>	<u>6</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>494</u>	<u>6</u>
Net change in fund balance	(280)	(280)	(122)	158
Fund balances, October 1, 2011	389	389	389	--
Fund balances, September 30, 2012	<u>\$ 109</u>	<u>\$ 109</u>	<u>\$ 267</u>	<u>\$ 158</u>

**LAVACA COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY #3**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-44**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 50	\$ 50	\$ 17	\$ (33)
<i>Interest</i>	10	10	15	5
Total revenues	<u>60</u>	<u>60</u>	<u>32</u>	<u>(28)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	400	--	--	--
<i>Capital outlays</i>	1,850	1,850	--	1,850
Total judicial	<u>2,250</u>	<u>1,850</u>	<u>--</u>	<u>1,850</u>
Total expenditures	<u>2,250</u>	<u>1,850</u>	<u>--</u>	<u>1,850</u>
Net change in fund balance	(2,190)	(1,790)	32	1,822
Fund balances, October 1, 2011	1,975	1,975	1,975	--
Fund balances, September 30, 2012	<u>\$ (215)</u>	<u>\$ 185</u>	<u>\$ 2,007</u>	<u>\$ 1,822</u>

**LAVACA COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY #4**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-45**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 2,000	\$ 2,000	\$ 3,202	\$ 1,202
<i>Interest</i>	100	100	164	64
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>3,366</u>	<u>1,266</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	10,000	10,000	4,507	5,493
<i>Total judicial</i>	<u>10,000</u>	<u>10,000</u>	<u>4,507</u>	<u>5,493</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,507</u>	<u>5,493</u>
Net change in fund balance	(7,900)	(7,900)	(1,141)	6,759
Fund balances, October 1, 2011	23,461	23,461	23,461	--
Fund balances, September 30, 2012	<u>\$ 15,561</u>	<u>\$ 15,561</u>	<u>\$ 22,320</u>	<u>\$ 6,759</u>

**LAVACA COUNTY, TEXAS**  
 AMBULANCE SERVICE GRANT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 2,000	\$ 2,000	\$ 2,033	\$ 33
Grant revenues	70,000	71,491	52,316	(19,175)
Total revenues	<u>72,000</u>	<u>73,491</u>	<u>54,349</u>	<u>(19,142)</u>
Expenditures:				
Public safety				
Other service and charges	15,000	16,491	--	16,491
Capital outlays	275,000	275,000	41,140	233,860
Total public safety	<u>290,000</u>	<u>291,491</u>	<u>41,140</u>	<u>250,351</u>
Total expenditures	<u>290,000</u>	<u>291,491</u>	<u>41,140</u>	<u>250,351</u>
Net change in fund balance	(218,000)	(218,000)	13,209	231,209
Fund balances, October 1, 2011	255,482	255,482	255,482	--
Fund balances, September 30, 2012	<u>\$ 37,482</u>	<u>\$ 37,482</u>	<u>\$ 268,691</u>	<u>\$ 231,209</u>

**LAVACA COUNTY, TEXAS**

EARLY RETIREMENT REINSURANCE PROGRAM  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 79	\$ 79
<i>Miscellaneous</i>	--	34,027	34,027	--
Total revenues	--	34,027	34,106	79
Expenditures:				
<i>General government</i>				
<i>Personnel</i>	--	34,027	--	34,027
Total expenditures	--	34,027	--	34,027
Net change in fund balance	--	--	34,106	34,106
Fund balances, October 1, 2011	--	--	--	--
Fund balances, September 30, 2012	\$ --	\$ --	\$ 34,106	\$ 34,016



**LAVACA COUNTY, TEXAS**

**EXHIBIT C-48**

JURY SERVICE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 3,880	\$ 3,880	\$ 5,867	\$ 1,987
Total revenues	<u>3,880</u>	<u>3,880</u>	<u>5,867</u>	<u>1,987</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	5,000	5,000	5,203	(203)
Total judicial	<u>5,000</u>	<u>5,000</u>	<u>5,203</u>	<u>(203)</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,203</u>	<u>(203)</u>
Net change in fund balance	(1,120)	(1,120)	664	1,784
Fund balances, October 1, 2011	6,183	6,183	6,183	--
Fund balances, September 30, 2012	<u>\$ 5,063</u>	<u>\$ 5,063</u>	<u>\$ 6,847</u>	<u>\$ 1,784</u>

**LAVACA COUNTY, TEXAS**  
**FAMILY PROTECTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-49**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Rents and royalties</i>	\$ 600	\$ 600	\$ 990	\$ 390
<i>Interest</i>	100	100	56	(44)
Total revenues	<u>700</u>	<u>700</u>	<u>1,046</u>	<u>346</u>
Expenditures:				
<i>Health and welfare</i>				
<i>Other service and charges</i>	1,500	1,500	--	1,500
<i>Total heaalth and welfare</i>	<u>1,500</u>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balance	(800)	(800)	1,046	1,846
Fund balances, October 1, 2011	6,495	6,495	6,495	--
Fund balances, September 30, 2012	<u>\$ 5,695</u>	<u>\$ 5,695</u>	<u>\$ 7,541</u>	<u>\$ 1,846</u>

**LAVACA COUNTY, TEXAS**  
*BORDER SERVICE GRANT*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2012*

**EXHIBIT C-50**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 1	\$ 1
<i>Grant revenues</i>	27,000	27,000	27,000	--
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>27,001</u>	<u>1</u>
Expenditures:				
<i>Public safety</i>				
<i>Personnel</i>	25,000	20,914	19,878	1,036
<i>Other service and charges</i>	2,000	6,086	6,085	1
Total public safety	<u>27,000</u>	<u>27,000</u>	<u>25,963</u>	<u>1,037</u>
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>25,963</u>	<u>1,037</u>
Net change in fund balance	--	--	1,038	1,038
Fund balances, October 1, 2011	3,178	3,178	3,178	--
Fund balances, September 30, 2012	<u>\$ 3,178</u>	<u>\$ 3,178</u>	<u>\$ 4,216</u>	<u>\$ 1,038</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-51**

JUSTICE COURT BUILDING SECURITY FUND #1  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 500	\$ 500	\$ 414	\$ (86)
<i>Interest</i>	50	50	32	(18)
Total revenues	<u>550</u>	<u>550</u>	<u>446</u>	<u>(104)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	2,000	2,000	--	2,000
<i>Total judicial</i>	<u>2,000</u>	<u>2,000</u>	<u>--</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	(1,450)	(1,450)	446	1,896
Fund balances, October 1, 2011	3,884	3,884	3,884	--
Fund balances, September 30, 2012	<u>\$ 2,434</u>	<u>\$ 2,434</u>	<u>\$ 4,330</u>	<u>\$ 1,896</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-52**

JUSTICE COURT BUILDING SECURITY FUND #2  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 50	\$ 50	\$ 89	\$ 39
<i>Interest</i>	--	--	5	5
Total revenues	<u>50</u>	<u>50</u>	<u>94</u>	<u>44</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	500	500	--	500
Total judicial	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	(450)	(450)	94	544
Fund balances, October 1, 2011	569	569	569	--
Fund balances, September 30, 2012	<u>\$ 119</u>	<u>\$ 119</u>	<u>\$ 663</u>	<u>\$ 544</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-53**

JUSTICE COURT BUILDING SECURITY FUND #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 25	\$ 25	\$ 4	\$ (21)
<i>Interest</i>	--	--	4	4
Total revenues	<u>25</u>	<u>25</u>	<u>8</u>	<u>(17)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	400	400	--	400
<i>Total judicial</i>	<u>400</u>	<u>400</u>	<u>--</u>	<u>400</u>
Total expenditures	<u>400</u>	<u>400</u>	<u>--</u>	<u>400</u>
Net change in fund balance	(375)	(375)	8	383
Fund balances, October 1, 2011	474	474	474	--
Fund balances, September 30, 2012	<u>\$ 99</u>	<u>\$ 99</u>	<u>\$ 482</u>	<u>\$ 383</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-54**

JUSTICE COURT BUILDING SECURITY FUND #4  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 600	\$ 600	\$ 795	\$ 195
<i>Interest</i>	100	100	49	(51)
Total revenues	<u>700</u>	<u>700</u>	<u>844</u>	<u>144</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	2,000	2,000	--	2,000
Total judicial	<u>2,000</u>	<u>2,000</u>	<u>--</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	(1,300)	(1,300)	844	2,144
Fund balances, October 1, 2011	5,931	5,931	5,931	--
Fund balances, September 30, 2012	<u>\$ 4,631</u>	<u>\$ 4,631</u>	<u>\$ 6,775</u>	<u>\$ 2,144</u>

**LAVACA COUNTY, TEXAS**  
**ABANDONED MOTOR VEHICLE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-55**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 200	\$ 200	\$ 188	\$ (12)
<i>Miscellaneous</i>	4,000	14,222	17,303	3,081
Total revenues	<u>4,200</u>	<u>14,422</u>	<u>17,491</u>	<u>3,069</u>
Expenditures:				
<i>Public safety</i>				
<i>Other service and charges</i>	5,500	15,722	394	15,328
Total public safety	<u>5,500</u>	<u>15,722</u>	<u>394</u>	<u>15,328</u>
Total expenditures	<u>5,500</u>	<u>15,722</u>	<u>394</u>	<u>15,328</u>
Net change in fund balance	(1,300)	(1,300)	17,097	18,397
Fund balances, October 1, 2011	13,377	13,377	13,377	--
Fund balances, September 30, 2012	<u>\$ 12,077</u>	<u>\$ 12,077</u>	<u>\$ 30,474</u>	<u>\$ 18,397</u>



**LAVACA COUNTY, TEXAS**  
 COUNTY CLERK TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,200	\$ 1,200	\$ 2,206	\$ 1,006
<i>Interest</i>	30	30	30	--
Total revenues	<u>1,230</u>	<u>1,230</u>	<u>2,236</u>	<u>1,006</u>
Expenditures:				
<i>General government</i>				
<i>Capital outlays</i>	1,000	1,000	648	352
<i>Total general government</i>	<u>1,000</u>	<u>1,000</u>	<u>648</u>	<u>352</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>648</u>	<u>352</u>
Net change in fund balance	230	230	1,588	1,358
Fund balances, October 1, 2011	2,740	2,740	2,740	--
Fund balances, September 30, 2012	<u>\$ 2,970</u>	<u>\$ 2,970</u>	<u>\$ 4,328</u>	<u>\$ 1,358</u>

**LAVACA COUNTY, TEXAS**  
**DISTRICT CLERK TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,600	\$ 1,600	\$ 2,000	\$ 400
<i>Interest</i>	20	20	44	24
Total revenues	<u>1,620</u>	<u>1,620</u>	<u>2,044</u>	<u>424</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	3,082	3,082	--	3,082
<i>Total judicial</i>	<u>3,082</u>	<u>3,082</u>	<u>--</u>	<u>3,082</u>
Total expenditures	<u>3,082</u>	<u>3,082</u>	<u>--</u>	<u>3,082</u>
Net change in fund balance	(1,462)	(1,462)	2,044	3,506
Fund balances, October 1, 2011	4,828	4,828	4,828	--
Fund balances, September 30, 2012	<u>\$ 3,366</u>	<u>\$ 3,366</u>	<u>\$ 6,872</u>	<u>\$ 3,506</u>

**LAVACA COUNTY, TEXAS**  
 DISTRICT CLERK ARCHIVE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,000	\$ 1,000	\$ 1,095	\$ 95
<i>Interest</i>	30	30	28	(2)
Total revenues	<u>1,030</u>	<u>1,030</u>	<u>1,123</u>	<u>93</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	1,880	1,880	--	1,880
Total judicial	<u>1,880</u>	<u>1,880</u>	<u>--</u>	<u>1,880</u>
Total expenditures	<u>1,880</u>	<u>1,880</u>	<u>--</u>	<u>1,880</u>
Net change in fund balance	(850)	(850)	1,123	1,973
Fund balances, October 1, 2011	2,764	2,764	2,764	--
Fund balances, September 30, 2012	<u>\$ 1,914</u>	<u>\$ 1,914</u>	<u>\$ 3,887</u>	<u>\$ 1,973</u>

**LAVACA COUNTY, TEXAS**  
 COUNTY ATTORNEY PRETRIAL FEE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ --	\$ --	\$ 200	\$ 200
Total revenues	<u>    --</u>	<u>    --</u>	<u>    200</u>	<u>    200</u>
Expenditures:				
Total expenditures	<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
Net change in fund balance	--	--	200	200
Fund balances, October 1, 2011	--	--	--	--
Fund balances, September 30, 2012	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 200</u>	<u>\$ 200</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**SEPTEMBER 30, 2012**

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Refunding Bonds Series 2012	Total Nonmajor Debt Service Funds (See Exhibit C-3)
<b>ASSETS</b>				
Assets:				
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	\$ 38	\$ 11	\$ --	\$ 49
<i>Due from other funds</i>	512	403	--	915
Restricted assets:				
<i>Cash and cash equivalents</i>	67,006	22,124	5,415	94,545
Total assets	<u>\$ 67,556</u>	<u>\$ 22,538</u>	<u>\$ 5,415</u>	<u>\$ 95,509</u>
<b>LIABILITIES AND EQUITY</b>				
Liabilities:				
Equity				
Restricted fund balance				
<i>Debt service</i>	\$ 67,556	\$ 22,538	\$ 5,415	\$ 95,509
Total equity	<u>67,556</u>	<u>22,538</u>	<u>5,415</u>	<u>95,509</u>
Total liabilities and equity	<u>\$ 67,556</u>	<u>\$ 22,538</u>	<u>\$ 5,415</u>	<u>\$ 95,509</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Refunding Bonds Series 2012	Total Nonmajor Debt Service Funds (See Exhibit C-4)
Revenues:				
<i>Taxes</i>	\$ 237,672	\$ 187,007	\$ --	\$ 424,679
<i>Investment income</i>	971	503	31	1,505
Total revenues	<u>238,643</u>	<u>187,510</u>	<u>31</u>	<u>426,184</u>
Expenditures:				
Debt service:				
<i>Principal</i>	155,000	170,000	--	325,000
<i>Interest and fiscal charges</i>	48,685	25,524	6,403	80,612
<i>Bond issue cost</i>	--	--	40,420	40,420
Total expenditures	<u>203,685</u>	<u>195,524</u>	<u>46,823</u>	<u>446,032</u>
Excess (deficiency) of revenues over expenditures	34,958	(8,014)	(46,792)	(19,848)
Other financing sources (uses):				
<i>Refunding bond proceeds</i>	--	--	1,965,000	1,965,000
<i>Payment to refunding bond escrow agent</i>	--	--	(1,912,793)	(1,912,793)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>52,207</u>	<u>52,207</u>
Net change in fund balance	34,958	(8,014)	5,415	32,359
Fund balances/equity - beginning	32,598	30,552	--	63,150
Fund balances/equity - ending	<u>\$ 67,556</u>	<u>\$ 22,538</u>	<u>\$ 5,415</u>	<u>\$ 95,509</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-62**

JAIL CONSTRUCTION INTEREST AND SINKING FUND

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 211,595	\$ 211,595	\$ 237,672	\$ 26,077
<i>Interest</i>	3,000	3,000	971	(2,029)
Total revenues	<u>214,595</u>	<u>214,595</u>	<u>238,643</u>	<u>24,048</u>
Expenditures:				
Debt service:				
<i>Principal</i>	155,000	155,000	155,000	--
<i>Interest and fiscal charges</i>	85,870	85,870	48,685	37,185
Total expenditures	<u>240,870</u>	<u>240,870</u>	<u>203,685</u>	<u>37,185</u>
Net change in fund balance	(26,275)	(26,275)	34,958	61,233
Fund balances, October 1, 2011	32,598	32,598	32,598	--
Fund balances, September 30, 2012	<u>\$ 6,323</u>	<u>\$ 6,323</u>	<u>\$ 67,556</u>	<u>\$ 61,233</u>

**LAVACA COUNTY, TEXAS**  
**COURTHOUSE ANNEX I&S FUND**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**EXHIBIT C-63**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 166,113	\$ 166,113	\$ 187,007	\$ 20,892
<i>Interest</i>	1,500	1,500	503	(997)
Total revenues	<u>167,613</u>	<u>167,613</u>	<u>187,510</u>	<u>19,897</u>
Expenditures:				
Debt service:				
<i>Principal</i>	170,000	170,000	170,000	--
<i>Interest and fiscal charges</i>	25,524	25,524	25,524	--
Total expenditures	<u>195,524</u>	<u>195,524</u>	<u>195,524</u>	<u>--</u>
Net change in fund balance	(27,911)	(27,911)	(8,014)	19,897
Fund balances, October 1, 2011	30,552	30,552	30,552	--
Fund balances, September 30, 2012	<u>\$ 2,641</u>	<u>\$ 2,641</u>	<u>\$ 22,538</u>	<u>\$ 19,897</u>



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

**EXHIBIT C-64**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 31	\$ 31
Total revenues	<u>--</u>	<u>--</u>	<u>31</u>	<u>31</u>
Expenditures:				
Debt service:				
Interest and fiscal charges	--	--	6,403	(6,403)
Other bond charges and fees	--	--	40,420	(40,420)
Total expenditures	<u>--</u>	<u>--</u>	<u>46,823</u>	<u>(46,823)</u>
Excess(deficiency) of revenues over(under) expenditures	--	--	(46,792)	(46,792)
Other financing sources (uses):				
Loans and capital lease proceeds	--	--	1,965,000	1,965,000
Payment to refunding bond escrow agent	--	--	(1,912,793)	1,912,793
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>52,207</u>	<u>(52,207)</u>
Net change in fund balance	--	--	5,415	5,415
Fund balances, October 1, 2011	--	--	--	--
Fund balances, September 30, 2012	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,415</u>	<u>\$ 5,415</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2012**

	<u>Workman's Compensation Ins. Fund</u>	<u>Unemployment Insurance Fund</u>	<u>Total Internal Service Funds (See Exhibit A-7)</u>
<b>ASSETS</b>			
Current assets:			
<i>Cash and cash equivalents</i>	\$ 104,480	\$ 5,069	\$ 109,549
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	67	2	69
Total current assets	<u>104,547</u>	<u>5,071</u>	<u>109,618</u>
Total assets	<u>\$ 104,547</u>	<u>\$ 5,071</u>	<u>\$ 109,618</u>
<b>LIABILITIES</b>			
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>
<b>NET ASSETS</b>			
Unassigned net assets	\$ 104,547	\$ 5,071	\$ 109,618
Total net assets	<u>\$ 104,547</u>	<u>\$ 5,071</u>	<u>\$ 109,618</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-8)
<b>OPERATING REVENUES:</b>			
Total operating revenues	\$ --	\$ --	\$ --
<b>OPERATING EXPENSES:</b>			
<i>Personal services - employee benefits</i>	56,946	7,544	64,490
Total operating expenses	56,946	7,544	64,490
Operating income (loss)	(56,946)	(7,544)	(64,490)
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
<i>Interest revenue</i>	1,012	55	1,067
Total non-operating revenues (expenses)	1,012	55	1,067
Net income	(55,934)	(7,489)	(63,423)
Net assets - beginning of year	160,481	12,560	173,041
Net assets - end of year	\$ 104,547	\$ 5,071	\$ 109,618

**LAVACA COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-9)
<b>Cash flows from operating activities:</b>			
<i>Cash payments for insurance</i>	\$ (56,946)	\$ (7,544)	\$ (64,490)
Net cash provided (used) by operating activities	<u>(56,946)</u>	<u>(7,544)</u>	<u>(64,490)</u>
<b>Cash flows from investing activities:</b>			
<i>Interest and dividends on investments</i>	1,047	59	1,106
Net cash provided (used) for investing activities	<u>1,047</u>	<u>59</u>	<u>1,106</u>
Net increase (decrease) in cash and cash equivalents	(55,899)	(7,485)	(63,384)
Cash and cash equivalents at end of year	160,379	12,554	172,933
Cash and cash equivalents at beginning of year	<u>\$ 104,480</u>	<u>\$ 5,069</u>	<u>\$ 109,549</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income (loss)	\$ (56,946)	\$ (7,544)	\$ (64,490)
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>\$ (56,946)</u>	<u>\$ (7,544)</u>	<u>\$ (64,490)</u>

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**LAVACA COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**SEPTEMBER 30, 2012**

	<u>District Clerk</u>	<u>County Clerk</u>
<b>ASSETS</b>		
<b>Assets:</b>		
<i>Cash and cash equivalents</i>	\$ 186,760	\$ 221,243
<b>Total assets</b>	<u>\$ 186,760</u>	<u>\$ 221,243</u>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities:</b>		
<i>Contracts payable</i>	\$ --	\$ --
<i>Due to others</i>	186,760	221,243
<b>Total liabilities</b>	<u>186,760</u>	<u>221,243</u>
<b>Equity:</b>		
<b>Total equity</b>	<u>--</u>	<u>--</u>
<b>Total liabilities and equity</b>	<u>\$ 186,760</u>	<u>\$ 221,243</u>

Sheriff	CC Draw Down Fund	Inmate Account	Total Agency Funds (See Exhibit A-10)
\$ 200 \$ 200	\$ 7,983 \$ 7,983	\$ 936 \$ 936	\$ 417,122 \$ 417,122
\$ -- 200 200	\$ 7,983 -- 7,983	\$ -- 936 936	\$ 7,983 409,139 417,122
\$ --	\$ --	\$ --	\$ --
\$ 200	\$ 7,983	\$ 936	\$ 417,122