

**LAVACA COUNTY, TEXAS**

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED SEPTEMBER 30, 2013***



Lavaca County, Texas  
Annual Financial Report  
For The Year Ended September 30, 2013

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
<b>FINANCIAL SECTION</b>		
Independent Auditor's Report.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	2	
 <u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	11	A-1
Statement of Activities.....	12	A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	14	A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	15	A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	16	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	17	A-6
Statement of Net Position - Proprietary Funds.....	18	A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Position - Proprietary Funds.....	19	A-8
Statement of Cash Flows - Proprietary Funds.....	20	A-9
Statement of Fiduciary Net Position - Fiduciary Funds.....	21	A-10
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	22	A-11
Notes to the Financial Statements .....	23	
 <u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	37	B-1
Schedule of Funding Progress - Texas County & District Retirement System.....	39	
 <u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
General Fund:		
Combining Balance Sheet.....	40	C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	43	C-2
Combining Balance Sheet - All Nonmajor Governmental Funds.....	45	C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds.....	46	C-4
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	47	C-5

Lavaca County, Texas  
Annual Financial Report  
For The Year Ended September 30, 2013

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	60	C-6
Budgetary Comparison Schedules:		
Road and Bridge Fund Pct. #1.....	73	C-7
Road and Bridge Fund Pct. #2.....	74	C-8
Road and Bridge Fund Pct. #3.....	75	C-9
Road and Bridge Fund Pct. #4.....	76	C-10
Road and Bridge 30 Cent Tax Fund Pct. #1.....	77	C-11
Road and Bridge 30 Cent Tax Fund Pct. #2.....	78	C-12
Road and Bridge 30 Cent Tax Fund Pct. #3.....	79	C-13
Road and Bridge 30 Cent Tax Fund Pct. #4.....	80	C-14
Lateral Road Fund Pct. #1.....	81	C-15
Lateral Road Fund Pct. #2.....	82	C-16
Lateral Road Fund Pct. #3.....	83	C-17
Lateral Road Fund Pct. #4.....	84	C-18
Road and Bridge Right of Way Fund.....	85	C-19
Records Management-County Clerk.....	86	C-20
Records Management Courthouse.....	87	C-21
Sheriff's Contraband Fund.....	88	C-22
Courthouse Security Fund.....	89	C-23
Emergency Appropriation Fund.....	90	C-24
Tobacco Settlement Fund.....	91	C-25
Law Library Fund.....	92	C-26
Senior Citizens Fund.....	93	C-27
Law Enforcement Training Fund.....	94	C-28
Special Reserve Fund.....	95	C-29
Child Abuse Prevention Fund.....	96	C-30
Appellate Judicial System Fee.....	97	C-31
Road and Bridge Pct. #4 Property and Building Fund.....	98	C-32
Task Force Indigent Defense.....	99	C-33
Road and Bridge Pct. #1 Equipment Fund.....	100	C-34
Road and Bridge Pct. #2 Equipment Fund.....	101	C-35
Road and Bridge Pct. #3 Equipment Fund.....	102	C-36
Road and Bridge Pct. #4 Equipment Fund.....	103	C-37
Attorney Hot Check Collecton Fund.....	104	C-38
Records Management District Clerk.....	105	C-39
Records Archive Fund.....	106	C-40
Road and Bridge Pct.#2 Property and Building Improvement Fund.....	107	C-41
Justice Court Technology #1.....	108	C-42
Justice Court Technology #2.....	109	C-43
Justice Court Technology #3.....	110	C-44
Justice Court Technology #4.....	111	C-45
Ambulance Service Grant Fund.....	112	C-46
Early Retirement Reinsurance Program.....	113	C-47
Jury Service Fund.....	114	C-48
Family Protection Fund.....	115	C-49
Border Service Grant.....	116	C-50

Lavaca County, Texas  
 Annual Financial Report  
 For The Year Ended September 30, 2013

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Justice Court Building Security Fund #1.....	117	C-51
Justice Court Building Security Fund #2.....	118	C-52
Justice Court Building Security Fund #3.....	119	C-53
Justice Court Building Security Fund #4.....	120	C-54
Abandoned Motor Vehicle Fund.....	121	C-55
County Clerk Technology Fund.....	122	C-56
District Clerk Technology Fund.....	123	C-57
District Clerk Archive Fund.....	124	C-58
County Attorney Pretrial Fee Fund.....	125	C-59
County Clerk Digital Preservation Fund.....	126	C-60
District Clerk Digital Preservation Fund.....	127	C-61
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	128	C-62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds.....	129	C-63
 Budgetary Comparison Schedules:		
Jail Construction Interest and Sinking Fund.....	130	C-64
Courthouse Annex I&S Fund.....	131	C-65
Series 2012 GO Refunding Bonds.....	132	C-66
 Internal Service Funds:		
Combining Statement of Net Position.....	133	C-67
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	134	C-68
Combining Statement of Cash Flows.....	135	C-69
 Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	136	C-70

*This page is left blank intentionally.*

*Financial Section*

*This page is left blank intentionally.*



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

**Independent Auditor's Report**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As described in Note A to the financial statements, in 2013, Lavaca County, Texas adopted new accounting guidance, Government Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred*

Outflows of Resources, Deferred Inflows of Resources, and Net Position. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lavaca County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements.

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

### *Consistency*

During the year, the County changed the way that they reported expenditure categories within the general fund. Some of these changes had no impact on financial statement presentation as they moved expenditures within the same functional categories ( The VSO Officer 's department and the Commissioner's Secretary department, which were combined in with Judges department, are all part of the General Administration function and the DPS Secretary department was combined in with the Sheriff's department in the Public Safety function). The Emergency Management department which was in the Public Safety function in the prior year was included in the General Administration function -County Judge. The Septic Ordinance and Indigent Health Care department which were in the Health and Welfare function were move into General Administration Function -County Judge. None of the changes had any impact on overall financial position.

Respectfully submitted,



Floyd & Gindler, PC

Gonzales, Texas  
March 31, 2014

## 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, 2013. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

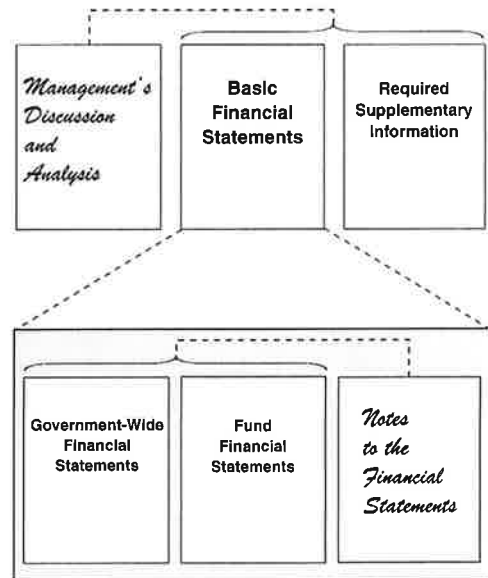
- The County's total combined net position was \$21,443,850 at September 30, 2013.
- During the year, the County's expenses were \$61,922 more than the \$11,005,858 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased \$247,031 or 2.3% compared to last year. No programs were either added or terminated during the year.
- The general fund reported a fund balance this year of \$1,127,131.

### 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.

Summary ↔ Detail

Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

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

## Government-wide Statements

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

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

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

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

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

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

## Fund Financial Statements

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

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

The County has the following kinds of funds:

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

## FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$21,443,850 at September 30, 2013. (See Table A-1).

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

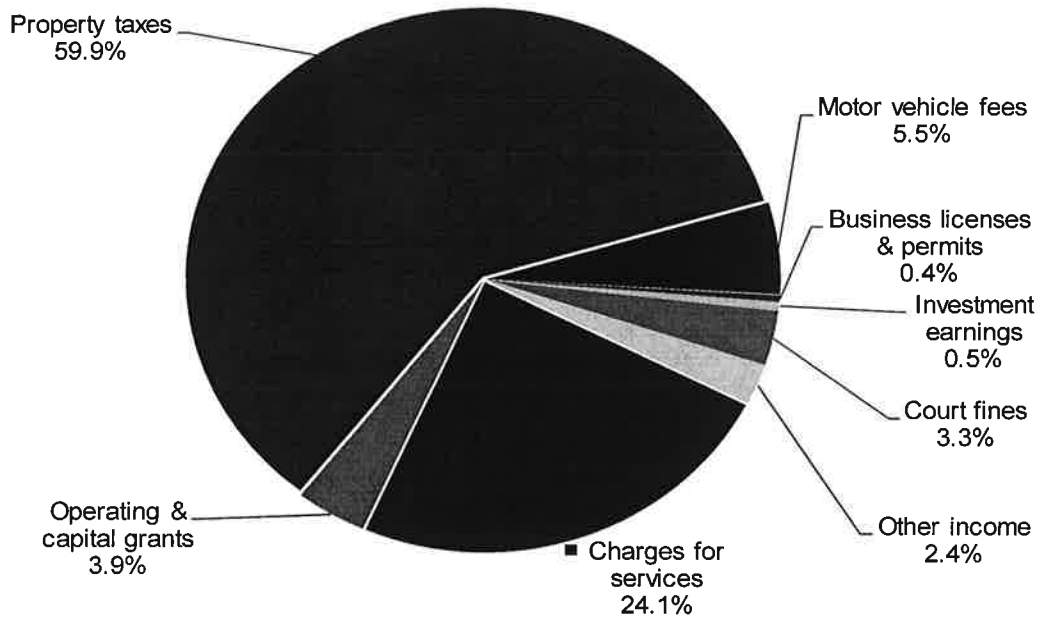
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Assets</b>						
Current assets:						
Cash and equivalents	\$ 5,238,534	5,582,697	1,164,849	951,053	6,403,383	6,533,750
Receivables, net of allowance	1,048,802	947,684	537,357	725,245	1,586,159	1,672,929
Due from other governments	99,223	98,189	-	-	99,223	98,189
Due from others	6,750	5,810	-	-	6,750	5,810
Restricted cash and cash equivalents	138,855	94,545	-	-	138,855	94,545
<b>Total current assets</b>	<b>6,532,164</b>	<b>6,728,925</b>	<b>1,702,206</b>	<b>1,676,298</b>	<b>8,234,370</b>	<b>8,405,223</b>
Noncurrent assets:						
Bond issuance cost	36,377	116,327	-	-	36,377	116,327
Capital assets, net of accumulated depreciation	16,090,005	16,123,642	848,024	993,881	16,938,029	17,117,523
<b>Total noncurrent assets</b>	<b>16,126,382</b>	<b>16,239,969</b>	<b>848,024</b>	<b>993,881</b>	<b>16,974,406</b>	<b>17,233,850</b>
<b>Total assets</b>	<b>22,658,546</b>	<b>22,968,894</b>	<b>2,550,230</b>	<b>2,670,179</b>	<b>25,208,776</b>	<b>25,639,073</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts payable and accrued expenses	805,171	747,632	29,810	23,172	834,981	770,804
Due to other governments	221,109	190,767	-	-	221,109	190,767
Due to others	23,034	7,620	-	-	23,034	7,620
Deferred revenues	-	-	-	-	-	-
Current portion capital leases, notes, and bonds payable	499,132	463,539	-	-	499,132	463,539
<b>Total current liabilities</b>	<b>1,548,446</b>	<b>1,409,558</b>	<b>29,810</b>	<b>23,172</b>	<b>1,578,256</b>	<b>1,432,730</b>
Long-term liabilities:						
Capital leases payable	165,110	188,510	-	-	165,110	188,510
Bonds and notes payable	1,970,000	2,345,000	-	-	1,970,000	2,345,000
Post employee benefits payable	51,560	40,474	-	-	51,560	40,474
<b>Total long-term liabilities</b>	<b>2,186,670</b>	<b>2,573,984</b>	<b>-</b>	<b>-</b>	<b>2,186,670</b>	<b>2,573,984</b>
<b>Total liabilities</b>	<b>3,735,116</b>	<b>3,983,542</b>	<b>29,810</b>	<b>23,172</b>	<b>3,764,926</b>	<b>4,006,714</b>
<b>Net position</b>						
Investment in capital assets	13,492,140	13,242,920	848,024	993,881	14,340,164	14,236,801
Restricted-debt service	134,448	95,509	-	-	134,448	95,509
Unrestricted	5,296,842	5,646,923	1,672,396	1,653,126	6,969,238	7,300,049
<b>Total net position</b>	<b>\$ 18,923,430</b>	<b>18,985,352</b>	<b>2,520,420</b>	<b>2,647,007</b>	<b>21,443,850</b>	<b>21,632,359</b>

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

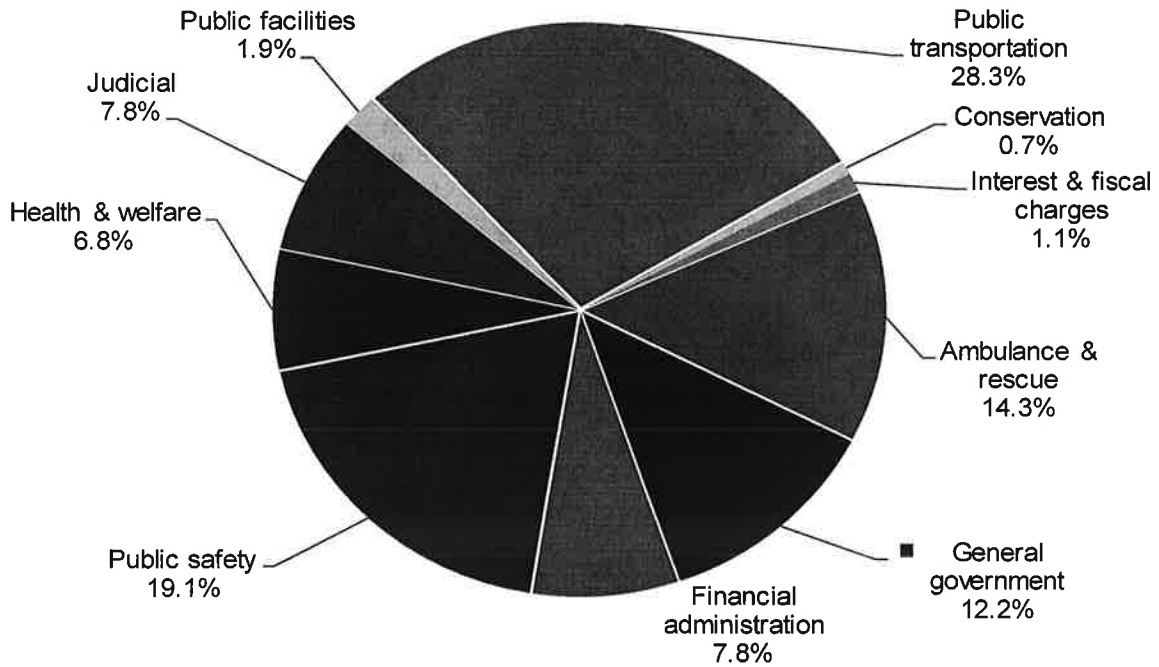
**Changes in net assets.** The County's total revenues were \$12,699,623. (Table A-2.) A significant portion, 59.9% of the County's revenue, comes from property taxes. (See Figure A-3.) 24.1% percent comes from charges for services, 3.9% from grants, 5.5% from motor vehicle licenses, 3.3% from court fines, .5% from investment income and 2.8% from all other sources.

The total cost of all County programs and services was \$12,888,132. 19.1% of these costs were for public safety, 28.3% were for public transportation, 12.2% for general government, 7.8% for financial administration, 6.8% for health and welfare, 7.8% for judicial, 14.3% for ambulance and rescue, and 3.7% for all others.

**Figure A-3  
Sources of Revenues for Fiscal Year 2013**



**Figure A-4  
Sources of Expenses for Fiscal Year 2013**



## Governmental Activities

The tax rate for the 2012-2013 budget year decreased from .5553 to .5402

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

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,393,299	1,169,418	1,662,535	1,476,682	3,055,834	2,646,100
Operating grants	433,401	474,177	-	-	433,401	474,177
Capital grants	41,611	52,316	23,950	30,148	65,561	82,464
General revenues:						
Property taxes	7,601,370	7,239,395	-	-	7,601,370	7,239,395
Motor vehicle license fees	700,912	666,528	-	-	700,912	666,528
Bus. licenses & permits	44,758	53,720	-	-	44,758	53,720
Investment income	51,067	57,624	7,280	7,435	58,347	65,059
Court fees and fines	415,196	419,384	-	-	415,196	419,384
Gain on sale of assets	3,177	24,643	-	5,999	3,177	30,642
Other income	321,067	350,221	-	25	321,067	350,246
<b>Total revenues</b>	<b>11,005,858</b>	<b>10,507,426</b>	<b>1,693,765</b>	<b>1,520,289</b>	<b>12,699,623</b>	<b>12,027,715</b>
<b>Expenses</b>						
General government	1,577,996	1,349,643	-	-	1,577,996	1,349,643
Financial administration	1,004,934	745,289	-	-	1,004,934	745,289
Public safety	2,461,260	2,382,165	-	-	2,461,260	2,382,165
Health & welfare	880,349	916,149	-	-	880,349	916,149
Judicial	1,009,160	941,632	-	-	1,009,160	941,632
Public facilities	250,462	357,076	-	-	250,462	357,076
Public transportation	3,647,575	3,928,310	-	-	3,647,575	3,928,310
Conservation	96,192	87,987	-	-	96,192	87,987
Interest and fiscal charges	139,852	112,498	-	-	139,852	112,498
Ambulance and rescue	-	-	1,820,352	1,412,226	1,820,352	1,412,226
<b>Total expenses</b>	<b>11,067,780</b>	<b>10,820,749</b>	<b>1,820,352</b>	<b>1,412,226</b>	<b>12,888,132</b>	<b>12,232,975</b>
Increase in net assets	(61,922)	(313,323)	(126,587)	108,063	(188,509)	(205,260)
Net assets - beginning	18,985,352	18,679,639	2,647,007	2,503,674	21,632,359	21,183,313
Prior period adjustment	-	619,036	-	35,270	-	654,306
<b>Net assets - ending</b>	<b>\$ 18,923,430</b>	<b>18,985,352</b>	<b>2,520,420</b>	<b>2,647,007</b>	<b>21,443,850</b>	<b>21,632,359</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 \$11,067,780.
- The amount that taxpayers paid for these activities through property taxes was \$7,601,370.
- Some of the costs were paid by those who directly benefited from the programs, \$1,393,299, and others by operating and capital grants of \$475,012.



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

	Total cost of Services			Net cost of Services		
	2013	2012	% Change	2013	2012	% Change
General government	1,577,996	1,349,643	17%	1,141,827	960,885	19%
Public safety	2,461,260	2,382,165	3%	2,342,807	2,257,649	4%
Judicial	1,009,160	941,632	7%	931,884	826,638	13%
Public transportation	3,647,575	3,928,310	-7%	3,613,255	3,893,354	-7%

**Business-type Activities**

Revenues of the County's business-type activities increased to \$1,693,765 or 11.4%. Expenses increased to \$1,820,352 (28.9%). The most significant increase in expense was due to an increase in bad debt expense. During 2013 the County took a one time write off of \$896,541 of old receivables that were deemed to be uncollectible resulting in a larger than normal provision for bad debt expense. With the exception of wages, overall expenses remained fairly stable.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

Revenues from governmental fund types totaled \$10,911,438 an increase of \$483,066 or approximately 4.63%. The most significant increase was reported in tax revenues which increased by \$312,281. In fiscal year 2013, the County received increased tax revenues due to increased oil and gas activity and property appraisal values.

Expenditures for governmental fund types totaled \$11,349,866 an increase of \$703,366 or approximately 6.60%. The most significant increase took place in general government and public facilities which showed increases of \$227,211 and \$286,211, respectively. The county renovated a portion of a county building which contributed to the increase in these two areas.

**General Fund Budgetary Highlights**

Over the course of the year, the County revised its budget. Even with these adjustments, actual expenditures were \$503,737 below final budget amounts. Other highlights during the year were:

- Nondepartmental expenditures were \$95,135 below budget.
- Public safety expenditures were \$234,397 under budget.
- Public facilities expenditures were \$62,334 under budget.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2013, the County had invested \$24,015,555 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	
	2013	2012	2013	2012	2013	2012
Land	538,246	538,246	12,000	12,000	550,246	550,246
Buildings and improvements	13,983,727	13,582,991	628,127	628,127	14,611,854	14,211,118
Equipment	7,945,915	7,766,777	907,540	895,646	8,853,455	8,662,423
Total capital assets	22,467,888	21,888,014	1,547,667	1,535,773	24,015,555	23,423,787
Accumulated depreciation	(6,377,883)	(5,764,372)	(699,643)	(541,892)	(7,077,526)	(6,306,264)
Net capital assets	16,090,005	16,123,642	848,024	993,881	16,938,029	17,117,523

### Long Term Debt

At year-end the County had \$2,685,801 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	
	2013	2012	2013	2012	2013	2012
Bonds payable	1,965,000	2,125,000	-	-	1,965,000	2,125,000
Tax notes payable	380,000	555,000	-	-	380,000	555,000
Capital leases	289,241	317,049	-	-	289,241	317,049
Post employment benefits payable	51,560	40,474	-	-	51,560	40,474
Total long term debt	2,685,801	3,037,523	-	-	2,685,801	3,037,523

### 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 2014 budget, as of July 23, 2013, Lavaca County had a net taxable appraised value of \$1,906,067,675 billion, which was approximately \$434 million or 29.55% 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 2014 budget. The property tax rate for the 2014 budget was set at the rate of \$.4419 per hundred dollar valuation. The property tax rate was approximately three cents higher than the calculated effective tax rate of \$.4098 per hundred dollar valuation but lower than the previous years' total tax rate by approximately nine cents.
- 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*

*This page is left blank intentionally.*

---

**LAVACA COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2013**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 5,238,534	\$ 1,164,849	\$ 6,403,383
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	1,578	391	1,969
<i>Taxes</i>	242,640	--	242,640
<i>Accounts</i>	--	536,966	536,966
<i>Court fees and fines</i>	804,584	--	804,584
<i>Due from other governments</i>	99,223	--	99,223
<i>Due from others</i>	6,750	--	6,750
Restricted assets:			
<i>Cash and cash equivalents</i>	138,855	--	138,855
<i>Bond issuance cost</i>	36,377	--	36,377
<i>Capital assets (net of accumulated depreciation)</i>	16,090,005	848,024	16,938,029
Total assets	<u>22,658,546</u>	<u>2,550,230</u>	<u>25,208,776</u>
<b>LIABILITIES</b>			
<i>Accounts payable</i>	398,112	--	398,112
<i>Compensated absences payable</i>	242,399	12,788	255,187
<i>Accrued wages payable</i>	164,660	17,022	181,682
<i>Due to other governments</i>	221,109	--	221,109
<i>Due to others</i>	23,035	--	23,035
Noncurrent liabilities-			
<i>Due within one year</i>	499,132	--	499,132
<i>Due in more than one year</i>	2,186,670	--	2,186,670
Total liabilities	<u>3,735,117</u>	<u>29,810</u>	<u>3,764,927</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources-taxes	--	--	--
Deferred inflows of resources-other	(1)	--	(1)
Total deferred inflows of resource	<u>(1)</u>	<u>--</u>	<u>(1)</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	13,492,140	848,024	14,340,164
Restricted For:			
Debt Service	139,863	--	139,863
Unrestricted	5,291,427	1,672,396	6,963,823
Total Net Position	<u>\$ 18,923,430</u>	<u>\$ 2,520,420</u>	<u>\$ 21,443,850</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
<b>Governmental activities:</b>				
<i>General government</i>	\$ 1,577,996	\$ 436,169	\$ --	\$ --
<i>Financial administration</i>	1,004,934	362,332	--	--
<i>Public safety</i>	2,461,260	36,842	40,000	41,611
<i>Health and welfare</i>	880,349	475,925	298,000	--
<i>Judicial</i>	1,009,160	77,276	--	--
<i>Public facilities</i>	250,462	4,755	61,081	--
<i>Public transportation</i>	3,647,575	--	34,320	--
<i>Conservation</i>	96,192	--	--	--
<i>Interest and fiscal charges</i>	139,852	--	--	--
Total governmental activities	<u>11,067,780</u>	<u>1,393,299</u>	<u>433,401</u>	<u>41,611</u>
<b>Business-type activities:</b>				
Ambulance and Rescue	1,820,352	1,662,535	23,950	--
Total primary government	<u>\$ 12,888,132</u>	<u>\$ 3,055,834</u>	<u>\$ 457,351</u>	<u>\$ 41,611</u>

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

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (1,141,827)		\$ (1,141,827)
(642,602)		(642,602)
(2,342,807)		(2,342,807)
(106,424)		(106,424)
(931,884)		(931,884)
(184,626)		(184,626)
(3,613,255)		(3,613,255)
(96,192)		(96,192)
(139,852)		(139,852)
<u>(9,199,469)</u>		<u>(9,199,469)</u>
--	\$ (133,867)	(133,867)
<u>(9,199,469)</u>	<u>(133,867)</u>	<u>(9,333,336)</u>
5,449,657	--	5,449,657
437,465	--	437,465
1,714,248	--	1,714,248
700,912	--	700,912
44,758	--	44,758
51,067	--	51,067
--	7,280	7,280
415,196	--	415,196
3,177	--	3,177
321,067	--	321,067
<u>9,137,547</u>	<u>7,280</u>	<u>9,144,827</u>
(61,922)	(126,587)	(188,509)
18,985,352	2,647,007	21,632,359
<u>\$ 18,923,430</u>	<u>\$ 2,520,420</u>	<u>\$ 21,443,850</u>

**LAVACA COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2013**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Assets:			
<i>Cash and cash equivalents</i>	\$ 1,491,229	\$ 3,708,572	\$ 5,199,801
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	397	1,168	1,565
<i>Taxes</i>	186,978	55,662	242,640
<i>Court fees and fines</i>	804,584	--	804,584
<i>Due from other funds</i>	25,530	32,130	57,660
<i>Due from other governments</i>	--	99,223	99,223
<i>Due from others</i>	--	6,750	6,750
Restricted assets:			
<i>Cash and cash equivalents</i>	--	138,855	138,855
Total assets	<u>2,508,718</u>	<u>4,042,360</u>	<u>6,551,078</u>
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ 2,966	\$ 395,146	\$ 398,112
<i>Accrued wages payable</i>	105,971	58,689	164,660
<i>Due to other funds</i>	36,944	20,716	57,660
<i>Due to other governments</i>	221,109	--	221,109
<i>Due to others</i>	23,035	--	23,035
Total liabilities	<u>390,025</u>	<u>474,551</u>	<u>864,576</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Deferred inflows of resources-other</i>	804,584	--	804,584
<i>Deferred inflows of resources-taxes</i>	186,978	55,663	242,641
Total deferred inflows of resources	<u>991,562</u>	<u>55,663</u>	<u>1,047,225</u>
<b>FUND BALANCE</b>			
Restricted fund balance			
<i>Debt service</i>	--	139,863	139,863
<i>Special revenue funds</i>	--	957,478	957,478
Committed fund balance	52,651	2,414,805	2,467,456
<b>Unassigned fund balance</b>	<u>1,074,480</u>	<u>--</u>	<u>1,074,480</u>
Total fund balance	<u>1,127,131</u>	<u>3,512,146</u>	<u>4,639,277</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,508,718</u>	<u>\$ 4,042,360</u>	<u>\$ 6,551,078</u>



**LAVACA COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2013

Total fund balances - governmental funds balance sheet	\$ 4,639,277
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not reported in the funds.	16,090,005
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	38,746
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,345,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(289,241)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(242,399)
Other post employment benefits are not accrued and reported in the funds.	(51,560)
Taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	242,641
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	804,584
Bond issuance costs are capitalized and amortized in the government activities and expensed in the funds.	<u>36,377</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 18,923,430</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, 2013**

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
<i>Taxes</i>	\$ 4,362,628	\$ 3,203,109	\$ 7,565,737
<i>Licenses and permits</i>	44,758	700,912	745,670
<i>Intergovernmental</i>	30,400	34,320	64,720
<i>Charges for services</i>	753,547	547,760	1,301,307
<i>Fines</i>	328,595	97,195	425,790
<i>Rents and royalties</i>	15,045	83,065	98,110
<i>Investment income</i>	21,128	29,345	50,473
<i>Miscellaneous</i>	110,143	114,745	224,888
<i>Grant revenues</i>	30,681	391,893	422,574
<i>Proceeds from the sale of fixed assets</i>	--	12,169	12,169
Total revenues	<u>5,696,925</u>	<u>5,214,513</u>	<u>10,911,438</u>
Expenditures:			
Current:			
<i>General government</i>	1,214,134	230,269	1,444,403
<i>Financial administration</i>	977,669	--	977,669
<i>Public safety</i>	2,290,955	72,053	2,363,008
<i>Health and welfare</i>	149,193	737,636	886,829
<i>Judicial</i>	949,366	48,556	997,922
<i>Public facilities</i>	552,369	19,486	571,855
<i>Public transportation</i>	--	3,613,279	3,613,279
<i>Conservation</i>	99,999	--	99,999
Debt service:			
<i>Principal</i>	--	335,000	335,000
<i>Interest and fiscal charges</i>	--	59,902	59,902
Total expenditures	<u>6,233,685</u>	<u>5,116,181</u>	<u>11,349,866</u>
Excess (deficiency) of revenues over expenditures	(536,760)	98,332	(438,428)
Other financing sources (uses):			
<i>Operating transfers in</i>	112,716	271,500	384,216
<i>Operating transfers out</i>	(90,000)	(294,216)	(384,216)
<i>Loans and capital lease proceeds</i>	--	100,732	100,732
Total other financing sources (uses)	<u>22,716</u>	<u>78,016</u>	<u>100,732</u>
Net change in fund balance	(514,044)	176,348	(337,696)
Fund balances/equity - beginning	1,641,175	3,335,798	4,976,973
Fund balances/equity - ending	<u>\$ 1,127,131</u>	<u>\$ 3,512,146</u>	<u>\$ 4,639,277</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, 2013*

Net change in fund balances - total governmental funds	\$ (337,696)
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	768,080
The depreciation of capital assets used in governmental activities is not reported in the funds.	(792,725)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(8,992)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	35,633
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	335,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	128,540
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(79,950)
The net revenue (expense) of internal service funds is reported with governmental activities.	(70,871)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	5,692
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	67,185
Expenses for post employment benefits are not reported in the funds.	(11,086)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(100,732)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (61,922)</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**

## STATEMENT OF NET POSITION

## PROPRIETARY FUNDS

SEPTEMBER 30, 2013

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	Internal Service Funds
<b>ASSETS</b>		
Current assets:		
<i>Cash and cash equivalents</i>	\$ 1,164,849	\$ 38,733
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	391	13
<i>Accounts</i>	536,966	--
Total current assets	<u>1,702,206</u>	<u>38,746</u>
Noncurrent assets:		
<i>Capital assets (net of accumulated depreciation)</i>	848,024	--
Total noncurrent assets	<u>848,024</u>	<u>--</u>
Total assets	<u>2,550,230</u>	<u>38,746</u>
Total assets	<u>\$ 2,550,230</u>	<u>\$ 38,746</u>
<b>LIABILITIES</b>		
Current liabilities:		
<i>Compensated absences payable</i>	\$ 12,788	\$ --
<i>Accrued wages payable</i>	17,022	--
Total current liabilities	<u>29,810</u>	<u>--</u>
Noncurrent liabilities:		
Total liabilities	<u>29,810</u>	<u>--</u>
<b>NET POSITION</b>		
Investment in capital assets, net of related debt	848,024	--
Unassigned net position	1,672,396	38,746
Total net position	<u>\$ 2,520,420</u>	<u>\$ 38,746</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION - PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	Internal Service Funds
<b>OPERATING REVENUES:</b>		
<i>Charges for services</i>	\$ 1,662,535	\$ --
Total operating revenues	<u>1,662,535</u>	<u>--</u>
<b>OPERATING EXPENSES:</b>		
<i>Salaries and wages</i>	591,595	--
<i>Employee benefits</i>	100,580	71,466
<i>Repairs and maintenance</i>	85,133	--
<i>Supplies</i>	6,931	--
<i>Insurance</i>	8,058	--
<i>Miscellaneous</i>	6,947	--
<i>Legal and professional</i>	4,200	--
<i>Training</i>	1,891	--
<i>Depreciation</i>	157,751	--
<i>Bad debt expense</i>	794,739	--
<i>Transportation cost</i>	47,313	--
<i>Utilities</i>	14,214	--
<i>Capital expenditures (non-depreciable)</i>	1,000	--
Total operating expenses	<u>1,820,352</u>	<u>71,466</u>
Operating income (loss)	<u>(157,817)</u>	<u>(71,466)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
<i>Interest revenue</i>	7,280	595
<i>Grants</i>	23,950	--
Total non-operating revenues (expenses)	<u>31,230</u>	<u>595</u>
Net income (loss) before operating transfers	<u>(126,587)</u>	<u>(70,871)</u>
<b>TRANSFERS:</b>		
Net income	<u>(126,587)</u>	<u>(70,871)</u>
Net assets - beginning of year	<u>2,647,007</u>	<u>109,617</u>
Net assets - end of year	<u>\$ 2,520,420</u>	<u>\$ 38,746</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, 2013**

	Enterprise Funds	Internal Service Funds
	Ambulance and Rescue Fund	
<b>Cash flows from operating activities:</b>		
<i>Cash received from customers</i>	\$ 1,055,440	\$ --
<i>Cash payments to employees for services</i>	(685,537)	--
<i>Cash payments to other suppliers for goods and services</i>	(163,631)	--
<i>Cash payments for insurance</i>	--	(71,466)
Net cash provided (used) by operating activities	<u>206,272</u>	<u>(71,466)</u>
<b>Cash flows from investing activities:</b>		
<i>Interest and dividends on investments</i>	7,524	650
Net cash provided (used) for investing activities	<u>7,524</u>	<u>650</u>
Net increase (decrease) in cash and cash equivalents	213,796	(70,816)
Cash and cash equivalents at beginning of year	951,053	109,549
Cash and cash equivalents at end of year	<u>\$ 1,164,849</u>	<u>\$ 38,733</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income (loss)	\$ (157,817)	\$ (71,466)
Adjustments to reconcile operating income to net cash provided by operating activities		
<i>Depreciation</i>	157,751	--
<i>Donated supplies and materials</i>	12,056	--
<i>Provision for uncollectible accounts</i>	794,739	--
Change in assets and liabilities:		
<i>Decrease (increase) in receivables</i>	(607,095)	--
<i>Increase (decrease) in accrued wages payable</i>	6,638	--
Total adjustments	<u>364,089</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ 206,272</u>	<u>\$ (71,466)</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2013**

	Private-purpose Trust Fund	
	Historical Commission Fund	Agency Funds
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 39,280	\$ 410,359
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	12	--
Restricted assets:		
Total assets	<u>39,292</u>	<u>410,359</u>
<b>LIABILITIES AND EQUITY</b>		
Liabilities:		
<i>Contracts payable</i>	\$ --	\$ 9,750
<i>Due to others</i>	--	400,609
Total liabilities	<u>--</u>	<u>410,359</u>
Equity:		
Total equity	<u>39,292</u>	<u>--</u>
Total liabilities and equity	<u>\$ 39,292</u>	<u>\$ 410,359</u>

The accompanying notes are an integral part of this statement.

**LAVACA COUNTY, TEXAS**  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Private-purpose Trust Fund	Historical Commission Fund
<b>Additions:</b>		
Investment income	\$ 263	
Grants and donations	15,782	
Total additions	<u>16,045</u>	
<b>Deductions:</b>		
Supplies		1,470
Contracted services		9,649
Total deductions		<u>11,119</u>
<b>Change in net position</b>		4,926
Net position-beginning of the year		34,366
Net position-end of the year		<u>\$ 39,292</u>

The accompanying notes are an integral part of this statement.



**LAVACA COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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

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

b. Measurement Focus, Basis of Accounting

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

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

**LAVACA COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital Assets

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

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

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

<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 position.

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

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

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

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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 Position of Individual Funds

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

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

**C. Deposits and Investments**

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

Cash Deposits:

At September 30, 2013, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$5,990,026 and the bank balance was \$6,336,830. The carrying amount does not reflect \$309,658 of bank overdrafts that are reported as payable at year end. The County's cash deposits at September 30, 2013 and during the year ended September 30, 2013, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

The Public Funds Investment Act (Act) requires an annual audit of investment practices. Audit procedures in this area

**LAVACA COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

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

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

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

b. Custodial Credit Risk

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

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

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

c. Concentration of Credit Risk

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

Investment Accounting Policy

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

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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, 2013 consists of the following:

	Governmental Activities	Business- Type Activities	Total
Property taxes	\$ 404,402	\$ --	\$ 404,402
Interest receivable	1,578	391	1,969
Ambulance charges	--	1,451,048	1,451,048
Court fees and fines	1,609,167	--	1,609,167
Total receivables	<u>2,015,147</u>	<u>1,451,439</u>	<u>3,466,586</u>
Allowance for uncollectible accounts	(966,345)	(914,082)	(1,880,427)
Receivables, net of allowance	<u>\$ 1,048,802</u>	<u>\$ 537,357</u>	<u>\$ 1,586,159</u>

E. Capital Assets

Capital asset activity for the year ended September 30, 2013, was as follows:

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 538,246	\$ --	\$ --	\$ --	\$ 538,246
Total capital assets not being depreciated	538,246	--	--	--	538,246
Capital assets being depreciated:					
Buildings and improvements	13,582,991	400,736	--	--	13,983,727
Equipment	6,669,492	274,743	196,337	398,272	7,146,170
Assets under capital lease	1,097,285	100,732	--	(398,272)	799,745
Total capital assets being depreciated	<u>21,349,768</u>	<u>776,211</u>	<u>196,337</u>	<u>--</u>	<u>21,929,642</u>
Less accumulated depreciation for:					
Buildings and improvements	(1,878,179)	(339,446)	--	--	(2,217,625)
Equipment	(3,622,813)	(415,063)	(179,214)	(61,115)	(3,919,777)
Assets under capital lease	(263,380)	(38,216)	--	61,115	(240,481)
Total accumulated depreciation	<u>(5,764,372)</u>	<u>(792,725)</u>	<u>(179,214)</u>	<u>--</u>	<u>(6,377,883)</u>
Total capital assets being depreciated, net	<u>15,585,396</u>	<u>(16,514)</u>	<u>17,123</u>	<u>--</u>	<u>15,551,759</u>
Governmental activities capital assets, net	<u>\$ 16,123,642</u>	<u>\$ (16,514)</u>	<u>\$ 17,123</u>	<u>\$ --</u>	<u>\$ 16,090,005</u>

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Depreciation was charged to functions as follows:

General government	\$ 196,952
Financial administration	15,878
Public safety	186,605
Health and welfare	8,496
Public facilities	70,304
Public transportation	313,409
Conservation	1,081
	<u>\$ 792,725</u>

	Beginning Balances	Increases	Decreases	Ending Balances
<i>Business-type activities:</i>				
<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>12,000</u>
<i>Capital assets being depreciated:</i>				
Buildings and improvements	628,127	--	--	628,127
Equipment	282,725	11,894	--	294,619
Vehicles	612,921	--	--	612,921
Total capital assets being depreciated	<u>1,523,773</u>	<u>11,894</u>	<u>--</u>	<u>1,535,667</u>
Less accumulated depreciation for:				
Buildings and improvements	(72,778)	(15,703)	--	(88,481)
Equipment	(151,361)	(34,647)	--	(186,008)
Vehicles	(317,753)	(107,401)	--	(425,154)
Total accumulated depreciation	<u>(541,892)</u>	<u>(157,751)</u>	<u>--</u>	<u>(699,643)</u>
Total capital assets being depreciated, net	981,881	(145,857)	--	836,024
Business-type activities capital assets, net	<u>\$ 993,881</u>	<u>\$ (145,857)</u>	<u>\$ --</u>	<u>\$ 848,024</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2013, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Other Governmental Funds	\$ 11,414	Funds collected by the tax collector that had not been remitted at year end.
	Total	<u>\$ 11,414</u>	

The above analysis does not included interfund balances between funds that comprise the general fund of \$25,530 and the funds that comprise nonmajor special revenue funds of \$20,716.

All payables and receivables are expected to be repaid within the year.



**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2013, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Nonmajor special revenue funds	\$ 90,000	Provide resources for future contingencies
Nonmajor special revenue funds	General fund	85,000	Reallocations of resources for future contingencies.
Nonmajor special revenue funds	General fund	27,716	Reimbursement for administrative costs on-behalf of other funds
	Total	<u>\$ 202,716</u>	

The above analysis does not include transfers between nonmajor special revenue funds of \$181,500.

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, 2013, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$ 2,680,000	\$ --	\$ 335,000	\$ 2,345,000	375,000
Capital leases	317,049	100,732	128,540	289,241	124,131
Compensated absences	248,091	--	5,692	242,399	--
Other post employment benefits	40,474	11,086	--	51,560	--
Total governmental activities	<u>\$ 3,285,614</u>	<u>\$ 111,818</u>	<u>\$ 469,232</u>	<u>\$ 2,928,200</u>	<u>\$ 499,131</u>
<b>Business-type activities:</b>					
Compensated absences *	\$ 12,506	\$ 282	\$ --	\$ 12,788	--
Total business-type activities	<u>\$ 12,506</u>	<u>\$ 282</u>	<u>\$ --</u>	<u>\$ 12,788</u>	<u>\$ --</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, R&B precinct funds
Other post employment benefits	Governmental	General fund, R&B precinct funds
Compensated absences	Business-type	Ambulance and Rescue Service

Activity in general obligation bonds

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
General Obligation Bonds Series 2003	3.9-4.3 %	\$ 160,000	\$ --	\$ 160,000	\$ --
Tax Notes Series 2008	2.75 -4.0%	555,000	--	175,000	380,000
General Obligation Refunding Bonds Series 2012	1.75%	1,965,000	--	--	1,965,000
Total		<u>\$ 2,680,000</u>	<u>\$ --</u>	<u>\$ 335,000</u>	<u>\$ 2,345,000</u>

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2013, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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	220,000	25,502	245,502
2019-2023	925,000	56,010	981,010
Totals	<u>\$ 2,345,000</u>	<u>\$ 226,216</u>	<u>\$ 2,571,216</u>

3. Capital Leases

Activity in capital leases is as follows:

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:					
Pct. #1 Motorgrader	4.81%	\$ 27,735	\$ --	\$ 27,735	--
Pct. #1 Motorgrader	3.75%	126,378	--	40,585	85,793
Pct. #4 Dump truck and dump trailer	4.78%	48,826	--	23,843	24,983
Pct. #2 Motorgrader	4.3 %	98,618	--	31,478	67,140
Pct #4 Backhoe loader	2.8%		100,732	--	100,732
Computer	5.21%	15,492	--	4,899	10,593
Total		<u>\$ 317,049</u>	<u>\$ 100,732</u>	<u>\$ 128,540</u>	<u>\$ 289,241</u>

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2013, as follows:

Year Ending September 30,	Commitment under Capital Leases		
	Principal	Interest	Total
2014	\$ 124,131	\$ 10,617	\$ 134,748
2015	102,984	5,587	108,571
2016	20,132	1,609	21,741
2017	20,703	1,038	21,741
2018	21,291	450	21,741
Totals	<u>\$ 289,241</u>	<u>\$ 19,301</u>	<u>\$ 308,542</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 2013, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool (TAC). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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 15.42% for the months during 2012 and 15.92% for the months during 2013.

The deposit rate payable by the employee members for the fiscal year ending in 2013 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, 2011 and 2012, the basis for determining the contribution rates for 2012 and 2013.

Actuarial Valuation Information

Actuarial valuation date	<u>12/31/10</u>	<u>12/31/11</u>	<u>12/31/12</u>
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent	level percent	level percent
	of payroll	of payroll	of payroll
Amortization period	16.5	16.5	20

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Actuarial Valuation Information (continued)	<u>12/31/10</u>	<u>12/31/11</u>	<u>12/31/12</u>
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, 2011	\$ 575,891	100% \$	--
September 30, 2012	\$ 559,365	100% \$	--
September 30, 2013	\$ 599,727	100% \$	--

J. Health Care Coverage

During the year ended September 30, 2013, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$687 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, 2013.

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,

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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 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
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum

**LAVACA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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	40,474
Net OPEB, end of year	<u>\$ 51,560</u>

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

Trend data

<u>Actuarial valuation date</u>	<u>12/31/08</u>	<u>12/31/10</u>
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%

### *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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
<i>Taxes</i>	\$ 4,467,282	\$ 4,467,282	\$ 4,362,628	\$ (104,654)
<i>Licenses and permits</i>	34,000	34,000	44,758	10,758
<i>Intergovernmental</i>	53,500	53,500	30,400	(23,100)
<i>Charges for services</i>	535,650	535,650	753,547	217,897
<i>Court fees and fines</i>	207,450	207,450	328,595	121,145
<i>Rents and royalties</i>	46,525	46,525	15,045	(31,480)
<i>Interest</i>	54,500	54,500	21,095	(33,405)
<i>Miscellaneous</i>	38,311	67,377	103,564	36,187
<i>Grant revenues</i>	--	24,268	30,681	6,413
<b>Total revenues</b>	<u>5,437,218</u>	<u>5,490,552</u>	<u>5,690,313</u>	<u>199,761</u>
<b>Expenditures:</b>				
<i>General government</i>				
<i>Personnel</i>	722,935	723,528	677,981	45,547
<i>Supplies</i>	29,153	27,691	21,701	5,990
<i>Other service and charges</i>	574,989	548,457	510,796	37,661
<i>Capital outlays</i>	9,782	9,593	3,656	5,937
<b>Total general government</b>	<u>1,336,859</u>	<u>1,309,269</u>	<u>1,214,134</u>	<u>95,135</u>
<i>Financial administration</i>				
<i>Personnel</i>	786,748	786,746	765,626	21,120
<i>Supplies</i>	43,215	47,438	43,016	4,422
<i>Other service and charges</i>	171,779	168,419	156,446	11,973
<i>Capital outlays</i>	16,500	15,637	12,581	3,056
<b>Total financial administration</b>	<u>1,018,242</u>	<u>1,018,240</u>	<u>977,669</u>	<u>40,571</u>
<i>Public safety</i>				
<i>Personnel</i>	1,784,887	1,784,887	1,749,045	35,842
<i>Supplies</i>	118,250	175,304	141,737	33,567
<i>Other service and charges</i>	450,250	394,198	261,871	132,327
<i>Capital outlays</i>	165,400	164,398	131,737	32,661
<b>Total public safety</b>	<u>2,518,787</u>	<u>2,518,787</u>	<u>2,284,390</u>	<u>234,397</u>
<i>Health and welfare</i>				
<i>Personnel</i>	13,015	13,260	13,072	188
<i>Supplies</i>	--	250	--	250
<i>Other service and charges</i>	146,800	151,008	136,121	14,887
<b>Total health and welfare</b>	<u>159,815</u>	<u>164,518</u>	<u>149,193</u>	<u>15,325</u>
<i>Judicial</i>				
<i>Personnel</i>	549,470	550,251	534,331	15,920
<i>Supplies</i>	17,648	18,327	12,371	5,956
<i>Other service and charges</i>	370,159	425,907	398,058	27,849
<i>Capital outlays</i>	1,600	4,606	4,606	--
<b>Total judicial</b>	<u>938,877</u>	<u>999,091</u>	<u>949,366</u>	<u>49,725</u>
<i>Public facilities</i>				
<i>Personnel</i>	80,641	80,641	59,767	20,874
<i>Supplies</i>	5,500	17,396	16,292	1,104
<i>Other service and charges</i>	493,960	494,606	468,221	26,385
<i>Capital outlays</i>	3,600	22,060	8,089	13,971
<b>Total public facilities</b>	<u>583,701</u>	<u>614,703</u>	<u>552,369</u>	<u>62,334</u>



**LAVACA COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Conservation</i>				
<i>Personnel</i>	84,378	84,378	82,109	2,269
<i>Supplies</i>	2,250	2,703	1,133	1,570
<i>Other service and charges</i>	18,121	17,668	16,082	1,586
<i>Capital outlays</i>	1,500	1,500	675	825
<i>Total conservation</i>	<u>106,249</u>	<u>106,249</u>	<u>99,999</u>	<u>6,250</u>
Total expenditures	<u>6,662,530</u>	<u>6,730,857</u>	<u>6,227,120</u>	<u>503,737</u>
Excess(deficiency) of revenues over(under) expenditures	(1,225,312)	(1,240,305)	(536,807)	703,498
Other financing sources (uses):				
<i>Operating transfers in</i>	111,916	111,916	112,716	800
<i>Operating transfers out</i>	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>--</u>
Total other financing sources (uses)	<u>21,916</u>	<u>21,916</u>	<u>22,716</u>	<u>800</u>
Net change in fund balance	(1,203,396)	(1,218,389)	(514,091)	704,298
Fnd balance/equity - beginning	<u>1,637,628</u>	<u>1,637,628</u>	<u>1,637,628</u>	<u>--</u>
Fnd balance/equity - ending	<u>\$ 434,232</u>	<u>\$ 419,239</u>	<u>\$ 1,123,537</u>	<u>\$ 704,298</u>

**LAVACA COUNTY, TEXAS**

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2013

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)
12/31/10	\$ 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%
12/31/12	18,322,284	24,089,431	5,767,147	76.1%	5,831,783	98.9%

*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, 2013

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Tax Office County Accounts</u>
<b>ASSETS</b>			
<b>Assets:</b>			
<i>Cash and cash equivalents</i>	\$ 1,186,013	\$ 52,633	\$ 236,403
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	377	18	--
<i>Taxes</i>	186,978	--	--
<i>Court fees and fines</i>	804,584	--	--
<i>Due from other funds</i>	25,530	--	--
<b>Total assets</b>	<u>2,203,482</u>	<u>52,651</u>	<u>236,403</u>
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ 2,966	\$ --	\$ --
<i>Accrued wages payable</i>	105,971	--	--
<i>Due to other funds</i>	--	--	34,847
<i>Due to other governments</i>	41,434	--	179,675
<i>Due to others</i>	--	--	21,881
<b>Total liabilities</b>	<u>150,371</u>	<u>--</u>	<u>236,403</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Deferred inflows of resources-other</i>	804,584	--	--
<i>Deferred inflows of resources-taxes</i>	186,978	--	--
<b>Total deferred inflows of resources</b>	<u>991,562</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>			
Committed fund balance	--	52,651	--
<b>Unassigned fund balance</b>	<u>1,061,549</u>	<u>--</u>	<u>--</u>
<b>Total fund balance</b>	<u>1,061,549</u>	<u>52,651</u>	<u>--</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 2,203,482</u>	 <u>\$ 52,651</u>	 <u>\$ 236,403</u>

Jail Commissary Account	County Attorney Funds	JP County Funds	Unclaimed Credits
\$ 3,594	\$ 925	\$ 1,632	\$ 2,478
--	--	--	--
--	--	--	--
--	--	--	--
<u>3,594</u>	<u>925</u>	<u>1,632</u>	<u>2,478</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	465	1,632	--
--	--	--	--
--	460	--	694
<u>--</u>	<u>925</u>	<u>1,632</u>	<u>694</u>
--	--	--	--
--	--	--	--
--	--	--	--
<u>--</u>	--	--	--
<u>3,594</u>	--	--	<u>1,784</u>
<u>3,594</u>	--	--	<u>1,784</u>
<u>\$ 3,594</u>	<u>\$ 925</u>	<u>\$ 1,632</u>	<u>\$ 2,478</u>

**LAVACA COUNTY, TEXAS**

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2013

EXHIBIT C-1

Page 2 of 2

	Election Service Fund	Totals September 30, 2013
<b>ASSETS</b>		
Assets:		
<i>Cash and cash equivalents</i>	\$ 7,551	\$ 1,491,229
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	2	397
<i>Taxes</i>	--	186,978
<i>Court fees and fines</i>	--	804,584
<i>Due from other funds</i>	--	25,530
Total assets	<u>7,553</u>	<u>2,508,718</u>
<b>LIABILITIES</b>		
<i>Accounts payable</i>	\$ --	\$ 2,966
<i>Accrued wages payable</i>	--	105,971
<i>Due to other funds</i>	--	36,944
<i>Due to other governments</i>	--	221,109
<i>Due to others</i>	--	23,035
Total liabilities	<u>--</u>	<u>390,025</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<i>Deferred inflows of resources-other</i>	--	804,584
<i>Deferred inflows of resources-taxes</i>	--	186,978
Total deferred inflows of resources	<u>--</u>	<u>991,562</u>
<b>FUND BALANCE</b>		
Committed fund balance	--	52,651
<b>Unassigned fund balance</b>	<u>7,553</u>	<u>1,074,480</u>
Total fund balance	<u>7,553</u>	<u>1,127,131</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 7,553</u>	 <u>\$ 2,508,718</u>

*This page is left blank intentionally.*

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - ALL GENERAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Capital Improvement Fund
Revenues:		
<i>Taxes</i>	\$ 4,362,628	\$ --
<i>Licenses and permits</i>	44,758	--
<i>Intergovernmental</i>	30,400	--
<i>Charges for services</i>	753,547	--
<i>Fines</i>	328,595	--
<i>Rents and royalties</i>	15,045	--
<i>Investment income</i>	19,725	1,287
<i>Miscellaneous</i>	62,425	36,614
<i>Grant revenues</i>	30,681	--
Total revenues	<u>5,647,804</u>	<u>37,901</u>
Expenditures:		
Current:		
<i>General government</i>	1,214,134	--
<i>Financial administration</i>	977,669	--
<i>Public safety</i>	2,284,390	--
<i>Health and welfare</i>	149,193	--
<i>Judicial</i>	949,235	--
<i>Public facilities</i>	215,578	336,791
<i>Conservation</i>	99,999	--
Total expenditures	<u>5,890,198</u>	<u>336,791</u>
Excess (deficiency) of revenues over expenditures	(242,394)	(298,890)
Other financing sources (uses):		
<i>Operating transfers in</i>	27,716	85,000
<i>Operating transfers out</i>	(90,000)	--
Total other financing sources (uses)	<u>(62,284)</u>	<u>85,000</u>
Net change in fund balance	(304,678)	(213,890)
Fund balances/equity - beginning	1,366,227	266,541
Fund balances/equity - ending	<u>\$ 1,061,549</u>	<u>\$ 52,651</u>



Jail Commissary Account	Unclaimed Credits	Election Service Fund	Totals September 30, 2013
\$ --	\$ --	\$ --	\$ 4,362,628
--	--	--	44,758
--	--	--	30,400
--	--	--	753,547
--	--	--	328,595
--	--	--	15,045
33	20	63	21,128
6,579	735	3,790	110,143
--	--	--	30,681
<u>6,612</u>	<u>755</u>	<u>3,853</u>	<u>5,696,925</u>
--	--	--	1,214,134
--	--	--	977,669
6,565	--	--	2,290,955
--	--	--	149,193
--	131	--	949,366
--	--	--	552,369
--	--	--	99,999
<u>6,565</u>	<u>131</u>	<u>--</u>	<u>6,233,685</u>
47	624	3,853	(536,760)
--	--	--	112,716
--	--	--	(90,000)
--	--	--	<u>22,716</u>
47	624	3,853	(514,044)
3,547	1,160	3,700	1,641,175
<u>\$ 3,594</u>	<u>\$ 1,784</u>	<u>\$ 7,553</u>	<u>\$ 1,127,131</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2013**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<b>Assets:</b>			
<i>Cash and cash equivalents</i>	\$ 3,708,572	\$ --	\$ 3,708,572
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	1,120	48	1,168
<i>Taxes</i>	55,662	--	55,662
<i>Due from other funds</i>	31,169	960	32,129
<i>Due from other governments</i>	99,224	--	99,224
<i>Due from others</i>	6,750	--	6,750
Restricted assets:			
<i>Cash and cash equivalents</i>	--	138,855	138,855
<b>Total assets</b>	<u>3,902,497</u>	<u>139,863</u>	<u>4,042,360</u>
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ 395,146	\$ --	\$ 395,146
<i>Accrued wages payable</i>	58,689	--	58,689
<i>Due to other funds</i>	20,716	--	20,716
<b>Total liabilities</b>	<u>474,551</u>	<u>--</u>	<u>474,551</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Deferred inflows of resources-taxes</i>	55,663	--	55,663
<b>Total deferred inflows of resources</b>	<u>55,663</u>	<u>--</u>	<u>55,663</u>
<b>FUND BALANCE</b>			
Restricted fund balance			
<i>Debt service</i>	--	139,863	139,863
<i>Special revenue funds</i>	957,478	--	957,478
Committed fund balance	2,414,805	--	2,414,805
<b>Total fund balance</b>	<u>3,372,283</u>	<u>139,863</u>	<u>3,512,146</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 3,902,497</u>	<u>\$ 139,863</u>	<u>\$ 4,042,360</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ 2,765,644	\$ 437,465	\$ 3,203,109
<i>Licenses and permits</i>	700,912	--	700,912
<i>Intergovernmental</i>	34,320	--	34,320
<i>Charges for services</i>	547,760	--	547,760
<i>Fines</i>	97,195	--	97,195
<i>Rents and royalties</i>	83,065	--	83,065
<i>Investment income</i>	27,554	1,791	29,345
<i>Miscellaneous</i>	114,745	--	114,745
<i>Grant revenues</i>	391,893	--	391,893
<i>Proceeds from the sale of fixed assets</i>	12,169	--	12,169
Total revenues	<u>4,775,257</u>	<u>439,256</u>	<u>5,214,513</u>
Expenditures:			
Current:			
<i>General government</i>	230,269	--	230,269
<i>Public safety</i>	72,053	--	72,053
<i>Health and welfare</i>	737,636	--	737,636
<i>Judicial</i>	48,556	--	48,556
<i>Public facilities</i>	19,486	--	19,486
<i>Public transportation</i>	3,613,279	--	3,613,279
Debt service:			
<i>Principal</i>	--	335,000	335,000
<i>Interest and fiscal charges</i>	--	59,902	59,902
Total expenditures	<u>4,721,279</u>	<u>394,902</u>	<u>5,116,181</u>
Excess (deficiency) of revenues over expenditures	53,978	44,354	98,332
Other financing sources (uses):			
<i>Operating transfers in</i>	271,500	--	271,500
<i>Operating transfers out</i>	(294,216)	--	(294,216)
<i>Loans and capital lease proceeds</i>	100,732	--	100,732
Total other financing sources (uses)	<u>78,016</u>	<u>--</u>	<u>78,016</u>
Net change in fund balance	131,994	44,354	176,348
Fund balances/equity - beginning	3,240,289	95,509	3,335,798
Fund balances/equity - ending	<u>\$ 3,372,283</u>	<u>\$ 139,863</u>	<u>\$ 3,512,146</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	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>				
Assets:				
<i>Cash and cash equivalents</i>	\$ 135,000	\$ 170,527	\$ 256,380	\$ 135,000
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	133	132	132	131
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	1,642	1,642	1,504	1,411
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>136,775</u>	<u>172,301</u>	<u>258,016</u>	<u>136,542</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 69,955	\$ --	\$ --	\$ 63,903
<i>Accrued wages payable</i>	13,285	11,330	9,013	10,467
<i>Due to other funds</i>	--	--	--	--
Total liabilities	<u>83,240</u>	<u>11,330</u>	<u>9,013</u>	<u>74,370</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Deferred inflows of resources-taxes</i>	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>				
Restricted fund balance				
<i>Special revenue funds</i>	--	--	--	--
Committed fund balance	53,535	160,971	249,003	62,172
Total fund balance	<u>53,535</u>	<u>160,971</u>	<u>249,003</u>	<u>62,172</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 136,775</u>	<u>\$ 172,301</u>	<u>\$ 258,016</u>	<u>\$ 136,542</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
\$ 257,103	\$ 222,000	\$ 346,977	\$ 222,000	\$ 10,219
--	--	--	--	--
16,142	16,141	12,803	10,576	--
1,099	1,099	871	720	--
--	--	--	--	--
--	--	--	--	--
<u>274,344</u>	<u>239,240</u>	<u>360,651</u>	<u>233,296</u>	<u>10,219</u>
\$ 103	\$ 99,774	\$ --	\$ 68,074	\$ --
--	--	--	--	--
--	--	--	--	--
<u>103</u>	<u>99,774</u>	<u>--</u>	<u>68,074</u>	<u>--</u>
16,142	16,142	12,803	10,576	--
<u>16,142</u>	<u>16,142</u>	<u>12,803</u>	<u>10,576</u>	<u>--</u>
--	--	--	--	10,219
<u>258,099</u>	<u>123,324</u>	<u>347,848</u>	<u>154,646</u>	<u>--</u>
<u>258,099</u>	<u>123,324</u>	<u>347,848</u>	<u>154,646</u>	<u>10,219</u>
<u>\$ 274,344</u>	<u>\$ 239,240</u>	<u>\$ 360,651</u>	<u>\$ 233,296</u>	<u>\$ 10,219</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	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
<b>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 8,500	\$ 20,321	\$ 8,500	\$ 118,679
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	--	--	39
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
<b>Total assets</b>	<u>8,500</u>	<u>20,321</u>	<u>8,500</u>	<u>118,718</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ 6,116	\$ --	\$ 6,820	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total liabilities</b>	<u>6,116</u>	<u>--</u>	<u>6,820</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Deferred inflows of resources-taxes</i>	--	--	--	--
<b>Total deferred inflows of resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>				
Restricted fund balance				
<i>Special revenue funds</i>	2,384	20,321	1,680	--
Committed fund balance	--	--	--	118,718
<b>Total fund balance</b>	<u>2,384</u>	<u>20,321</u>	<u>1,680</u>	<u>118,718</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 8,500</u>	<u>\$ 20,321</u>	<u>\$ 8,500</u>	<u>\$ 118,718</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>
\$ 85,976	\$ 13,414	\$ 26,204	\$ 90,668	\$ 101,007
29	4	7	30	34
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>86,005</u>	<u>13,418</u>	<u>26,211</u>	<u>90,698</u>	<u>101,041</u>
\$ --	\$ --	\$ --	\$ --	\$ --
690	--	--	55	--
--	--	20,716	--	--
<u>690</u>	<u>--</u>	<u>20,716</u>	<u>55</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
85,315	13,418	5,495	90,643	--
--	--	--	--	101,041
<u>85,315</u>	<u>13,418</u>	<u>5,495</u>	<u>90,643</u>	<u>101,041</u>
\$ <u>86,005</u>	\$ <u>13,418</u>	\$ <u>26,211</u>	\$ <u>90,698</u>	\$ <u>101,041</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	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>	\$ 2,692	\$ 55,976	\$ 32,955	\$ 13,468
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	16	--	5
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	99,224	--
<i>Due from others</i>	--	--	6,750	--
<b>Total assets</b>	<u>2,692</u>	<u>55,992</u>	<u>138,929</u>	<u>13,473</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ 21,853	\$ --
<i>Accrued wages payable</i>	--	--	13,849	--
<i>Due to other funds</i>	--	--	--	--
<b>Total liabilities</b>	<u>--</u>	<u>--</u>	<u>35,702</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Deferred inflows of resources-taxes</i>	--	--	--	--
<b>Total deferred inflows of resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>				
Restricted fund balance				
<i>Special revenue funds</i>	2,692	55,992	--	13,473
Committed fund balance	--	--	103,227	--
<b>Total fund balance</b>	<u>2,692</u>	<u>55,992</u>	<u>103,227</u>	<u>13,473</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 2,692</u>	<u>\$ 55,992</u>	<u>\$ 138,929</u>	<u>\$ 13,473</u>



Special Reserve Fund	Child Abuse Prevention Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense
\$ 553,854	\$ 118	\$ 1,567	\$ 20,426	\$ 14,409
191	--	--	7	4
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>554,045</u>	<u>118</u>	<u>1,567</u>	<u>20,433</u>	<u>14,413</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	1,567	--	14,413
554,045	118	--	20,433	--
<u>554,045</u>	<u>118</u>	<u>1,567</u>	<u>20,433</u>	<u>14,413</u>
\$ <u>554,045</u>	\$ <u>118</u>	\$ <u>1,567</u>	\$ <u>20,433</u>	\$ <u>14,413</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	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>ASSETS</b>				
<b>Assets:</b>				
<i>Cash and cash equivalents</i>	\$ 25,683	\$ 14,000	\$ 22,018	\$ 14,000
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>	--	--	--	--
<b>Total assets</b>	<u>25,683</u>	<u>14,000</u>	<u>22,018</u>	<u>14,000</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ 11,457	\$ --	\$ 7,015
<i>Accrued wages payable</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<b>Total liabilities</b>	<u>--</u>	<u>11,457</u>	<u>--</u>	<u>7,015</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Deferred inflows of resources-taxes</i>	--	--	--	--
<b>Total deferred inflows of resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>				
Restricted fund balance				
<i>Special revenue funds</i>	--	--	--	--
Committed fund balance	25,683	2,543	22,018	6,985
<b>Total fund balance</b>	<u>25,683</u>	<u>2,543</u>	<u>22,018</u>	<u>6,985</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 25,683</u>	<u>\$ 14,000</u>	<u>\$ 22,018</u>	<u>\$ 14,000</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>
\$ 5,566	\$ 7,409	\$ 237,137	\$ 40,996	\$ 6,525
1	2	81	14	2
--	--	--	--	--
465	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>6,032</u>	<u>7,411</u>	<u>237,218</u>	<u>41,010</u>	<u>6,527</u>
\$ --	\$ --	\$ 40,076	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>40,076</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
9,285	7,411	197,142	--	6,527
(3,253)	--	--	41,010	--
<u>6,032</u>	<u>7,411</u>	<u>197,142</u>	<u>41,010</u>	<u>6,527</u>
<u>\$ 6,032</u>	<u>\$ 7,411</u>	<u>\$ 237,218</u>	<u>\$ 41,010</u>	<u>\$ 6,527</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	<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>				
Assets:				
<i>Cash and cash equivalents</i>	\$ 360	\$ 2,154	\$ 18,452	\$ 288,181
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	1	6	96
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>360</u>	<u>2,155</u>	<u>18,458</u>	<u>288,277</u>
<b>LIABILITIES</b>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
<i>Deferred inflows of resources-taxes</i>	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>				
Restricted fund balance				
<i>Special revenue funds</i>	360	2,155	18,458	288,277
Committed fund balance	--	--	--	--
Total fund balance	<u>360</u>	<u>2,155</u>	<u>18,458</u>	<u>288,277</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 360</u>	<u>\$ 2,155</u>	<u>\$ 18,458</u>	<u>\$ 288,277</u>

Early Retirement Reinsurance Program Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ 221	\$ 7,700	\$ 8,362	\$ 5,380	\$ 4,763
--	--	2	--	1
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>221</u>	<u>7,700</u>	<u>8,364</u>	<u>5,380</u>	<u>4,764</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	7,700	8,364	1,163	4,764
221	--	--	4,217	--
<u>221</u>	<u>7,700</u>	<u>8,364</u>	<u>5,380</u>	<u>4,764</u>
\$ <u>221</u>	\$ <u>7,700</u>	\$ <u>8,364</u>	\$ <u>5,380</u>	\$ <u>4,764</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4
<b>ASSETS</b>			
Assets:			
Cash and cash equivalents	\$ 740	\$ 519	\$ 7,634
Receivables (net of allowances for uncollectibles):			
Interest	--	--	2
Taxes	--	--	--
Due from other funds	--	--	--
Due from other governments	--	--	--
Due from others	--	--	--
Total assets	<u>740</u>	<u>519</u>	<u>7,636</u>
<b>LIABILITIES</b>			
Accounts payable	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--
Due to other funds	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources-taxes	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCE</b>			
Restricted fund balance			
Special revenue funds	740	519	7,636
Committed fund balance	--	--	--
Total fund balance	<u>740</u>	<u>519</u>	<u>7,636</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 740</u>	<u>\$ 519</u>	<u>\$ 7,636</u>

Abandoned Motor Vehicle Fund	County Clerk Technology Fund	District Clerk Technology Fund Fund	District Clerk Archive Fund	County Attorney Pretrial Fee
\$ 39,264	\$ 4,705	\$ 7,715	\$ 4,869	\$ 8,200
13	1	1	2	1
--	--	--	--	--
20,716	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>59,993</u>	<u>4,706</u>	<u>7,716</u>	<u>4,871</u>	<u>8,201</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
59,993	4,706	7,716	4,871	--
--	--	--	--	8,201
<u>59,993</u>	<u>4,706</u>	<u>7,716</u>	<u>4,871</u>	<u>8,201</u>
\$ <u>59,993</u>	\$ <u>4,706</u>	\$ <u>7,716</u>	\$ <u>4,871</u>	\$ <u>8,201</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2013**

	County Clerk Digital Preserve. Fund	District Clerk Digital Preserve. Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
<b>ASSETS</b>			
<b>Assets:</b>			
<i>Cash and cash equivalents</i>	\$ 1,116	\$ 963	\$ 3,708,572
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	--	--	1,120
<i>Taxes</i>	--	--	55,662
<i>Due from other funds</i>	--	--	31,169
<i>Due from other governments</i>	--	--	99,224
<i>Due from others</i>	--	--	6,750
Total assets	<u>1,116</u>	<u>963</u>	<u>3,902,497</u>
<b>LIABILITIES</b>			
<i>Accounts payable</i>	\$ --	\$ --	\$ 395,146
<i>Accrued wages payable</i>	--	--	58,689
<i>Due to other funds</i>	--	--	20,716
Total liabilities	<u>--</u>	<u>--</u>	<u>474,551</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Deferred inflows of resources-taxes</i>	--	--	55,663
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>55,663</u>
<b>FUND BALANCE</b>			
Restricted fund balance			
<i>Special revenue funds</i>	1,116	963	957,478
Committed fund balance	--	--	2,414,805
Total fund balance	<u>1,116</u>	<u>963</u>	<u>3,372,283</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,116</u>	<u>\$ 963</u>	<u>\$ 3,902,497</u>



*This page is left blank intentionally.*

# LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	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>	\$ 304,905	\$ 304,905	\$ 241,821	\$ 199,765
<i>Licenses and permits</i>	175,228	175,228	175,228	175,228
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Rents and royalties</i>	--	--	--	--
<i>Investment income</i>	3,891	3,891	3,891	3,891
<i>Miscellaneous</i>	--	--	245	--
<i>Grant revenues</i>	--	--	--	--
<i>Proceeds from the sale of fixed assets</i>	--	--	--	--
<b>Total revenues</b>	<u>484,024</u>	<u>484,024</u>	<u>421,185</u>	<u>378,884</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>	465,290	479,932	433,890	359,607
<b>Total expenditures</b>	<u>465,290</u>	<u>479,932</u>	<u>433,890</u>	<u>359,607</u>
<b>Excess (deficiency) of revenues over expenditures</b>	18,734	4,092	(12,705)	19,277
<b>Other financing sources (uses):</b>				
<i>Operating transfers in</i>	--	--	--	--
<i>Operating transfers out</i>	(6,729)	(7,729)	(6,729)	(6,729)
<i>Loans and capital lease proceeds</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>(6,729)</u>	<u>(7,729)</u>	<u>(6,729)</u>	<u>(6,729)</u>
<b>Net change in fund balance</b>	12,005	(3,637)	(19,434)	12,548
<b>Fund balances/equity - beginning</b>	41,530	164,608	268,437	49,624
<b>Fund balances/equity - ending</b>	<u>\$ 53,535</u>	<u>\$ 160,971</u>	<u>\$ 249,003</u>	<u>\$ 62,172</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
\$ 497,132	\$ 497,133	\$ 394,277	\$ 325,706	\$ --
--	--	--	--	--
--	--	--	--	8,580
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
6,199	36,446	12,033	22,582	--
--	--	--	--	--
--	--	--	--	--
<u>50,331</u>	<u>533,579</u>	<u>406,310</u>	<u>348,288</u>	<u>8,580</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
340,014	496,023	388,301	486,174	--
<u>340,014</u>	<u>496,023</u>	<u>388,301</u>	<u>486,174</u>	<u>--</u>
163,317	37,556	18,009	(137,886)	8,580
--	--	--	--	--
(1,500)	(1,500)	(2,500)	--	--
--	--	--	100,732	--
<u>(1,500)</u>	<u>(1,500)</u>	<u>(2,500)</u>	<u>100,732</u>	<u>--</u>
161,817	36,056	15,509	(37,154)	8,580
96,282	87,268	332,339	191,800	1,639
<u>\$ 258,099</u>	<u>\$ 123,324</u>	<u>\$ 347,848</u>	<u>\$ 154,646</u>	<u>\$ 10,219</u>

# LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	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
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Intergovernmental</i>	8,580	8,580	8,580	--
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Rents and royalties</i>	--	--	--	82,250
<i>Investment income</i>	--	--	--	457
<i>Miscellaneous</i>	--	--	--	--
<i>Grant revenues</i>	--	--	--	--
<i>Proceeds from the sale of fixed assets</i>	--	--	--	--
<b>Total revenues</b>	<u>8,580</u>	<u>8,580</u>	<u>8,580</u>	<u>82,707</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>	8,219	--	8,500	8,497
<b>Total expenditures</b>	<u>8,219</u>	<u>--</u>	<u>8,500</u>	<u>8,497</u>
<b>Excess (deficiency) of revenues over expenditures</b>	361	8,580	80	74,210
<b>Other financing sources (uses):</b>				
<i>Operating transfers in</i>	--	--	--	--
<i>Operating transfers out</i>	--	--	--	(260,000)
<i>Loans and capital lease proceeds</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(260,000)</u>
<b>Net change in fund balance</b>	361	8,580	80	(185,790)
<b>Fund balances/equity - beginning</b>	2,023	11,741	1,600	304,508
<b>Fund balances/equity - ending</b>	<u>\$ 2,384</u>	<u>\$ 20,321</u>	<u>\$ 1,680</u>	<u>\$ 118,718</u>

Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund	Courthouse Security Fund	Emergency Appropriation Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
38,174	4,755	--	--	--
--	--	--	13,582	--
599	107	67	606	685
--	--	--	--	--
--	--	--	--	--
<u>38,773</u>	<u>4,862</u>	<u>67</u>	<u>14,188</u>	<u>685</u>
40,058	--	--	--	--
--	--	2,815	--	--
--	--	--	--	--
--	8,563	--	10,923	--
--	--	--	--	--
<u>40,058</u>	<u>8,563</u>	<u>2,815</u>	<u>10,923</u>	<u>--</u>
(1,285)	(3,701)	(2,748)	3,265	685
--	--	--	--	5,500
--	--	(800)	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>(800)</u>	<u>--</u>	<u>5,500</u>
(1,285)	(3,701)	(3,548)	3,265	6,185
86,600	17,119	9,043	87,378	94,856
<u>\$ 85,315</u>	<u>\$ 13,418</u>	<u>\$ 5,495</u>	<u>\$ 90,643</u>	<u>\$ 101,041</u>

# LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	9,495	475,925	--
<i>Fines</i>	--	--	--	--
<i>Rents and royalties</i>	--	--	--	--
<i>Investment income</i>	38	357	--	107
<i>Miscellaneous</i>	1,928	--	--	--
<i>Grant revenues</i>	--	--	296,072	--
<i>Proceeds from the sale of fixed assets</i>	--	--	--	--
Total revenues	<u>1,966</u>	<u>9,852</u>	<u>771,997</u>	<u>107</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	3,807
<i>Health and welfare</i>	2,000	--	735,636	--
<i>Judicial</i>	--	5,803	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
Total expenditures	<u>2,000</u>	<u>5,803</u>	<u>735,636</u>	<u>3,807</u>
Excess (deficiency) of revenues over expenditures	(34)	4,049	36,361	(3,700)
Other financing sources (uses):				
<i>Operating transfers in</i>	--	--	--	--
<i>Operating transfers out</i>	--	--	--	--
<i>Loans and capital lease proceeds</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(34)	4,049	36,361	(3,700)
Fund balances/equity - beginning	2,726	51,943	66,866	17,173
Fund balances/equity - ending	<u>\$ 2,692</u>	<u>\$ 55,992</u>	<u>\$ 103,227</u>	<u>\$ 13,473</u>

Special Reserve Fund	Child Abuse Prevention Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	50	1,567	--	--
3,620	1	--	196	85
--	--	--	--	--
--	--	--	--	14,210
--	--	--	--	--
<u>3,620</u>	<u>51</u>	<u>1,567</u>	<u>196</u>	<u>14,295</u>
--	--	--	--	--
--	--	--	--	--
--	--	1,791	--	13,425
--	--	--	--	--
--	--	--	10,500	--
<u>--</u>	<u>--</u>	<u>1,791</u>	<u>10,500</u>	<u>13,425</u>
3,620	51	(224)	(10,304)	870
175,000	--	--	--	--
--	--	--	--	--
<u>175,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
178,620	51	(224)	(10,304)	870
375,425	67	1,791	30,737	13,543
<u>\$ 554,045</u>	<u>\$ 118</u>	<u>\$ 1,567</u>	<u>\$ 20,433</u>	<u>\$ 14,413</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	R & B Pct. #1 Equipment Fund	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund
Revenues:				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Rents and royalties</i>	--	--	--	--
<i>Investment income</i>	--	--	--	--
<i>Miscellaneous</i>	223	--	769	2,275
<i>Grant revenues</i>	--	--	--	--
<i>Proceeds from the sale of fixed assets</i>	12,169	--	--	--
Total revenues	<u>12,392</u>	<u>--</u>	<u>769</u>	<u>2,275</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public transportation</i>	22,000	43,419	35,000	26,177
Total expenditures	<u>22,000</u>	<u>43,419</u>	<u>35,000</u>	<u>26,177</u>
Excess (deficiency) of revenues over expenditures	(9,608)	(43,419)	(34,231)	(23,902)
Other financing sources (uses):				
<i>Operating transfers in</i>	22,500	22,500	22,500	22,500
<i>Operating transfers out</i>	--	--	--	--
<i>Loans and capital lease proceeds</i>	--	--	--	--
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	12,892	(20,919)	(11,731)	(1,402)
Fund balances/equity - beginning	12,791	23,462	33,749	8,387
Fund balances/equity - ending	<u>\$ 25,683</u>	<u>\$ 2,543</u>	<u>\$ 22,018</u>	<u>\$ 6,985</u>



Attorney Hot Check Collection	Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement	Justice Court Technology #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
7,875	1,511	--	--	--
--	--	66,997	--	1,602
(2)	53	1,838	280	44
--	--	--	148	--
--	--	--	--	--
<u>7,873</u>	<u>1,564</u>	<u>68,835</u>	<u>428</u>	<u>1,646</u>
--	--	155,615	--	--
--	--	--	--	--
11,126	--	--	--	3,975
--	--	--	--	--
<u>11,126</u>	<u>--</u>	<u>155,615</u>	<u>1,736</u>	<u>3,975</u>
(3,253)	1,564	(86,780)	(1,308)	(2,329)
--	--	--	1,000	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,000</u>	<u>--</u>
(3,253)	1,564	(86,780)	(308)	(2,329)
9,285	5,847	283,922	41,318	8,856
<u>\$ 6,032</u>	<u>\$ 7,411</u>	<u>\$ 197,142</u>	<u>\$ 41,010</u>	<u>\$ 6,527</u>

# LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Justice Court Technology #2	Justice Court Technology #3	Justice Court Technology #4	Ambulance Service Grant Fund
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	290	132	3,233	--
Rents and royalties	--	--	--	--
Investment income	3	16	161	1,925
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	41,611
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>293</u>	<u>148</u>	<u>3,394</u>	<u>43,536</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	23,950
Health and welfare	--	--	--	--
Judicial	200	--	7,256	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>200</u>	<u>--</u>	<u>7,256</u>	<u>23,950</u>
Excess (deficiency) of revenues over expenditures	93	148	(3,862)	19,586
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	93	148	(3,862)	19,586
Fund balances/equity - beginning	267	2,007	22,320	268,691
Fund balances/equity - ending	<u>\$ 360</u>	<u>\$ 2,155</u>	<u>\$ 18,458</u>	<u>\$ 288,277</u>

Early Retirement Reinsurance Program Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	5,833	--	--	400
--	--	765	--	--
142	--	58	--	34
--	--	--	--	--
--	--	--	40,000	--
--	--	--	--	--
<u>142</u>	<u>5,833</u>	<u>823</u>	<u>40,000</u>	<u>434</u>
34,027	--	--	--	--
--	--	--	38,836	--
--	4,980	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>34,027</u>	<u>4,980</u>	<u>--</u>	<u>38,836</u>	<u>--</u>
(33,885)	853	823	1,164	434
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(33,885)	853	823	1,164	434
34,106	6,847	7,541	4,216	4,330
<u>\$ 221</u>	<u>\$ 7,700</u>	<u>\$ 8,364</u>	<u>\$ 5,380</u>	<u>\$ 4,764</u>

# LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ --
<i>Licenses and permits</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Charges for services</i>	--	--	--
<i>Fines</i>	72	33	805
<i>Rents and royalties</i>	--	--	--
<i>Investment income</i>	5	4	56
<i>Miscellaneous</i>	--	--	--
<i>Grant revenues</i>	--	--	--
<i>Proceeds from the sale of fixed assets</i>	--	--	--
Total revenues	<u>77</u>	<u>37</u>	<u>861</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Health and welfare</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public transportation</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	77	37	861
Other financing sources (uses):			
<i>Operating transfers in</i>	--	--	--
<i>Operating transfers out</i>	--	--	--
<i>Loans and capital lease proceeds</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	77	37	861
Fund balances/equity - beginning	663	482	6,775
Fund balances/equity - ending	<u>\$ 740</u>	<u>\$ 519</u>	<u>\$ 7,636</u>

Abandoned Motor Vehicle Fund	County Clerk Technology Fund	District Clerk Technology Fund Fund	District Clerk Archive Fund	County Attorney Pretrial Fee
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	7,952
--	911	786	952	--
267	36	58	32	49
31,897	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>32,164</u>	<u>947</u>	<u>844</u>	<u>984</u>	<u>8,001</u>
--	569	--	--	--
2,645	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>2,645</u>	<u>569</u>	<u>--</u>	<u>--</u>	<u>--</u>
29,519	378	844	984	8,001
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>29,519</u>	<u>378</u>	<u>844</u>	<u>984</u>	<u>8,001</u>
30,474	4,328	6,872	3,887	200
<u>\$ 59,993</u>	<u>\$ 4,706</u>	<u>\$ 7,716</u>	<u>\$ 4,871</u>	<u>\$ 8,201</u>

**LAVACA COUNTY, TEXAS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	County Clerk Digital Preserve. Fund	District Clerk Digital Preserve. Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
Revenues:			
<i>Taxes</i>	\$ --	\$ --	\$ 2,765,644
<i>Licenses and permits</i>	--	--	700,912
<i>Intergovernmental</i>	--	--	34,320
<i>Charges for services</i>	1,113	960	547,760
<i>Fines</i>	--	--	97,195
<i>Rents and royalties</i>	--	--	83,065
<i>Investment income</i>	3	3	27,554
<i>Miscellaneous</i>	--	--	114,745
<i>Grant revenues</i>	--	--	391,893
<i>Proceeds from the sale of fixed assets</i>	--	--	12,169
Total revenues	<u>1,116</u>	<u>963</u>	<u>4,775,257</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	230,269
<i>Public safety</i>	--	--	72,053
<i>Health and welfare</i>	--	--	737,636
<i>Judicial</i>	--	--	48,556
<i>Public facilities</i>	--	--	19,486
<i>Public transportation</i>	--	--	3,613,279
Total expenditures	<u>--</u>	<u>--</u>	<u>4,721,279</u>
Excess (deficiency) of revenues over expenditures	1,116	963	53,978
Other financing sources (uses):			
<i>Operating transfers in</i>	--	--	271,500
<i>Operating transfers out</i>	--	--	(294,216)
<i>Loans and capital lease proceeds</i>	--	--	100,732
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>78,016</u>
Net change in fund balance	1,116	963	131,994
Fund balances/equity - beginning	--	--	3,240,289
Fund balances/equity - ending	<u>\$ 1,116</u>	<u>\$ 963</u>	<u>\$ 3,372,283</u>

*This page is left blank intentionally.*

**LAVACA COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #1  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 312,030	\$ 312,030	\$ 304,905	\$ (7,125)
<i>Licenses and permits</i>	155,000	155,000	175,228	20,228
<i>Interest</i>	5,000	5,000	3,891	(1,109)
Total revenues	<u>472,030</u>	<u>472,030</u>	<u>484,024</u>	<u>11,994</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	--	470,039	461,700	8,339
<i>Supplies</i>	--	375	250	125
<i>Other services and charges</i>	--	5,125	3,340	1,785
<i>Capital outlays</i>	--	8,500	--	8,500
Total expenditures	<u>--</u>	<u>484,039</u>	<u>465,290</u>	<u>18,749</u>
Excess(deficiency) of revenues over(under) expenditures	472,030	(12,009)	18,734	30,743
Other financing sources (uses):				
<i>Operating transfers out</i>	--	(6,729)	(6,729)	--
Total other financing sources (uses)	<u>--</u>	<u>(6,729)</u>	<u>(6,729)</u>	<u>--</u>
Net change in fund balance	472,030	(18,738)	12,005	30,743
Fund balances, October 1, 2012	41,530	41,530	41,530	--
Fund balances, September 30, 2013	<u>\$ 513,560</u>	<u>\$ 22,792</u>	<u>\$ 53,535</u>	<u>\$ 30,743</u>



**LAVACA COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #2  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 312,030	\$ 312,030	\$ 304,905	\$ (7,125)
<i>Licenses and permits</i>	155,000	155,000	175,228	20,228
<i>Interest</i>	5,000	5,000	3,891	(1,109)
Total revenues	<u>472,030</u>	<u>472,030</u>	<u>484,024</u>	<u>11,994</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	347,999	441,386	410,710	30,676
<i>Supplies</i>	375	260	250	10
<i>Other services and charges</i>	16,350	16,915	14,447	2,468
<i>Capital outlays</i>	181,000	90,000	54,525	35,475
Total expenditures	<u>545,724</u>	<u>548,561</u>	<u>479,932</u>	<u>68,629</u>
Excess(deficiency) of revenues over(under) expenditures	(73,694)	(76,531)	4,092	80,623
Other financing sources (uses):				
<i>Operating transfers out</i>	(6,729)	(7,729)	(7,729)	--
Total other financing sources (uses)	<u>(6,729)</u>	<u>(7,729)</u>	<u>(7,729)</u>	<u>--</u>
Net change in fund balance	(80,423)	(84,260)	(3,637)	80,623
Fund balances, October 1, 2012	164,608	164,608	164,608	--
Fund balances, September 30, 2013	<u>\$ 84,185</u>	<u>\$ 80,348</u>	<u>\$ 160,971</u>	<u>\$ 80,623</u>

**LAVACA COUNTY, TEXAS**  
**ROAD AND BRIDGE FUND PCT. #3**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-9**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 247,127	\$ 247,127	\$ 241,821	\$ (5,306)
<i>Licenses and permits</i>	155,000	155,000	175,228	20,228
<i>Interest</i>	5,000	5,000	3,891	(1,109)
<i>Miscellaneous</i>	--	245	245	--
Total revenues	<u>407,127</u>	<u>407,372</u>	<u>421,185</u>	<u>13,813</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	--	347,999	322,098	25,901
<i>Supplies</i>	--	275	250	25
<i>Other services and charges</i>	--	16,390	12,303	4,087
<i>Capital outlays</i>	--	181,245	99,239	82,006
Total expenditures	<u>--</u>	<u>545,909</u>	<u>433,890</u>	<u>112,019</u>
Excess(deficiency) of revenues over(under) expenditures	407,127	(138,537)	(12,705)	125,832
Other financing sources (uses):				
<i>Operating transfers out</i>	--	(6,729)	(6,729)	--
Total other financing sources (uses)	<u>--</u>	<u>(6,729)</u>	<u>(6,729)</u>	<u>--</u>
Net change in fund balance	407,127	(145,266)	(19,434)	125,832
Fund balances, October 1, 2012	268,437	268,437	268,437	--
Fund balances, September 30, 2013	<u>\$ 675,564</u>	<u>\$ 123,171</u>	<u>\$ 249,003</u>	<u>\$ 125,832</u>

**LAVACA COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #4  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 204,192	\$ 204,192	\$ 199,765	\$ (4,427)
<i>Licenses and permits</i>	155,000	155,000	175,228	20,228
<i>Interest</i>	5,000	5,000	3,891	(1,109)
Total revenues	<u>364,192</u>	<u>364,192</u>	<u>378,884</u>	<u>14,692</u>
Expenditures:				
<i>Personnel</i>	379,081	379,081	351,228	27,853
<i>Supplies</i>	375	375	250	125
<i>Other services and charges</i>	12,550	12,550	8,129	4,421
Total expenditures	<u>392,006</u>	<u>392,006</u>	<u>359,607</u>	<u>32,399</u>
Excess(deficiency) of revenues over(under) expenditures	(27,814)	(27,814)	19,277	47,091
Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(6,729)</u>	<u>(6,729)</u>	<u>(6,729)</u>	--
Total other financing sources (uses)	<u>(6,729)</u>	<u>(6,729)</u>	<u>(6,729)</u>	--
Net change in fund balance	(34,543)	(34,543)	12,548	47,091
Fund balances, October 1, 2012	49,624	49,624	49,624	--
Fund balances, September 30, 2013	<u>\$ 15,081</u>	<u>\$ 15,081</u>	<u>\$ 62,172</u>	<u>\$ 47,091</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, 2013

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 503,918	\$ 503,918	\$ 497,132	\$ (6,786)
<i>Miscellaneous</i>	1,000	1,000	6,199	5,199
Total revenues	<u>504,918</u>	<u>504,918</u>	<u>503,331</u>	<u>(1,587)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	52,500	157,497	123,512	33,985
<i>Other services and charges</i>	215,000	133,997	111,204	22,793
<i>Capital outlays</i>	163,000	139,003	52,888	86,115
<i>Debt service</i>	52,408	52,411	52,410	1
Total expenditures	<u>482,908</u>	<u>482,908</u>	<u>340,014</u>	<u>142,894</u>
Excess(deficiency) of revenues over(under) expenditures	22,010	22,010	163,317	141,307
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	20,510	20,510	161,817	141,307
Fund balances, October 1, 2012	96,282	96,282	96,282	--
Fund balances, September 30, 2013	<u>\$ 116,792</u>	<u>\$ 116,792</u>	<u>\$ 258,099</u>	<u>\$ 141,307</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, 2013

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 503,918	\$ 503,918	\$ 497,133	\$ (6,785)
<i>Miscellaneous</i>	1,000	2,485	36,446	33,961
Total revenues	<u>504,918</u>	<u>506,403</u>	<u>533,579</u>	<u>27,176</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	118,700	202,890	215,341	(12,451)
<i>Other services and charges</i>	171,500	110,825	120,750	(9,925)
<i>Capital outlays</i>	208,040	186,009	124,147	61,862
<i>Debt service</i>	35,785	35,786	35,785	1
Total expenditures	<u>534,025</u>	<u>535,510</u>	<u>496,023</u>	<u>39,487</u>
Excess(deficiency) of revenues over(under) expenditures	(29,107)	(29,107)	37,556	66,663
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	(30,607)	(30,607)	36,056	66,663
Fnd balance/equity - October 1, 2012	87,268	87,268	87,268	--
Fnd balance/equity - September 30, 2013	<u>\$ 56,661</u>	<u>\$ 56,661</u>	<u>\$ 123,324</u>	<u>\$ 66,663</u>

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 399,348	\$ 399,348	\$ 394,277	\$ (5,071)
<i>Miscellaneous</i>	--	--	12,033	12,033
Total revenues	<u>399,348</u>	<u>399,348</u>	<u>406,310</u>	<u>6,962</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	104,000	179,000	144,192	34,808
<i>Other services and charges</i>	163,000	88,000	83,763	4,237
<i>Capital outlays</i>	272,000	272,000	160,346	111,654
Total expenditures	<u>539,000</u>	<u>539,000</u>	<u>388,301</u>	<u>150,699</u>
Excess(deficiency) of revenues over(under) expenditures	(139,652)	(139,652)	18,009	157,661
Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,500)</u>	--
Total other financing sources (uses)	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,500)</u>	--
Net change in fund balance	(142,152)	(142,152)	15,509	157,661
Fund balances, October 1, 2012	<u>332,339</u>	<u>332,339</u>	<u>332,339</u>	--
Fund balances, September 30, 2013	<u>\$ 190,187</u>	<u>\$ 190,187</u>	<u>\$ 347,848</u>	<u>\$ 157,661</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, 2013

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 330,636	\$ 330,636	\$ 325,706	\$ (4,930)
<i>Miscellaneous</i>	--	20,000	22,582	2,582
Total revenues	<u>330,636</u>	<u>350,636</u>	<u>348,288</u>	<u>(2,348)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	126,425	192,950	128,575	64,375
<i>Other services and charges</i>	193,300	246,775	191,000	55,775
<i>Capital outlays</i>	184,000	204,000	166,599	37,401
<i>Debt service</i>	120,000	--	--	--
Total public transportation	<u>623,725</u>	<u>643,725</u>	<u>486,174</u>	<u>157,551</u>
Total expenditures	<u>623,725</u>	<u>643,725</u>	<u>486,174</u>	<u>157,551</u>
Excess(deficiency) of revenues over(under) expenditures	(293,089)	(293,089)	(137,886)	155,203
Other financing sources (uses):				
<i>Loans and capital lease proceeds</i>	120,000	120,000	100,732	(19,268)
Total other financing sources (uses)	<u>120,000</u>	<u>120,000</u>	<u>100,732</u>	<u>(19,268)</u>
Net change in fund balance	(173,089)	(173,089)	(37,154)	135,935
Fund balances, October 1, 2012	191,800	191,800	191,800	--
Fund balances, September 30, 2013	<u>\$ 18,711</u>	<u>\$ 18,711</u>	<u>\$ 154,646</u>	<u>\$ 135,935</u>

**LAVACA COUNTY, TEXAS**  
*LATERAL ROAD FUND PCT. #1*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**EXHIBIT C-15**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,700	\$ 8,700	\$ 8,580	\$ (120)
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,580</u>	<u>(120)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	10,300	10,300	--	10,300
Total expenditures	<u>10,300</u>	<u>10,300</u>	<u>--</u>	<u>10,300</u>
Net change in fund balance	(1,600)	(1,600)	8,580	10,180
Fund balances, October 1, 2012	1,639	1,639	1,639	--
Fund balances, September 30, 2013	<u>\$ 39</u>	<u>\$ 39</u>	<u>\$ 10,219</u>	<u>\$ 10,180</u>



**LAVACA COUNTY, TEXAS**

LATERAL ROAD FUND PCT. #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

**EXHIBIT C-16**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,700	\$ 8,700	\$ 8,580	\$ (120)
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,580</u>	<u>(120)</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	8,500	8,500	8,219	281
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,219</u>	<u>281</u>
Net change in fund balance	200	200	361	161
Fund balances, October 1, 2012	2,023	2,023	2,023	--
Fund balances, September 30, 2013	<u>\$ 2,223</u>	<u>\$ 2,223</u>	<u>\$ 2,384</u>	<u>\$ 161</u>

**LAVACA COUNTY, TEXAS**

LATERAL ROAD FUND PCT. #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,700	\$ 8,700	\$ 8,580	\$ (120)
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,580</u>	<u>(120)</u>
Expenditures:				
<i>Public transportation</i>	10,000	10,000	--	10,000
<i>Capital outlays</i>	10,000	10,000	--	10,000
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Net change in fund balance	(1,300)	(1,300)	8,580	9,880
Fund balances, October 1, 2012	11,741	11,741	11,741	--
Fund balances, September 30, 2013	<u>\$ 10,441</u>	<u>\$ 10,441</u>	<u>\$ 20,321</u>	<u>\$ 9,880</u>

**LAVACA COUNTY, TEXAS**  
*LATERAL ROAD FUND PCT. #4*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**EXHIBIT C-18**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 8,700	\$ 8,700	\$ 8,580	\$ (120)
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>8,580</u>	<u>(120)</u>
Expenditures:				
<i>Public transportation</i>	8,500	8,500	8,500	--
<i>Capital outlays</i>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Total expenditures				
Net change in fund balance	200	200	80	(120)
Fund balances, October 1, 2012	1,600	1,600	1,600	--
Fund balances, September 30, 2013	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,680</u>	<u>\$ (120)</u>

**LAVACA COUNTY, TEXAS**  
ROAD AND BRIDGE RIGHT OF WAY FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Rents and royalties</i>	\$ --	\$ --	\$ 82,250	\$ 82,250
<i>Interest</i>	--	--	457	457
Total revenues	<u>--</u>	<u>--</u>	<u>82,707</u>	<u>82,707</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	35,000	35,000	8,497	26,503
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>8,497</u>	<u>26,503</u>
Excess(deficiency) of revenues over(under) expenditures	(35,000)	(35,000)	74,210	109,210
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>(260,000)</u>	<u>--</u>
Net change in fund balance	(295,000)	(295,000)	(185,790)	109,210
Fund balances, October 1, 2012	304,508	304,508	304,508	--
Fund balances, September 30, 2013	<u>\$ 9,508</u>	<u>\$ 9,508</u>	<u>\$ 118,718</u>	<u>\$ 109,210</u>

**LAVACA COUNTY, TEXAS**  
**RECORDS MANAGEMENT-COUNTY CLERK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-20**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 25,800	\$ 25,800	\$ 38,174	\$ 12,374
Interest	1,200	1,200	599	(601)
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>38,773</u>	<u>11,773</u>
Expenditures:				
General government				
Personnel	--	20,310	14,930	5,380
Other services and charges	200	200	156	44
Capital outlays	25,000	25,000	24,972	28
Total expenditures	<u>25,200</u>	<u>45,510</u>	<u>40,058</u>	<u>5,452</u>
Net change in fund balance	1,800	(18,510)	(1,285)	17,225
Fund balances, October 1, 2012	86,600	86,600	86,600	--
Fund balances, September 30, 2013	<u>\$ 88,400</u>	<u>\$ 68,090</u>	<u>\$ 85,315</u>	<u>\$ 17,225</u>

**LAVACA COUNTY, TEXAS**  
**RECORDS MANAGEMENT COURTHOUSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-21**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 4,500	\$ 4,500	\$ 4,755	\$ 255
<i>Interest</i>	500	500	107	(393)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,862</u>	<u>(138)</u>
Expenditures:				
<i>Public facilities</i>				
<i>Personnel</i>	8,136	8,161	8,147	14
<i>Other services and charges</i>	800	775	416	359
<i>Capital outlays</i>	200	200	--	200
Total expenditures	<u>9,136</u>	<u>9,136</u>	<u>8,563</u>	<u>573</u>
Net change in fund balance	(4,136)	(4,136)	(3,701)	435
Fund balances, October 1, 2012	17,119	17,119	17,119	--
Fund balances, September 30, 2013	<u>\$ 12,983</u>	<u>\$ 12,983</u>	<u>\$ 13,418</u>	<u>\$ 435</u>

**LAVACA COUNTY, TEXAS**  
**SHERIFF'S CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-22**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 67	\$ 67
<i>Miscellaneous</i>	8,000	8,000	--	(8,000)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>67</u>	<u>(7,933)</u>
Expenditures:				
<i>Public safety</i>				
<i>Other services and charges</i>	2,500	3,700	2,815	885
<i>Capital outlays</i>	5,000	--	--	--
Total expenditures	<u>7,500</u>	<u>3,700</u>	<u>2,815</u>	<u>885</u>
Excess(deficiency) of revenues over(under) expenditures	500	4,300	(2,748)	(7,048)
Other financing sources (uses):				
<i>Operating transfers out</i>	--	--	(800)	800
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(800)</u>	<u>(800)</u>
Net change in fund balance	500	4,300	(3,548)	(7,848)
Fund balances, October 1, 2012	9,043	9,043	9,043	--
Fund balances, September 30, 2013	<u>\$ 9,543</u>	<u>\$ 13,343</u>	<u>\$ 5,495</u>	<u>\$ (7,848)</u>

**LAVACA COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-23**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 10,000	\$ 10,000	\$ 13,582	\$ 3,582
<i>Interest</i>	1,000	1,000	606	(394)
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>14,188</u>	<u>3,188</u>
Expenditures:				
<i>Public facilities</i>				
<i>Personnel</i>	8,500	8,500	8,040	460
<i>Supplies</i>	500	500	1,309	(809)
<i>Other services and charges</i>	3,700	3,700	--	3,700
<i>Capital outlays</i>	12,500	12,500	1,574	10,926
Total expenditures	<u>25,200</u>	<u>25,200</u>	<u>10,923</u>	<u>14,277</u>
Net change in fund balance	(14,200)	(14,200)	3,265	17,465
Fund balances, October 1, 2012	87,378	87,378	87,378	--
Fund balances, September 30, 2013	<u>\$ 73,178</u>	<u>\$ 73,178</u>	<u>\$ 90,643</u>	<u>\$ 17,465</u>



**LAVACA COUNTY, TEXAS**  
**EMERGENCY APPROPRIATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-24**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 800	\$ 800	\$ 685	\$ (115)
Total revenues	<u>800</u>	<u>800</u>	<u>685</u>	<u>(115)</u>
Expenditures:				
<i>General government</i>				
<i>Personnel</i>	88,000	88,000	--	88,000
Total expenditures	<u>88,000</u>	<u>88,000</u>	<u>--</u>	<u>88,000</u>
Excess(deficiency) of revenues over(under) expenditures	(87,200)	(87,200)	685	87,885
Other financing sources (uses):				
<i>Operating transfers in</i>	5,500	5,500	5,500	--
Total other financing sources (uses)	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>--</u>
Net change in fund balance	(81,700)	(81,700)	6,185	87,885
Fund balances, October 1, 2012	94,856	94,856	94,856	--
Fund balances, September 30, 2013	<u>\$ 13,156</u>	<u>\$ 13,156</u>	<u>\$ 101,041</u>	<u>\$ 87,885</u>

**LAVACA COUNTY, TEXAS**  
**TOBACCO SETTLEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-25**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 20	\$ 20	\$ 38	\$ 18
<i>Miscellaneous</i>	1,000	1,000	1,928	928
Total revenues	<u>1,020</u>	<u>1,020</u>	<u>1,966</u>	<u>946</u>
Expenditures:				
<i>Health and welfare</i>				
<i>Other services and charges</i>	2,000	2,000	2,000	--
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>--</u>
Net change in fund balance	(980)	(980)	(34)	946
Fund balances, October 1, 2012	2,726	2,726	2,726	--
Fund balances, September 30, 2013	<u>\$ 1,746</u>	<u>\$ 1,746</u>	<u>\$ 2,692</u>	<u>\$ 946</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-26**

LAW LIBRARY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 11,000	\$ 11,000	\$ 9,495	\$ (1,505)
<i>Interest</i>	700	700	357	(343)
Total revenues	<u>11,700</u>	<u>11,700</u>	<u>9,852</u>	<u>(1,848)</u>
Expenditures:				
<i>Judicial</i>				
<i>Supplies</i>	10,000	10,000	5,803	4,197
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>5,803</u>	<u>4,197</u>
Net change in fund balance	1,700	1,700	4,049	2,349
Fund balances, October 1, 2012	51,943	51,943	51,943	--
Fund balances, September 30, 2013	<u>\$ 53,643</u>	<u>\$ 53,643</u>	<u>\$ 55,992</u>	<u>\$ 2,349</u>

**LAVACA COUNTY, TEXAS**  
**SENIOR CITIZENS FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-27**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 749,993	\$ 750,243	\$ 475,925	\$ (274,318)
<i>Interest</i>	200	200	--	(200)
<i>Grant revenues</i>	15,000	33,000	296,072	263,072
Total revenues	<u>765,193</u>	<u>783,443</u>	<u>771,997</u>	<u>(11,446)</u>
Expenditures:				
<i>Health and welfare</i>				
<i>Personnel</i>	381,960	381,960	387,604	(5,644)
<i>Supplies</i>	203,276	203,276	172,314	30,962
<i>Other services and charges</i>	162,879	162,879	167,328	(4,449)
<i>Capital outlays</i>	17,076	17,076	8,390	8,686
Total expenditures	<u>765,191</u>	<u>765,191</u>	<u>735,636</u>	<u>29,555</u>
Net change in fund balance	2	18,252	36,361	18,109
Fund balances, October 1, 2012	66,874	66,874	66,866	(8)
Fund balances, September 30, 2013	<u>\$ 66,876</u>	<u>\$ 85,126</u>	<u>\$ 103,227</u>	<u>\$ 18,101</u>

**LAVACA COUNTY, TEXAS**  
**LAW ENFORCEMENT TRAINING FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-28**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 107	\$ 107
Total revenues	<u>--</u>	<u>--</u>	<u>107</u>	<u>107</u>
Expenditures:				
<i>Public safety</i>				
<i>Personnel</i>	6,000	6,000	3,807	2,193
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>3,807</u>	<u>2,193</u>
Net change in fund balance	(6,000)	(6,000)	(3,700)	2,300
Fund balances, October 1, 2012	17,173	17,173	17,173	--
Fund balances, September 30, 2013	<u>\$ 11,173</u>	<u>\$ 11,173</u>	<u>\$ 13,473</u>	<u>\$ 2,300</u>

**LAVACA COUNTY, TEXAS**  
**SPECIAL RESERVE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-29**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 3,620	\$ 3,620
Total revenues	<u>    --</u>	<u>    --</u>	<u>    3,620</u>	<u>    3,620</u>
Expenditures:				
<i>General government</i>				
<i>Capital outlays</i>	<u>100,000</u>	<u>100,000</u>	<u>    --</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>    --</u>	<u>100,000</u>
Excess(deficiency) of revenues over(under) expenditures	(100,000)	(100,000)	3,620	103,620
Other financing sources (uses):				
<i>Operating transfers in</i>	<u>    --</u>	<u>    --</u>	<u>175,000</u>	<u>175,000</u>
Total other financing sources (uses)	<u>    --</u>	<u>    --</u>	<u>175,000</u>	<u>175,000</u>
Net change in fund balance	(100,000)	(100,000)	178,620	278,620
Fund balances, October 1, 2012	375,425	375,425	375,425	--
Fund balances, September 30, 2013	<u>\$ 275,425</u>	<u>\$ 275,425</u>	<u>\$ 554,045</u>	<u>\$ 278,620</u>

**LAVACA COUNTY, TEXAS**  
 CHILD ABUSE PREVENTION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Rents and royalties</i>	\$ --	\$ --	\$ 50	\$ 50
<i>Interest</i>	--	--	1	1
Total revenues	<u>--</u>	<u>--</u>	<u>51</u>	<u>51</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	51	51
Fund balances, October 1, 2012	67	67	67	--
Fund balances, September 30, 2013	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 118</u>	<u>\$ 51</u>

**LAVACA COUNTY, TEXAS**  
**APPELLATE JUDICIAL SYSTEM FEE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**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	\$ 1,567	\$ (233)
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>1,567</u>	<u>(233)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	1,800	1,800	1,791	9
Total expenditures	<u>1,800</u>	<u>1,800</u>	<u>1,791</u>	<u>9</u>
Net change in fund balance	--	--	(224)	(224)
Fund balances, October 1, 2012	1,791	1,791	1,791	--
Fund balances, September 30, 2013	<u>\$ 1,791</u>	<u>\$ 1,791</u>	<u>\$ 1,567</u>	<u>\$ (224)</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 196	\$ 196
Total revenues	<u>    --</u>	<u>    --</u>	<u>    196</u>	<u>    196</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	30,600	30,600	10,500	20,100
Total expenditures	<u>30,600</u>	<u>30,600</u>	<u>10,500</u>	<u>20,100</u>
Net change in fund balance	(30,600)	(30,600)	(10,304)	20,296
Fund balances, October 1, 2012	30,737	30,737	30,737	--
Fund balances, September 30, 2013	<u>\$ 137</u>	<u>\$ 137</u>	<u>\$ 20,433</u>	<u>\$ 20,296</u>

**LAVACA COUNTY, TEXAS**  
**TASK FORCE INDIGENT DEFENSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-33**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 100	\$ 100	\$ 85	\$ (15)
<i>Grant revenues</i>	8,000	8,000	14,210	6,210
Total revenues	<u>8,100</u>	<u>8,100</u>	<u>14,295</u>	<u>6,195</u>
Expenditures:				
<i>Judicial</i>				
<i>Other service and charges</i>	13,700	13,700	13,425	275
Total expenditures	<u>13,700</u>	<u>13,700</u>	<u>13,425</u>	<u>275</u>
Net change in fund balance	(5,600)	(5,600)	870	6,470
Fund balances, October 1, 2012	13,543	13,543	13,543	--
Fund balances, September 30, 2013	<u>\$ 7,943</u>	<u>\$ 7,943</u>	<u>\$ 14,413</u>	<u>\$ 6,470</u>

**LAVACA COUNTY, TEXAS**

**EXHIBIT C-34**

ROAD AND BRIDGE PCT. #1 EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 223	\$ 223
<i>Proceeds from the sale of capital assets</i>	--	11,008	12,169	1,161
Total revenues	--	11,008	12,392	1,384
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	15,000	26,008	--	26,008
<i>Debt service</i>	22,000	22,000	22,000	--
Total expenditures	37,000	48,008	22,000	26,008
Excess(deficiency) of revenues over(under) expenditures	(37,000)	(37,000)	(9,608)	27,392
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	(14,500)	(14,500)	12,892	27,392
Fund balances, October 1, 2012	12,791	12,791	12,791	--
Fund balances, September 30, 2013	\$ (1,709)	\$ (1,709)	\$ 25,683	\$ 27,392

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE PCT. #2 EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	44,000	44,000	43,419	581
Total expenditures	44,000	44,000	43,419	581
Excess(deficiency) of revenues over(under) expenditures	(44,000)	(44,000)	(43,419)	581
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	(21,500)	(21,500)	(20,919)	581
Fund balances, October 1, 2012	23,462	23,462	23,462	--
Fund balances, September 30, 2013	\$ 1,962	\$ 1,962	\$ 2,543	\$ 581

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE PCT. #3 EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Miscellaneous</i>	\$ --	\$ 769	\$ 769	\$ --
Total revenues	<u>--</u>	<u>769</u>	<u>769</u>	<u>--</u>
Expenditures:				
<i>Public transportation</i>				
<i>Supplies</i>	--	769	--	769
<i>Capital outlays</i>	55,000	55,000	35,000	20,000
Total expenditures	<u>55,000</u>	<u>55,769</u>	<u>35,000</u>	<u>20,769</u>
Excess(deficiency) of revenues over(under) expenditures	(55,000)	(55,000)	(34,231)	20,769
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	(32,500)	(32,500)	(11,731)	20,769
Fund balances, October 1, 2012	33,749	33,749	33,749	--
Fund balances, September 30, 2013	<u>\$ 1,249</u>	<u>\$ 1,249</u>	<u>\$ 22,018</u>	<u>\$ 20,769</u>

**LAVACA COUNTY, TEXAS**

ROAD AND BRIDGE PCT. #4 EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 2,275	\$ 2,275
Total revenues	<u>--</u>	<u>--</u>	<u>2,275</u>	<u>2,275</u>
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	4,500	4,500	--	4,500
<i>Debt service</i>	26,177	26,177	26,177	--
Total expenditures	<u>30,677</u>	<u>30,677</u>	<u>26,177</u>	<u>4,500</u>
Excess(deficiency) of revenues over(under) expenditures	(30,677)	(30,677)	(23,902)	6,775
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	(8,177)	(8,177)	(1,402)	6,775
Fund balances, October 1, 2012	8,387	8,387	8,387	--
Fund balances, September 30, 2013	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ 6,985</u>	<u>\$ 6,775</u>

**LAVACA COUNTY, TEXAS**  
**ATTORNEY HOT CHECK COLLECTON FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-38**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 7,000	\$ 7,000	\$ 7,875	\$ 875
<i>Interest</i>	--	--	(2)	(2)
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>7,873</u>	<u>873</u>
Expenditures:				
<i>Judicial</i>				
<i>Personnel</i>	10,139	10,154	10,161	(7)
<i>Other services and charges</i>	1,000	985	965	20
Total expenditures	<u>11,139</u>	<u>11,139</u>	<u>11,126</u>	<u>13</u>
Net change in fund balance	(4,139)	(4,139)	(3,253)	886
Fund balances, October 1, 2012	9,285	9,285	9,285	--
Fund balances, September 30, 2013	<u>\$ 5,146</u>	<u>\$ 5,146</u>	<u>\$ 6,032</u>	<u>\$ 886</u>

**LAVACA COUNTY, TEXAS**  
**RECORDS MANAGEMENT DISTRICT CLERK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-39**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ 1,200	\$ 1,200	\$ 1,511	\$ 311
<i>Interest</i>	50	50	53	3
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>1,564</u>	<u>314</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	5,500	5,500	--	5,500
Total expenditures	<u>5,500</u>	<u>5,500</u>	<u>--</u>	<u>5,500</u>
Net change in fund balance	(4,250)	(4,250)	1,564	5,814
Fund balances, October 1, 2012	5,847	5,847	5,847	--
Fund balances, September 30, 2013	<u>\$ 1,597</u>	<u>\$ 1,597</u>	<u>\$ 7,411</u>	<u>\$ 5,814</u>



**LAVACA COUNTY, TEXAS**  
**RECORDS ARCHIVE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-40**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 30,000	\$ 58,943	\$ 66,997	\$ 8,054
<i>Interest</i>	3,000	3,000	1,838	(1,162)
Total revenues	<u>33,000</u>	<u>61,943</u>	<u>68,835</u>	<u>6,892</u>
Expenditures:				
<i>General government</i>				
<i>Personnel</i>	6,492	6,697	6,672	25
<i>Supplies</i>	1,000	1,000	638	362
<i>Other services and charges</i>	280,000	308,738	148,305	160,433
Total expenditures	<u>287,492</u>	<u>316,435</u>	<u>155,615</u>	<u>160,820</u>
Net change in fund balance	(254,492)	(254,492)	(86,780)	167,712
Fund balances, October 1, 2012	283,922	283,922	283,922	--
Fund balances, September 30, 2013	<u>\$ 29,430</u>	<u>\$ 29,430</u>	<u>\$ 197,142</u>	<u>\$ 167,712</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ 280	\$ 280
<i>Miscellaneous</i>	--	--	148	148
Total revenues	--	--	428	428
Expenditures:				
<i>Public transportation</i>				
<i>Capital outlays</i>	25,000	25,000	1,736	23,264
Total expenditures	25,000	25,000	1,736	23,264
Excess(deficiency) of revenues over(under) expenditures	(25,000)	(25,000)	(1,308)	23,692
Other financing sources (uses):				
<i>Operating transfers in</i>	1,000	1,000	1,000	--
Total other financing sources (uses)	1,000	1,000	1,000	--
Net change in fund balance	(24,000)	(24,000)	(308)	23,692
Fund balances, October 1, 2012	41,318	41,318	41,318	--
Fund balances, September 30, 2013	\$ 17,318	\$ 17,318	\$ 41,010	\$ 23,692

**LAVACA COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY #1**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**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	\$ 1,602	\$ 102
<i>Interest</i>	100	100	44	(56)
Total revenues	<u>1,600</u>	<u>1,600</u>	<u>1,646</u>	<u>46</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	4,500	4,500	3,975	525
Total expenditures	<u>4,500</u>	<u>4,500</u>	<u>3,975</u>	<u>525</u>
Net change in fund balance	(2,900)	(2,900)	(2,329)	571
Fund balances, October 1, 2012	8,856	8,856	8,856	--
Fund balances, September 30, 2013	<u>\$ 5,956</u>	<u>\$ 5,956</u>	<u>\$ 6,527</u>	<u>\$ 571</u>

**LAVACA COUNTY, TEXAS**  
 JUSTICE COURT TECHNOLOGY #2  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 200	\$ 200	\$ 290	\$ 90
<i>Interest</i>	20	20	3	(17)
Total revenues	<u>220</u>	<u>220</u>	<u>293</u>	<u>73</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	200	200	200	--
Total expenditures	<u>200</u>	<u>200</u>	<u>200</u>	<u>--</u>
Net change in fund balance	20	20	93	73
Fund balances, October 1, 2012	267	267	267	--
Fund balances, September 30, 2013	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 360</u>	<u>\$ 73</u>

**LAVACA COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY #3**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-44**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 20	\$ 20	\$ 132	\$ 112
<i>Interest</i>	10	10	16	6
Total revenues	<u>30</u>	<u>30</u>	<u>148</u>	<u>118</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	1,850	1,850	--	1,850
Total expenditures	<u>1,850</u>	<u>1,850</u>	<u>--</u>	<u>1,850</u>
Net change in fund balance	(1,820)	(1,820)	148	1,968
Fund balances, October 1, 2012	2,007	2,007	2,007	--
Fund balances, September 30, 2013	<u>\$ 187</u>	<u>\$ 187</u>	<u>\$ 2,155</u>	<u>\$ 1,968</u>

**LAVACA COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY #4**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**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	\$ 3,233	\$ 1,233
<i>Interest</i>	100	100	161	61
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>3,394</u>	<u>1,294</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	10,000	10,000	7,256	2,744
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,256</u>	<u>2,744</u>
Net change in fund balance	(7,900)	(7,900)	(3,862)	4,038
Fund balances, October 1, 2012	22,320	22,320	22,320	--
Fund balances, September 30, 2013	<u>\$ 14,420</u>	<u>\$ 14,420</u>	<u>\$ 18,458</u>	<u>\$ 4,038</u>

**LAVACA COUNTY, TEXAS**  
**AMBULANCE SERVICE GRANT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-46**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 1,800	\$ 1,800	\$ 1,925	\$ 125
<i>Grant revenues</i>	20,000	20,000	41,611	21,611
Total revenues	<u>21,800</u>	<u>21,800</u>	<u>43,536</u>	<u>21,736</u>
Expenditures:				
<i>Public safety</i>				
<i>Other services and charges</i>	10,000	10,000	--	10,000
<i>Capital outlays</i>	250,000	250,000	23,950	226,050
Total expenditures	<u>260,000</u>	<u>260,000</u>	<u>23,950</u>	<u>236,050</u>
Net change in fund balance	(238,200)	(238,200)	19,586	257,786
Fund balances, October 1, 2012	268,691	268,691	268,691	--
Fund balances, September 30, 2013	<u>\$ 30,491</u>	<u>\$ 30,491</u>	<u>\$ 288,277</u>	<u>\$ 257,786</u>

**LAVACA COUNTY, TEXAS**  
**EARLY RETIREMENT REINSURANCE PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-47**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 73	\$ 73	\$ 142	\$ 69
Total revenues	<u>73</u>	<u>73</u>	<u>142</u>	<u>69</u>
Expenditures:				
<i>General government</i>				
<i>Other services and charges</i>	--	34,100	34,027	73
Total expenditures	<u>--</u>	<u>34,100</u>	<u>34,027</u>	<u>73</u>
Net change in fund balance	73	(34,027)	(33,885)	142
Fund balances, October 1, 2012	34,106	34,106	34,106	--
Fund balances, September 30, 2013	<u>\$ 34,179</u>	<u>\$ 79</u>	<u>\$ 221</u>	<u>\$ 142</u>



**LAVACA COUNTY, TEXAS**  
**JURY SERVICE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-48**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 3,880	\$ 3,880	\$ 5,833	\$ 1,953
Total revenues	<u>3,880</u>	<u>3,880</u>	<u>5,833</u>	<u>1,953</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	5,000	5,000	4,980	20
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,980</u>	<u>20</u>
Net change in fund balance	(1,120)	(1,120)	853	1,973
Fund balances, October 1, 2012	6,847	6,847	6,847	--
Fund balances, September 30, 2013	<u>\$ 5,727</u>	<u>\$ 5,727</u>	<u>\$ 7,700</u>	<u>\$ 1,973</u>

**LAVACA COUNTY, TEXAS**  
**FAMILY PROTECTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-49**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Rents and royalties</i>	\$ 600	\$ 600	\$ 765	\$ 165
<i>Interest</i>	50	50	58	8
Total revenues	<u>650</u>	<u>650</u>	<u>823</u>	<u>173</u>
Expenditures:				
<i>Health and welfare</i>				
<i>Other services and charges</i>	1,500	1,500	--	1,500
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balance	(850)	(850)	823	1,673
Fund balances, October 1, 2012	7,541	7,541	7,541	--
Fund balances, September 30, 2013	<u>\$ 6,691</u>	<u>\$ 6,691</u>	<u>\$ 8,364</u>	<u>\$ 1,673</u>

**LAVACA COUNTY, TEXAS**  
*BORDER SERVICE GRANT*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2013*

**EXHIBIT C-50**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Grant revenues</i>	40,000	40,000	40,000	--
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>--</u>
Expenditures:				
<i>Public safety</i>				
<i>Personnel</i>	45,018	35,263	29,081	6,182
<i>Other services and charges</i>	--	9,755	9,755	--
Total expenditures	<u>45,018</u>	<u>45,018</u>	<u>38,836</u>	<u>6,182</u>
Net change in fund balance	(5,018)	(5,018)	1,164	6,182
Fund balances, October 1, 2012	4,216	4,216	4,216	--
Fund balances, September 30, 2013	<u>\$ (802)</u>	<u>\$ (802)</u>	<u>\$ 5,380</u>	<u>\$ 6,182</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 500	\$ 500	\$ 400	\$ (100)
<i>Interest</i>	30	30	34	4
Total revenues	<u>530</u>	<u>530</u>	<u>434</u>	<u>(96)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	2,000	2,000	--	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(1,470)	(1,470)	434	1,904
Fund balances, October 1, 2012	4,330	4,330	4,330	--
Fund balances, September 30, 2013	<u>\$ 2,860</u>	<u>\$ 2,860</u>	<u>\$ 4,764</u>	<u>\$ 1,904</u>

**LAVACA COUNTY, TEXAS**

JUSTICE COURT BUILDING SECURITY FUND #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 50	\$ 50	\$ 72	\$ 22
<i>Interest</i>	--	--	5	5
Total revenues	<u>50</u>	<u>50</u>	<u>77</u>	<u>27</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	500	500	--	500
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	(450)	(450)	77	527
Fund balances, October 1, 2012	663	663	663	--
Fund balances, September 30, 2013	<u>\$ 213</u>	<u>\$ 213</u>	<u>\$ 740</u>	<u>\$ 527</u>

**LAVACA COUNTY, TEXAS**

JUSTICE COURT BUILDING SECURITY FUND #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 15	\$ 15	\$ 33	\$ 18
<i>Interest</i>	--	--	4	4
Total revenues	<u>15</u>	<u>15</u>	<u>37</u>	<u>22</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	400	400	--	400
Total expenditures	<u>400</u>	<u>400</u>	<u>--</u>	<u>400</u>
Net change in fund balance	(385)	(385)	37	422
Fund balances, October 1, 2012	482	482	482	--
Fund balances, September 30, 2013	<u>\$ 97</u>	<u>\$ 97</u>	<u>\$ 519</u>	<u>\$ 422</u>

**LAVACA COUNTY, TEXAS**

JUSTICE COURT BUILDING SECURITY FUND #4  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 600	\$ 600	\$ 805	\$ 205
<i>Interest</i>	60	60	56	(4)
Total revenues	<u>660</u>	<u>660</u>	<u>861</u>	<u>201</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	2,000	2,000	--	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balance	(1,340)	(1,340)	861	2,201
Fund balances, October 1, 2012	6,775	6,775	6,775	--
Fund balances, September 30, 2013	<u>\$ 5,435</u>	<u>\$ 5,435</u>	<u>\$ 7,636</u>	<u>\$ 2,201</u>

**LAVACA COUNTY, TEXAS**  
 ABANDONED MOTOR VEHICLE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ 200	\$ 200	\$ 267	\$ 67
Miscellaneous	4,000	4,000	31,897	27,897
Total revenues	<u>4,200</u>	<u>4,200</u>	<u>32,164</u>	<u>27,964</u>
Expenditures:				
Public safety				
Other services and charges	16,222	16,222	2,645	13,577
Total expenditures	<u>16,222</u>	<u>16,222</u>	<u>2,645</u>	<u>13,577</u>
Net change in fund balance	(12,022)	(12,022)	29,519	41,541
Fund balances, October 1, 2012	30,474	30,474	30,474	--
Fund balances, September 30, 2013	<u>\$ 18,452</u>	<u>\$ 18,452</u>	<u>\$ 59,993</u>	<u>\$ 41,541</u>



**LAVACA COUNTY, TEXAS**  
 COUNTY CLERK TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,800	\$ 1,800	\$ 911	\$ (889)
<i>Interest</i>	30	30	36	6
Total revenues	<u>1,830</u>	<u>1,830</u>	<u>947</u>	<u>(883)</u>
Expenditures:				
<i>General government</i>				
<i>Capital outlays</i>	1,000	1,000	569	431
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>569</u>	<u>431</u>
Net change in fund balance	830	830	378	(452)
Fund balances, October 1, 2012	4,328	4,328	4,328	--
Fund balances, September 30, 2013	<u>\$ 5,158</u>	<u>\$ 5,158</u>	<u>\$ 4,706</u>	<u>\$ (452)</u>

**LAVACA COUNTY, TEXAS**  
 DISTRICT CLERK TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Court fees and fines</i>	\$ 1,650	\$ 1,650	\$ 786	\$ (868)
<i>Interest</i>	30	30	58	29
Total revenues	<u>1,680</u>	<u>1,680</u>	<u>844</u>	<u>(836)</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	5,789	5,789	--	5,789
Total expenditures	<u>5,789</u>	<u>5,789</u>	<u>--</u>	<u>5,789</u>
Net change in fund balance	(4,109)	(4,109)	844	4,953
Fund balances, October 1, 2012	6,872	6,872	6,872	--
Fund balances, September 30, 2013	<u>\$ 2,763</u>	<u>\$ 2,763</u>	<u>\$ 7,716</u>	<u>\$ 4,953</u>

**LAVACA COUNTY, TEXAS**  
 DISTRICT CLERK ARCHIVE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

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	\$ 952	\$ (48)
<i>Interest</i>	30	30	32	2
Total revenues	<u>1,030</u>	<u>1,030</u>	<u>984</u>	<u>(46)</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	3,298	3,298	--	3,298
Total expenditures	<u>3,298</u>	<u>3,298</u>	<u>--</u>	<u>3,298</u>
Net change in fund balance	(2,268)	(2,268)	984	3,252
Fund balances, October 1, 2012	3,887	3,887	3,887	--
Fund balances, September 30, 2013	<u>\$ 1,619</u>	<u>\$ 1,619</u>	<u>\$ 4,871</u>	<u>\$ 3,252</u>

**LAVACA COUNTY, TEXAS**  
 COUNTY ATTORNEY PRETRIAL FEE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ --	\$ --	\$ 7,952	\$ 7,952
<i>Interest</i>	--	--	49	49
Total revenues	--	--	8,001	8,001
Expenditures:				
Total expenditures	--	--	--	--
Net change in fund balance	--	--	8,001	8,001
Fund balances, October 1, 2012	200	200	200	--
Fund balances, September 30, 2013	\$ 200	\$ 200	\$ 8,201	\$ 8,001

**LAVACA COUNTY, TEXAS**  
 COUNTY CLERK DIGITAL PRESERVATION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ --	\$ --	\$ 1,113	\$ 1,113
<i>Interest</i>	--	--	3	3
Total revenues	--	--	1,116	1,116
Expenditures:				
Total expenditures	--	--	--	--
Net change in fund balance	--	--	1,116	1,116
Fund balances, October 1, 2012	--	--	--	--
Fund balances, September 30, 2013	\$ --	\$ --	\$ 1,116	\$ 1,116

**LAVACA COUNTY, TEXAS**  
 DISTRICT CLERK DIGITAL PRESERVATION FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ --	\$ --	\$ 960	\$ 960
<i>Interest</i>	--	--	3	3
Total revenues	--	--	963	963
Expenditures:				
Total expenditures	--	--	--	--
Net change in fund balance	--	--	963	963
Fund balances, October 1, 2012	--	--	--	--
Fund balances, September 30, 2013	\$ --	\$ --	\$ 963	\$ 963

**LAVACA COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**SEPTEMBER 30, 2013**

	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>	\$ 30	\$ 15	\$ 3	\$ 48
<i>Due from other funds</i>	403	474	83	960
Restricted assets:				
<i>Cash and cash equivalents</i>	<u>86,042</u>	<u>43,950</u>	<u>8,863</u>	<u>138,855</u>
Total assets	<u><u>86,475</u></u>	<u><u>44,439</u></u>	<u><u>8,949</u></u>	<u><u>139,863</u></u>
<b>LIABILITIES</b>				
Total liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>FUND BALANCE</b>				
Restricted fund balance				
<i>Debt service</i>	\$ 86,475	\$ 44,439	\$ 8,949	\$ 139,863
Total fund balance	<u>86,475</u>	<u>44,439</u>	<u>8,949</u>	<u>139,863</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 86,475</u></u>	<u><u>\$ 44,439</u></u>	<u><u>\$ 8,949</u></u>	<u><u>\$ 139,863</u></u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	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>	\$ 183,749	\$ 215,901	\$ 37,815	\$ 437,465
<i>Investment income</i>	1,090	574	127	1,791
Total revenues	<u>184,839</u>	<u>216,475</u>	<u>37,942</u>	<u>439,256</u>
Expenditures:				
Debt service:				
<i>Principal</i>	160,000	175,000	--	335,000
<i>Interest and fiscal charges</i>	5,920	19,574	34,408	59,902
Total expenditures	<u>165,920</u>	<u>194,574</u>	<u>34,408</u>	<u>394,902</u>
Net change in fund balance	18,919	21,901	3,534	44,354
Fund balances/equity - beginning	67,556	22,538	5,415	95,509
Fund balances/equity - ending	<u>\$ 86,475</u>	<u>\$ 44,439</u>	<u>\$ 8,949</u>	<u>\$ 139,863</u>



**LAVACA COUNTY, TEXAS**

EXHIBIT C-64

JAIL CONSTRUCTION INTEREST AND SINKING FUND

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 168,408	\$ 168,408	\$ 183,749	\$ 15,341
<i>Interest</i>	1,000	1,000	1,090	90
Total revenues	<u>169,408</u>	<u>169,408</u>	<u>184,839</u>	<u>15,431</u>
Expenditures:				
Debt service:				
<i>Principal</i>	160,000	160,000	160,000	--
<i>Interest and fiscal charges</i>	5,920	5,920	5,920	--
Total expenditures	<u>165,920</u>	<u>165,920</u>	<u>165,920</u>	<u>--</u>
Net change in fund balance	3,488	3,488	18,919	15,431
Fund balances, October 1, 2012	67,556	67,556	67,556	--
Fund balances, September 30, 2013	<u>\$ 71,044</u>	<u>\$ 71,044</u>	<u>\$ 86,475</u>	<u>\$ 15,431</u>

**LAVACA COUNTY, TEXAS**  
**COURTHOUSE ANNEX I&S FUND**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

EXHIBIT C-65

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 196,195	\$ 196,195	\$ 215,901	\$ 19,706
<i>Interest</i>	600	600	574	(26)
Total revenues	<u>196,795</u>	<u>196,795</u>	<u>216,475</u>	<u>19,680</u>
Expenditures:				
Debt service:				
<i>Principal</i>	175,000	175,000	175,000	--
<i>Interest and fiscal charges</i>	19,574	19,574	19,574	--
Total expenditures	<u>194,574</u>	<u>194,574</u>	<u>194,574</u>	<u>--</u>
Net change in fund balance	2,221	2,221	21,901	19,680
Fund balances, October 1, 2012	22,538	22,538	22,538	--
Fund balances, September 30, 2013	<u>\$ 24,759</u>	<u>\$ 24,759</u>	<u>\$ 44,439</u>	<u>\$ 19,680</u>

**LAVACA COUNTY, TEXAS**  
**SERIES 2012 GO REFUNDING BONDS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**EXHIBIT C-66**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 33,523	\$ 33,623	\$ 37,815	\$ 4,192
<i>Interest</i>	--	--	127	127
Total revenues	<u>33,523</u>	<u>33,623</u>	<u>37,942</u>	<u>4,319</u>
Expenditures:				
Debt service:				
<i>Interest and fiscal charges</i>	<u>34,408</u>	<u>34,408</u>	<u>34,408</u>	<u>--</u>
Total expenditures	<u>34,408</u>	<u>34,408</u>	<u>34,408</u>	<u>--</u>
Net change in fund balance	(885)	(785)	3,534	4,319
Fund balances, October 1, 2012	5,415	5,415	5,415	--
Fund balances, September 30, 2013	<u>\$ 4,530</u>	<u>\$ 4,630</u>	<u>\$ 8,949</u>	<u>\$ 4,319</u>

**LAVACA COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2013**

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-7)
<b>ASSETS</b>			
Current assets:			
<i>Cash and cash equivalents</i>	\$ 36,133	\$ 2,600	\$ 38,733
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	13	--	13
Total assets	<u>36,146</u>	<u>2,600</u>	<u>38,746</u>
<b>LIABILITIES</b>			
Total liabilities	--	--	--
<b>NET POSITION</b>			
Unassigned net position	\$ 36,146	\$ 2,600	\$ 38,746
Total net position	<u>\$ 36,146</u>	<u>\$ 2,600</u>	<u>\$ 38,746</u>

**LAVACA COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
Total operating revenues	\$       --	\$       --	\$       --
OPERATING EXPENSES:			
<i>Employee benefits</i>	68,966	2,500	71,466
Total operating expenses	68,966	2,500	71,466
Operating income (loss)	(68,966)	(2,500)	(71,466)
NON-OPERATING REVENUES (EXPENSES):			
<i>Interest revenue</i>	565	29	594
Total non-operating revenues (expenses)	565	29	594
Net income (loss)	(68,401)	(2,471)	(70,872)
Net assets - beginning of year	104,547	5,071	109,618
Net assets - end of year	\$   36,146	\$   2,600	\$   38,746

**LAVACA COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	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>	\$ (68,966)	\$ (2,500)	\$ (71,466)
Net cash provided (used) by operating activities	<u>(68,966)</u>	<u>(2,500)</u>	<u>(71,466)</u>
<b>Cash flows from investing activities:</b>			
<i>Interest and dividends on investments</i>	619	31	650
Net cash provided (used) for investing activities	<u>619</u>	<u>31</u>	<u>650</u>
Net increase (decrease) in cash and cash equivalents	(68,347)	(2,469)	(70,816)
Cash and cash equivalents at beginning of year	104,480	5,069	109,549
Cash and cash equivalents at end of year	<u>\$ 36,133</u>	<u>\$ 2,600</u>	<u>\$ 38,733</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income (loss)	\$ (68,966)	\$ (2,500)	\$ (71,466)
Adjustments to reconcile operating income to net cash provided by operating activities	<u>--</u>	<u>--</u>	<u>--</u>
Total adjustments	<u>--</u>	<u>--</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ (68,966)</u>	<u>\$ (2,500)</u>	<u>\$ (71,466)</u>

*This page is left blank intentionally.*

**LAVACA COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2013**

	<u>District Clerk</u>	<u>County Clerk</u>
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 273,680	\$ 125,202
<b>Total assets</b>	<u>273,680</u>	<u>125,202</u>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities:</b>		
<i>Contracts payable</i>	\$ --	\$ --
<i>Due to others</i>	273,680	125,202
<b>Total liabilities</b>	<u>273,680</u>	<u>125,202</u>
<b>Equity:</b>		
<b>Total equity</b>	<u>--</u>	<u>--</u>
<b>Total liabilities and equity</b>	<u>\$ 273,680</u>	<u>\$ 125,202</u>



Sheriff	CC Draw Down Fund	Inmate Account	Total Agency Funds (See Exhibit A-10)
\$ 200	\$ 9,750	\$ 1,527	\$ 410,359
<u>200</u>	<u>9,750</u>	<u>1,527</u>	<u>410,359</u>
\$ --	\$ 9,750	\$ --	\$ 9,750
<u>200</u>	<u>--</u>	<u>1,527</u>	<u>400,609</u>
<u>200</u>	<u>9,750</u>	<u>1,527</u>	<u>410,359</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 200</u>	<u>\$ 9,750</u>	<u>\$ 1,527</u>	<u>\$ 410,359</u>