

LAVACA COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2010



Lavaca County, Texas
Annual Financial Report
For The Year Ended September 30, 2010

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION		
Independent Auditor's Report on Financial Statements.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	3	
<u>Basic Financial Statements:</u>		
Government-wide Financial Statements:		
Statement of Net Assets.....	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 Assets.....	15	A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	16	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	17	A-6
Statement of Net Assets - Proprietary Funds.....	18	A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Assets - Proprietary Funds.....	19	A-8
Statement of Cash Flows - Proprietary Funds.....	20	A-9
Statement of Fiduciary Net Assets - Fiduciary Funds.....	21	A-10
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds.....	22	A-11
Notes to the Financial Statements	23	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	36	B-1
Schedule of Funding Progress	37	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All General Funds.....	38	C-1
Combining Statement of Revenues, Expenditures, and Changes in		
Fund Balances - All General Funds.....	41	C-2
Combining Balance Sheet - Nonmajor Governmental Funds.....	43	C-3
Combining Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Nonmajor Governmental Funds.....	44	C-4
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	45	C-5
Combining Statement of Revenues, Expenditures, and Changes		
in Fund Balances - Nonmajor Special Revenue Funds.....	57	C-6

Lavaca County, Texas
 Annual Financial Report
 For The Year Ended September 30, 2010

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Budgetary Comparison Schedules:		
Road and Bridge Fund Pct. #1.....	69	C-7
Road and Bridge Fund Pct. #2.....	70	C-8
Road and Bridge Fund Pct. #3.....	71	C-9
Road and Bridge Fund Pct. #4.....	72	C-10
Road and Bridge 30 Cent Tax Fund Pct. #1.....	73	C-11
Road and Bridge 30 Cent Tax Fund Pct. #2.....	74	C-12
Road and Bridge 30 Cent Tax Fund Pct. #3.....	75	C-13
Road and Bridge 30 Cent Tax Fund Pct. #4.....	76	C-14
Lateral Road Fund Pct. #1.....	77	C-15
Lateral Road Fund Pct. #2.....	78	C-16
Lateral Road Fund Pct. #3.....	79	C-17
Lateral Road Fund Pct. #4.....	80	C-18
Road and Bridge Right of Way Fund.....	81	C-19
Records Management-County Clerk.....	82	C-20
Records Management Courthouse.....	83	C-21
Sheriff's Contraband Fund.....	84	C-22
Courthouse Security Fund.....	85	C-23
Emergency Appropriation Fund.....	86	C-24
Tobacco Settlement Fund.....	87	C-25
Law Library Fund.....	88	C-26
Senior Citizens Fund.....	89	C-27
Law Enforcement Training Fund.....	90	C-28
Special Reserve Fund.....	91	C-29
Appellate Judicial System Fee.....	92	C-30
Road and Bridge Pct. #4 Property and Building Fund.....	93	C-31
Task Force Indigent Defense.....	94	C-32
Road and Bridge Pct. #1 Equipment Fund.....	95	C-33
Road and Bridge Pct. #2 Equipment Fund.....	96	C-34
Road and Bridge Pct. #3 Equipment Fund.....	97	C-35
Road and Bridge Pct. #4 Equipment Fund.....	98	C-36
Attorney Hot Check Collecton Fund.....	99	C-37
LC Emergency Management Fund.....	100	C-38
Records Management District Clerk.....	101	C-39
Records Archive Fund.....	102	C-40
Road and Bridge Pct.#2 Property and Building Improvement Fund.....	103	C-41
Justice Court Technology #1.....	104	C-42
Justice Court Technology #2.....	105	C-43
Justice Court Technology #3.....	106	C-44
Justice Court Technology #4.....	107	C-45
Ambulance Service Grant Fund.....	108	C-46
Computer Fund.....	109	C-47
Jury Service Fund.....	110	C-48
Family Protection Fund.....	111	C-49
Border Service Grant.....	112	C-50
Justice Court Building Security Fund #1.....	113	C-51
Justice Court Building Security Fund #2.....	114	C-52

Lavaca County, Texas
 Annual Financial Report
 For The Year Ended September 30, 2010

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Justice Court Building Security Fund #3.....	115	C-53
Justice Court Building Security Fund #4.....	116	C-54
Abandoned Motor Vehicle Fund.....	117	C-55
CC Technology Fund.....	118	C-56
DC Technology Fund.....	119	C-57
DC Archive Fund.....	120	C-58
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	121	C-59
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds.....	122	C-60
 Budgetary Comparison Schedules:		
Jail Construction Interest and Sinking Fund.....	123	C-61
Courthouse Annex Interest and Sinking Fund.....	124	C-62
 Capital Projects Funds:		
 Budgetary Comparison Schedules:		
Capital Improvement-Annex.....	125	C-63
Capital Improvement Courthouse Restoration.....	126	C-64
 Internal Service Funds:		
Combining Statement of Net Assets.....	127	C-65
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets.....	128	C-66
Combining Statement of Cash Flows.....	129	C-67
 Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	130	C-68

This page is left blank intentionally.

Financial Section

This page is left blank intentionally.

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

Independent Auditor's Report on Financial Statements

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

Members of the Commissioners' Court:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lavaca County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lavaca County, Texas as of September 30, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lavaca County, Texas' financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with

auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Respectfully submitted,


Floyd & Gindler, PC

February 24, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lavaca County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2010. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

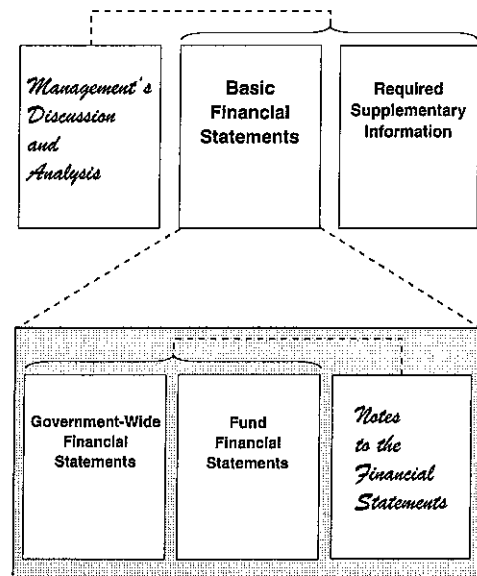
- The County's total combined net assets were \$20,290,136 at September 30, 2010.
- During the year, the County's expenses were \$3,651,225 less than the \$13,597,465 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased \$119,362 or 1.2% compared to last year. No programs were either added or terminated during the year. The County continued the capital improvement projects for the Courthouse restoration. The County moved into the new restored courthouse at the end of 2010.
- The general fund reported a fund balance this year of \$1,631,792.
- The County's issued no new debt tax supported debt during fiscal year September 30, 2010.

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:

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

- 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.



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

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

Government-wide Statements

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

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

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

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

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

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, financial administration, public safety, health and welfare, judicial

courts, public facilities, public transportation, conservation, and interest on long-term debt. Property taxes, charges for services, court fines and grants finance most of these activities.

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$20,290,136 at September 30, 2010. (See Table A-1).

Table A-1
Lavaca County-Net Assets

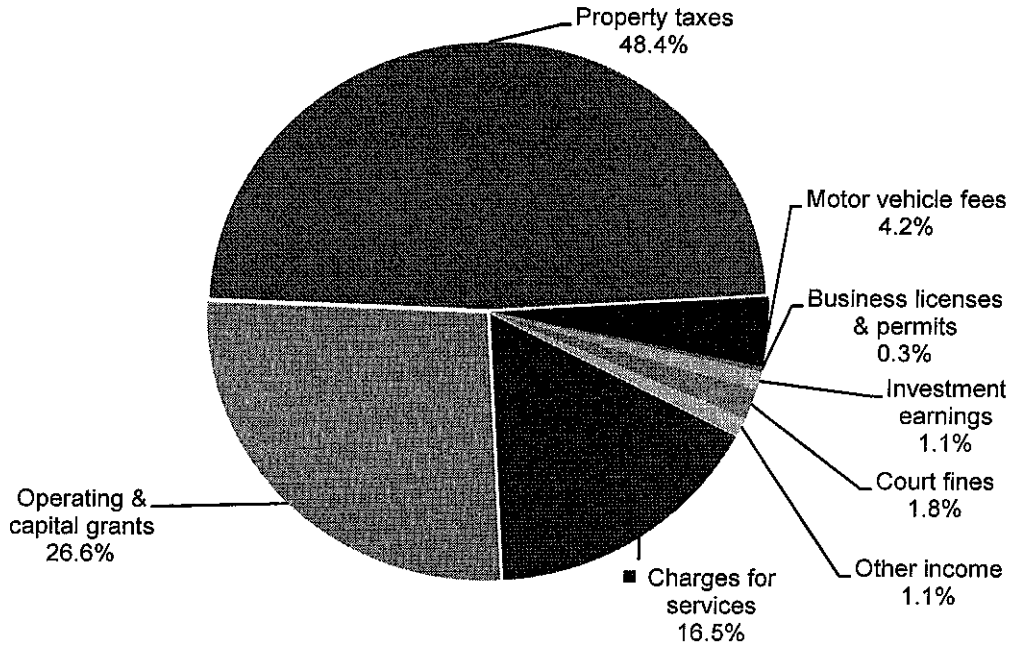
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current assets:						
Cash and equivalents	\$ 5,994,060	7,307,487	726,424	658,534	6,720,484	7,966,021
Receivables, net of allowance	219,572	221,335	368,456	617,470	588,028	838,805
Due from other governments	79,610	60,046	-	-	79,610	60,046
Due from others	7,881	8,048	-	-	7,881	8,048
Restricted cash and cash equivalents	22,475	55,012	-	-	22,475	55,012
Total current assets	6,323,598	7,651,928	1,094,880	1,276,004	7,418,478	8,927,932
Noncurrent assets:						
Capital assets, net of accumulated depreciation	16,983,317	11,712,931	1,158,403	1,013,002	18,141,720	12,725,933
Total assets	23,306,915	19,364,859	2,253,283	2,289,006	25,560,198	21,653,865
Liabilities						
Current liabilities:						
Accounts payable and accrued expenses	1,347,296	768,612	26,221	18,540	1,373,517	787,152
Due to other governments	130,745	159,018	-	-	130,745	159,018
Due to others	6,688	4,597	-	-	6,688	4,597
Deferred revenues	-	14,506	-	-	-	14,506
Current portion capital leases, notes, and bonds payable	463,789	444,310	-	-	463,789	444,310
Total current liabilities	1,948,518	1,391,043	26,221	18,540	1,974,739	1,409,583
Long-term liabilities:						
Capital leases payable	435,761	401,967	-	-	435,761	401,967
Bonds and notes payable	2,845,000	3,160,000	-	-	2,845,000	3,160,000
Post employee benefits payable	14,562	-	-	-	14,562	-
Total long-term liabilities	3,295,323	3,561,967	-	-	3,295,323	3,561,967
Total liabilities	5,243,841	4,953,010	26,221	18,540	5,270,062	4,971,550
Net assets						
Investment in capital assets	13,238,767	7,706,654	1,158,403	1,013,002	14,397,170	8,719,656
Restricted-debt service	83,710	201,730	-	-	83,710	201,730
Restricted-construction	(400,136)	(109,500)	-	-	(400,136)	(109,500)
Unrestricted	5,140,733	6,612,965	1,068,659	1,257,464	6,209,392	7,870,429
Total net assets	\$ 18,063,074	14,411,849	2,227,062	2,270,466	20,290,136	16,682,315

The County's restricted net assets represent proceeds when spent, are restricted for payment of tax supported debt and construction projects. The \$6,209,392 of unrestricted net assets represents resources available to fund the programs of the County next year.

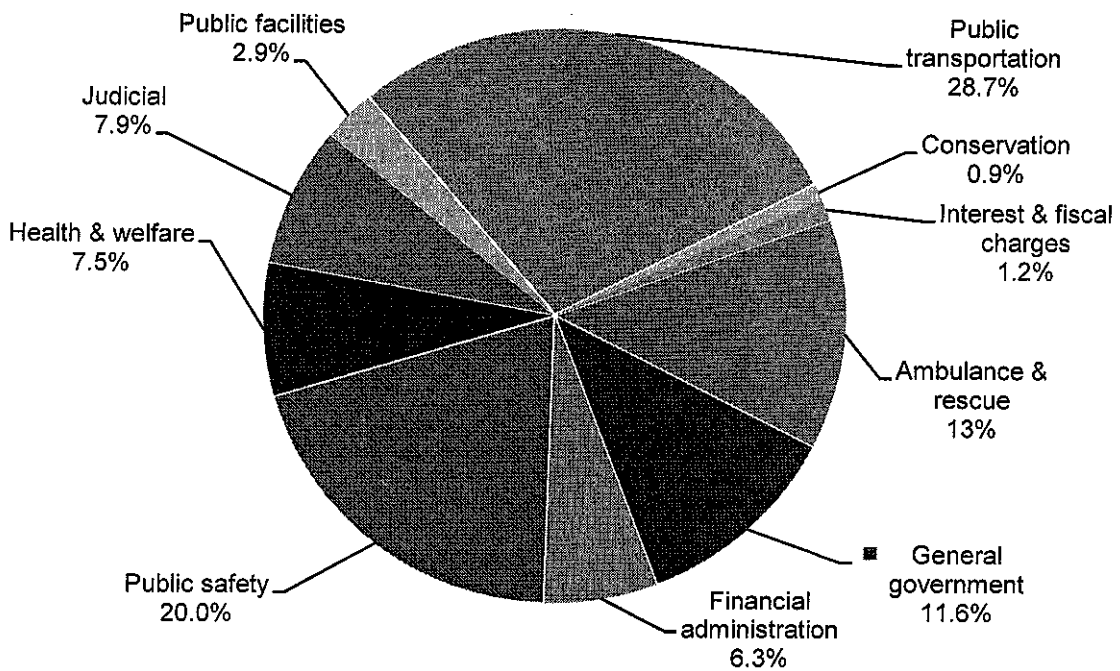
Changes in net assets. The County's total revenues were \$15,059,022. (Table A-2.) A significant portion, 48.4% of the County's revenue, comes from property taxes. (See Figure A-3.) 16.6% percent comes from charges for services, 26.5% from grants, 4.2% from motor vehicle licenses, 1.9% from court fines, 1.1% from investment income and 1.3% from all other sources.

The total cost of all County programs and services was \$11,451,201. 20.0% of these costs were for public safety, 28.7% were for public transportation, 11.6% for general government, 6.3% for financial administration, 7.5% for health and welfare, 7.9% for judicial, 13.0% for ambulance and rescue, and 5.0% for all others.

**Figure A-3
Sources of Revenues for Fiscal Year 2010**



**Figure A-4
Sources of Expenses for Fiscal Year 2010**



Governmental Activities

The tax rate for the 2009-2010 budget year increased from .4241 to .4711.

Table A-2
Changes in Lavaca County Net Assets

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program revenues:						
Charges for services	\$ 1,107,524	1,365,135	1,384,092	1,374,566	2,491,616	2,739,701
Operating grants	538,836	479,874	-	-	538,836	479,874
Capital grants	3,401,635	880,279	62,663	69,747	3,464,298	950,026
General revenues:						
Property taxes	7,284,219	7,115,002	-	-	7,284,219	7,115,002
Motor vehicle license fees	626,976	649,788	-	-	626,976	649,788
Bus. licenses & permits	47,285	42,781	-	-	47,285	42,781
Investment income	157,408	259,291	14,006	19,217	171,414	278,508
Court fees and fines	278,536	253,392	-	-	278,536	253,392
Gain on sale of assets	(7,268)	(36,432)	796	-	(6,472)	(36,432)
Other income	162,314	148,281	-	-	162,314	148,281
Total revenues	<u>13,597,465</u>	<u>11,157,391</u>	<u>1,461,557</u>	<u>1,463,530</u>	<u>15,059,022</u>	<u>12,620,921</u>
Expenses						
General government	1,330,300	1,272,679	-	-	1,330,300	1,272,679
Financial administration	716,608	825,348	-	-	716,608	825,348
Public safety	2,285,354	2,316,365	-	-	2,285,354	2,316,365
Health & welfare	858,751	854,646	-	-	858,751	854,646
Judicial	905,649	853,228	-	-	905,649	853,228
Public facilities	332,728	128,971	-	-	332,728	128,971
Public transportation	3,283,152	3,327,360	-	-	3,283,152	3,327,360
Conservation	100,075	95,221	-	-	100,075	95,221
Interest and fiscal charges	133,623	153,060	-	-	133,623	153,060
Ambulance & rescue	-	-	1,504,961	1,320,247	1,504,961	1,320,247
Total expenses	<u>9,946,240</u>	<u>9,826,878</u>	<u>1,504,961</u>	<u>1,320,247</u>	<u>11,451,201</u>	<u>11,147,125</u>
Increase in net assets	<u>3,651,225</u>	<u>1,330,513</u>	<u>(43,404)</u>	<u>143,283</u>	<u>3,607,821</u>	<u>1,473,796</u>
Net assets - beginning	<u>14,411,849</u>	<u>13,081,336</u>	<u>2,270,466</u>	<u>2,127,183</u>	<u>16,682,315</u>	<u>15,208,519</u>
Net assets - ending	<u>\$ 18,063,074</u>	<u>14,411,849</u>	<u>2,227,062</u>	<u>2,270,466</u>	<u>20,290,136</u>	<u>16,682,315</u>

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

- The cost of all *governmental* activities this year was \$9,946,240.
- The amount that taxpayers paid for these activities through property taxes was \$7,284,219.
- Some of the costs were paid by those who directly benefited from the programs, \$1,107,524, and others by operating and capital grants of \$3,940,471.

Table A-3
Net Cost of Selected Lavaca County Functions

	Total cost of Services			% Change	Net cost of Services		
	2010	2009			2010	2009	% Change
General government	1,330,300	1,272,679	5%	988,784	879,599	12%	
Public safety	2,285,354	2,316,365	-1%	1,953,371	1,811,762	8%	
Health and welfare	858,751	854,646	0%	171,566	197,068	-13%	
Public transportation	3,283,152	3,327,360	-1%	3,237,390	3,292,264	-2%	

Business-type Activities

Revenues of the County's business-type activities decreased slightly to \$1,461,557. Increases in ambulance charges were offset by decreases in operating grants and investment income. Expenses increased to \$1,504,961. The most significant increase in expenses was due to an increased wages and benefits, bad debt expense and depreciations expense.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$13,617,906 an increase of \$2,430,090 or 21.7%. The most significant increase was reported in grant revenues which increased \$2,669,163 or 227.6%. This was due primarily to state and local grants received during the year for the restoration of the Courthouse.

Expenditures for governmental fund types totaled \$15,714,523 an increase of \$2,540,693 or 19.2%. The most significant increase took place in the public facilities which showed an increase of \$2,841,776. This was due primarily to spending for the Courthouse restoration. Public transportation decreased \$477,093 due to decreased capital outlays.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget. Even with these adjustments, actual expenditures were \$927,044 below final budget amounts. Other highlights during the year were:

- General Fund contributed \$900,000 in fiscal year 2010 to the Courthouse Restoration Fund. This transfer assisted in the 33.1755% local match obligation for the Lavaca County Courthouse Restoration. No further transfers will be needed for future fiscal years for the Courthouse Restoration.
- Lavaca County continued to receive generous donations from local county residents and foundations in support of the courthouse restoration. At the end of fiscal year 2010, the donations, combining FY 2009 and FY 2010, exceeded \$430,000.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2010, the County had invested \$23,076,873 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	
	2010	2009	2010	2009	2010	2009
Land	538,246	538,246	12,000	12,000	550,246	550,246
Construction in progress	6,221,636	1,140,194	-	7,433	6,221,636	1,147,627
Buildings and improvements	7,664,842	7,591,985	639,027	616,442	8,303,869	8,208,427
Equipment	7,092,126	6,411,642	908,996	658,459	8,001,122	7,070,101
Total capital assets	21,516,850	15,682,067	1,560,023	1,294,334	23,076,873	16,976,401
Accumulated depreciation	(4,533,533)	(3,969,136)	(401,620)	(281,332)	(4,935,153)	(4,250,468)
Net capital assets	16,983,317	11,712,931	1,158,403	1,013,002	18,141,720	12,725,933

Long Term Debt

At year-end the County had \$3,759,113 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	
	2010	2009	2010	2009	2010	2009
Bonds payable	2,270,000	2,415,000	-	-	2,270,000	2,415,000
Tax notes payable	890,000	1,050,000	-	-	890,000	1,050,000
Capital leases	584,551	541,277	-	-	584,551	541,277
Post employment benefits payable	14,562	-	-	-	14,562	-
Total long term debt	3,759,113	4,006,277	-	-	3,759,113	4,006,277

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Court directs the county, allocates its resources, and establishes its priorities.
- In calculating the taxes for the Fiscal Year 2011 budget, as of July 23, 2010, Lavaca County had a net taxable appraised value of \$1,411,769,480 billion, which was approximately \$166 million or 10.5% less than the previous year. This was primarily a result of reduced oil and gas valuations coupled with slower growth in the area.
- These indicators were taken into account when adopting the Fiscal Year 2011 budget. The property tax rate for the 2011 budget was set at the rate of \$.5257 per hundred dollar valuation, which was two cents lower than the calculated effective tax rate of \$.5457 per hundred dollar valuation.
- Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-in-Taxation laws.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

This page is left blank intentionally.

LAVACA COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2010

	Governmental Activities	Business-type Activities	Total
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 5,994,060	\$ 726,424	\$ 6,720,484
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	8,479	1,226	9,705
<i>Taxes</i>	211,093	--	211,093
<i>Accounts</i>	--	367,230	367,230
<i>Due from other governments</i>	79,610	--	79,610
<i>Due from others</i>	7,881	--	7,881
Restricted assets:			
<i>Cash and cash equivalents</i>	22,475	--	22,475
<i>Fixed assets (net of accumulated depreciation)</i>	16,983,317	1,158,403	18,141,720
Total assets	<u>23,306,915</u>	<u>2,253,283</u>	<u>25,560,198</u>
LIABILITIES			
<i>Accounts payable</i>	818,740	--	818,740
<i>Compensated absences payable</i>	244,401	8,713	253,114
<i>Accrued wages payable</i>	284,155	17,508	301,663
<i>Due to other governments</i>	130,745	--	130,745
<i>Due to others</i>	6,688	--	6,688
Noncurrent liabilities-			
<i>Due within one year</i>	463,789	--	463,789
<i>Due in more than one year</i>	3,295,323	--	3,295,323
Total liabilities	<u>5,243,841</u>	<u>26,221</u>	<u>5,270,062</u>
NET ASSETS			
Invested in capital assets, net of related debt	13,238,767	1,158,403	14,397,170
Restricted for:			
Debt service	83,710	--	83,710
Capital projects	(400,136)	--	(400,136)
Unrestricted	5,140,733	1,068,659	6,209,392
Total net assets	<u>\$ 18,063,074</u>	<u>\$ 2,227,062</u>	<u>\$ 20,290,136</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
<i>General government</i>	\$ 1,330,300	\$ 334,819	\$ 6,697	\$ --
<i>Financial administration</i>	716,608	164,274	--	--
<i>Public safety</i>	2,285,354	62,710	209,273	60,000
<i>Health and welfare</i>	858,751	452,795	234,390	--
<i>Judicial</i>	905,649	87,764	20,833	--
<i>Public facilities</i>	332,728	5,162	32,575	3,330,941
<i>Public transportation</i>	3,283,152	--	35,068	10,694
<i>Conservation</i>	100,075	--	--	--
<i>Interest and fiscal charges</i>	133,623	--	--	--
Total governmental activities	<u>9,946,240</u>	<u>1,107,524</u>	<u>538,836</u>	<u>3,401,635</u>
Business-type activities:				
Ambulance and rescue	1,504,961	1,384,092	62,663	--
Total primary government	<u>\$ 11,451,201</u>	<u>\$ 2,491,616</u>	<u>\$ 601,499</u>	<u>\$ 3,401,635</u>

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

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (988,784)		\$ (988,784)
(552,334)		(552,334)
(1,953,371)		(1,953,371)
(171,566)		(171,566)
(797,052)		(797,052)
3,035,950		3,035,950
(3,237,390)		(3,237,390)
(100,075)		(100,075)
(133,623)		(133,623)
<u>(4,898,245)</u>		<u>(4,898,245)</u>
--	\$ (58,206)	(58,206)
<u>(4,898,245)</u>	<u>(58,206)</u>	<u>(4,956,451)</u>
5,248,377	--	5,248,377
626,976	--	626,976
315,185	--	315,185
1,720,657	--	1,720,657
47,285	--	47,285
157,408	14,006	171,414
278,536	--	278,536
(7,268)	796	(6,472)
162,314	--	162,314
<u>8,549,470</u>	<u>14,802</u>	<u>8,564,272</u>
3,651,225	(43,404)	3,607,821
14,411,849	2,270,466	16,682,315
<u>\$ 18,063,074</u>	<u>\$ 2,227,062</u>	<u>\$ 20,290,136</u>

LAVACA COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

	General Fund	Capital Improvement CH Restoration	Other Governmental Funds	Total Governmental Funds
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 2,007,230	\$ --	\$ 3,823,884	\$ 5,831,114
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Interest</i>	2,414	--	5,786	8,200
<i>Taxes</i>	161,134	--	49,959	211,093
<i>Due from other funds</i>	129,846	--	58,241	188,087
<i>Due from other governments</i>	--	--	79,610	79,610
<i>Due from others</i>	--	--	7,881	7,881
Restricted assets:				
<i>Cash and cash equivalents</i>	--	--	22,475	22,475
Total assets	<u>\$ 2,300,624</u>	<u>\$ --</u>	<u>\$ 4,047,836</u>	<u>\$ 6,348,460</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 402,337	\$ 416,403	\$ 818,740
<i>Accrued wages payable</i>	184,013	--	100,142	284,155
<i>Due to other funds</i>	186,252	--	1,835	188,087
<i>Due to other governments</i>	130,745	--	--	130,745
<i>Due to others</i>	6,688	--	--	6,688
<i>Deferred revenue</i>	161,134	--	49,959	211,093
Total liabilities	<u>668,832</u>	<u>402,337</u>	<u>568,339</u>	<u>1,639,508</u>
Equity				
Reserved fund balance				
<i>Reserved for debt service</i>	--	--	83,710	83,710
<i>Reserved for capital projects</i>	--	(402,337)	2,201	(400,136)
Unreserved	1,631,792	--	--	1,631,792
Unreserved, reported in non major				
<i>Special revenue funds</i>	--	--	3,393,586	3,393,586
Total equity	<u>1,631,792</u>	<u>(402,337)</u>	<u>3,479,497</u>	<u>4,708,952</u>
Total liabilities and equity	<u>\$ 2,300,624</u>	<u>\$ --</u>	<u>\$ 4,047,836</u>	<u>\$ 6,348,460</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2010

Total fund balances - governmental funds balance sheet	\$ 4,708,952
Amounts reported for governmental activities in the Statement of Net Assets (SNA) are different because:	
Capital assets used in governmental activities are not reported in the funds.	16,983,317
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	163,225
Payables for bond principal which are not due in the current period are not reported in the funds.	(3,160,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(584,551)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(244,401)
Other post employment benefits liabilities are not accrued in the funds	(14,562)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	<u>211,094</u>
Net assets of governmental activities - Statement of Net Assets	<u>\$ 18,063,074</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, 2010

	General Fund	Capital Improvement CH Restoration	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 4,330,399	\$ --	\$ 2,952,596	\$ 7,282,995
Licenses and permits	47,285	--	626,976	674,261
Intergovernmental	63,510	--	35,067	98,577
Charges for services	530,736	--	529,099	1,059,835
Fines	261,847	--	54,759	316,606
Rents and royalties	55,138	--	1,170	56,308
Investment income	59,710	78	94,785	154,573
Miscellaneous	55,929	--	59,698	115,627
Grant revenues	149,717	3,330,941	361,235	3,841,893
Proceeds from the sale of fixed assets	--	--	17,231	17,231
Total revenues	<u>5,554,271</u>	<u>3,331,019</u>	<u>4,732,616</u>	<u>13,617,906</u>
Expenditures:				
Current:				
General government	1,166,232	--	121,931	1,288,163
Financial administration	816,924	--	--	816,924
Public safety	2,137,949	--	137,504	2,275,453
Health and welfare	150,501	--	683,698	834,199
Judicial	827,383	--	78,279	905,662
Public facilities	270,079	5,053,495	125,812	5,449,386
Public transportation	--	--	3,606,562	3,606,562
Conservation	99,551	--	--	99,551
Debt service:				
Principal	--	--	305,000	305,000
Interest and fiscal charges	--	--	133,623	133,623
Total expenditures	<u>5,468,619</u>	<u>5,053,495</u>	<u>5,192,409</u>	<u>15,714,523</u>
Excess (deficiency) of revenues over expenditures	85,652	(1,722,476)	(459,793)	(2,096,617)
Other financing sources (uses):				
Operating transfers in	32,217	1,500,450	103,500	1,636,167
Operating transfers out	(1,190,000)	--	(446,167)	(1,636,167)
Loans and capital lease proceeds	--	--	182,584	182,584
Total other financing sources (uses)	<u>(1,157,783)</u>	<u>1,500,450</u>	<u>(160,083)</u>	<u>182,584</u>
Net change in fund balance	(1,072,131)	(222,026)	(619,876)	(1,914,033)
Fund balances/equity - beginning	2,703,923	(180,311)	4,099,373	6,622,985
Fund balances/equity - ending	<u>\$ 1,631,792</u>	<u>\$ (402,337)</u>	<u>\$ 3,479,497</u>	<u>\$ 4,708,952</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, 2010

Net change in fund balances - total governmental funds	\$ (1,914,033)
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	5,902,420
The depreciation of capital assets used in governmental activities is not reported in the funds.	(607,534)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(24,500)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	1,226
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	305,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	139,310
The net revenue (expense) of internal service funds is reported with governmental activities.	7,695
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	38,787
Expenses for other post employment benefits are not recorded in the funds.	(14,562)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(182,584)</u>
Change in net assets of governmental activities - Statement of Activities	<u>\$ 3,651,225</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

SEPTEMBER 30, 2010

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	<u>Internal Service Funds</u>
ASSETS		
Current assets:		
<i>Cash and cash equivalents</i>	\$ 726,424	\$ 162,946
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	1,226	279
<i>Accounts</i>	367,230	--
Total current assets	<u>1,094,880</u>	<u>163,225</u>
<i>Fixed assets (net of accumulated depreciation)</i>	1,158,403	--
Total noncurrent assets	<u>1,158,403</u>	<u>--</u>
Total assets	<u>\$ 2,253,283</u>	<u>\$ 163,225</u>
LIABILITIES		
Current liabilities:		
<i>Accounts payable</i>	--	--
<i>Compensated absences payable</i>	\$ 8,713	\$ --
<i>Accrued wages payable</i>	17,508	--
Total current liabilities	<u>26,221</u>	<u>--</u>
Noncurrent liabilities:		
Total liabilities	<u>26,221</u>	<u>--</u>
NET ASSETS		
Investment in capital assets, net of related debt	1,158,403	--
Unrestricted net assets	1,068,659	163,225
Total net assets	<u>\$ 2,227,062</u>	<u>\$ 163,225</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXASSTATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	<u>Internal Service Funds</u>
OPERATING REVENUES:		
<i>Charges for services</i>	\$ 1,349,092	\$ 68,754
<i>Other revenues</i>	35,000	--
Total operating revenues	<u>1,384,092</u>	<u>68,754</u>
OPERATING EXPENSES:		
<i>Personal services - salaries and wages</i>	470,117	--
<i>Personal services - employee benefits</i>	94,043	63,893
<i>Repairs and maintenance</i>	40,480	--
<i>Supplies</i>	33,441	--
<i>Insurance</i>	20,530	--
<i>Miscellaneous</i>	4,039	--
<i>Legal and professional</i>	4,200	--
<i>Training</i>	4,099	--
<i>Depreciation</i>	120,289	--
<i>Bad debt expense</i>	669,179	--
<i>Transportation cost</i>	29,411	--
<i>Utilities</i>	15,133	--
Total operating expenses	<u>1,504,961</u>	<u>63,893</u>
Operating income (loss)	<u>(120,869)</u>	<u>4,861</u>
NON-OPERATING REVENUES (EXPENSES):		
<i>Interest revenue</i>	14,006	2,834
<i>Grants</i>	62,663	--
<i>Proceeds of general fixed assets dispositions</i>	796	--
Total non-operating revenues (expenses)	<u>77,465</u>	<u>2,834</u>
Net income	<u>(43,404)</u>	<u>7,695</u>
Net assets - beginning of year	2,270,466	155,530
Net assets - end of year	<u>\$ 2,227,062</u>	<u>\$ 163,225</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, 2010

	Enterprise Fund <u>Ambulance and Rescue Fund</u>	Internal Service Funds <u> </u>
Cash flows from operating activities:		
Cash received from customers	\$ 928,996	\$ --
Cash received from grants	35,000	--
Cash receipts (payments) for quasi-external operating transactions with other funds	--	68,754
Cash payments to employees for services	(556,479)	--
Cash payments to other suppliers for goods and services	(151,333)	--
Cash payments for insurance		(63,893)
Net cash provided (used) by operating activities	<u>256,184</u>	<u>4,861</u>
Cash flows from capital and related financing activities:		
Acquisition or construction of capital assets	(265,690)	--
Proceeds from sale of capital assets	796	--
Grant for capital asset acquisition	62,663	
Net cash provided (used) for capital & related financing activities	<u>(202,231)</u>	<u> </u>
Cash flows from investing activities:		
Interest and dividends on investments	13,938	2,829
Net cash provided (used) for investing activities	<u>13,938</u>	<u>2,829</u>
Net increase (decrease) in cash and cash equivalents	67,891	7,690
Cash and cash equivalents at beginning of year	658,533	155,256
Cash and cash equivalents at end of year	<u>\$ 726,424</u>	<u>\$ 162,946</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ (120,869)	\$ 4,861
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	120,089	--
Provision for uncollectible accounts	669,179	--
Change in assets and liabilities:		
Decrease (increase) in accounts receivables	(419,846)	--
Decrease (increase) in interest receivables	(50)	--
Increase (decrease) in compensated absences	6,463	--
Increase (decrease) in accrued wages payable	1,218	--
Total adjustments	<u>377,053</u>	<u> </u>
Net cash provided (used) by operating activities	<u>\$ 256,184</u>	<u>\$ 4,861</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2010

	Private-purpose Trust Fund	
	Historical Commission Fund	Agency Funds
ASSETS		
Assets:		
<i>Cash and cash equivalents</i>	\$ 39,107	\$ 714,704
Receivables (net of allowances for uncollectibles):		
<i>Interest</i>	60	--
Restricted assets:		
Total assets	<u>\$ 39,167</u>	<u>\$ 714,704</u>
LIABILITIES AND EQUITY		
Liabilities:		
<i>Contracts payable</i>	\$ --	\$ 6,220
<i>Due to others</i>	--	708,484
Total liabilities	<u>--</u>	<u>714,704</u>
Equity:		
Fund balances:		
<i>Unreserved, designated</i>	39,167	--
Total equity	<u>39,167</u>	<u>--</u>
Total liabilities and equity	<u>\$ 39,167</u>	<u>\$ 714,704</u>

The accompanying notes are an integral part of this statement.

LAVACA COUNTY, TEXAS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Private-purpose Trust Fund
	<u>Historical Commission Fund</u>
Additions:	
Investment income	\$ 774
Grant	10,000
Donations	3,768
Total Additions	<u>14,542</u>
Deductions:	
Courthouse restoration expenses	11,708
Total deductions	<u>11,708</u>
Change in net assets	2,834
Net assets-beginning of the year	36,333
Net assets-end of the year	<u>\$ 39,167</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, 2010

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations 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 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.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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.

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

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 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.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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

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

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

b. Property Taxes

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

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

c. Inventories

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

d. Capital Assets

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

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

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

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

e. **Receivable and Payable Balances**

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

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

f. **Interfund Activity**

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

g. **Use of Estimates**

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

B. **Compliance and Accountability**

1. **Finance-Related Legal and Contractual Provisions**

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

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

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

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Courthouse Restoration Fund	\$ (402,337)	Construction costs have been incurred and the County is awaiting reimbursement from the State for their portion of the construction costs.

C. **Deposits and Investments**

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

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Cash Deposits:

At September 30, 2010, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$6,132,742 and the bank balance was \$6,386,287. The County's cash deposits at September 30, 2010 and during the year ended September 30, 2010, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

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

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

The County's only investments were time deposits which are considered cash equivalents for financial statement purposes.

Analysis of Specific Deposit and Investment Risks:

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

1. Credit Risk

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

2. Custodial Credit Risk

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

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

3. Concentration of Credit Risk

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

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

4. Interest Rate Risk

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

5. Foreign Currency Risk

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

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

D. Receivables

Accounts receivable of the County at September 30, 2010 consists of the following:

	Governmental Activities	Business- Type Activities	Total
Property taxes	\$ 351,821	\$ --	\$ 351,821
Interest receivable	8,479	1,226	9,705
Ambulance charges	--	1,554,938	1,554,938
Total receivables	360,300	1,556,164	1,916,464
Allowance for uncollectible accounts	(140,728)	(1,187,708)	(1,328,436)
Receivables, net of allowance	\$ 219,572	\$ 368,456	\$ 588,028

E. Capital Assets

Capital asset activity for the year ended September 30, 2010, was as follows:

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
Governmental activities:					
<i>Capital assets not being depreciated:</i>					
Land	\$ 538,246	\$ --	\$ --	\$ --	\$ 538,246
Construction in progress	1,140,194	5,092,290	--	(10,848)	6,221,636
Total capital assets not being depreciated	1,678,440	5,092,290	--	(10,848)	6,759,882
<i>Capital assets being depreciated:</i>					
Buildings and improvements	7,591,985	68,494	6,485	10,848	7,664,842
Equipment	5,356,847	568,052	61,152	--	5,863,747
Assets under capital lease	1,054,795	173,584	--	--	1,228,379
Total capital assets being depreciated	14,003,627	810,130	67,637	10,848	14,756,968

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
<i>Governmental activities: (continued)</i>					
Less accumulated depreciation for:					
Buildings and improvements	(1,311,535)	(159,725)	(6,485)	--	(1,464,775)
Equipment	(2,533,173)	(388,627)	(36,652)	--	(2,885,148)
Assets under capital lease	(124,428)	(59,182)	--	--	(183,610)
Total accumulated depreciation	(3,969,136)	(607,534)	(43,137)	--	(4,533,533)
Total capital assets being depreciated, net	10,034,491	202,596	24,500	10,848	10,223,435
Governmental activities capital assets, net	\$ 11,712,931	\$ 5,294,886	\$ 24,500	\$ --	\$ 16,983,317

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
<i>Business-type activities:</i>					
<i>Capital assets not being depreciated:</i>					
Land	12,000	\$ --	\$ --	\$ --	\$ 12,000
Construction in progress	7,433	15,152	--	(22,585)	--
Total capital assets not being depreciated	19,433	15,152	--	(22,585)	12,000
<i>Capital assets being depreciated:</i>					
Buildings and improvements	616,442	--	--	22,585	639,027
Equipment	144,684	51,944	--	--	196,628
Vehicles	513,775	198,593	--	--	712,368
Total capital assets being depreciated	1,274,901	250,537	--	22,585	1,548,023
Less accumulated depreciation for:					
Buildings and improvements	(17,025)	(16,511)	--	--	(33,536)
Equipment	(61,701)	(22,592)	--	--	(84,293)
Vehicles	(202,606)	(81,185)	--	--	(283,791)
Total accumulated depreciation	(281,332)	(120,288)	--	--	(401,620)
Total capital assets being depreciated, net	993,569	130,249	--	22,585	1,146,403
Business-type activities capital assets, net	1,013,002	145,401	--	--	1,158,403

Depreciation was charged to governmental functions as follows:

General Government	\$ 50,850
Financial administration	16,188
Public safety	160,203
Health and welfare	22,184
Public facilities	31,615
Public transportation	326,494
	<u>\$ 607,534</u>

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2010, 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	\$ 56,509	Taxes and fees collected that have not been remitted to the applicable fund
	Total	<u>\$ 56,509</u>	

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

Not included in the above analysis is \$130,266 of interfund balance between those funds that comprise the general fund and \$2,201 between the capital project funds

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2010, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General fund	Courthouse Restoration Fund	\$ 1,100,000	County matching funds for the courthouse restoration
Other Governmental Funds	Courthouse Restoration Fund	400,450	County match funds for the courthouse restoration
Other Governmental Funds	General fund	32,217	Reimbursement for administrative cost on behalf of other funds
General fund	Other Governmental Funds	90,000	Provide resources for future contingencies
	Total	<u>\$ 1,622,667</u>	

Not included in the above analysis is \$13,500 of interfund balance between those funds that comprise special revenue funds.

G. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2010, are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
General obligation bonds and notes	\$ 3,465,000	\$ --	\$ 305,000	\$ 3,160,000	315,000
Capital leases	541,277	182,584	139,310	584,551	148,786
Compensated absences *	283,188	--	38,787	244,401	244,401
Other post employment benefits	--	14,562	--	14,562	--
Total governmental activities	<u>\$ 4,289,465</u>	<u>\$ 197,146</u>	<u>\$ 483,097</u>	<u>\$ 4,003,514</u>	<u>\$ 708,187</u>

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Business-type activities:					
Compensated absences *	\$ 2,250	\$ 6,463	\$ --	\$ 8,713	8,713
Total business-type activities	\$ 2,250	\$ 6,463	\$ --	\$ 8,713	\$ 8,713

* Other long-term liabilities

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

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

Activity in general obligation bonds and notes is as follows:

Governmental activities:	Interest Rates	Beginning Balances	Increases	Decreases	Ending Balances
General Obligation Bonds					
Series 2003	3.6-4.3%	\$ 2,415,000	\$ --	\$ 145,000	\$ 2,270,000
Tax Notes Series 2008	2.75-4.0%	1,050,000	--	160,000	890,000
Totals		\$ 3,465,000	\$ --	\$ 305,000	\$ 3,160,000

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2010, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2011	\$ 315,000	\$ 122,922	\$ 437,922
2012	325,000	111,394	436,394
2013	335,000	99,864	434,864
2014	350,000	87,236	437,236
2015	370,000	72,000	442,000
2016-2020	995,000	229,555	1,224,555
2021-2022	470,000	30,530	500,530
Totals	\$ 3,160,000	\$ 753,501	\$ 3,913,501

3. Capital Leases

Activity in capital leases is as follows:

Governmental activities:	Interest Rates	Beginning Balances	Increases	Decreases	Ending Balances
Pct.#1 Motorgrader	4.3%	\$ 29,819	\$ --	\$ 29,819	\$ --
Pct.#1 Motorgrader	3.75%	91,140	--	29,268	61,872
Pct.#1 Motorgrader	4.81%	103,442	--	24,046	79,396
Pct.#1 Motorgrader	6.75%	202,850	--	35,450	167,400
Pct.#4 Dump truck and dump trailer	4.78%	114,026	--	20,727	93,299
Pct.#2 Motorgrader	4.3%	--	157,584	--	157,584
Computer	5.21%	--	25,000	--	25,000
Total		\$ 541,277	\$ 182,584	\$ 139,310	\$ 584,551

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

lease payments as of September 30, 2010, are as follows:

Year Ending September 30,	Commitments under Capital Leases		
	Principal	Interest	Total
2010	\$ 148,789	\$ 29,837	\$ 178,626
2011	155,907	22,718	178,625
2012	131,077	14,862	145,939
2013	109,039	7,817	116,856
2014	39,739	1,796	41,535
Totals	\$ 584,551	\$ 77,030	\$ 661,581

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 2010, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool (TAC). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

I. Pension Plan

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer retirement system consisting of nontraditional defined benefit pension plans. The TCDRS, in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

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

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

2. Funding Policy

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee and

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 15.45% for the months of the accounting year in 2009 and 15.46% for the months of the accounting year in 2010.

The deposit rate payable by the employee members for the fiscal year ending in 2010 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, 2008 and 2009, the basis for determining the contribution rates for 2009 and 2010.

Actuarial Valuation Information

Actuarial valuation date	12/31/07	12/31/08	12/31/09
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	12.7	16.1	16.1
Asset valuation method	SAF 10-yr	SAF 10-yr	SAF 10-yr
	smoothed	smoothed	smoothed
	value ESF:	value ESF:	value ESF:
	Fund value	Fund value	Fund value
Actuarial assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increase	5.3%	5.3%	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, 2008	\$ 438,401	100% \$	--
September 30, 2009	\$ 560,531	100% \$	--
September 30, 2010	\$ 574,569	100% \$	--

J. Health Care Coverage

During the year ended September 30, 2010, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$512 per month per employee to the Plan. 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 the 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.

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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, 2010.

L. Post Employment Benefit Plan

1. Plan Description

General

Beginning in FY 2010, the County implemented GASB Statement No.45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". In connections with such implementation, the County has commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. This study indicates an unfunded actuarial accrued liability as of December 31, 2008 of approximately \$112,186.

OPEB Plan Eligibility

Permanent full-time employees of the County who retire after January 1, 2008, are eligible to participate in the County's health care plan, which is provided through the Texas Association of Counties Health and Employee Benefit Pool. Retirees are eligible to remain on the the health care plan after having completed (25) years of service to the County and upon reaching the age of fifty-five, (55). After becoming eligible for Medicare, retirees and dependents of retirees will no longer qualify for health insurance through the County. Eligible retirees are allowed to remain on the County's health plan and offered the same 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, 2008. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of the OPEB and to analyze changes to conditions.

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

LAVACA COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

retirements, deaths and investment income on anticipated plan assets.

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

Significant Actuarial Assumptions

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

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

Annual required contributions	\$ 10,822
Interest on OPEB obligations	--
Adjustment to annual required contributions	3,740
Annual OPEB cost (expense)	<u>14,562</u>
Increase (decrease) in net OPEB obligation	--
Net OPEB obligations, beginning of year	--
Net OPEB, end of year	<u>\$ 14,562</u>

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

Trend data

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

This page is left blank intentionally.

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, 2010

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 4,287,244	\$ 4,288,744	\$ 4,330,399	\$ 41,655
<i>Licenses and permits</i>	32,000	32,000	47,285	15,285
<i>Intergovernmental</i>	33,100	48,100	63,510	15,410
<i>Charges for services</i>	457,900	451,900	530,736	78,836
<i>Fines</i>	257,500	263,352	261,847	(1,505)
<i>Rents and royalties</i>	40,000	40,000	55,138	15,138
<i>Investment income</i>	78,000	79,500	59,710	(19,790)
<i>Miscellaneous</i>	50,400	53,760	55,929	2,169
<i>Grant revenues</i>	--	104,707	149,717	45,010
Total revenues	<u>5,236,144</u>	<u>5,362,063</u>	<u>5,554,271</u>	<u>192,208</u>
Expenditures:				
Current:				
<i>General government</i>	1,359,366	1,406,652	1,166,232	240,420
<i>Financial administration</i>	864,418	864,418	816,924	47,494
<i>Public safety</i>	2,356,986	2,435,414	2,137,949	297,465
<i>Health and welfare</i>	173,483	178,404	150,501	27,903
<i>Judicial</i>	914,944	914,944	827,383	87,561
<i>Public facilities</i>	487,367	489,122	270,079	219,043
<i>Conservation</i>	106,709	106,709	99,551	7,158
Total expenditures	<u>6,263,273</u>	<u>6,395,663</u>	<u>5,468,619</u>	<u>927,044</u>
Excess (deficiency) of revenues over expenditures	(1,027,129)	(1,033,600)	85,652	1,119,252
Other financing sources (uses):				
<i>Operating transfers in</i>	31,659	31,659	32,217	558
<i>Operating transfers out</i>	(1,190,000)	(1,190,000)	(1,190,000)	--
Total other financing sources (uses)	<u>(1,158,341)</u>	<u>(1,158,341)</u>	<u>(1,157,783)</u>	<u>558</u>
Net change in fund balance	(2,185,470)	(2,191,941)	(1,072,131)	1,119,810
Fund balances/equity - beginning	2,703,923	2,703,923	2,703,923	--
Fund balances/equity - ending	<u>\$ 518,453</u>	<u>\$ 511,982</u>	<u>\$ 1,631,792</u>	<u>\$ 1,119,810</u>

LAVACA COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 YEAR ENDED SEPTEMBER 30, 2010

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	\$ 14,381,968	\$ 18,308,007	\$ 3,926,039	78.6%	\$ 4,956,135	79.2%
12/31/08	14,970,311	19,836,573	4,866,262	75.5%	5,280,759	92.2%
12/31/09	16,746,566	21,488,394	4,741,828	77.9%	5,570,586	85.1%

OPEB-MEDICAL INSURANCE FOR RETIREES

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	\$ --	\$ 112,186	\$ 112,186	--	\$ 5,280,759	2.1%

This page is left blank intentionally.

*Combining Statements and Budgetary Comparison Schedules
as Supplementary Information*

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

LAVACA COUNTY, TEXAS

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2010

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Tax Office County Accounts</u>
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 1,433,280	\$ 272,384	\$ 123,765
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	1,943	468	--
<i>Taxes</i>	161,134	--	--
<i>Due from other funds</i>	129,846	--	--
Total assets	<u>\$ 1,726,203</u>	<u>\$ 272,852</u>	<u>\$ 123,765</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accrued wages payable</i>	\$ 184,013	\$ --	\$ --
<i>Due to other funds</i>	48	--	18,955
<i>Due to other governments</i>	31,317	--	99,428
<i>Due to others</i>	--	--	5,382
<i>Deferred revenue</i>	161,134	--	--
Total liabilities	<u>376,512</u>	<u>--</u>	<u>123,765</u>
Equity			
Unreserved	<u>1,349,691</u>	<u>272,852</u>	<u>--</u>
Total equity	<u>1,349,691</u>	<u>272,852</u>	<u>--</u>
Total liabilities and equity	<u>\$ 1,726,203</u>	<u>\$ 272,852</u>	<u>\$ 123,765</u>

<u>Jail Commissary Account</u>	<u>County Attorney Funds</u>	<u>JP County Funds</u>	<u>Unclaimed Credits</u>
\$ 4,555	\$ 612	\$ 940	\$ 1,679
--	--	--	3
--	--	--	--
<u>\$ 4,555</u>	<u>\$ 612</u>	<u>\$ 940</u>	<u>\$ 1,682</u>
\$ --	\$ --	\$ --	\$ --
--	--	940	--
--	--	--	--
--	612	--	694
--	--	--	--
<u>--</u>	<u>612</u>	<u>940</u>	<u>694</u>
<u>4,555</u>	<u>--</u>	<u>--</u>	<u>988</u>
<u>4,555</u>	<u>--</u>	<u>--</u>	<u>988</u>
<u>\$ 4,555</u>	<u>\$ 612</u>	<u>\$ 940</u>	<u>\$ 1,682</u>

LAVACA COUNTY, TEXAS

COMBINING BALANCE SHEET

ALL GENERAL FUNDS

SEPTEMBER 30, 2010

EXHIBIT C-1

Page 2 of 2

	Election Service Fund	Payroll Clearing Fund	Totals September 30, 2010
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 3,706	\$ 166,309	\$ 2,007,230
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	--	--	2,414
<i>Taxes</i>	--	--	161,134
<i>Due from other funds</i>	--	--	129,846
Total assets	<u>\$ 3,706</u>	<u>\$ 166,309</u>	<u>\$ 2,300,624</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accrued wages payable</i>	\$ --	\$ --	\$ 184,013
<i>Due to other funds</i>	--	166,309	186,252
<i>Due to other governments</i>	--	--	130,745
<i>Due to others</i>	--	--	6,688
<i>Deferred revenue</i>	--	--	161,134
Total liabilities	<u>--</u>	<u>166,309</u>	<u>668,832</u>
Equity			
Unreserved	<u>3,706</u>	<u>--</u>	<u>1,631,792</u>
Total equity	<u>3,706</u>	<u>--</u>	<u>1,631,792</u>
Total liabilities and equity	<u>\$ 3,706</u>	<u>\$ 166,309</u>	<u>\$ 2,300,624</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, 2010

	General Fund	Capital Improvement Fund
Revenues:		
<i>Taxes</i>	\$ 4,330,399	\$ --
<i>Licenses and permits</i>	47,285	--
<i>Intergovernmental</i>	63,510	--
<i>Charges for services</i>	530,736	--
<i>Fines</i>	261,847	--
<i>Rents and royalties</i>	55,138	--
<i>Investment income</i>	54,206	5,398
<i>Miscellaneous</i>	46,083	3,300
<i>Grant revenues</i>	149,717	--
Total revenues	<u>5,538,921</u>	<u>8,698</u>
Expenditures:		
Current:		
<i>General government</i>	1,165,237	--
<i>Financial administration</i>	816,924	--
<i>Public safety</i>	2,135,710	--
<i>Health and welfare</i>	150,501	--
<i>Judicial</i>	827,355	--
<i>Public facilities</i>	270,079	--
<i>Conservation</i>	99,551	--
Total expenditures	<u>5,465,357</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	73,564	8,698
Other financing sources (uses):		
<i>Operating transfers in</i>	32,217	--
<i>Operating transfers out</i>	(990,000)	(200,000)
Total other financing sources (uses)	<u>(957,783)</u>	<u>(200,000)</u>
Net change in fund balance	(884,219)	(191,302)
Fund balances/equity - beginning	2,233,910	464,154
Fund balances/equity - ending	<u>\$ 1,349,691</u>	<u>\$ 272,852</u>

Jail Commissary Account	Unclaimed Credits	Election Service Fund	Totals September 30, 2010
\$ --	\$ --	\$ --	\$ 4,330,399
--	--	--	47,285
--	--	--	63,510
--	--	--	530,736
--	--	--	261,847
--	--	--	55,138
37	29	40	59,710
4,864	243	1,439	55,929
--	--	--	149,717
<u>4,901</u>	<u>272</u>	<u>1,479</u>	<u>5,554,271</u>
--	--	995	1,166,232
--	--	--	816,924
2,239	--	--	2,137,949
--	--	--	150,501
--	28	--	827,383
--	--	--	270,079
--	--	--	99,551
<u>2,239</u>	<u>28</u>	<u>995</u>	<u>5,468,619</u>
2,662	244	484	85,652
--	--	--	32,217
--	--	--	(1,190,000)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,157,783)</u>
2,662	244	484	(1,072,131)
1,893	744	3,222	2,703,923
<u>\$ 4,555</u>	<u>\$ 988</u>	<u>\$ 3,706</u>	<u>\$ 1,631,792</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund Capital Improvement CH Annex	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 3,761,061	\$ 62,823	\$ --	\$ 3,823,884
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	5,641	145	--	5,786
<i>Taxes</i>	49,959	--	--	49,959
<i>Due from other funds</i>	55,572	468	2,201	58,241
<i>Due from other governments</i>	79,610	--	--	79,610
<i>Due from others</i>	7,881	--	--	7,881
Restricted assets:				
<i>Cash and cash equivalents</i>	--	22,475	--	22,475
Total assets	<u>\$ 3,959,724</u>	<u>\$ 85,911</u>	<u>\$ 2,201</u>	<u>\$ 4,047,836</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ 416,403	\$ --	\$ --	\$ 416,403
<i>Accrued wages payable</i>	100,142	--	--	100,142
<i>Due to other funds</i>	(366)	2,201	--	1,835
<i>Deferred revenue</i>	49,959	--	--	49,959
Total liabilities	<u>566,138</u>	<u>2,201</u>	<u>--</u>	<u>568,339</u>
Equity				
Reserved fund balance				
<i>Reserved for debt service</i>	--	83,710	--	83,710
<i>Reserved for capital projects</i>	--	--	2,201	2,201
Unreserved, reported in non major				
<i>Special revenue funds</i>	3,393,586	--	--	3,393,586
Total equity	<u>3,393,586</u>	<u>83,710</u>	<u>2,201</u>	<u>3,479,497</u>
Total liabilities and equity	<u>\$ 3,959,724</u>	<u>\$ 85,911</u>	<u>\$ 2,201</u>	<u>\$ 4,047,836</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund Capital Improvement CH Annex	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
<i>Taxes</i>	\$ 2,637,411	\$ 315,185	\$ --	\$ 2,952,596
<i>Licenses and permits</i>	626,976	--	--	626,976
<i>Intergovernmental</i>	35,067	--	--	35,067
<i>Charges for services</i>	529,099	--	--	529,099
<i>Fines</i>	54,759	--	--	54,759
<i>Rents and royalties</i>	1,170	--	--	1,170
<i>Investment income</i>	89,484	5,418	(117)	94,785
<i>Miscellaneous</i>	59,698	--	--	59,698
<i>Grant revenues</i>	361,235	--	--	361,235
<i>Proceeds from the sale of fixed assets</i>	17,231	--	--	17,231
Total revenues	<u>4,412,130</u>	<u>320,603</u>	<u>(117)</u>	<u>4,732,616</u>
Expenditures:				
Current:				
<i>General government</i>	121,931	--	--	121,931
<i>Public safety</i>	137,504	--	--	137,504
<i>Health and welfare</i>	683,698	--	--	683,698
<i>Judicial</i>	78,279	--	--	78,279
<i>Public facilities</i>	57,318	--	68,494	125,812
<i>Public transportation</i>	3,606,562	--	--	3,606,562
Debt service:				
<i>Principal</i>	--	305,000	--	305,000
<i>Interest and fiscal charges</i>	--	133,623	--	133,623
Total expenditures	<u>4,685,292</u>	<u>438,623</u>	<u>68,494</u>	<u>5,192,409</u>
Excess (deficiency) of revenues over expenditures	(273,162)	(118,020)	(68,611)	(459,793)
Other financing sources (uses):				
<i>Operating transfers in</i>	103,500	--	--	103,500
<i>Operating transfers out</i>	(446,167)	--	--	(446,167)
<i>Loans and capital lease proceeds</i>	182,584	--	--	182,584
Total other financing sources (uses)	<u>(160,083)</u>	<u>--</u>	<u>--</u>	<u>(160,083)</u>
Net change in fund balance	(433,245)	(118,020)	(68,611)	(619,876)
Fund balances/equity - beginning	3,826,831	201,730	70,812	4,099,373
Fund balances/equity - ending	<u>\$ 3,393,586</u>	<u>\$ 83,710</u>	<u>\$ 2,201</u>	<u>\$ 3,479,497</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 235,950	\$ 315,370	\$ 425,232	\$ 235,950
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	693	693	693	693
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	15,880	13,916	10,940	11,692
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 252,523</u>	<u>\$ 329,979</u>	<u>\$ 436,865</u>	<u>\$ 248,335</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ 124,707	\$ --	\$ --	\$ 133,907
<i>Accrued wages payable</i>	21,755	20,094	16,347	17,360
<i>Due to other funds</i>	--	--	--	(366)
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>146,462</u>	<u>20,094</u>	<u>16,347</u>	<u>150,901</u>
Equity				
Unreserved, reported in non major				
<i>Special revenue funds</i>	106,061	309,885	420,518	97,434
Total equity	<u>106,061</u>	<u>309,885</u>	<u>420,518</u>	<u>97,434</u>
Total liabilities and equity	<u>\$ 252,523</u>	<u>\$ 329,979</u>	<u>\$ 436,865</u>	<u>\$ 248,335</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
\$ 151,550	\$ 209,665	\$ 239,056	\$ 151,550	\$ 3,750
--	--	--	--	--
14,487	14,488	11,491	9,493	--
412	739	586	483	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 166,449</u>	<u>\$ 224,892</u>	<u>\$ 251,133</u>	<u>\$ 161,526</u>	<u>\$ 3,750</u>
\$ 86,095	\$ --	\$ --	\$ 32,301	\$ 2,603
--	--	--	--	--
--	--	--	--	--
14,488	14,488	11,491	9,492	--
<u>100,583</u>	<u>14,488</u>	<u>11,491</u>	<u>41,793</u>	<u>2,603</u>
65,866	210,404	239,642	119,733	1,147
<u>65,866</u>	<u>210,404</u>	<u>239,642</u>	<u>119,733</u>	<u>1,147</u>
<u>\$ 166,449</u>	<u>\$ 224,892</u>	<u>\$ 251,133</u>	<u>\$ 161,526</u>	<u>\$ 3,750</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	<u>R & B Lateral Road Fund-Pct. #2</u>	<u>R & B Lateral Road Fund-Pct. #3</u>	<u>R & B Lateral Road Fund-Pct. #4</u>	<u>Road and Bridge Right of Way</u>
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 3,750	\$ 11,249	\$ 3,750	\$ 357,742
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	--	--	--	620
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 3,750</u>	<u>\$ 11,249</u>	<u>\$ 3,750</u>	<u>\$ 358,362</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ 2,219	\$ --	\$ 2,668	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>2,219</u>	<u>--</u>	<u>2,668</u>	<u>--</u>
Equity				
Unreserved, reported in non major				
<i>Special revenue funds</i>	1,531	11,249	1,082	358,362
Total equity	<u>1,531</u>	<u>11,249</u>	<u>1,082</u>	<u>358,362</u>
Total liabilities and equity	<u>\$ 3,750</u>	<u>\$ 11,249</u>	<u>\$ 3,750</u>	<u>\$ 358,362</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>
\$ 71,496	\$ 28,748	\$ 13,096	\$ 74,327	\$ 82,958
119	46	19	126	140
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 71,615</u>	<u>\$ 28,794</u>	<u>\$ 13,115</u>	<u>\$ 74,453</u>	<u>\$ 83,098</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
71,615	28,794	13,115	74,453	83,098
<u>71,615</u>	<u>28,794</u>	<u>13,115</u>	<u>74,453</u>	<u>83,098</u>
<u>\$ 71,615</u>	<u>\$ 28,794</u>	<u>\$ 13,115</u>	<u>\$ 74,453</u>	<u>\$ 83,098</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	Tobacco Settlement Fund	Law Library Fund	Senior Citizens Fund	Law Enforcement Training Fund
ASSETS				
Assets:				
Cash and cash equivalents	\$ 877	\$ 43,524	\$ 13,865	\$ 17,595
Receivables (net of allowances for uncollectibles):				
Interest	--	71	--	28
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	79,610	--
Due from others	--	--	7,334	--
Total assets	\$ 877	\$ 43,595	\$ 100,809	\$ 17,623
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ 21,433	\$ --
Accrued wages payable	--	--	24,586	--
Due to other funds	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	--	--	46,019	--
Equity				
Unreserved, reported in non major				
Special revenue funds	877	43,595	54,790	17,623
Total equity	877	43,595	54,790	17,623
Total liabilities and equity	\$ 877	\$ 43,595	\$ 100,809	\$ 17,623

Special Reserve Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense	R & B Pct. #1 Equipment Fund
\$ 365,554	\$ 1,879	\$ 29,905	\$ 5,767	\$ 8,125
616	1	49	9	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 366,170</u>	<u>\$ 1,880</u>	<u>\$ 29,954</u>	<u>\$ 5,776</u>	<u>\$ 8,125</u>
\$ --	\$ --	\$ --	\$ --	\$ 1,064
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,064</u>
366,170	1,880	29,954	5,776	7,061
<u>366,170</u>	<u>1,880</u>	<u>29,954</u>	<u>5,776</u>	<u>7,061</u>
<u>\$ 366,170</u>	<u>\$ 1,880</u>	<u>\$ 29,954</u>	<u>\$ 5,776</u>	<u>\$ 8,125</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund	Attorney Hot Check Collection
ASSETS				
<i>Assets:</i>				
<i>Cash and cash equivalents</i>	\$ 8,125	\$ 9,933	\$ 17,345	\$ 18,844
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Interest</i>	--	--	--	30
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	924
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
Total assets	<u>\$ 8,125</u>	<u>\$ 9,933</u>	<u>\$ 17,345</u>	<u>\$ 19,798</u>
LIABILITIES AND EQUITY				
<i>Liabilities:</i>				
<i>Accounts payable</i>	\$ 8,099	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total liabilities	<u>8,099</u>	<u>--</u>	<u>--</u>	<u>--</u>
<i>Equity</i>				
<i>Unreserved, reported in non major</i>				
<i>Special revenue funds</i>	26	9,933	17,345	19,798
Total equity	<u>26</u>	<u>9,933</u>	<u>17,345</u>	<u>19,798</u>
Total liabilities and equity	<u>\$ 8,125</u>	<u>\$ 9,933</u>	<u>\$ 17,345</u>	<u>\$ 19,798</u>

LC Emergency Management Grant Fund	Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement	Justice Court Technology #1
\$ --	\$ 8,151	\$ 226,206	\$ 39,025	\$ 14,507
--	13	381	66	32
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 8,164</u>	<u>\$ 226,587</u>	<u>\$ 39,091</u>	<u>\$ 14,539</u>
\$ --	\$ --	\$ --	\$ 135	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>135</u>	<u>--</u>
--	8,164	226,587	38,956	14,539
<u>--</u>	<u>8,164</u>	<u>226,587</u>	<u>38,956</u>	<u>14,539</u>
<u>\$ --</u>	<u>\$ 8,164</u>	<u>\$ 226,587</u>	<u>\$ 39,091</u>	<u>\$ 14,539</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	<u>Justice Court Technology #2</u>	<u>Justice Court Technology #3</u>	<u>Justice Court Technology #4</u>	<u>Ambulance Service Grant Fund</u>
ASSETS				
Assets:				
Cash and cash equivalents	\$ 1,825	\$ 1,921	\$ 21,904	\$ 259,173
Receivables (net of allowances for uncollectibles):				
Interest	--	--	32	443
Taxes	--	--	--	--
Due from other funds	--	--	--	--
Due from other governments	--	--	--	--
Due from others	--	--	--	--
Total assets	<u>\$ 1,825</u>	<u>\$ 1,921</u>	<u>\$ 21,936</u>	<u>\$ 259,616</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ 1,172	\$ --	\$ --	\$ --
Accrued wages payable	--	--	--	--
Due to other funds	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	<u>1,172</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity				
Unreserved, reported in non major				
Special revenue funds	653	1,921	21,936	259,616
Total equity	<u>653</u>	<u>1,921</u>	<u>21,936</u>	<u>259,616</u>
Total liabilities and equity	<u>\$ 1,825</u>	<u>\$ 1,921</u>	<u>\$ 21,936</u>	<u>\$ 259,616</u>

Computer Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ --	\$ 5,518	\$ 5,419	\$ --	\$ 3,476
--	--	8	--	6
--	--	--	--	--
--	--	--	--	--
547	--	--	--	--
<u>\$ 547</u>	<u>\$ 5,518</u>	<u>\$ 5,427</u>	<u>\$ --</u>	<u>\$ 3,482</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
547	5,518	5,427	--	3,482
547	5,518	5,427	--	3,482
<u>\$ 547</u>	<u>\$ 5,518</u>	<u>\$ 5,427</u>	<u>\$ --</u>	<u>\$ 3,482</u>

LAVACA COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	Justice Cr. Bldg. Security Fund #2	Justice Cr. Bldg. Security Fund #3	Justice Cr. Bldg. Security Fund #4	Abandoned Motor Vehicle Fund
ASSETS				
<i>Assets:</i>				
<i>Cash and cash equivalents</i>	\$ 508	\$ 462	\$ 5,083	\$ 7,673
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Interest</i>	1	1	8	--
<i>Taxes</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Due from others</i>	--	--	--	--
<i>Total assets</i>	<u>\$ 509</u>	<u>\$ 463</u>	<u>\$ 5,091</u>	<u>\$ 7,673</u>
LIABILITIES AND EQUITY				
<i>Liabilities:</i>				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
<i>Total liabilities</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<i>Equity</i>				
<i>Unreserved, reported in non major</i>				
<i>Special revenue funds</i>	509	463	5,091	7,673
<i>Total equity</i>	<u>509</u>	<u>463</u>	<u>5,091</u>	<u>7,673</u>
<i>Total liabilities and equity</i>	<u>\$ 509</u>	<u>\$ 463</u>	<u>\$ 5,091</u>	<u>\$ 7,673</u>

County Clerk Technology Fund	District Clerk Technology Fund	District Clerk Archive Fund	Unclaimed Capital Credits	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
\$ 984	\$ 1,605	\$ 1,094	\$ --	\$ 3,761,061
1	1	2	--	5,641
--	--	--	--	49,959
--	--	--	--	55,572
--	--	--	--	79,610
--	--	--	--	7,881
<u>\$ 985</u>	<u>\$ 1,606</u>	<u>\$ 1,096</u>	<u>\$ --</u>	<u>\$ 3,959,724</u>
\$ --	\$ --	\$ --	\$ --	\$ 416,403
--	--	--	--	100,142
--	--	--	--	(366)
--	--	--	--	49,959
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>566,138</u>
985	1,606	1,096	--	3,393,586
<u>985</u>	<u>1,606</u>	<u>1,096</u>	<u>--</u>	<u>3,393,586</u>
<u>\$ 985</u>	<u>\$ 1,606</u>	<u>\$ 1,096</u>	<u>\$ --</u>	<u>\$ 3,959,724</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
Revenues:				
Taxes	\$ 265,859	\$ 265,858	\$ 210,853	\$ 174,184
Licenses and permits	156,744	156,744	156,744	156,744
Intergovernmental	--	--	--	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	11,761	11,761	11,761	11,761
Miscellaneous	266	227	227	226
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>434,630</u>	<u>434,590</u>	<u>379,585</u>	<u>342,915</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	438,762	443,781	336,959	328,811
Total expenditures	<u>438,762</u>	<u>443,781</u>	<u>336,959</u>	<u>328,811</u>
Excess (deficiency) of revenues over expenditures	(4,132)	(9,191)	42,626	14,104
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	(7,915)	(14,915)	(7,915)	(7,914)
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>(7,915)</u>	<u>(14,915)</u>	<u>(7,915)</u>	<u>(7,914)</u>
Net change in fund balance	(12,047)	(24,106)	34,711	6,190
Fund balances/equity - beginning	118,108	333,991	385,807	91,244
Fund balances/equity - ending	<u>\$ 106,061</u>	<u>\$ 309,885</u>	<u>\$ 420,518</u>	<u>\$ 97,434</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
\$ 498,991	\$ 498,990	\$ 395,752	\$ 326,924	\$ --
--	--	--	--	--
--	--	--	--	8,767
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
22,050	14,306	944	1,266	--
--	--	--	--	--
--	--	--	--	--
<u>521,041</u>	<u>513,296</u>	<u>396,696</u>	<u>328,190</u>	<u>8,767</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
487,536	576,825	423,923	352,284	8,500
<u>487,536</u>	<u>576,825</u>	<u>423,923</u>	<u>352,284</u>	<u>8,500</u>
33,505	(63,529)	(27,227)	(24,094)	267
--	--	--	--	--
--	(1,500)	(2,500)	(2,500)	--
--	157,584	--	--	--
--	<u>156,084</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>--</u>
33,505	92,555	(29,727)	(26,594)	267
32,361	117,849	269,369	146,327	880
<u>\$ 65,866</u>	<u>\$ 210,404</u>	<u>\$ 239,642</u>	<u>\$ 119,733</u>	<u>\$ 1,147</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	R & B Lateral Road Fund-Pct. #2	R & B Lateral Road Fund-Pct. #3	R & B Lateral Road Fund-Pct. #4	Road and Bridge Right of Way
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	8,766	8,767	8,767	--
Charges for services	--	--	--	--
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	7,281
Miscellaneous	--	--	--	--
Grant revenues	--	--	--	--
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>8,766</u>	<u>8,767</u>	<u>8,767</u>	<u>7,281</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public transportation	13,500	--	8,500	13,311
Total expenditures	<u>13,500</u>	<u>--</u>	<u>8,500</u>	<u>13,311</u>
Excess (deficiency) of revenues over expenditures	(4,734)	8,767	267	(6,030)
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	(4,734)	8,767	267	(6,030)
Fund balances/equity - beginning	6,265	2,482	815	364,392
Fund balances/equity - ending	<u>\$ 1,531</u>	<u>\$ 11,249</u>	<u>\$ 1,082</u>	<u>\$ 358,362</u>

Records Management County Clerk	Records Management Courthouse	Sheriff's Contraband Fund	Courthouse Security Fund	Emergency Appropriation Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
26,986	5,162	--	--	--
--	--	--	11,297	--
1,404	692	267	1,609	1,610
--	--	9,617	--	--
--	--	--	--	--
<u>28,390</u>	<u>5,854</u>	<u>9,884</u>	<u>12,906</u>	<u>1,610</u>
19,534	--	--	--	--
--	--	11,554	--	--
--	--	--	--	--
--	19,895	--	37,423	--
<u>19,534</u>	<u>19,895</u>	<u>11,554</u>	<u>37,423</u>	<u>--</u>
8,856	(14,041)	(1,670)	(24,517)	1,610
--	--	--	--	6,500
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>6,500</u>
8,856	(14,041)	(1,670)	(24,517)	8,110
62,759	42,835	14,785	98,970	74,988
<u>\$ 71,615</u>	<u>\$ 28,794</u>	<u>\$ 13,115</u>	<u>\$ 74,453</u>	<u>\$ 83,098</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	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>	--	10,885	452,794	2,068
<i>Fines</i>	--	--	--	--
<i>Rents and royalties</i>	--	--	--	--
<i>Investment income</i>	18	854	237	372
<i>Miscellaneous</i>	--	43	--	1,913
<i>Grant revenues</i>	2,123	--	232,267	--
<i>Proceeds from the sale of fixed assets</i>	--	--	--	--
Total revenues	<u>2,141</u>	<u>11,782</u>	<u>685,298</u>	<u>4,353</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	5,708
<i>Health and welfare</i>	5,997	--	677,701	--
<i>Judicial</i>	--	9,964	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
Total expenditures	<u>5,997</u>	<u>9,964</u>	<u>677,701</u>	<u>5,708</u>
Excess (deficiency) of revenues over expenditures	(3,856)	1,818	7,597	(1,355)
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	(3,856)	1,818	7,597	(1,355)
Fund balances/equity - beginning	4,733	41,777	47,193	18,978
Fund balances/equity - ending	<u>\$ 877</u>	<u>\$ 43,595</u>	<u>\$ 54,790</u>	<u>\$ 17,623</u>

Special Reserve Fund	Appellate Judicial System Fee	R & B Pct. #4 Property & Building	Task Force Indigent Defense	R & B Pct. #1 Equipment Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	1,879	--	18,962	--
14,630	--	599	323	--
--	--	--	--	536
--	--	--	--	11,844
<u>14,630</u>	<u>1,879</u>	<u>599</u>	<u>19,285</u>	<u>12,380</u>
--	--	--	--	--
--	--	--	--	--
--	1,821	--	33,895	--
--	--	--	--	--
--	--	1,129	--	57,084
<u>--</u>	<u>1,821</u>	<u>1,129</u>	<u>33,895</u>	<u>57,084</u>
14,630	58	(530)	(14,610)	(44,704)
--	--	--	--	30,000
(400,450)	--	--	--	--
<u>(400,450)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>30,000</u>
(385,820)	58	(530)	(14,610)	(14,704)
751,990	1,822	30,484	20,386	21,765
<u>\$ 366,170</u>	<u>\$ 1,880</u>	<u>\$ 29,954</u>	<u>\$ 5,776</u>	<u>\$ 7,061</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	R & B Pct. #2 Equipment Fund	R & B Pct. #3 Equipment Fund	R & B Pct. #4 Equipment Fund	Attorney Hot Check Collection
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental	--	--	--	--
Charges for services	--	--	--	10,462
Fines	--	--	--	--
Rents and royalties	--	--	--	--
Investment income	--	--	--	(9)
Miscellaneous	--	--	1,867	--
Grant revenues	5,347	5,347	--	--
Proceeds from the sale of fixed assets	--	5,387	--	--
Total revenues	<u>5,347</u>	<u>10,734</u>	<u>1,867</u>	<u>10,453</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	--	--	--	15,452
Public facilities	--	--	--	--
Public transportation	35,347	16,262	63,225	--
Total expenditures	<u>35,347</u>	<u>16,262</u>	<u>63,225</u>	<u>15,452</u>
Excess (deficiency) of revenues over expenditures	(30,000)	(5,528)	(61,358)	(4,999)
Other financing sources (uses):				
Operating transfers in	30,000	15,000	15,000	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in fund balance	--	9,472	(46,358)	(4,999)
Fund balances/equity - beginning	26	461	63,703	24,797
Fund balances/equity - ending	<u>\$ 26</u>	<u>\$ 9,933</u>	<u>\$ 17,345</u>	<u>\$ 19,798</u>

LC Emergency Management Grant Fund	Records Mgmt. District Clerk	Records Archive Fund	R & B Pct. #2 Property & Bldg. Improvement	Justice Court Technology #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	1,780	--	--	--
--	--	26,311	--	1,542
5	181	4,232	746	288
--	--	--	--	--
--	--	--	--	--
<u>5</u>	<u>1,961</u>	<u>30,543</u>	<u>746</u>	<u>1,830</u>
--	--	--	--	--
--	--	--	--	--
--	2,000	--	--	2,731
--	--	--	--	--
--	--	--	823	--
<u>--</u>	<u>2,000</u>	<u>--</u>	<u>823</u>	<u>2,731</u>
5	(39)	30,543	(77)	(901)
--	--	--	7,000	--
(558)	--	--	--	--
<u>(558)</u>	<u>--</u>	<u>--</u>	<u>7,000</u>	<u>--</u>
(553)	(39)	30,543	6,923	(901)
553	8,203	196,044	32,033	15,440
<u>\$ --</u>	<u>\$ 8,164</u>	<u>\$ 226,587</u>	<u>\$ 38,956</u>	<u>\$ 14,539</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	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	286	381	2,784	--
Rents and royalties	--	--	--	--
Investment income	39	36	460	5,661
Miscellaneous	--	--	--	1,881
Grant revenues	--	--	--	60,000
Proceeds from the sale of fixed assets	--	--	--	--
Total revenues	<u>325</u>	<u>417</u>	<u>3,244</u>	<u>67,542</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	62,663
Health and welfare	--	--	--	--
Judicial	1,500	--	5,364	--
Public facilities	--	--	--	--
Public transportation	--	--	--	--
Total expenditures	<u>1,500</u>	<u>--</u>	<u>5,364</u>	<u>62,663</u>
Excess (deficiency) of revenues over expenditures	(1,175)	417	(2,120)	4,879
Other financing sources (uses):				
Operating transfers in	--	--	--	--
Operating transfers out	--	--	--	--
Loans and capital lease proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(1,175)	417	(2,120)	4,879
Fund balances/equity - beginning	1,828	1,504	24,056	254,737
Fund balances/equity - ending	<u>\$ 653</u>	<u>\$ 1,921</u>	<u>\$ 21,936</u>	<u>\$ 259,616</u>

Computer Fund	Jury Service Fund	Family Protection Account	Border Service Grant	Justice Crt. Bldg. Security Fund #1
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	5,392	--	--	378
--	--	1,170	--	--
515	--	95	(20)	65
--	--	--	56,151	--
--	--	--	--	--
<u>515</u>	<u>5,392</u>	<u>1,265</u>	<u>56,131</u>	<u>443</u>
102,397	--	--	--	--
--	--	--	56,131	--
--	5,552	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>102,397</u>	<u>5,552</u>	<u>--</u>	<u>56,131</u>	<u>--</u>
(101,882)	(160)	1,265	--	443
--	--	--	--	--
--	--	--	--	--
25,000	--	--	--	--
<u>25,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(76,882)	(160)	1,265	--	443
77,429	5,678	4,162	--	3,039
<u>\$ 547</u>	<u>\$ 5,518</u>	<u>\$ 5,427</u>	<u>\$ --</u>	<u>\$ 3,482</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Justice Crt. Bldg. Security Fund #2	Justice Crt. Bldg. Security Fund #3	Justice Crt. Bldg. Security Fund #4
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and permits	--	--	--
Intergovernmental	--	--	--
Charges for services	--	--	--
Fines	67	94	691
Rents and royalties	--	--	--
Investment income	10	8	93
Miscellaneous	--	--	--
Grant revenues	--	--	--
Proceeds from the sale of fixed assets	--	--	--
Total revenues	<u>77</u>	<u>102</u>	<u>784</u>
Expenditures:			
Current:			
General government	--	--	--
Public safety	--	--	--
Health and welfare	--	--	--
Judicial	--	--	--
Public facilities	--	--	--
Public transportation	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	77	102	784
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>
Net change in fund balance	77	102	784
Fund balances/equity - beginning	432	361	4,307
Fund balances/equity - ending	<u>\$ 509</u>	<u>\$ 463</u>	<u>\$ 5,091</u>

Abandoned Motor Vehicle Fund	County Clerk Technology Fund	District Clerk Technology Fund	District Clerk Archive Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
\$ --	\$ --	\$ --	\$ --	\$ 2,637,411
--	--	--	--	626,976
--	--	--	--	35,067
--	--	--	--	529,099
--	978	1,594	1,085	54,759
109	--	--	--	1,170
4,329	7	12	11	89,484
--	--	--	--	59,698
--	--	--	--	361,235
--	--	--	--	17,231
<u>4,438</u>	<u>985</u>	<u>1,606</u>	<u>1,096</u>	<u>4,412,130</u>
--	--	--	--	121,931
1,448	--	--	--	137,504
--	--	--	--	683,698
--	--	--	--	78,279
--	--	--	--	57,318
--	--	--	--	3,606,562
<u>1,448</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,685,292</u>
2,990	985	1,606	1,096	(273,162)
--	--	--	--	103,500
--	--	--	--	(446,167)
--	--	--	--	182,584
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(160,083)</u>
2,990	985	1,606	1,096	(433,245)
4,683	--	--	--	3,826,831
<u>\$ 7,673</u>	<u>\$ 985</u>	<u>\$ 1,606</u>	<u>\$ 1,096</u>	<u>\$ 3,393,586</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 267,239	\$ 267,239	\$ 265,859	\$ (1,380)
<i>Licenses and permits</i>	160,000	160,000	156,744	(3,256)
<i>Investment income</i>	10,000	10,000	11,761	1,761
<i>Miscellaneous</i>	--	--	266	266
Total revenues	<u>437,239</u>	<u>437,239</u>	<u>434,630</u>	<u>(2,609)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>467,533</u>	<u>467,533</u>	<u>438,762</u>	<u>28,771</u>
Total expenditures	<u>467,533</u>	<u>467,533</u>	<u>438,762</u>	<u>28,771</u>
 Excess (deficiency) of revenues over expenditures	(30,294)	(30,294)	(4,132)	26,162
 Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(7,915)</u>	<u>(7,915)</u>	<u>(7,915)</u>	<u>--</u>
Total other financing sources (uses)	<u>(7,915)</u>	<u>(7,915)</u>	<u>(7,915)</u>	<u>--</u>
 Net change in fund balance	(38,209)	(38,209)	(12,047)	26,162
 Fund balances/equity - beginning	118,108	118,108	118,108	--
Fund balances/equity - ending	<u>\$ 79,899</u>	<u>\$ 79,899</u>	<u>\$ 106,061</u>	<u>\$ 26,162</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 266,639	\$ 267,239	\$ 265,858	\$ (1,381)
<i>Licenses and permits</i>	156,000	156,000	156,744	744
<i>Investment income</i>	10,000	10,000	11,761	1,761
<i>Miscellaneous</i>	--	--	227	227
Total revenues	<u>432,639</u>	<u>433,239</u>	<u>434,590</u>	<u>1,351</u>
Expenditures:				
Current:				
<i>Public transportation</i>	434,908	484,908	443,781	41,127
Total expenditures	<u>434,908</u>	<u>484,908</u>	<u>443,781</u>	<u>41,127</u>
Excess (deficiency) of revenues over expenditures	(2,269)	(51,669)	(9,191)	42,478
Other financing sources (uses):				
<i>Operating transfers out</i>	(14,915)	(14,915)	(14,915)	--
Total other financing sources (uses)	<u>(14,915)</u>	<u>(14,915)</u>	<u>(14,915)</u>	<u>--</u>
Net change in fund balance	(17,184)	(66,584)	(24,106)	42,478
Fund balances/equity - beginning	333,991	333,991	333,991	--
Fund balances/equity - ending	<u>\$ 316,807</u>	<u>\$ 267,407</u>	<u>\$ 309,885</u>	<u>\$ 42,478</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #3
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 211,362	\$ 211,362	\$ 210,853	\$ (509)
<i>Licenses and permits</i>	160,000	160,000	156,744	(3,256)
<i>Investment income</i>	10,000	10,000	11,761	1,761
<i>Miscellaneous</i>	--	--	227	227
Total revenues	<u>381,362</u>	<u>381,362</u>	<u>379,585</u>	<u>(1,777)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>393,736</u>	<u>372,736</u>	<u>336,959</u>	<u>35,777</u>
Total expenditures	<u>393,736</u>	<u>372,736</u>	<u>336,959</u>	<u>35,777</u>
Excess (deficiency) of revenues over expenditures	(12,374)	8,626	42,626	34,000
Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(7,915)</u>	<u>(7,915)</u>	<u>(7,915)</u>	<u>--</u>
Total other financing sources (uses)	<u>(7,915)</u>	<u>(7,915)</u>	<u>(7,915)</u>	<u>--</u>
Net change in fund balance	(20,289)	711	34,711	34,000
Fund balances/equity - beginning	385,807	385,807	385,807	--
Fund balances/equity - ending	<u>\$ 365,518</u>	<u>\$ 386,518</u>	<u>\$ 420,518</u>	<u>\$ 34,000</u>

LAVACA COUNTY, TEXAS
 ROAD AND BRIDGE FUND PCT. #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 174,778	\$ 174,778	\$ 174,184	\$ (594)
<i>Licenses and permits</i>	160,000	160,000	156,744	(3,256)
<i>Investment income</i>	10,000	10,000	11,761	1,761
<i>Miscellaneous</i>	--	--	226	226
Total revenues	<u>344,778</u>	<u>344,778</u>	<u>342,915</u>	<u>(1,863)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>379,822</u>	<u>379,822</u>	<u>328,811</u>	<u>51,011</u>
Total expenditures	<u>379,822</u>	<u>379,822</u>	<u>328,811</u>	<u>51,011</u>
Excess (deficiency) of revenues over expenditures	(35,044)	(35,044)	14,104	49,148
Other financing sources (uses):				
<i>Operating transfers out</i>	<u>(7,914)</u>	<u>(7,914)</u>	<u>(7,914)</u>	<u>--</u>
Total other financing sources (uses)	<u>(7,914)</u>	<u>(7,914)</u>	<u>(7,914)</u>	<u>--</u>
Net change in fund balance	(42,958)	(42,958)	6,190	49,148
Fund balances/equity - beginning	91,244	91,244	91,244	--
Fund balances/equity - ending	<u>\$ 48,286</u>	<u>\$ 48,286</u>	<u>\$ 97,434</u>	<u>\$ 49,148</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-11

ROAD AND BRIDGE 30 CENT TAX FUND PCT. #1

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 503,315	\$ 503,315	\$ 498,991	\$ (4,324)
<i>Charges for services</i>	750	750	--	(750)
<i>Miscellaneous</i>	2,500	24,232	22,050	(2,182)
Total revenues	<u>506,565</u>	<u>528,297</u>	<u>521,041</u>	<u>(7,256)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	531,300	553,032	487,536	65,496
Total expenditures	<u>531,300</u>	<u>553,032</u>	<u>487,536</u>	<u>65,496</u>
Excess (deficiency) of revenues over expenditures	(24,735)	(24,735)	33,505	58,240
Other financing sources (uses):				
<i>Loans and capital lease proceeds</i>	25,000	25,000	--	(25,000)
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>--</u>	<u>(25,000)</u>
Net change in fund balance	265	265	33,505	33,240
Fund balances/equity - beginning	32,361	32,361	32,361	--
Fund balances/equity - ending	<u>\$ 32,626</u>	<u>\$ 32,626</u>	<u>\$ 65,866</u>	<u>\$ 33,240</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, 2010

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 504,065	\$ 504,065	\$ 498,990	\$ (5,075)
<i>Miscellaneous</i>	1,000	4,500	14,306	9,806
Total revenues	<u>505,065</u>	<u>508,565</u>	<u>513,296</u>	<u>4,731</u>
Expenditures:				
Current:				
<i>Public transportation</i>	728,200	730,200	576,825	153,375
Total expenditures	<u>728,200</u>	<u>730,200</u>	<u>576,825</u>	<u>153,375</u>
Excess (deficiency) of revenues over expenditures	(223,135)	(221,635)	(63,529)	158,106
Other financing sources (uses):				
<i>Operating transfers out</i>	--	(1,500)	(1,500)	--
<i>Loans and capital lease proceeds</i>	182,000	182,000	157,584	(24,416)
Total other financing sources (uses)	<u>182,000</u>	<u>180,500</u>	<u>156,084</u>	<u>(24,416)</u>
Net change in fund balance	(41,135)	(41,135)	92,555	133,690
Fund balances/equity - beginning	117,849	117,849	117,849	--
Fund balances/equity - ending	<u>\$ 76,714</u>	<u>\$ 76,714</u>	<u>\$ 210,404</u>	<u>\$ 133,690</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, 2010

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 399,615	\$ 399,615	\$ 395,752	\$ (3,863)
<i>Charges for services</i>	600	600	--	(600)
<i>Miscellaneous</i>	--	--	944	944
Total revenues	<u>400,215</u>	<u>400,215</u>	<u>396,696</u>	<u>(3,519)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>543,675</u>	<u>541,175</u>	<u>423,923</u>	<u>117,252</u>
Total expenditures	<u>543,675</u>	<u>541,175</u>	<u>423,923</u>	<u>117,252</u>
Excess (deficiency) of revenues over expenditures	(143,460)	(140,960)	(27,227)	113,733
Other financing sources (uses):				
<i>Operating transfers out</i>	--	(2,500)	(2,500)	--
Total other financing sources (uses)	<u>--</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>--</u>
Net change in fund balance	(143,460)	(143,460)	(29,727)	113,733
Fund balances/equity - beginning	269,369	269,369	269,369	--
Fund balances/equity - ending	<u>\$ 125,909</u>	<u>\$ 125,909</u>	<u>\$ 239,642</u>	<u>\$ 113,733</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, 2010

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 330,583	\$ 330,583	\$ 326,924	\$ (3,659)
<i>Miscellaneous</i>	5,000	5,000	1,266	(3,734)
Total revenues	<u>335,583</u>	<u>335,583</u>	<u>328,190</u>	<u>(7,394)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	415,813	413,313	352,284	61,029
Total expenditures	<u>415,813</u>	<u>413,313</u>	<u>352,284</u>	<u>61,029</u>
Excess (deficiency) of revenues over expenditures	(80,230)	(77,730)	(24,094)	53,636
Other financing sources (uses):				
<i>Operating transfers out</i>	--	(2,500)	(2,500)	--
Total other financing sources (uses)	<u>--</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>--</u>
Net change in fund balance	(80,230)	(80,230)	(26,594)	53,636
Fund balances/equity - beginning	146,327	146,327	146,327	--
Fund balances/equity - ending	<u>\$ 66,097</u>	<u>\$ 66,097</u>	<u>\$ 119,733</u>	<u>\$ 53,636</u>

LAVACA COUNTY, TEXAS
LATERAL ROAD FUND PCT. #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,767	\$ 267
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,767</u>	<u>267</u>
Expenditures:				
Current:				
<i>Public transportation</i>	8,500	8,500	8,500	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	267	267
Fund balances/equity - beginning	880	880	880	--
Fund balances/equity - ending	<u>\$ 880</u>	<u>\$ 880</u>	<u>\$ 1,147</u>	<u>\$ 267</u>

LAVACA COUNTY, TEXAS

LATERAL ROAD FUND PCT. #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,766	\$ 266
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,766</u>	<u>266</u>
Expenditures:				
Current:				
<i>Public transportation</i>	13,500	13,500	13,500	--
Total expenditures	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>	<u>--</u>
Net change in fund balance	(5,000)	(5,000)	(4,734)	266
Fund balances/equity - beginning	6,265	6,265	6,265	--
Fund balances/equity - ending	<u>\$ 1,265</u>	<u>\$ 1,265</u>	<u>\$ 1,531</u>	<u>\$ 266</u>

LAVACA COUNTY, TEXAS

LATERAL ROAD FUND PCT. #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,767	\$ 267
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,767</u>	<u>267</u>
Expenditures:				
Current:				
<i>Public transportation</i>	8,500	8,500	--	8,500
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Net change in fund balance	--	--	8,767	8,767
Fund balances/equity - beginning	2,482	2,482	2,482	--
Fund balances/equity - ending	<u>\$ 2,482</u>	<u>\$ 2,482</u>	<u>\$ 11,249</u>	<u>\$ 8,767</u>

LAVACA COUNTY, TEXAS

LATERAL ROAD FUND PCT. #4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ 8,500	\$ 8,500	\$ 8,767	\$ 267
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,767</u>	<u>267</u>
Expenditures:				
Current:				
<i>Public transportation</i>	8,500	8,500	8,500	--
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>
Net change in fund balance	--	--	267	267
Fund balances/equity - beginning	815	815	815	--
Fund balances/equity - ending	<u>\$ 815</u>	<u>\$ 815</u>	<u>\$ 1,082</u>	<u>\$ 267</u>

LAVACA COUNTY, TEXAS
 ROAD AND BRIDGE RIGHT OF WAY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 5,000	\$ 5,000	\$ 7,281	\$ 2,281
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>7,281</u>	<u>2,281</u>
Expenditures:				
Current:				
<i>Public transportation</i>	110,000	110,000	13,311	96,689
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>13,311</u>	<u>96,689</u>
Net change in fund balance	(105,000)	(105,000)	(6,030)	98,970
Fund balances/equity - beginning	364,392	364,392	364,392	--
Fund balances/equity - ending	<u>\$ 259,392</u>	<u>\$ 259,392</u>	<u>\$ 358,362</u>	<u>\$ 98,970</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT-COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 30,300	\$ 30,300	\$ 26,986	\$ (3,314)
<i>Investment income</i>	(1,500)	1,500	1,404	(96)
Total revenues	<u>28,800</u>	<u>31,800</u>	<u>28,390</u>	<u>(3,410)</u>
Expenditures:				
Current:				
<i>General government</i>	<u>38,130</u>	<u>38,130</u>	<u>19,534</u>	<u>18,596</u>
Total expenditures	<u>38,130</u>	<u>38,130</u>	<u>19,534</u>	<u>18,596</u>
Net change in fund balance	(9,330)	(6,330)	8,856	15,186
Fund balances/equity - beginning	62,759	62,759	62,759	--
Fund balances/equity - ending	<u>\$ 53,429</u>	<u>\$ 56,429</u>	<u>\$ 71,615</u>	<u>\$ 15,186</u>

LAVACA COUNTY, TEXAS
 RECORDS MANAGEMENT COURTHOUSE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 7,000	\$ 7,000	\$ 5,162	\$ (1,838)
<i>Investment income</i>	800	800	692	(108)
Total revenues	<u>7,800</u>	<u>7,800</u>	<u>5,854</u>	<u>(1,946)</u>
Expenditures:				
Current:				
<i>Public facilities</i>	24,995	24,995	19,895	5,100
Total expenditures	<u>24,995</u>	<u>24,995</u>	<u>19,895</u>	<u>5,100</u>
Net change in fund balance	(17,195)	(17,195)	(14,041)	3,154
Fund balances/equity - beginning	42,835	42,835	42,835	--
Fund balances/equity - ending	<u>\$ 25,640</u>	<u>\$ 25,640</u>	<u>\$ 28,794</u>	<u>\$ 3,154</u>

LAVACA COUNTY, TEXAS
SHERIFF'S CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ 267	\$ 267
<i>Miscellaneous</i>	3,000	12,500	9,617	(2,883)
Total revenues	<u>3,000</u>	<u>12,500</u>	<u>9,884</u>	<u>(2,616)</u>
Expenditures:				
Current:				
<i>Public safety</i>	--	14,500	11,554	2,946
Total expenditures	<u>--</u>	<u>14,500</u>	<u>11,554</u>	<u>2,946</u>
Net change in fund balance	3,000	(2,000)	(1,670)	330
Fund balances/equity - beginning	14,785	14,785	14,785	--
Fund balances/equity - ending	<u>\$ 17,785</u>	<u>\$ 12,785</u>	<u>\$ 13,115</u>	<u>\$ 330</u>

LAVACA COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 15,000	\$ 15,000	\$ 11,297	\$ (3,703)
<i>Investment income</i>	2,000	2,000	1,609	(391)
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>12,906</u>	<u>(4,094)</u>
Expenditures:				
Current:				
<i>Public facilities</i>	61,400	61,400	37,423	23,977
Total expenditures	<u>61,400</u>	<u>61,400</u>	<u>37,423</u>	<u>23,977</u>
Net change in fund balance	(44,400)	(44,400)	(24,517)	19,883
Fund balances/equity - beginning	98,970	98,970	98,970	--
Fund balances/equity - ending	<u>\$ 54,570</u>	<u>\$ 54,570</u>	<u>\$ 74,453</u>	<u>\$ 19,883</u>

LAVACA COUNTY, TEXAS
 EMERGENCY APPROPRIATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 1,000	\$ 1,000	\$ 1,610	\$ 610
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,610</u>	<u>610</u>
Expenditures:				
Current:				
<i>General government</i>	60,000	60,000	--	60,000
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>--</u>	<u>60,000</u>
Excess (deficiency) of revenues over expenditures	(59,000)	(59,000)	1,610	60,610
Other financing sources (uses):				
<i>Operating transfers in</i>	6,500	6,500	6,500	--
Total other financing sources (uses)	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>--</u>
Net change in fund balance	(52,500)	(52,500)	8,110	60,610
Fund balances/equity - beginning	74,988	74,988	74,988	--
Fund balances/equity - ending	<u>\$ 22,488</u>	<u>\$ 22,488</u>	<u>\$ 83,098</u>	<u>\$ 60,610</u>

LAVACA COUNTY, TEXAS
TOBACCO SETTLEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 100	\$ 100	\$ 18	\$ (82)
<i>Grant revenues</i>	1,900	1,900	2,123	223
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,141</u>	<u>141</u>
Expenditures:				
Current:				
<i>Health and welfare</i>	6,000	6,000	5,997	3
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,997</u>	<u>3</u>
Net change in fund balance	(4,000)	(4,000)	(3,856)	144
Fund balances/equity - beginning	4,733	4,733	4,733	--
Fund balances/equity - ending	<u>\$ 733</u>	<u>\$ 733</u>	<u>\$ 877</u>	<u>\$ 144</u>

LAVACA COUNTY, TEXAS

LAW LIBRARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 10,400	\$ 10,400	\$ 10,885	\$ 485
Investment income	200	200	854	654
Miscellaneous	--	--	43	43
Total revenues	<u>10,600</u>	<u>10,600</u>	<u>11,782</u>	<u>1,182</u>
Expenditures:				
Current:				
Judicial	<u>10,000</u>	<u>10,000</u>	<u>9,964</u>	<u>36</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,964</u>	<u>36</u>
Net change in fund balance	600	600	1,818	1,218
Fund balances/equity - beginning	41,777	41,777	41,777	--
Fund balances/equity - ending	<u>\$ 42,377</u>	<u>\$ 42,377</u>	<u>\$ 43,595</u>	<u>\$ 1,218</u>

LAVACA COUNTY, TEXAS
 SENIOR CITIZENS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 466,142	\$ 466,142	\$ 452,794	\$ (13,348)
<i>Investment income</i>	--	--	237	237
<i>Grant revenues</i>	230,913	230,913	232,267	1,354
Total revenues	<u>697,055</u>	<u>697,055</u>	<u>685,298</u>	<u>(11,757)</u>
Expenditures:				
Current:				
<i>Health and welfare</i>	<u>697,054</u>	<u>697,054</u>	<u>677,701</u>	<u>19,353</u>
Total expenditures	<u>697,054</u>	<u>697,054</u>	<u>677,701</u>	<u>19,353</u>
Net change in fund balance	1	1	7,597	7,596
Fund balances/equity - beginning	47,193	47,193	47,193	--
Fund balances/equity - ending	<u>\$ 47,194</u>	<u>\$ 47,194</u>	<u>\$ 54,790</u>	<u>\$ 7,596</u>

LAVACA COUNTY, TEXAS
LAW ENFORCEMENT TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 2,000	\$ 2,000	\$ 2,068	\$ 68
<i>Investment income</i>	4,500	450	372	(78)
<i>Miscellaneous</i>	1,800	1,800	1,913	113
Total revenues	<u>8,300</u>	<u>4,250</u>	<u>4,353</u>	<u>103</u>
Expenditures:				
Current:				
<i>Public safety</i>	<u>5,000</u>	<u>5,000</u>	<u>5,708</u>	<u>(708)</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,708</u>	<u>(708)</u>
Net change in fund balance	3,300	(750)	(1,355)	(605)
Fund balances/equity - beginning	18,978	18,978	18,978	--
Fund balances/equity - ending	<u>\$ 22,278</u>	<u>\$ 18,228</u>	<u>\$ 17,623</u>	<u>\$ (605)</u>

LAVACA COUNTY, TEXAS
SPECIAL RESERVE FUND
SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 8,000	\$ 8,000	\$ 14,630	\$ 6,630
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>14,630</u>	<u>6,630</u>
Expenditures:				
Current:				
<i>Public facilities</i>	200,000	200,000	--	200,000
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>--</u>	<u>200,000</u>
Excess (deficiency) of revenues over expenditures	(192,000)	(192,000)	14,630	206,630
Other financing sources (uses):				
<i>Operating transfers out</i>	(500,000)	(500,000)	(400,450)	(99,550)
Total other financing sources (uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(400,450)</u>	<u>(99,550)</u>
Net change in fund balance	(692,000)	(692,000)	(385,820)	306,180
Fund balances/equity - beginning	751,990	751,990	751,990	--
Fund balances/equity - ending	<u>\$ 59,990</u>	<u>\$ 59,990</u>	<u>\$ 366,170</u>	<u>\$ 306,180</u>

LAVACA COUNTY, TEXAS
APPELLATE JUDICIAL SYSTEM FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 2,400	\$ 2,400	\$ 1,879	\$ (521)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>1,879</u>	<u>(521)</u>
Expenditures:				
Current:				
<i>Judicial</i>	2,800	2,800	1,821	979
Total expenditures	<u>2,800</u>	<u>2,800</u>	<u>1,821</u>	<u>979</u>
Net change in fund balance	(400)	(400)	58	458
Fund balances/equity - beginning	1,822	1,822	1,822	--
Fund balances/equity - ending	<u>\$ 1,422</u>	<u>\$ 1,422</u>	<u>\$ 1,880</u>	<u>\$ 458</u>

LAVACA COUNTY, TEXAS

EXHIBIT C-31

ROAD AND BRIDGE PCT. #4 PROPERTY AND BUILDING FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 1,000	\$ 1,000	\$ 599	\$ (401)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>599</u>	<u>(401)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	30,000	30,000	1,129	28,871
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>1,129</u>	<u>28,871</u>
Net change in fund balance	(29,000)	(29,000)	(530)	28,470
Fund balances/equity - beginning	30,484	30,484	30,484	--
Fund balances/equity - ending	<u>\$ 1,484</u>	<u>\$ 1,484</u>	<u>\$ 29,954</u>	<u>\$ 28,470</u>

LAVACA COUNTY, TEXAS
TASK FORCE INDIGENT DEFENSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 10,000	\$ 18,962	\$ 18,962	\$ --
<i>Investment income</i>	800	800	323	(477)
Total revenues	<u>10,800</u>	<u>19,762</u>	<u>19,285</u>	<u>(477)</u>
Expenditures:				
Current:				
<i>Judicial</i>	25,000	33,962	33,895	67
Total expenditures	<u>25,000</u>	<u>33,962</u>	<u>33,895</u>	<u>67</u>
Net change in fund balance	(14,200)	(14,200)	(14,610)	(410)
Fund balances/equity - beginning	20,386	20,386	20,386	--
Fund balances/equity - ending	<u>\$ 6,186</u>	<u>\$ 6,186</u>	<u>\$ 5,776</u>	<u>\$ (410)</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #1 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 536	\$ 536
<i>Proceeds from the sale of fixed assets</i>	5,000	14,112	11,844	(2,268)
Total revenues	<u>5,000</u>	<u>14,112</u>	<u>12,380</u>	<u>(1,732)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	11,000	58,112	57,084	1,028
Total expenditures	<u>11,000</u>	<u>58,112</u>	<u>57,084</u>	<u>1,028</u>
Excess (deficiency) of revenues over expenditures	(6,000)	(44,000)	(44,704)	(704)
Other financing sources (uses):				
<i>Operating transfers in</i>	30,000	30,000	30,000	--
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>
Net change in fund balance	(24,000)	(14,000)	(14,704)	(704)
Fund balances/equity - beginning	21,765	21,765	21,765	--
Fund balances/equity - ending	<u>\$ 45,765</u>	<u>\$ 7,765</u>	<u>\$ 7,061</u>	<u>\$ (704)</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #2 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Grant revenues</i>	\$ --	\$ --	\$ 5,347	\$ 5,347
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>5,347</u>	<u>3,347</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>30,000</u>	<u>30,000</u>	<u>35,347</u>	<u>(5,347)</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>35,347</u>	<u>(5,347)</u>
Excess (deficiency) of revenues over expenditures	(28,000)	(28,000)	(30,000)	(2,000)
Other financing sources (uses):				
<i>Operating transfers in</i>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>
Net change in fund balance	2,000	2,000	--	(2,000)
Fund balances/equity - beginning	26	26	26	--
Fund balances/equity - ending	<u>\$ 2,026</u>	<u>\$ 2,026</u>	<u>\$ 26</u>	<u>\$ (2,000)</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #3 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Grant revenues</i>	\$ --	\$ --	\$ 5,347	\$ 5,347
<i>Proceeds from the sale of fixed assets</i>	5,000	10,389	5,388	(5,001)
Total revenues	<u>5,000</u>	<u>10,389</u>	<u>10,735</u>	<u>346</u>
Expenditures:				
Current:				
<i>Public transportation</i>	20,389	20,389	16,262	4,127
Total expenditures	<u>20,389</u>	<u>20,389</u>	<u>16,262</u>	<u>4,127</u>
Excess (deficiency) of revenues over expenditures	(15,389)	(10,000)	(5,527)	4,473
Other financing sources (uses):				
<i>Operating transfers in</i>	15,000	15,000	15,000	--
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in fund balance	(389)	5,000	9,473	4,473
Fund balances/equity - beginning	460	460	460	--
Fund balances/equity - ending	<u>\$ 71</u>	<u>\$ 5,460</u>	<u>\$ 9,933</u>	<u>\$ 4,473</u>

LAVACA COUNTY, TEXAS
ROAD AND BRIDGE PCT. #4 EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 1,867	\$ 1,867
<i>Proceeds from the sale of fixed assets</i>	2,500	2,500	--	(2,500)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,867</u>	<u>(633)</u>
Expenditures:				
Current:				
<i>Public transportation</i>	78,367	78,367	63,225	15,142
Total expenditures	<u>78,367</u>	<u>78,367</u>	<u>63,225</u>	<u>15,142</u>
Excess (deficiency) of revenues over expenditures	(75,867)	(75,867)	(61,358)	14,509
Other financing sources (uses):				
<i>Operating transfers in</i>	15,000	15,000	15,000	--
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Net change in fund balance	(60,867)	(60,867)	(46,358)	14,509
Fund balances/equity - beginning	63,703	63,703	63,703	--
Fund balances/equity - ending	<u>\$ 2,836</u>	<u>\$ 2,836</u>	<u>\$ 17,345</u>	<u>\$ 14,509</u>

LAVACA COUNTY, TEXAS
 ATTORNEY HOT CHECK COLLECTON FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 10,462	\$ 4,538
Investment income	--	--	(9)	(9)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>10,453</u>	<u>(4,547)</u>
Expenditures:				
Current:				
Judicial	23,695	23,695	15,452	8,243
Total expenditures	<u>23,695</u>	<u>23,695</u>	<u>15,452</u>	<u>8,243</u>
Net change in fund balance	(8,695)	(8,695)	(4,999)	3,696
Fund balances/equity - beginning	24,797	24,797	24,797	--
Fund balances/equity - ending	<u>\$ 16,102</u>	<u>\$ 16,102</u>	<u>\$ 19,798</u>	<u>\$ 3,696</u>

LAVACA COUNTY, TEXAS
 LC EMERGENCY MANAGEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ 5	\$ 5
Total revenues	<u> --</u>	<u> --</u>	<u> 5</u>	<u> 5</u>
Expenditures:				
Total expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (deficiency) of revenues over expenditures	--	--	5	5
Other financing sources (uses):				
<i>Operating transfers out</i>	--	--	(558)	558
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u>(558)</u>	<u>(558)</u>
Net change in fund balance	--	--	(553)	(553)
Fund balances/equity - beginning	--	--	553	553
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

LAVACA COUNTY, TEXAS

RECORDS MANAGEMENT DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 1,200	\$ 1,200	\$ 1,780	\$ 580
<i>Investment income</i>	50	50	181	131
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>1,961</u>	<u>711</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	--
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	--
Net change in fund balance	(750)	(750)	(39)	711
Fund balances/equity - beginning	8,203	8,203	8,203	--
Fund balances/equity - ending	<u>\$ 7,453</u>	<u>\$ 7,453</u>	<u>\$ 8,164</u>	<u>\$ 711</u>

LAVACA COUNTY, TEXAS
 RECORDS ARCHIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 30,000	\$ 30,000	\$ 26,311	\$ (3,689)
<i>Investment income</i>	3,000	3,000	4,232	1,232
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>30,543</u>	<u>(2,457)</u>
Expenditures:				
Current:				
<i>General government</i>	182,000	182,000	--	182,000
Total expenditures	<u>182,000</u>	<u>182,000</u>	<u>--</u>	<u>182,000</u>
Net change in fund balance	(149,000)	(149,000)	30,543	179,543
Fund balances/equity - beginning	196,044	196,044	196,044	--
Fund balances/equity - ending	<u>\$ 47,044</u>	<u>\$ 47,044</u>	<u>\$ 226,587</u>	<u>\$ 179,543</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 200	\$ 200	\$ 746	\$ 546
Total revenues	<u>200</u>	<u>200</u>	<u>746</u>	<u>546</u>
Expenditures:				
Current:				
<i>Public transportation</i>	25,000	25,000	823	24,177
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>823</u>	<u>24,177</u>
Excess (deficiency) of revenues over expenditures	(24,800)	(24,800)	(77)	24,723
Other financing sources (uses):				
<i>Operating transfers in</i>	7,000	7,000	7,000	--
Total other financing sources (uses)	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>--</u>
Net change in fund balance	(17,800)	(17,800)	6,923	24,723
Fund balances/equity - beginning	32,033	32,033	32,033	--
Fund balances/equity - ending	<u>\$ 14,233</u>	<u>\$ 14,233</u>	<u>\$ 38,956</u>	<u>\$ 24,723</u>

LAVACA COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY #1

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 3,000	\$ 3,000	\$ 1,542	\$ (1,458)
<i>Investment income</i>	500	500	288	(212)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>1,830</u>	<u>(1,670)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>5,000</u>	<u>5,000</u>	<u>2,731</u>	<u>2,269</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,731</u>	<u>2,269</u>
Net change in fund balance	(1,500)	(1,500)	(901)	599
Fund balances/equity - beginning	15,466	15,466	15,440	(26)
Fund balances/equity - ending	<u>\$ 13,966</u>	<u>\$ 13,966</u>	<u>\$ 14,539</u>	<u>\$ 573</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 400	\$ 400	\$ 286	\$ (114)
<i>Investment income</i>	--	--	39	39
Total revenues	<u>400</u>	<u>400</u>	<u>325</u>	<u>(75)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>--</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>--</u>
Net change in fund balance	(1,100)	(1,100)	(1,175)	(75)
Fund balances/equity - beginning	1,828	1,828	1,828	--
Fund balances/equity - ending	<u>\$ 728</u>	<u>\$ 728</u>	<u>\$ 653</u>	<u>\$ (75)</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY #3
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 300	\$ 300	\$ 381	\$ 81
<i>Investment income</i>	--	--	36	36
Total revenues	<u>300</u>	<u>300</u>	<u>417</u>	<u>117</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>500</u>	<u>500</u>	--	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	(200)	(200)	417	617
Fund balances/equity - beginning	1,504	1,504	1,504	--
Fund balances/equity - ending	<u>\$ 1,304</u>	<u>\$ 1,304</u>	<u>\$ 1,921</u>	<u>\$ 617</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 6,000	\$ 3,500	\$ 2,784	\$ (716)
<i>Investment income</i>	--	100	460	360
Total revenues	<u>6,000</u>	<u>3,600</u>	<u>3,244</u>	<u>(356)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>6,000</u>	<u>6,000</u>	<u>5,364</u>	<u>636</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,364</u>	<u>636</u>
Net change in fund balance	--	(2,400)	(2,120)	280
Fund balances/equity - beginning	24,056	24,056	24,056	--
Fund balances/equity - ending	<u>\$ 24,056</u>	<u>\$ 21,656</u>	<u>\$ 21,936</u>	<u>\$ 280</u>

LAVACA COUNTY, TEXAS
 AMBULANCE SERVICE GRANT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 3,500	\$ 3,500	\$ 5,661	\$ 2,161
<i>Miscellaneous</i>	--	1,929	1,881	(48)
<i>Grant revenues</i>	80,000	80,000	60,000	(20,000)
Total revenues	<u>83,500</u>	<u>85,429</u>	<u>67,542</u>	<u>(17,887)</u>
Expenditures:				
Current:				
<i>Public safety</i>	70,929	68,929	62,663	6,266
Total expenditures	<u>70,929</u>	<u>68,929</u>	<u>62,663</u>	<u>6,266</u>
Net change in fund balance	12,571	16,500	4,879	(11,621)
Fund balances/equity - beginning	254,737	254,737	254,737	--
Fund balances/equity - ending	<u>\$ 267,308</u>	<u>\$ 271,237</u>	<u>\$ 259,616</u>	<u>\$ (11,621)</u>

LAVACA COUNTY, TEXAS
 COMPUTER FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 2,000	\$ 2,000	\$ 515	\$ (1,485)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>515</u>	<u>(1,485)</u>
Expenditures:				
Current:				
<i>General government</i>	115,000	115,000	102,397	12,603
Total expenditures	<u>115,000</u>	<u>115,000</u>	<u>102,397</u>	<u>12,603</u>
Excess (deficiency) of revenues over expenditures	(113,000)	(113,000)	(101,882)	11,118
Other financing sources (uses):				
<i>Loans and capital lease proceeds</i>	40,000	40,000	25,000	(15,000)
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>25,000</u>	<u>(15,000)</u>
Net change in fund balance	(73,000)	(73,000)	(76,882)	(3,882)
Fund balances/equity - beginning	77,429	77,429	77,429	--
Fund balances/equity - ending	<u>\$ 4,429</u>	<u>\$ 4,429</u>	<u>\$ 547</u>	<u>\$ (3,882)</u>

LAVACA COUNTY, TEXAS
JURY SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 3,500	\$ 3,500	\$ 5,392	\$ 1,892
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>5,392</u>	<u>1,892</u>
Expenditures:				
Current:				
<i>Judicial</i>	6,400	6,400	5,552	848
Total expenditures	<u>6,400</u>	<u>6,400</u>	<u>5,552</u>	<u>848</u>
Net change in fund balance	(2,900)	(2,900)	(160)	2,740
Fund balances/equity - beginning	5,678	5,678	5,678	--
Fund balances/equity - ending	<u>\$ 2,778</u>	<u>\$ 2,778</u>	<u>\$ 5,518</u>	<u>\$ 2,740</u>

LAVACA COUNTY, TEXAS
 FAMILY PROTECTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Rents and royalties</i>	\$ 600	\$ 600	\$ 1,170	\$ 570
<i>Investment income</i>	30	30	95	65
Total revenues	<u>630</u>	<u>630</u>	<u>1,265</u>	<u>635</u>
Expenditures:				
Current:				
<i>Health and welfare</i>	<u>1,500</u>	<u>1,500</u>	--	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balance	(870)	(870)	1,265	2,135
Fund balances/equity - beginning	4,162	4,162	4,162	--
Fund balances/equity - ending	<u>\$ 3,292</u>	<u>\$ 3,292</u>	<u>\$ 5,427</u>	<u>\$ 2,135</u>

LAVACA COUNTY, TEXAS
 BORDER SERVICE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ (20)	\$ (20)
<i>Grant revenues</i>	--	41,376	56,151	14,775
Total revenues	--	41,376	56,131	14,755
Expenditures:				
Current:				
<i>Public safety</i>	21,000	62,376	56,131	6,245
Total expenditures	21,000	62,376	56,131	6,245
Net change in fund balance	(21,000)	(21,000)	--	21,000
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ (21,000)</u>	<u>\$ (21,000)</u>	<u>\$ --</u>	<u>\$ 21,000</u>

LAVACA COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY FUND #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 4,000	\$ 4,000	\$ 378	\$ (3,622)
<i>Investment income</i>	--	--	65	65
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>443</u>	<u>(3,557)</u>
Expenditures:				
Current:				
<i>Judicial</i>	500	500	--	500
Total expenditures	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balance	3,500	3,500	443	(3,057)
Fund balances/equity - beginning	3,039	3,039	3,039	--
Fund balances/equity - ending	<u>\$ 6,539</u>	<u>\$ 6,539</u>	<u>\$ 3,482</u>	<u>\$ (3,057)</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY FUND #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 100	\$ 100	\$ 67	\$ (33)
<i>Investment income</i>	--	--	10	10
Total revenues	<u>100</u>	<u>100</u>	<u>77</u>	<u>(23)</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	100	100	77	(23)
Fund balances/equity - beginning	432	432	432	--
Fund balances/equity - ending	<u>\$ 532</u>	<u>\$ 532</u>	<u>\$ 509</u>	<u>\$ (23)</u>

LAVACA COUNTY, TEXAS

JUSTICE COURT BUILDING SECURITY FUND #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 100	\$ 100	\$ 94	\$ (6)
<i>Investment income</i>	--	--	8	8
Total revenues	<u>100</u>	<u>100</u>	<u>102</u>	<u>2</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	100	100	102	2
Fund balances/equity - beginning	361	361	361	--
Fund balances/equity - ending	<u>\$ 461</u>	<u>\$ 461</u>	<u>\$ 463</u>	<u>\$ 2</u>

LAVACA COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY FUND #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 4,000	\$ 4,000	\$ 691	\$ (3,309)
<i>Investment income</i>	--	--	93	93
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>784</u>	<u>(3,216)</u>
Expenditures:				
Current:				
<i>Judicial</i>	<u>1,000</u>	<u>1,000</u>	--	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balance	3,000	3,000	784	(2,216)
Fund balances/equity - beginning	4,307	4,307	4,307	--
Fund balances/equity - ending	<u>\$ 7,307</u>	<u>\$ 7,307</u>	<u>\$ 5,091</u>	<u>\$ (2,216)</u>

LAVACA COUNTY, TEXAS
 ABANDONED MOTOR VEHICLE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ 200	\$ 200	\$ 109	\$ (91)
<i>Miscellaneous</i>	4,000	4,000	4,329	329
Total revenues	<u>4,200</u>	<u>4,200</u>	<u>4,438</u>	<u>238</u>
Expenditures:				
Current:				
<i>Public safety</i>	<u>4,200</u>	<u>4,200</u>	<u>1,448</u>	<u>2,752</u>
Total expenditures	<u>4,200</u>	<u>4,200</u>	<u>1,448</u>	<u>2,752</u>
Net change in fund balance	--	--	2,990	2,990
Fund balances/equity - beginning	<u>4,683</u>	<u>4,683</u>	<u>4,683</u>	--
Fund balances/equity - ending	<u><u>\$ 4,683</u></u>	<u><u>\$ 4,683</u></u>	<u><u>\$ 7,673</u></u>	<u><u>\$ 2,990</u></u>

LAVACA COUNTY, TEXAS
 COUNTY CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ --	\$ --	\$ 978	\$ 978
<i>Investment income</i>	--	--	7	7
Total revenues	<u>--</u>	<u>--</u>	<u>985</u>	<u>985</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	985	985
Fund balances/equity - beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances/equity - ending	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>985</u></u>	<u><u>985</u></u>

LAVACA COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ --	\$ --	\$ 1,594	\$ 1,594
<i>Investment income</i>	--	--	12	12
Total revenues	<u>--</u>	<u>--</u>	<u>1,606</u>	<u>1,606</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	1,606	1,606
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,606</u>	<u>\$ 1,606</u>

LAVACA COUNTY, TEXAS
 DISTRICT CLERK ARCHIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ --	\$ 1,000	\$ 1,085	\$ 85
<i>Investment income</i>	--	--	11	11
Total revenues	<u>--</u>	<u>1,000</u>	<u>1,096</u>	<u>96</u>
Expenditures:				
Current:				
<i>Judicial</i>	--	1,000	--	1,000
Total expenditures	<u>--</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balance	--	--	1,096	1,096
Fund balances/equity - beginning	--	--	--	--
Fund balances/equity - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,096</u>	<u>\$ 1,096</u>

LAVACA COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2010

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Total Nonmajor Debt Service Funds (See Exhibit C-3)
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 62,819	\$ 4	\$ 62,823
Receivables (net of allowances for uncollectibles):			
<i>Interest</i>	106	39	145
<i>Due from other funds</i>	228	240	468
Restricted assets:			
<i>Cash and cash equivalents</i>	--	22,475	22,475
Total assets	<u>\$ 63,153</u>	<u>\$ 22,758</u>	<u>\$ 85,911</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Due to other funds</i>	\$ --	\$ 2,201	\$ 2,201
Total liabilities	<u>--</u>	<u>2,201</u>	<u>2,201</u>
Equity			
Reserved fund balance			
<i>Reserved for debt service</i>	63,153	20,557	83,710
Total equity	<u>63,153</u>	<u>20,557</u>	<u>83,710</u>
Total liabilities and equity	<u>\$ 63,153</u>	<u>\$ 22,758</u>	<u>\$ 85,911</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Jail Construction I & S	CH Annex Interest & Sinking Fund	Total Nonmajor Debt Service Funds (See Exhibit C-4)
Revenues:			
<i>Taxes</i>	\$ 153,548	\$ 161,637	\$ 315,185
<i>Investment income</i>	3,448	1,970	5,418
Total revenues	<u>156,996</u>	<u>163,607</u>	<u>320,603</u>
Expenditures:			
Debt service:			
<i>Principal</i>	145,000	160,000	305,000
<i>Interest and fiscal charges</i>	97,670	35,953	133,623
Total expenditures	<u>242,670</u>	<u>195,953</u>	<u>438,623</u>
Net change in fund balance	(85,674)	(32,346)	(118,020)
Fund balances/equity - beginning	148,827	52,903	201,730
Fund balances/equity - ending	<u>\$ 63,153</u>	<u>\$ 20,557</u>	<u>\$ 83,710</u>

LAVACA COUNTY, TEXAS

JAIL CONSTRUCTION INTEREST AND SINKING FUND

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 139,554	\$ 139,554	\$ 153,548	\$ 13,994
<i>Investment income</i>	4,000	4,000	3,448	(552)
Total revenues	<u>143,554</u>	<u>143,554</u>	<u>156,996</u>	<u>13,442</u>
Expenditures:				
Debt service:				
<i>Principal</i>	145,000	145,000	145,000	--
<i>Interest and fiscal charges</i>	97,670	97,670	97,670	--
Total expenditures	<u>242,670</u>	<u>242,670</u>	<u>242,670</u>	<u>--</u>
Net change in fund balance	(99,116)	(99,116)	(85,674)	13,442
Fund balances/equity - beginning	148,827	148,827	148,827	--
Fund balances/equity - ending	<u>\$ 49,711</u>	<u>\$ 49,711</u>	<u>\$ 63,153</u>	<u>\$ 13,442</u>

LAVACA COUNTY, TEXAS
 COURTHOUSE ANNEX INTEREST AND SINKING FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 146,934	\$ 146,934	\$ 161,637	\$ 14,703
<i>Investment income</i>	3,500	3,500	1,970	(1,530)
Total revenues	<u>150,434</u>	<u>150,434</u>	<u>163,607</u>	<u>13,173</u>
Expenditures:				
Debt service:				
<i>Principal</i>	160,000	160,000	160,000	--
<i>Interest and fiscal charges</i>	35,953	35,953	35,953	--
Total expenditures	<u>195,953</u>	<u>195,953</u>	<u>195,953</u>	<u>--</u>
Net change in fund balance	(45,519)	(45,519)	(32,346)	13,173
Fund balances/equity - beginning	52,903	52,903	52,903	--
Fund balances/equity - ending	<u>\$ 7,384</u>	<u>\$ 7,384</u>	<u>\$ 20,557</u>	<u>\$ 13,173</u>

LAVACA COUNTY, TEXAS
 CAPITAL IMPROVEMENT-ANNEX
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-63

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ (117)	\$ (117)
Total revenues	<u> --</u>	<u> --</u>	<u> (117)</u>	<u> (117)</u>
Expenditures:				
Current:				
<i>Public facilities</i>	<u> 69,000</u>	<u> 69,000</u>	<u> 68,494</u>	<u> 506</u>
Total expenditures	<u> 69,000</u>	<u> 69,000</u>	<u> 68,494</u>	<u> 506</u>
Net change in fund balance	(69,000)	(69,000)	(68,611)	389
Fund balances/equity - beginning	<u> 70,812</u>	<u> 70,812</u>	<u> 70,812</u>	<u> --</u>
Fund balances/equity - ending	<u><u> 1,812</u></u>	<u><u> 1,812</u></u>	<u><u> 2,201</u></u>	<u><u> 389</u></u>

LAVACA COUNTY, TEXAS
 CAPITAL IMPROVEMENT COURTHOUSE RESTORATION
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-64

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Investment income</i>	\$ --	\$ --	\$ 79	\$ 79
<i>Grant revenues</i>	3,715,000	3,715,000	3,330,941	(384,059)
Total revenues	<u>3,715,000</u>	<u>3,715,000</u>	<u>3,331,020</u>	<u>(383,980)</u>
Expenditures:				
Current:				
<i>Public facilities</i>	5,315,000	5,315,000	5,053,495	261,505
Total expenditures	<u>5,315,000</u>	<u>5,315,000</u>	<u>5,053,495</u>	<u>261,505</u>
Excess (deficiency) of revenues over expenditures	(1,600,000)	(1,600,000)	(1,722,475)	(122,475)
Other financing sources (uses):				
<i>Operating transfers in</i>	1,600,000	1,600,000	1,500,450	(99,550)
Total other financing sources (uses)	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,500,450</u>	<u>(99,550)</u>
Net change in fund balance	--	--	(222,025)	(222,025)
Fund balances/equity - beginning	(180,312)	(180,312)	(180,312)	--
Fund balances/equity - ending	<u>\$ (180,312)</u>	<u>\$ (180,312)</u>	<u>\$ (402,337)</u>	<u>\$ (222,025)</u>

LAVACA COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2010

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 143,947	\$ 18,999	\$ 162,946
Receivables (net of allowances for uncollectibles):			
Interest	247	32	279
Total current assets	<u>144,194</u>	<u>19,031</u>	<u>163,225</u>
Total assets	<u>\$ 144,194</u>	<u>\$ 19,031</u>	<u>\$ 163,225</u>
LIABILITIES			
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>
NET ASSETS			
Unrestricted net assets	\$ 144,194	\$ 19,031	\$ 163,225
Total net assets	<u>\$ 144,194</u>	<u>\$ 19,031</u>	<u>\$ 163,225</u>

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Charges for services</i>	\$ 68,754	\$ --	\$ 68,754
Total operating revenues	<u>68,754</u>	<u>--</u>	<u>68,754</u>
OPERATING EXPENSES:			
<i>Personal services - employee benefits</i>	59,447	4,446	63,893
Total operating expenses	<u>59,447</u>	<u>4,446</u>	<u>63,893</u>
Operating income (loss)	<u>9,307</u>	<u>(4,446)</u>	<u>4,861</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Interest revenue</i>	2,424	410	2,834
Total non-operating revenues (expenses)	<u>2,424</u>	<u>410</u>	<u>2,834</u>
Net income	11,731	(4,036)	7,695
Net assets - beginning of year	132,463	23,067	155,530
Net assets - end of year	<u>\$ 144,194</u>	<u>\$ 19,031</u>	<u>\$ 163,225</u>

LAVACA COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Workman's Compensation Ins. Fund	Unemployment Insurance Fund	Total Internal Service Funds (See Exhibit A-9)
Cash flows from operating activities:			
<i>Cash receipts (payments) for quasi-external operating transactions with other funds</i>	\$ 68,754	\$ --	\$ 68,754
<i>Cash payments for insurance</i>	(59,447)	(4,446)	(63,893)
Net cash provided (used) by operating activities	<u>9,307</u>	<u>(4,446)</u>	<u>4,861</u>
Cash flows from investing activities:			
<i>Interest and dividends on investments</i>	2,412	417	2,829
Net cash provided (used) for investing activities	<u>2,412</u>	<u>417</u>	<u>2,829</u>
Net increase (decrease) in cash and cash equivalents	11,719	(4,029)	7,690
Cash and cash equivalents at beginning of year	132,228	23,028	155,256
Cash and cash equivalents at end of year	<u>\$ 143,947</u>	<u>\$ 18,999</u>	<u>\$ 162,946</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 9,307	\$ (4,446)	\$ 4,861
Adjustments to reconcile operating income to net cash provided by operating activities			
Total adjustments	<u>--</u>	<u>--</u>	<u>--</u>
Net cash provided (used) by operating activities	<u>\$ 9,307</u>	<u>\$ (4,446)</u>	<u>\$ 4,861</u>

This page is left blank intentionally.

LAVACA COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2010

	<u>District Clerk</u>	<u>County Clerk</u>
ASSETS		
Assets:		
<i>Cash and cash equivalents</i>	\$ 457,318	\$ 248,992
Total assets	<u>\$ 457,318</u>	<u>\$ 248,992</u>
LIABILITIES AND EQUITY		
Liabilities:		
<i>Contracts payable</i>	\$ --	\$ --
<i>Due to others</i>	457,318	248,992
Total liabilities	<u>457,318</u>	<u>248,992</u>
Equity:		
Total equity	<u>--</u>	<u>--</u>
Total liabilities and equity	<u>\$ 457,318</u>	<u>\$ 248,992</u>

<u>Sheriff</u>	<u>CC Draw Down Fund</u>	<u>Inmate Account</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 200	\$ 6,220	\$ 1,974	\$ 714,704
<u>\$ 200</u>	<u>\$ 6,220</u>	<u>\$ 1,974</u>	<u>\$ 714,704</u>
\$ --	\$ 6,220	\$ --	\$ 6,220
200	--	1,974	708,484
<u>200</u>	<u>6,220</u>	<u>1,974</u>	<u>714,704</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 200</u>	<u>\$ 6,220</u>	<u>\$ 1,974</u>	<u>\$ 714,704</u>