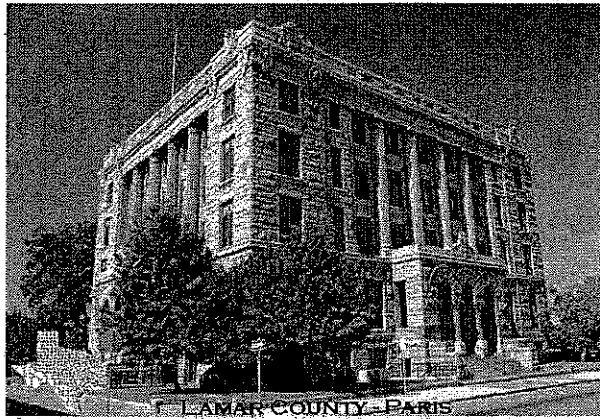


LAMAR COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2012



Lamar County, Texas

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

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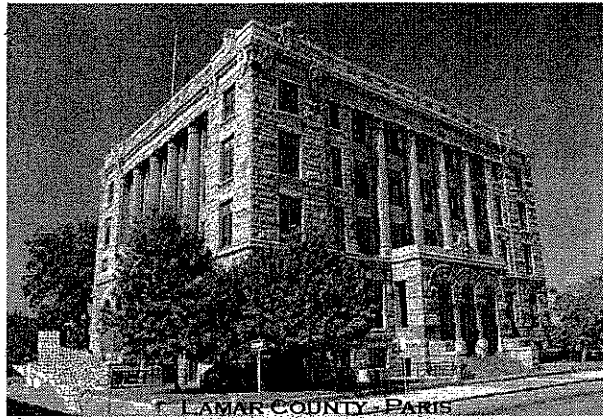
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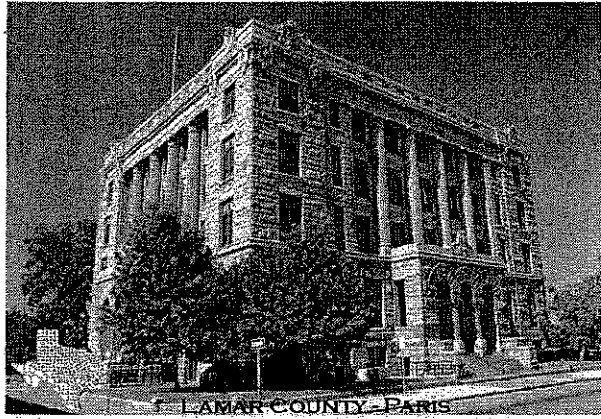
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Lamar County, Texas

Introductory Section



Lamar County, Texas



COUNTY AUDITOR
OF
LAMAR COUNTY

March 22, 2013

Honorable District Judge Will Biard
Honorable District Judge Eric Clifford
Honorable County Judge Chuck Superville
Honorable Commissioners' Court
and Taxpayers and Citizens of Lamar County

The Comprehensive Annual Financial Report of Lamar County, Texas, for the fiscal year ended September 30, 2012, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

This report consists of management's representations concerning the finances of Lamar County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Lamar County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient and reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Lamar County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Lamar County's financial statements have been audited by Malnory McNeal & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2012, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified opinion on Lamar County's financial statements for the fiscal year ended September 30, 2012, and that they are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Lamar County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

Lamar County, incorporated in 1840 from Red River County, is located in the northeast part of the state. Lamar County serves a population of 49,992 with the city of Paris serving as its county seat. Lamar County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Lamar County provides the full range of County services contemplated by statute or character. This includes general administration, judicial, legal, elections, financial administration, public safety, public welfare, conservation, and public transportation.

The County Judge is by statute the Budget Officer of the County and is responsible for determining the Commissioners' Court guidelines for the proposed county budget. After being furnished the budget by the County Judge, the County Auditor prepares an estimate of revenues and a compilation of expenditures as set out in the guidelines. The proposed budget is filed in the office of the County Clerk as public record.

The Commissioners' Court invites any interested citizen to appear for a budget hearing concerning the County's budget prior to adoption. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts proposed in the budget. Expenditures finally budgeted may not exceed the estimated revenues and available cash. A tax rate is then set which will generate the estimated ad valorem tax revenues in the budget.

When the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts.

Each fund is budgeted on an annual basis with no carryovers into the next year except for the Road and Bridge fund which carries forward the remaining precinct balances to each precinct. If this election is made by the Commissioners' Court at budget time, computations for available cash for the following year's budget are made from cash available and from any fund balances left at the end of the fiscal year.

The Agency Funds are not budgeted as they are all custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FINANCIAL ADMINISTRATION

The officials having responsibility for the financial administration of the County are the County Judge and four county commissioners, which make up the Commissioners' Court, the Tax Assessor/Collector, the County Treasurer, and the County Auditor. All of the above persons are elected for a four year term except the County Auditor, which is appointed for a two-year term by the State District Judge having jurisdiction within Lamar County. The governing body of the County is the Commissioners' Court. The Court has only powers expressly granted to it by the legislature and powers necessarily implied from such grant. Among other duties, the Court proposes and approves the county budget, determines the county tax rates, approves contracts in the name of the county, determines whether a proposition to issue bonds or certificates of obligation should be submitted to the voters, appoints certain county officials, and makes other decisions concerning the operation of the County.

The County Judge is the presiding officer of the Commissioners' Court. Each Commissioner represents one of four precincts into which the County is divided and is elected by the voters of his precinct to represent them in county matters.

The Lamar County Appraisal District collects the ad valorem taxes for Lamar County. The Tax Assessor/Collector is responsible for collection of various County fees and taxes and for the collection of motor vehicle fees and taxes as well as sales tax for the State of Texas.

The County Treasurer's duties include depositing moneys received by the County into the depository selected by the Commissioners' Court and to invest idle cash as directed by the Commissioners' Court, along with signing and registering all of the County's checks except for certain agency funds.

The County Auditor is responsible for the accounting practices and audit functions of the County's finances. His responsibilities include those for accounting, auditing, accounting systems design, assisting with financial planning and operations, financial reporting, insurance, budget preparation as instructed by the Commissioners' Court, and the preparation of claims for approval by the Commissioners' Court. The personnel office for payroll and employee-related business is operated within the county auditor's office at present.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Lamar County operates.

Local economy. Lamar County has experienced .4% in population growth since the 2010 census. During the same period, the County's tax base increased from 2.5 billion in 2010 to nearly 2.8 billion in 2012.

Lamar County experiences the same economic concerns being felt across Texas and the Nation. Job cutbacks were felt in Lamar County in our food manufacturing industries. Our September 30, 2012 unemployment rate of 8.5% is slightly higher than the national rate. During 2012, the County had over 49 million in new property added to the tax rolls. This was a 26 million increase in new construction in the County compared to the previous year.

However, the tough economy is mitigated to a great degree in Lamar County by its diversified and stable economic base including such industries as food manufacturing, disposable paper products, trucking, construction, electronic parts, and many other types of small industries. Agriculture is also an important part of Lamar County's economy. Lamar County provides a high quality labor force, attractive real estate opportunities, favorable tax treatment and abundant natural resources.

Long-term financial planning. The Commissioners' Court continues to be very active in economic development to insure and promote continued growth. Vigorous efforts by the Lamar County Commissioners Court, the Lamar County Chamber of Commerce, the Paris Economic Development Board (PEDC) to attract new industry to the area are continuing, and the prospect of continued growth in the local economy is very encouraging at this time.

In 2011, the Commissioners' Court adopted a fund balance policy. In the General Fund, the minimum level of unassigned fund amounts to 25% of budgeted expenditures. In 2012, reserves in the General Fund represented six months or 50% of budgeted expenditures.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ('GFOA') awarded a "Certificate of Achievement for Excellence in Financial Reporting" to Lamar County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This is the nineteenth time Lamar County has received a Certificate of Achievement (fiscal years ended September 30, 1993 through September 30, 2011). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the District Judges for their support for maintaining the highest standard of professionalism, and to the Lamar County Commissioners' Court for its management of Lamar County's finances.



Melissa Cavender
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lamar County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



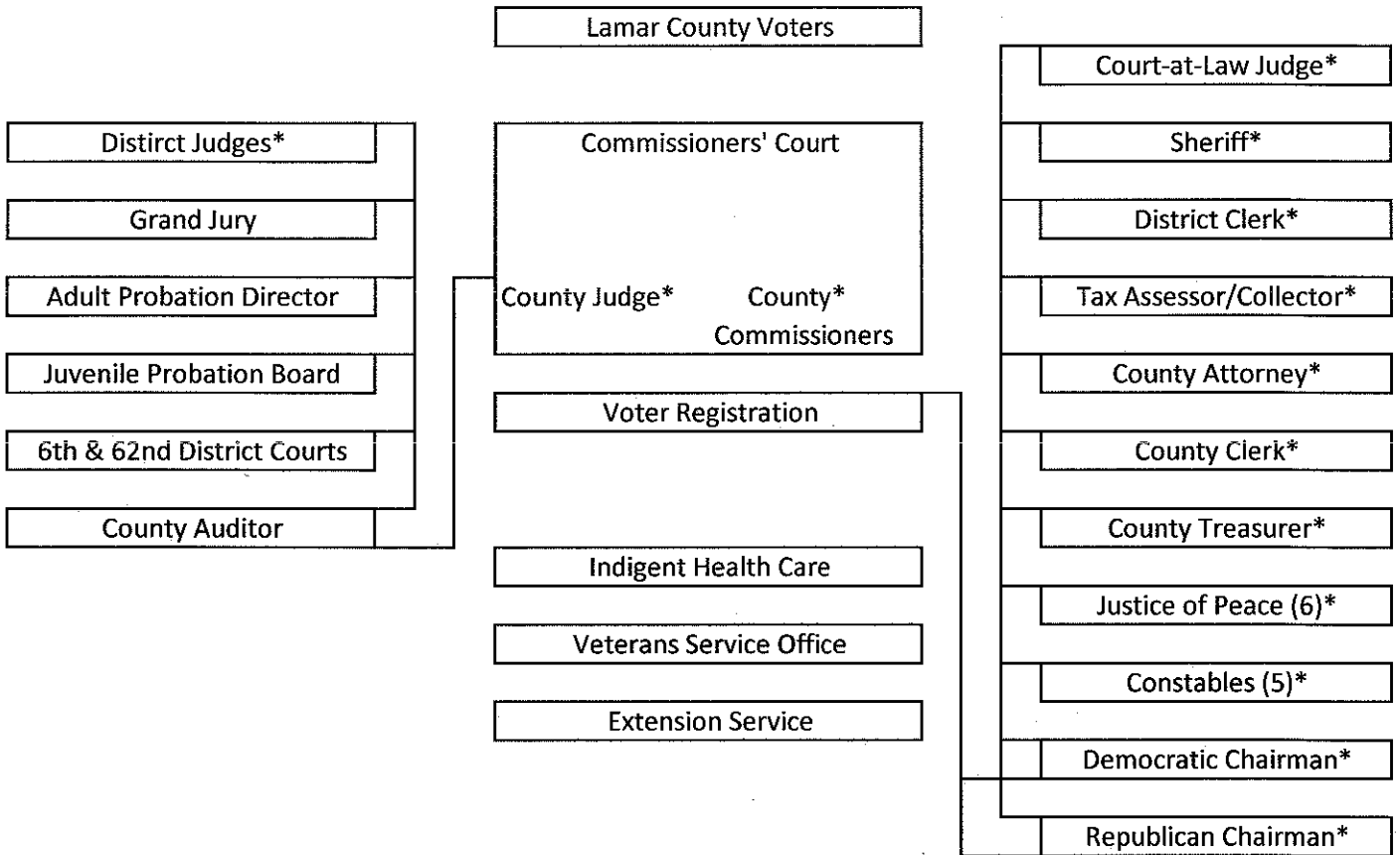
Christopher P. Morill

President

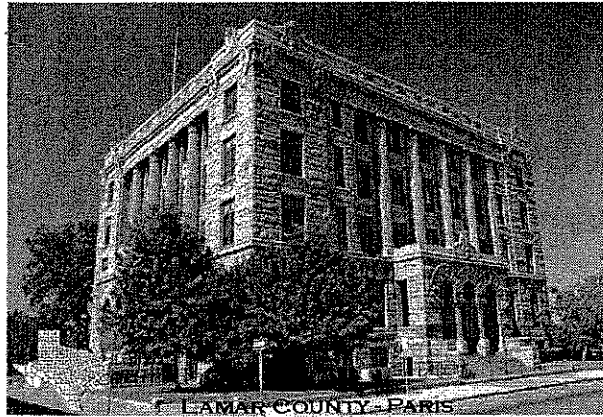
Jeffrey R. Emer

Executive Director

LAMAR COUNTY, TEXAS ORGANIZATIONAL CHART

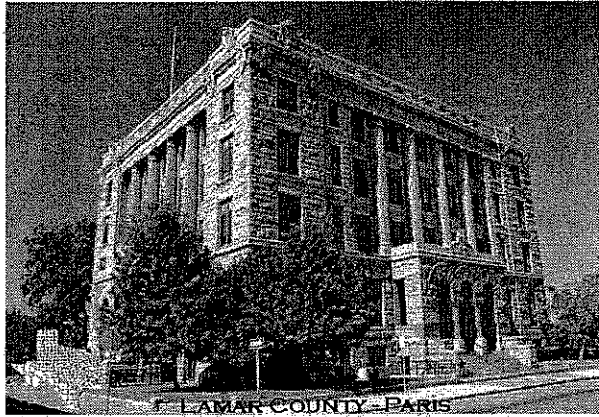


*Denotes elected officials. All other officers are appointed.



Lamar County, Texas

Financial Section



Lamar County, Texas

Malnory, McNeal & Company, PC

Certified Public Accountants

Mark W. Mainory, CPA
Johnna W. McNeal, CPA
Beverly Smith, CPA

Members of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
AICPA Governmental Audit Quality Center

Elizabeth Hamm, CPA
E. J. Musharbash, CPA
Les S. Mainory, CPA

Independent Auditor's Report on Financial Statements

Board of Trustees
Lamar County, Texas
119 North Main
Paris, Texas 75460

Members of the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lamar County, Texas as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lamar County, Texas's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lamar County, Texas as of September 30, 2012, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America:

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2013, on our consideration of Lamar County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress-pension plan 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 management's discussion and analysis and schedule of funding progress - pension plan that are 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 Lamar County, Texas's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. The budgetary comparison information is required supplemental information as discussed in the preceding paragraph. The combining and individual nonmajor fund financial statements, the budgetary comparison, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have 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 them.

Maloney, McNeal & Company PC
Certified Public Accountants

February 27, 2013
Paris, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lamar County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2012. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

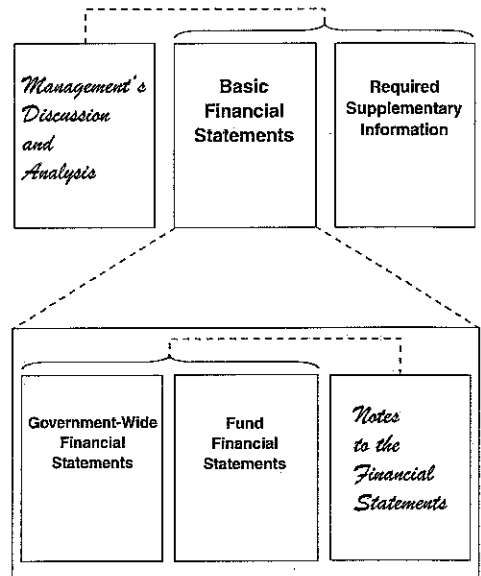
- The County's total combined net assets were \$34,454,618 at September 30, 2012.
- During the year, the County's expenses were \$70,162 less than the \$19,191,466 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs was 3.7% lower from last year.
- The unassigned fund balance of the general fund was \$6,345,771, or 53% of total general fund expenditures, which is about the same as last year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

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



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

Summary ↔ Detail

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

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.

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire Agency's government (except fiduciary funds) and the Agency's component units	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	* Statement of net assets	* Balance sheet	* Statement of net assets	* Statement of fiduciary net assets
	* Statement of activities	* Statement of revenues, expenditures & changes in fund balances	* Statement of revenues, expenses and changes in fund net assets * Statement of cash flows	* 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 Agency'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

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.

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, public safety, legal, public transportation, culture and recreation, and interest on long-term debt. Property taxes 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.
- We use *internal service funds* 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 and a statement of changes in 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 \$34,454,618 at September 30, 2012. (See Table A-1).

Table A-1
County's Net Assets

	Governmental Activities	
	2012	2011
Assets:		
Cash and cash equivalents	\$10,727,214	\$8,535,705
Investments	36,522	36,485
Receivables (net of allowances for uncollectibles):		
Interest	20,034	23,903
Taxes	1,024,094	994,285
Accounts	3,562,397	3,552,941
Due from other funds	-	11,840
Due from other governments	605,125	426,089
Inventories	133,821	108,242
Prepaid Insurance	-	-
Capital assets (net, where applicable, of accumulated depreciation)	25,682,731	26,055,012
Bond Issuance Cost (net, of accumulated amortization)	145,543	23,502
Total Assets and Other Debits	<u>41,937,481</u>	<u>39,768,004</u>
Liabilities:		
Accounts payable and Accrued expenditures	542,661	651,639
Unearned Revenue	-	-
Due to Other Funds	37,690	11,840
Noncurrent Liabilities:		
Due Within One Year	512,719	468,716
Due in More than One Year	6,195,477	4,063,639
Compensated Absences Payable	-	187,714
Unamortized Premium on Bonds	194,316	-
Total Liabilities	<u>7,482,863</u>	<u>5,383,548</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	22,406,675	23,153,672
Restricted For:		
Federal and State Programs	307,589	161,075
Debt Service	73,850	97,461
Capital Projects	1,309,541	352
Indigent Care	113,240	-
Road & Bridge	730,686	-
Records Management	391,050	-
Judicial	186,346	-
Other Purposes	210,722	726,454
Unrestricted	8,724,919	10,245,442
Total Net Assets	<u>\$34,454,618</u>	<u>\$34,384,456</u>

Approximately 2% of the County's restricted net assets represent debt service funds. These funds, when spent, are restricted for the payment of Certificate of Obligation, Series 1999, 2011 & 2012 debt. The \$8,724,919 of unrestricted net asset represents resources available to fund the programs of the County next year.

Changes in net assets. The County's total revenues were \$19,191,466. A significant portion, 59%, of the County's revenue comes from property taxes. (See Figure A-3.) 13% comes from charges for services, 13% came from sales tax and 5% from operating grants.

The total cost of all programs and services was \$19,121,304; 31% of these costs are for law enforcement services.

Governmental Activities

- Property tax rates decreased by 2%, but valuations increased nearly 6 percent. The increase in values enabled an increase of tax revenues to \$11,482,694.
- The County sold capital bonds of \$2,500,000 in 2003. These bonds were authorized for use to the courthouse restoration project. They were refunded in 2012 and gave the county a total interest savings of \$174,302. This project was completed during the fiscal year 2006. Bonds were also issued in 2011 for \$2,000,000 towards capital projects performed on several county buildings.

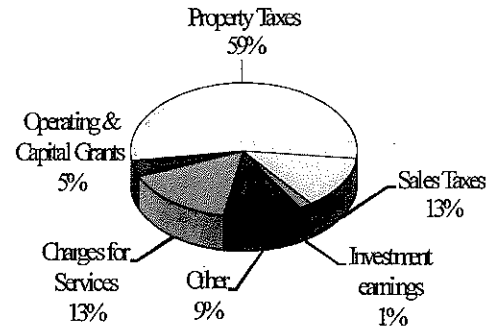


Table A-2
Changes in County's Net Assets

	Governmental Activities	
	2012	2011
Revenues:		
Program Revenues:		
Charges for Services	\$2,508,095	\$2,599,824
Operating Grants and Contributions	984,179	1,163,062
Capital Grants and Contributions	-	-
General Revenues:		
Taxes	14,048,724	13,882,928
Grants and Contributions not Restricted to Specific Program	1,391,174	1,164,926
Unrestricted Investment Earnings	115,652	101,637
Gain on Sale of Non-Capitalized Equipment	-	54,054
Gain on Sale of Capital Assets	-	-
Miscellaneous	143,642	322,719
Special Item Inflow	-	-
Special Item Outflow	-	-
Transfers	-	-
Total Revenues	19,191,466	19,289,150
Program Expenses:		
General Administration	2,750,648	2,771,856
Financial Administration	933,530	895,364
Judicial	1,585,442	1,573,459
Legal	1,074,322	1,014,571
Public Safety	5,887,156	5,607,405
Public Welfare	2,009,500	2,824,938
Public Transportation	3,700,312	4,038,024
Conservation and Agriculture	94,242	95,835
Public Facilities	899,684	978,402
Interest on Long-Term Debt	186,468	165,164
Total Expenses	19,121,304	19,965,018
Change in Net Assets	70,162	(675,868)
Net Assets, October 1	34,384,456	35,016,297
Prior Period Adjustments	-	44,027
Net Assets, September 30	\$34,454,618	\$34,384,456

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 \$19,121,304.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$11,482,694.
- Some of the cost was paid by those who directly benefited from the programs \$2,508,095, or
- By grants and contributions \$984,179.

Table A-3
Net Cost of Selected County Functions

	Total Cost of Services		Net Cost of Services	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
General administration	2,750,648	2,771,856	(2,028,429)	(1,898,545)
Public safety	5,887,156	5,607,405	(5,760,254)	(5,252,455)
Public welfare	2,009,500	2,824,938	(1,615,213)	(2,594,162)
Public transportation	3,700,312	4,038,024	(2,580,617)	(2,664,228)

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

Lamar County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The general governmental funds are reported in the General, Special Revenue, Debt Service, and Capital Project funds. The focus of Lamar County's governmental funds is to provide information on a near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Lamar County's annual financing and budgeting requirements. In particular, unassigned fund balances may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

Key factors that enable the County to maintain a stable level of fund balance are as follows:

- Total revenues for property taxes, increased over prior year amounts by \$44,157. The increase was due to increase in appraised values. Fees, fines, and miscellaneous revenues were unchanged as demand for services remained stable. Intergovernmental revenues decreased by \$261,282 due to the county not receiving as any FEMA funds as the prior period.
- Expenditures in governmental funds increased \$101,808 (1%) from prior year totals. The primary areas of increased expenditures were in general administration and public safety.

General Fund. The general fund is the chief operating fund of Lamar County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,345,771, while total fund balance reached \$7,946,988. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 53% of total general fund expenditures and total fund balance represents 66% of the same amount. The County has adopted a policy of maintaining a minimum fund balance to be used for unanticipated needs. A Fund Balance Policy adopted by the Commissioner's Court in 2011 states that the minimum level shall be approximately 25% of budgeted expenditures. The County considers a balance of less than 20% as a cause of concern and an unassigned fund balance of more than 35% as surplus for one-time expenditures that are nonrecurring in nature, capital projects, and/or to reduce the tax levy requirements.

The fund balance of Lamar County's general fund increased by \$879,326 during the current fiscal year. The County's sales tax growth was one of the main factors behind the net increased revenues compared to the prior year. In addition, expenditures showed a significant decrease from budgeted amounts. Conservative spending across many departments, including public safety and judicial, resulted in lower than budgeted operational costs.

Road and Bridge Fund. The Road and Bridge fund balance totaled \$653,197, an increase of \$152,539. The main factor is the decrease in expenditures by \$259,150 as a result of less capital equipment purchased for each precinct.

Debt Service Fund. The debt service fund has a total fund balance of \$26,622, a decrease of \$25,349 from the prior year. The reduction amount represents the amount of restricted fund balance used toward debt payment.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget four times, due to the receipt of unexpected revenues and grants. Differences between original budget and the final amended budget in the general fund were minimal (a \$42,359 increase in appropriations), and were primarily for the following:

- Appropriations of FEMA funds for wildfires.

Even with these adjustments, actual expenditures were \$805,752 below final budget amounts. The most significant positive variance resulted from operating costs in the Criminal Detention Departments. Personnel cost were down, along with a lower jail population resulting in favorable jail costs. Also, for the sixth year in a row, renewal credits received for liability insurance resulted in favorable variances.

On the other hand, resources available were \$354,805 above the final budgeted amount. As noted earlier:

- Sales tax revenues increased above budgeted amounts due a rise in collections and the conservative approach the County uses to estimate revenue.
- Miscellaneous revenue increased due to unanticipated revenue received from right of way reimbursement and insurance claims.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2012, the County had invested \$50,231,020 in a broad range of capital assets, including land, equipment, buildings, vehicles, and infrastructure (See Table A-4). This amount represents a net increase (including additions and deductions) of \$665,403 or 1.32 percent from last year. This was mainly due to building improvements.

Table A-4
County's Capital Assets

	Governmental Activities	
	2012	2011
Land	721,555	714,840
Construction in progress	-	-
Buildings and improvements	20,840,402	20,295,382
Vehicles and equipment	7,990,043	7,897,242
Infrastructure	20,679,020	20,658,153
Totals at historical cost	50,231,020	49,565,617
Total accumulated depreciation	(24,548,289)	(23,510,602)
Net capital assets	25,682,731	26,055,015

The County's fiscal year 2012-13 capital budget projects spending \$1,362,492 for capital projects, principally to replace the roof on the courthouse and other county buildings, along with the purchase of additional equipment and upgrade to the computer system. The County will be issuing Certificate of Obligations to fund these various projects. More detailed information about the County's capital assets is presented in note D of the notes to the financial statements.

Long Term Debt

At year-end the County had \$4,708,020 in bonds and notes outstanding as shown in Table A-5. More detailed information about the County's debt is presented in note F of the notes to the financial statements.

Bond Ratings

The County's bonds presently carry an "Aa3" rating with Moody's Investor Services.

Table A-5
County's Long Term Debt

	Governmental Activities	
	<u>2012</u>	<u>2011</u>
Bonds payable	4,487,496	2,816,979
Capital lease payable	26,445	84,364
Compensated absences	194,079	187,714
Total long-term debt	<u>4,708,020</u>	<u>3,089,057</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2012-13 budget preparation is up \$45,258,489 million, or 1.6%.
- General operating fund spending increases in the 2011-12 budget from \$11,897,718 to \$11,955,380. This is a .5% increase.

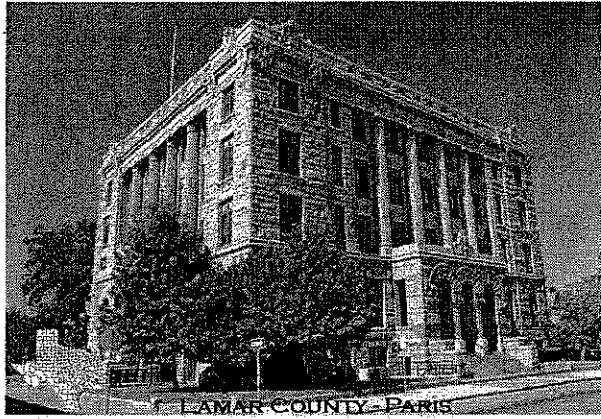
These indicators were taken into account when adopting the general fund budget for 2012-13. During the current fiscal year, unassigned fund balance in the general fund increased to \$6,345,771. Lamar County appropriated \$357,117 of this amount for spending in the 2012-13 fiscal year budget. The County will use this balance to fund the rising costs in the general fund.

In the general fund, expenditures are budgeted to rise 4% to \$13,220,588 million. The increase is primarily due to increased personnel costs and equipment. Elected Officials received a 3% pay raise for the 2012-13 fiscal year.

If these estimates are realized, the County's budgetary general fund balance is expected to see a decrease by the close of 2013.

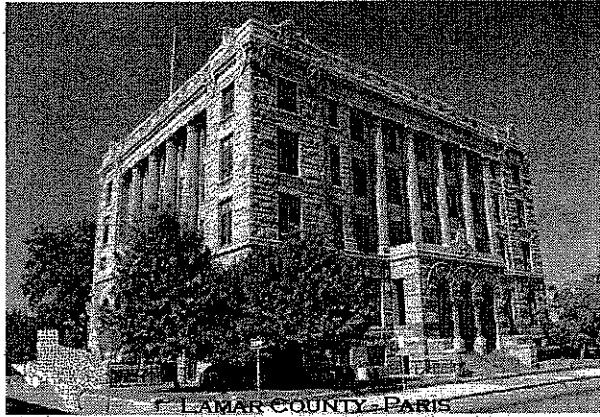
CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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 Lamar County Auditor's Office.



Lamar County, Texas

Basic Financial Statements



Lamar County, Texas

LAMAR COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Assets:	
<i>Cash and cash equivalents</i>	\$ 10,727,214
<i>Investments</i>	36,522
Receivables (net of allowances for uncollectibles):	
<i>Interest</i>	20,034
<i>Taxes</i>	1,024,094
<i>Accounts</i>	3,562,397
<i>Due from other governments</i>	605,125
<i>Inventories</i>	133,821
<i>Capital assets (net, where applicable, of accumulated depreciation)</i>	
<i>Land</i>	721,555
<i>Buildings</i>	11,442,573
<i>Equipment</i>	2,748,154
<i>Infrastructure - Roads and Bridges</i>	10,770,449
<i>Bond Issuance Cost (net, of accumulated amortization)</i>	145,543
Total Assets	<u><u>41,937,481</u></u>
LIABILITIES	
Liabilities:	
<i>Accounts payable & Accrued expenditures</i>	580,351
<i>Noncurrent Liabilities:</i>	
<i>Due Within One Year</i>	512,719
<i>Due in More than One Year</i>	6,195,477
<i>Unamortized Premium on Bonds</i>	194,316
Total Liabilities	<u><u>7,482,863</u></u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	22,406,675
Restricted For:	
Federal and State Programs	307,589
Debt Service	73,850
Capital Projects	1,309,541
Indigent Care	113,240
Road and Bridge	730,686
Records Management	391,050
Judicial	186,346
Other Purposes	210,722
Unrestricted	8,724,919
Total Net Assets	<u><u>\$ 34,454,618</u></u>

The accompanying notes are an integral part of this statement.

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
<i>General Administration</i>	\$ 2,750,648	\$ 407,904	\$ 314,315	\$ (2,028,429)
<i>Financial Administration</i>	933,530	484,530	--	(449,000)
<i>Judicial</i>	1,585,442	407,074	90,420	(1,087,948)
<i>Legal</i>	1,074,322	76,475	70,672	(927,175)
<i>Public Safety</i>	5,887,156	103,720	23,182	(5,760,254)
<i>Public Welfare</i>	2,009,500	--	394,287	(1,615,213)
<i>Public Transportation</i>	3,700,312	1,028,392	91,303	(2,580,617)
<i>Conservation and Agriculture</i>	94,242	--	--	(94,242)
<i>Public Facilities</i>	899,684	--	--	(899,684)
<i>Interest on Long-Term Debt</i>	186,468	--	--	(186,468)
Total Primary Government	\$ 19,121,304	\$ 2,508,095	\$ 984,179	(15,629,030)
General Revenues:				
Taxes				
<i>Property Taxes</i>				11,482,694
<i>Sales Taxes</i>				2,566,030
<i>Grants and Contributions Not Restricted to Specific Programs</i>				1,391,174
<i>Unrestricted Investment Earnings</i>				115,652
<i>Miscellaneous</i>				143,642
Total General Revenues				15,699,192
Change in Net Assets				70,162
Net Assets - Beginning				34,384,456
Net Assets - Ending				\$ 34,454,618

The accompanying notes are an integral part of this statement.

LAMAR COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 7,518,619	\$ 700,711	\$ 2,507,884	\$ 10,727,214
<i>Investments</i>	32,603	868	3,051	36,522
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	20,034	--	--	20,034
<i>Taxes</i>	710,627	168,602	144,865	1,024,094
<i>Accounts</i>	810,924	2,698,650	52,823	3,562,397
<i>Due from other governments</i>	443,512	--	161,613	605,125
<i>Inventories</i>	--	124,968	8,853	133,821
Total Assets	<u>\$ 9,536,319</u>	<u>\$ 3,693,799</u>	<u>\$ 2,879,089</u>	<u>\$ 16,109,207</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 119,544	\$ 177,393	\$ 283,014	\$ 579,951
<i>Deferred Revenue</i>	1,469,787	2,863,209	144,866	4,477,862
Total Liabilities	<u>1,589,331</u>	<u>3,040,602</u>	<u>427,880</u>	<u>5,057,813</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	124,968	8,853	133,821
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	--	204,835	204,835
<i>Capital Acquisitions & Contractual Obligations</i>	--	--	1,309,189	1,309,189
<i>Retirement of Long-Term Debt</i>	--	--	26,622	26,622
<i>Other Restrictions of Fund Balance</i>	--	528,229	901,358	1,429,587
Committed Fund Balances:				
<i>Construction</i>	--	--	352	352
<i>OPEB Obligations</i>	1,601,217	--	--	1,601,217
Unassigned	6,345,771	--	--	6,345,771
Total Fund Balances	<u>7,946,988</u>	<u>653,197</u>	<u>2,451,209</u>	<u>11,051,394</u>
Total Liabilities and Fund Balances	<u>\$ 9,536,319</u>	<u>\$ 3,693,799</u>	<u>\$ 2,879,089</u>	<u>\$ 16,109,207</u>

The accompanying notes are an integral part of this statement.

LAMAR COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2012

Total fund balances - governmental funds balance sheet	\$ 11,051,394
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	25,682,731
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,024,096
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,487,495)
Payables for capital leases which are not due in the current period are not reported in the funds.	(26,445)
Payables for bond interest which are not due in the current period are not reported in the funds.	(400)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(194,079)
Accumulated accretion on capital appreciation bonds.	(398,960)
Accrued OPEB (Other Post Employment Benefit) obligations are not due and payable in the current period are not reported in the funds.	(1,601,217)
Fines receivable are not available to pay for current period expenditures and are deferred in the funds.	3,453,766
Bond issue costs are reported as expenditures in governmental funds but are capitalized and amortized over the life of the bonds in the SNA.	145,543
Unamortized premium on bonds, not reported in the SNA.	(194,316)
Net assets of governmental activities - Statement of Net Assets	<u>\$ 34,454,618</u>

The accompanying notes are an integral part of this statement.

LAMAR COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
<i>Property Taxes</i>	\$ 7,933,646	\$ 1,882,330	\$ 1,636,909	\$ 11,452,885
<i>Other Taxes</i>	2,566,030	--	--	2,566,030
<i>Intergovernmental Receipts</i>	405,794	51,252	1,209,299	1,666,345
<i>Fees of Office</i>	1,095,421	916,232	282,224	2,293,877
<i>Fines</i>	222,711	112,160	--	334,871
<i>Interest</i>	106,737	3,994	4,921	115,652
<i>Miscellaneous</i>	268,441	163,283	354,430	786,154
Total revenues	<u>12,598,780</u>	<u>3,129,251</u>	<u>3,487,783</u>	<u>19,215,814</u>
Expenditures:				
Current:				
<i>General Administration</i>	1,826,405	--	1,630,738	3,457,143
<i>Financial Administration</i>	886,677	--	--	886,677
<i>Judicial</i>	1,461,433	--	54,662	1,516,095
<i>Legal</i>	802,297	--	237,231	1,039,528
<i>Public Safety</i>	5,001,714	--	510,414	5,512,128
<i>Public Welfare</i>	1,254,186	--	747,882	2,002,068
<i>Public Transportation</i>	--	3,016,081	40,051	3,056,132
<i>Conservation and Agriculture</i>	86,810	--	--	86,810
<i>Public Facilities</i>	635,858	--	--	635,858
<i>Principal</i>	--	--	273,748	273,748
<i>Interest and fees</i>	--	--	282,990	282,990
<i>Bond Issuance Costs</i>	--	--	140,690	140,690
Total expenditures	<u>11,955,380</u>	<u>3,016,081</u>	<u>3,918,406</u>	<u>18,889,867</u>
Excess (deficiency) of revenues (under) expenditures	643,400	113,170	(430,623)	325,947
Other financing sources (uses):				
<i>Transfers in</i>	289,834	--	53,908	343,742
<i>Transfers out</i>	(53,908)	--	(289,834)	(343,742)
<i>Proceeds from Sales of Capital Assets</i>	--	39,369	--	39,369
<i>Bond Proceeds</i>	--	--	1,999,264	1,999,264
<i>Proceeds from Refunding Bonds</i>	--	--	2,075,000	2,075,000
<i>Premium on Bonds Issued</i>	--	--	200,721	200,721
<i>Payment to Escrow Agent for Refunding Bonds</i>	--	--	(2,132,995)	(2,132,995)
Total other financing sources (uses)	<u>235,926</u>	<u>39,369</u>	<u>1,906,064</u>	<u>2,181,359</u>
Net change in fund balances	879,326	152,539	1,475,441	2,507,306
Fund balances/equity, October 1	7,067,662	500,658	975,768	8,544,088
Fund balances/equity, September 30	<u>\$ 7,946,988</u>	<u>\$ 653,197</u>	<u>\$ 2,451,209</u>	<u>\$ 11,051,394</u>

The accompanying notes are an integral part of this statement.

LAMAR COUNTY, TEXAS

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

Net change in fund balances - total governmental funds	\$ 2,507,306
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,047,265
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,372,476)
The gain or loss on the sale of capital assets is not reported in the funds.	12,154
All proceeds from the sale of capital assets are reported in the funds but not in the SOA.	(59,224)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	29,811
Deferred tax revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(46,457)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	273,748
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	57,919
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	133,536
The accretion of interest on capital appreciation bonds is not reported in the funds.	90,989
(Increase) decrease in accrued interest from beginning of period to end of period.	12,186
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(6,365)
Special termination benefits are reported as the amount earned in the SOA but as the amount paid in the funds.	(468,241)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(2,015,614)
Bond premiums are reported in the funds but not in the SOA.	<u>(126,375)</u>
'Change in net assets of governmental activities - Statement of Activities	<u>\$ 70,162</u>

The accompanying notes are an integral part of this statement.

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

	<u>Agency Funds</u>
ASSETS	
Assets:	
<i>Cash and cash equivalents</i>	\$ 1,470,284
Total Assets	<u>\$ 1,470,284</u>
LIABILITIES	
Liabilities:	
<i>Accounts payable & Accrued expenditures</i>	\$ 139,804
<i>Due to Other Agencies</i>	663,658
<i>Due to Beneficiaries</i>	666,822
Total Liabilities	<u>\$ 1,470,284</u>

The accompanying notes are an integral part of this statement.

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

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

Certain significant governmental and other entities providing services within the County are administered by separate boards or commissioners, are not financially accountable to the Commissioners' Court, and are responsible for their own fiscal matters. Consequently, financial information for the following entities is not included within the scope of these financial statements:

Paris Junior College	City of Paris, Texas
Paris Independent School District	City of Deport, Texas
Prairiland Independent School District	City of Reno, Texas
Roxton Independent School District	City of Blossom, Texas
North Lamar Independent School District	Lamar County Appraisal District
Chisum Independent School District	City of Roxton, Texas

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. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically

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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 funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. The County reports the following governmental funds:

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

Special Revenue Funds- to account for the proceeds of specific revenue sources (other than trusts for individual, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Projects Funds- to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals other than governments).

Debt Service Funds- to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County reports the following major governmental funds:

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

Road and Bridge Fund- This fund is used to account for monies designated for use in road and bridge work of the County. Primary sources of revenues for this special revenue fund include ad valorem taxes, automobile registration fees, County and District court fines, and State allotments of road funds. Revenues are used for public transportation maintenance and construction purposes.

In addition, the County reports the following fund types:

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.

The fiduciary funds of the County consist only of agency funds.

Agency Funds- The County acts in a custodial capacity for individuals, firms, and state and local governments. In its custodial capacity, agency funds have been created and include monies placed into the registry of the county and district courts on behalf of minors or other parties involved in litigation. Also, included are child support, restitution, forfeiture accounts, court costs, and auto registration fees collected on behalf of the state and local governments.

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

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are

LAMAR COUNTY, TEXAS
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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. Agency funds have no measurement focus as they only represent balances on behalf of others.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

a. 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 (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

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.

b. Inventories and Prepaid Items

Inventories on the balance sheet are stated at cost using the first in/ first out (FIFO) method. Inventory

LAMAR COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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items are recorded as expenditures when they are consumed. The County records purchases of supplies as expenditures, utilizing the purchases method of accounting for inventory.

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

c. 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	10-40
Buildings	40
Building Improvements	10-40
Vehicles	2-15
Office Equipment	2-15
Computer Equipment	2-15

d. Receivable and Payable Balances

The statement of net assets does not defer revenue recognition for fines and taxes receivable as is done in the funds financial statements. The County does not anticipate the collection of all of the related fines and delinquent taxes within one year. Balance related to these items are as follows:

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental</u>	<u>Total</u>
Interest	\$ 20,034	\$ --	\$ --	\$ 20,034
Delinquent Taxes Receivable	748,028	177,476	152,490	1,077,993
Less: Allowance for Uncollectibles	(37,401)	(8,874)	(7,624)	(53,899)
Net Delinquent Taxes Receivable	<u>710,627</u>	<u>168,602</u>	<u>144,866</u>	<u>1,024,094</u>
Fines Receivable	2,494,211	5,544,329	52,822	8,091,362
Less: Allowance for Uncollectibles	(1,683,288)	(2,845,679)	--	(4,528,967)
Net Fines Receivable	<u>810,923</u>	<u>2,698,650</u>	<u>52,822</u>	<u>3,562,395</u>
Net Total Receivables	<u>\$ 1,541,584</u>	<u>\$ 2,867,252</u>	<u>\$ 197,688</u>	<u>\$ 4,606,523</u>

e. Compensated Absences

General leave for the County includes both vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon termination, employees are paid full value for any accrued general leave earned not to exceed forty hours of vacation or forty hours of sick leave converted as set forth by personnel policy.

LAMAR COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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.

i. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The County's restricted net assets are as follows:

Restricted for Indigent Care	\$	113,240
Restricted for Records Management		391,050
Restricted for Judicial		186,346
Restricted for Other Purposes		210,722
Total	\$	<u>901,358</u>

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

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

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

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

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

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total
Fund Balances:				
Nonspendable				
Inventory	\$ --	\$ 124,968	\$ 8,853	\$ 133,821
Restricted Fund Balances:				
Federal/State Funds Grant Restrictions	--	--	204,835	204,835
Capital Acquisitions & Contractual Obl	--	--	1,309,189	1,309,189
Retirement of Long-Term Debt	--	--	26,622	26,622
Other Restrictions of Fund Balance	--	528,229	901,358	1,429,587
Committed Fund Balances:				
Construction	--	--	352	352
OPEB Obligations	1,601,217	--	--	1,601,217
Unassigned	6,345,771	--	--	6,345,771
Total Fund Balances	\$ 7,946,988	\$ 653,197	\$ 2,451,209	\$ 11,051,394

Minimum fund Balance of Lamar County generally aims to maintain the following minimum fund balances:

General fund's unassigned fund balance of approximately twenty-five percent (25%) of budgeted expenditures for the fiscal year, to be used for unanticipated needs. The county considers a balance of less than twenty percent (20%) to be a cause of concern, barring unusual or deliberated circumstances. An unassigned fund balance of more than thirty-five percent (35%) will be considered as surplus for one-time expenditures that are nonrecurring in nature, capital projects, and/or to reduce the tax levy requirements.

Road and Bridge Fund: A fund balance between five (5%) to ten percent (10%) of budgeted expenditures to meet sufficient cash flow needs.

Debt Service Fund: A fund balance of no more than ten percent (10%) of the current period payments.

Replenishment of Minimum Fund Balance: At the completion of any fiscal year in which the fund balance is less than the minimum established by fund balance policy, the Commissioners Court will establish a plan to restore this balance to the target level within a specified period of time. When developing this plan, the following items should be considered in establishing the appropriate time horizon:

- * The budgetary reasons behind the fund balance targets
- * Recovery from an extreme event
- * Financial planning time horizon
- * Long-term forecasts and economic conditions
- * Milestones for gradual replacement
- * External financing options

Implementation and Review:

Upon adoption of this policy the Commissioner Court authorizes the County Auditor to establish standards and procedures which may be necessary for its implementation. The County Auditor shall review this policy at least annually and make any recommendations for change to the Commissioners Court.

i. Use of Estimates

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

LAMAR COUNTY, TEXAS

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

j. Debt Related Intangibles

Bond issuance cost are amortized in the government-wide financials over the life of the related bond using the straight line method. Premiums and discounts are amortized over the life of the related bond using the interest method or the straight line method if the straight line method does not materially differ from the interest method.

5. Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at September 30, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

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>
In the State Aid Grant the budget was exceeded in the Public Safety category by \$9,580.	Noted appropriately
In the Lateral Road fund the budget was exceeded in the Public Transportation category by \$51.	Noted appropriately
In the District Clerk Records Management fund the budget was exceeded in the Judicial category by \$232.	Noted appropriately
In the Judicial District fund the budget was exceeded in the General Administration category by \$710.	Noted appropriately
In the Homeland Security Grant the budget was exceeded in the General Administration category by \$121,735.	Noted appropriately
In the HELP America Vote Grant the budget was exceeded in the General Administration category by \$27,788.	Noted appropriately
In the Debt Service Fund the budget was exceeded in the Interest and fees category by \$71,925.	Noted appropriately
In the Victims Coordinator Grant the budget was exceeded in the Legal category by \$377.	Noted appropriately

LAMAR COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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2. Deficit Fund Balance or Fund Net Assets of Individual Funds

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

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

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2012, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$12,032,047 and the bank balance was \$12,624,402. The County's cash deposits at September 30, 2012 and during the year ended September 30, 2012, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

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 investments at September 30, 2012 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
TexPool	N/A	\$ 36,521
Total Investments		\$ <u>36,521</u>

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

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

At September 30, 2012, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

Investor:	Credit Quality Rating
TexPool	AAA-m

b. Custodial Credit Risk

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

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

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

c. Concentration of Credit Risk

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

Investment Accounting Policy

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

LAMAR COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The County's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Capital Assets

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

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 714,840	\$ 6,715	\$ --	\$ 721,555
Construction in progress	--	--	--	--
Total capital assets not being depreciated	<u>714,840</u>	<u>6,715</u>	<u>--</u>	<u>721,555</u>
<i>Capital assets being depreciated:</i>				
Road Network	20,658,153	20,870	--	20,679,023
Buildings and improvements	20,295,382	545,020	--	20,840,402
Equipment	7,897,242	474,660	381,859	7,990,043
Vehicles	--	--	--	--
Total capital assets being depreciated	<u>48,850,777</u>	<u>1,040,550</u>	<u>381,859</u>	<u>49,509,468</u>
Less accumulated depreciation for:				
Road Network	(9,430,768)	(477,803)	--	(9,908,571)
Buildings and improvements	(9,009,352)	(388,477)	--	(9,397,829)
Equipment	(5,070,482)	(506,196)	(334,789)	(5,241,889)
Vehicles	--	--	--	--
Total accumulated depreciation	<u>(23,510,602)</u>	<u>(1,372,476)</u>	<u>(334,789)</u>	<u>(24,548,289)</u>
Total capital assets being depreciated, net	<u>25,340,175</u>	<u>(331,926)</u>	<u>47,070</u>	<u>24,961,179</u>
Governmental activities capital assets, net	<u>\$ 26,055,015</u>	<u>\$ (325,211)</u>	<u>\$ 47,070</u>	<u>\$ 25,682,734</u>

Depreciation was charged to functions as follows:

General Government	\$ 83,875
Judicial	4,933
Legal	3,786
Finance	17,123
Facilities	253,916
Safety	191,529
Transportation	817,314
	<u>\$ 1,372,476</u>

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E. Interfund Balances and Activity

Transfers To and From Other Funds

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

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General fund	Other Governmental Funds	53,908	Supplement other funds sources
Indigent Health Care fund	General Fund	289,834	Reimburse expenditures
	Total	<u>\$ 343,742</u>	

F. Long-Term Obligations

The County has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the County

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2012, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
1999 Certificate of Obligation	\$ 636,979	\$ --	\$ 223,747	\$ 413,232	\$ 212,196
2003 Certificate of Obligation	2,180,000	--	2,180,000	--	--
2011 Certificate of Obligation					
Current Interest Bonds	--	240,000	--	240,000	40,000
Capital Apprec Bonds	--	1,689,248	--	1,689,248	--
Premium Capital Apprec bonds	--	70,016	--	70,016	--
2012 Tax Refunding Bonds	--	2,075,000	--	2,075,000	40,000
Total	<u>2,816,979</u>	<u>4,074,264</u>	<u>2,403,747</u>	<u>4,487,496</u>	<u>292,196</u>
Accumulated Accretion Capital					
Appreciation Debt Series '99	498,035	54,203	191,253	360,985	--
Accum Accretion CAB '11	--	34,503	--	34,503	--
Accum Accretion Prem CAB '11	--	3,472	--	3,472	--
Premium CAB Series 2011	--	70,816	5,901	64,915	--
Prem Current Interest Bd '11	--	3,529	504	3,025	--
Premium 2012 Refunding Bds	--	--	--	126,376	--
	<u>498,035</u>	<u>166,523</u>	<u>197,658</u>	<u>593,276</u>	<u>--</u>
Amount Payable Under					
Capital Lease	84,364	--	57,919	26,445	26,445
Compensated absences *	187,714	289,276	282,911	194,079	194,079
OPEB Obligations *	1,132,977	669,400	201,160	1,601,217	--
	<u>1,405,055</u>	<u>958,676</u>	<u>541,990</u>	<u>1,821,741</u>	<u>220,524</u>
Total governmental activities	<u>\$ 4,720,069</u>	<u>\$ 5,199,463</u>	<u>\$ 3,143,395</u>	<u>\$ 6,902,513</u>	<u>\$ 512,720</u>

* Other long-term liabilities

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

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

Liability	Activity Type	Fund
Compensated absences	Governmental	General
OPEB Obligations	Governmental	General

2. Debt Service Requirements

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

Year Ending September 30,	Certificate of Obligations 1999		
	Principal	Interest	Total
2013	\$ 212,194	\$ 202,806	\$ 415,000
2014	201,038	213,962	415,000
Totals	\$ 413,232	\$ 416,768	\$ 830,000

The 1999 Certificates of Obligation were issued March 1, 1999, with semi-annual installment payments from September 1, 2007, through September 1, 2014, bearing interest rates of 4.65% to 4.75% depending on the year. See Schedule of Rates below.

1999 Certificates of Obligation	
2013	4.70
2014	4.75

Year Ending September 30,	Certificate of Obligations 2011		
	Principal	Interest	Total
2013	\$ 40,000	\$ 4,800	\$ 44,800
2014	40,000	4,000	44,000
2015	40,000	3,200	43,200
2016	40,000	2,400	42,400
2017	40,000	1,600	41,600
2018	40,000	800	40,800
2019	457,545	92,455	550,000
2020	431,651	118,349	550,000
2021	410,278	139,722	550,000
2022	389,774	160,226	550,000
2023	70,016	139,984	210,000
Totals	\$ 1,999,264	\$ 667,536	\$ 2,666,800

On November 15, 2011, the County issued Lamar County, Texas Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2011, they were issued in part as Current Interest Certificates of \$240,000 and Capital Appreciation Certificates of \$1,759,264. Interest on the Current Interest Certificates will be payable on March 1 and September 1 of each year. Proceeds from the sale of the certificates will be used for the purpose of paying contractual obligations of the County to be incurred for making permanent public improvements for the County's Criminal Justice System, County roads, equipment for the Sheriff's Department, and improving and equipping the County courthouse and Courthouse Annex facilities. Interest on Series 2011 bonds is paid on current interest bonds at a rate of 2% and the interest on the capital appreciation certificates at a variable rate of 2.4% to 3.44%.

Year Ending September 30,	Tax Refunding Bonds 2012		
	Principal	Interest	Total
2013	\$ 40,000	\$ 51,900	\$ 91,900
2014	40,000	51,100	91,100
2015	460,000	50,300	510,300
2016	470,000	38,800	508,800
2017	485,000	27,050	512,050

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

2018	495,000	14,925	509,925
2019	--	2,550	2,550
2020	--	2,550	2,550
2021	--	2,550	2,550
2022	--	2,550	2,550
2023	85,000	2,550	2,550
Totals	<u>\$ 2,075,000</u>	<u>\$ 246,825</u>	<u>\$ 2,321,825</u>

Limited Tax Refunding Bonds

On August 13, 2012, The County issued Lamar County, Texas Limited Tax Refunding Bonds, Series 2012. Included in the bonds was the money to refund \$2,130,000 of the Certificates of Obligation, Series 2003. The proceeds were used to purchase securities and these securities were placed in an irrevocable account until the refunded bonds are redeemed. The refunding of the refunded bonds resulted in a net present value debt service savings of \$175,438 and a gross debt service savings of \$174,302. Interest on the Series 2012 bonds is paid at a variable rate ranging between 2% and 3%.

GASB Statement No. 7, "Advance Refundings Resulting in Defeasance of Debt", provides that refunded debt and assets placed in escrow for the payment of related debt service be excluded from the financial statements. As of September 30, 2012, outstanding balances of bond issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for future debt service payments are as follows:

Year Ending September 30,	Certificates of Obligation, Series 2003		
	Principal	Interest	Total
2013	\$ 55,000	\$ 82,943	\$ 137,943
2014	55,000	80,743	135,743
2015	475,000	78,543	553,543
2016	495,000	59,543	554,543
2017	515,000	41,228	556,228
2018	535,000	21,400	556,400
Totals	<u>\$ 2,130,000</u>	<u>\$ 246,825</u>	<u>\$ 2,376,825</u>

3. Capital Leases

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

Year Ending September 30:	Principal	Interest	Total
2013	\$ 26,445	\$ 1,367	\$ 27,812
Total Minimum Rentals	<u>\$ 26,445</u>	<u>\$ 1,367</u>	<u>\$ 27,812</u>

The effective interest rate on capital leases is 4.150% to 6%.

The assets acquired through capital lease are as follows:

Asset:	Governmental Activities
Machinery and Equipment	\$ 403,114
Less: Accumulated Depreciation	156,319
Total	<u>\$ 246,795</u>

G. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2012, the County obtained general liability

LAMAR COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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 Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML 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.

H. Pension Plan

1. Plan Description

Lamar County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the statewide Texas County and Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 517 nontraditional defined benefit pension plans. 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, Texas 78768.

The plans 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 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contribution in the plan to receive any employer-financed benefit. Members who withdraw their personal contribution in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution 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 contributions 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 (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the 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 11.03% for the months of the accounting year 2012, and 10.33% for the months in the accounting year 2011.

The contribution rate payable by the employee members for the calendar year 2012 is the rate of 7% as adopted by the governing body of the employer. The employee contribution 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

For the employer's accounting year ended September 30, 2012, the annual pension cost for the TCDRS plan for its employees was \$451,620, and the actual contributions were \$701,136.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2009, and December 31, 2010, the basis for determining the

LAMAR COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

contribution rates for the calendar years 2009 and 2010. The December 31, 2010, actuarial valuation is the most recent valuation.

Actuarial Valuation Date	12-31-09	12-31-10	12-31-11
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level % of payroll, closed	level % of payroll, closed	level % of payroll, closed
Amortization Period in Years	20	20	20
Asset Valuation Method	SAF: 10 year smoothed value ESF: Fund value	SAF: 10 year smoothed value ESF: Fund value	SAF: 10 year smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return	8.00%	8.00%	8.00%
Projected Salary Increases	5.30%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living Adjustments	0.0%	0.0%	0.0%

Trend Information for Retirement Plan for the Employees of Lamar County

Accounting Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9-30-11		100%	--
9-30-10	\$614,264	100%	--
9-30-09	\$554,174	100%	--
9-30-08	\$509,750	100%	--
9-30-07	\$487,860	100%	--
9-30-06	\$418,622	100%	--
9-30-05	\$478,104	100%	--

Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at the transition to that statement effective at the beginning of this accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

Schedule of Funding Progress for the Retirement Plan for the Employees of Lamar County:

Actuarial Valuation Date	12-31-09	12-31-10	12-31-11
Actuarial Valuation of Assets	17,020,273	18,131,667	19,158,056
Actuarial Accrued Liability (AAL)	19,544,182	21,219,060	22,719,091
Unfunded Actuarial Accrued Liability (UAAL)	2,523,909	3,087,393	3,561,035
Funded Ratio	87.09%	85.45%	84.33%
Annual Covered Payroll (Actuarial)	6,666,461	6,865,583	6,986,322
UAAL as a % of Covered Payroll	37.86%	44.97%	50.97%

I. Health Care Coverage

Beginning October 1, 2008, the County has health care coverage with United Health Care Insurance Company. The Lamar County Employee Health Plan participants are fully insured. The County contributed \$802 per month per

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

employee to the Plan. Employees at their option, authorized payroll withholdings for contributions for dependents. All contributions were paid to the administrator of the Plan. The contract between the County and the Plan is renewable October 1st, of each year, and the annual financial statements have been filed with the Texas State Board of Insurance. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

J. Commitments and Contingencies

1. Contingencies

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

2. Litigation

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

K. Subsequent Events

Management has evaluated subsequent events through March 28, 2013, noted the following subsequent events that should be reported:

Lamar County, Texas entered into an Interlocal Cooperative Agreement with the Sulphur River Region Mobility Authority (the "Authority") effective October 10, 2012, and with other governmental entities in the area for upgrading and widening State Highway 24. The Authority has secured a State Infrastructure Bank Loan (SIB) for the project with Lamar County's share of the local participation being \$1,426,813. The County's payment obligations pursuant to the SIB Loans shall become due and payable not later than March 29 each year in accordance with the schedule below at a rate of 3.68% per annum.

Years of Stated Maturity	Principal Amounts (\$)	Interest Amounts (\$)	Interest Rates (%)
2013	\$ 65,822	\$ 35,004	3.68%
2014	50,743	50,084	3.68%
2015	52,610	48,217	3.68%
2016	54,546	46,281	3.68%
2017	56,553	44,274	3.68%
2018	58,634	42,193	3.68%
2019	60,792	40,035	3.68%
2020	62,029	37,798	3.68%
2021	65,349	35,478	3.68%
2022	67,754	33,073	3.68%
2023	70,247	30,580	3.68%
2024	72,832	27,995	3.68%
2025	75,512	25,315	3.68%
2026	78,291	22,536	3.68%
2027	81,172	19,655	3.68%
2028	84,159	16,668	3.68%
2029	87,256	13,571	3.68%
2030	90,467	10,360	3.68%
2031	93,797	7,030	3.68%
2032	97,248	3,579	3.68%

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

L. Excess of Expenditures Over Appropriations

The following funds incurred expenditures that were in excess of the appropriations.

<u>Fund</u>	<u>Function/Program</u>	<u>Amount</u>
State Aid Grant	Public Safety	\$ 9,580
Lateral Road Fund	Public Transportation	51
District Clerk Records Management	Judicial	232
Judicial District Fund	General Administration	710
Victims Coordinator Grant	Legal	377
Homeland Security Grant	General Administration	121,735
Help America Vote	General Administration	27,788
Refunding Bonds Series 1993	Interest and Fees	2,544

M. OPEB (Other Post Employment Benefits)

Plan Description

The County sponsors and administers a single-employer defined benefit health care plan. The Plan pays a portion of health care insurance premiums for eligible retired employees. Retirement eligibility is determined based on the Texas County and District Retirement System (TCDRS) definition. Employees are eligible to retire at age 60 and above with 8 years of service in TCERS, with 30 years service in TCERS at any age, or when the sum of his or her age and years of service in TCERS equals 75. Spouses and dependents are eligible for coverage. Coverage ceases upon reaching Medicare eligibility. The County Commissioners have the authority to establish and amend benefit provisions of the Plan. The Plan does not issue a separate, publicly available report.

The County elected to prospectively implement GASB Statement No. 45, Accounting and Financial Reporting Employers for Post employment Benefits Other than Pensions, beginning in fiscal year ending September 30, 2009.

Funding Policy

The County has adopted the pay-as-you-go, PAYGO, funding policy. The annual employer contributions in addition to the member contributions are equal to the benefits paid on behalf of the retirees. Retirees and dependents continue to pay the employee or dependent's share of the premium charged to members.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending September 30, 2012, is as follows:

	09/30/2010	09/30/2011	09/30/2012
Annual Required Contribution	\$ 627,441	\$ 646,264	\$ 665,652
Interest on Net OPEB Obligation	10,177	31,339	50,984
Adjustment to Annual Required Contribution	(9,429)	(29,035)	(47,236)
Annual OPEB cost (expense) end of year	628,189	648,568	669,400
Net estimated employer contributions	(157,920)	(212,015)	(201,160)
Increase (decrease) in net OPEB Obligation (asset)	470,269	436,553	468,240
Net OPEB Obligation -- as of beginning of the year	226,155	696,424	1,132,977
Net OPEB Obligation (asset) -- as of end of year	\$ 696,424	\$ 1,132,977	\$ 1,601,217

LAMAR COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

Year Ended 09/30/	Annual OPEB Costs	Contributions Made	Percentage of OPEB Costs Contributed	Net OPEB Obligations
2009 \$	348,577 \$	122,422	35.1% \$	226,155
2010	628,189	157,920	25.2%	696,424
2011	648,568	212,015	32.8%	1,132,977
2012	669,400	201,160	30.1%	1,601,217

Funding Status and Funding Progress

The funded status of the County's retiree health care plan, under GASB No. 45 as of September 30, 2010, is as follows:

Actuarial Valuation Date as of September 30	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b/a)/c)
2009	--	\$2,764,952	\$2,764,952	--	\$6,240,960	44.3%
2010	--	\$4,866,951	\$4,866,951	--	\$6,348,775	76.7%
2011	--	\$5,680,959	\$5,680,959	--	\$5,431,569	104.6%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$5,680,959 at September 30, 2012. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 104.6%.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ 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 were as follows:

Actuarial Methods and Assumptions

Investment rate of return	4.5% net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of payroll
Amortization period	Open 30 year period
Salary growth rate and inflation	3.0% per annum
Medical trend	initial rate of 8.00% declining to an ultimate rate of 4.5% after 7 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented

LAMAR COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

N. GASB 68 Accounting and Financial Reporting for Pensions - an amendment to GASB Statement 27

The provisions of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2014. Earlier application is encouraged. The provision will require cost-sharing employers to recognize in the government-wide financial statements a liability for its proportionate share of the net pension liability. A cost-sharing employer is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate share of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions. The effect this new pronouncement will have on the government-wide financial statements of the County has not been determined. The County does not plan to implement early.

O. GASB 65 Items Previously Reported as Assets and Liabilities

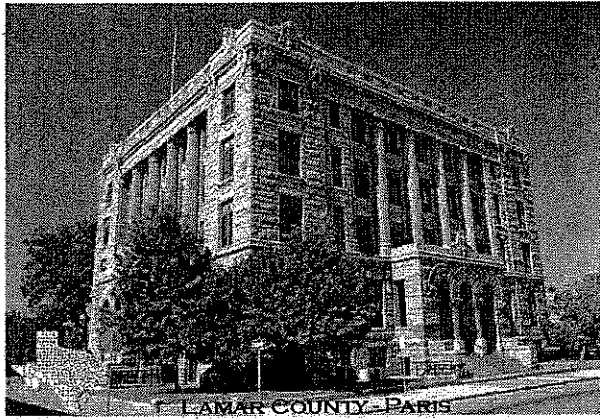
The provisions of this statement are effective for financial statements for periods beginning after December 15, 2012, earlier application is encouraged. This statement establishes accounting and financial reporting standards that reclassify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources, or as outflows or inflows of resources. The effect of this statement on the financials of the County has not been determined. The County does not plan to implement early.

P. GASB 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position

The provisions of the statement are effective for financial statements for periods beginning after December 15, 2011. Earlier application is encouraged. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. The effects of this statement on the County's financial statements have not been contemplated and early implementation is not expected.

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.



Lamar County, Texas

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

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Property Taxes</i>	\$ 7,866,266	\$ 7,866,266	\$ 7,933,646	\$ 67,380
<i>Other Taxes</i>	2,450,000	2,450,000	2,566,030	116,030
<i>Intergovernmental Receipts</i>	383,000	425,359	405,794	(19,565)
<i>Fees of Office</i>	1,038,150	1,038,150	1,095,421	57,271
<i>Fines</i>	223,000	223,000	222,711	(289)
<i>Interest</i>	97,500	97,500	106,737	9,237
<i>Miscellaneous</i>	143,700	143,700	268,441	124,741
Total revenues	<u>12,201,616</u>	<u>12,243,975</u>	<u>12,598,780</u>	<u>354,805</u>
Expenditures:				
Current:				
<i>General Administration</i>	1,905,178	1,929,571	1,826,405	103,166
<i>Financial Administration</i>	961,046	961,046	886,677	74,369
<i>Judicial</i>	1,522,716	1,522,716	1,461,433	61,283
<i>Legal</i>	870,420	870,420	802,297	68,123
<i>Public Safety</i>	5,288,846	5,288,846	5,001,714	287,132
<i>Public Welfare</i>	1,400,809	1,400,809	1,254,186	146,623
<i>Conservation and Agriculture</i>	104,234	104,234	86,810	17,424
<i>Public Facilities</i>	683,490	683,490	635,858	47,632
Total expenditures	<u>12,736,739</u>	<u>12,761,132</u>	<u>11,955,380</u>	<u>805,752</u>
Excess (deficiency) of revenues (under) expenditures	(535,123)	(517,157)	643,400	1,160,557
Other financing sources (uses):				
<i>Transfers in</i>	--	--	289,834	289,834
<i>Transfers out</i>	(11,683)	(11,683)	(53,908)	(42,225)
Total other financing sources (uses)	<u>(11,683)</u>	<u>(11,683)</u>	<u>235,926</u>	<u>(247,609)</u>
Net change in fund balances	(546,806)	(528,840)	879,326	1,408,166
Fund balances/equity, October 1	7,067,662	7,067,662	7,067,662	--
Fund balances/equity, September 30	<u>\$ 6,520,856</u>	<u>\$ 6,538,822</u>	<u>\$ 7,946,988</u>	<u>\$ 1,408,166</u>

LAMAR COUNTY, TEXAS
ROAD & BRIDGE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Property Taxes</i>	\$ 1,893,428	\$ 1,893,428	\$ 1,882,330	\$ (11,098)
<i>Intergovernmental Receipts</i>	28,000	28,000	51,252	23,252
<i>Fees of Office</i>	940,000	940,000	916,232	(23,768)
<i>Fines</i>	174,000	174,000	112,160	(61,840)
<i>Interest</i>	9,000	9,000	3,994	(5,006)
<i>Miscellaneous</i>	3,000	103,902	163,283	59,381
Total revenues	<u>3,047,428</u>	<u>3,148,330</u>	<u>3,129,251</u>	<u>(19,079)</u>
Expenditures:				
Current:				
<i>Public Transportation</i>	<u>3,454,683</u>	<u>3,575,785</u>	<u>3,016,081</u>	<u>559,704</u>
Total expenditures	<u>3,514,883</u>	<u>3,575,785</u>	<u>3,016,081</u>	<u>559,704</u>
Excess (deficiency) of revenues (under) expenditures	(467,455)	(427,455)	113,170	540,625
Other financing sources (uses):				
<i>Proceeds from Sales of Capital Assets</i>	<u>--</u>	<u>--</u>	<u>39,369</u>	<u>39,369</u>
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>39,369</u>	<u>39,369</u>
Net change in fund balances	(467,455)	(427,455)	152,539	579,994
Fund balances/equity, October 1	<u>500,658</u>	<u>500,658</u>	<u>500,658</u>	<u>--</u>
Fund balances/equity, September 30	<u>\$ 33,203</u>	<u>\$ 73,203</u>	<u>\$ 653,197</u>	<u>\$ 579,994</u>

LAMAR COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

LAMAR COUNTY

YEAR ENDED SEPTEMBER 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
06/30/09	\$ -0-	\$ 2,764,952	\$ 2,764,952	0.00%	\$ 6,240,960	44.3%
09/30/10	\$ -0-	\$ 4,866,951	\$ 4,866,951	0.00%	\$ 6,348,775	76.7%
09/30/11	\$ -0-	\$ 5,680,959	\$ 5,680,959	0.00%	\$ 5,431,569	104.6%

The actuarial accrued liability was determined by the most recent actuarial report dated September 30, 2011. The funded status of the plan, which is the ratio of plan assets to actuarial accrued liability, was determined as of this valuation date.

Schedule of Employer Contributions

The schedule below reports contributions made by the employer for Other Post Employment Benefits (OPEB).

Year Ended	ARC	Contributions Made	Percentage of ARC Contributed
09/30/09	\$ 348,577	\$ 122,422	35.1%
09/30/10	627,441	157,920	25.1%
09/30/11	646,264	212,015	32.8%
09/30/12	665,652	201,160	30.2%

LAMAR COUNTY, TEXAS

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

Budgetary Data

The official budget was prepared for adoption for the General Fund and the Road and Bridge Fund, which is included within the Special Revenue Funds. The following procedures are followed in establishing the budgetary data reflected in financial statements.

- a. Prior to beginning of the fiscal year, the County prepares a budget for the next succeeding fiscal year beginning. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the Commissioners' Court is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must have been given.
- c. Prior to start of the fiscal year, the budget is legally enacted through passage of a resolution by the Commissioner's Court.

Once a budget is approved, it can be amended only by approval of a majority of the Commissioners' Court. Amendments are presented to the Commissioners' Court at its regular meetings. Each amendment must have the Commissioners' Court approval. As required by law, such amendments are made before the fact, as reflected in the official minutes of the Commissioners' Court, and are not made after fiscal year end. During the year the budget was amended as necessary. There were significant amendments passed during the fiscal year. The budget is prepared on the modified accrual basis.

The legal level of budgetary control (level at which the governing body must approve any over expenditure) is at the category level. Categories are defined as: Personal Services, Supplies & Materials, Other Services & Charges, and Capital Outlay. Budget to actual comparisons are presented in the financial statements at the function level; however, a budget to actual comparison by category is available from the Lamar County Auditor's office at 119 North Main Street, Room 202, Paris, Texas 75462.

Excess of Expenditures Over Appropriations in Major Governmental Funds: The County expenditures exceeded appropriations in the following major governmental funds in the noted function category: General Fund in the functions: Administration and Public Facilities

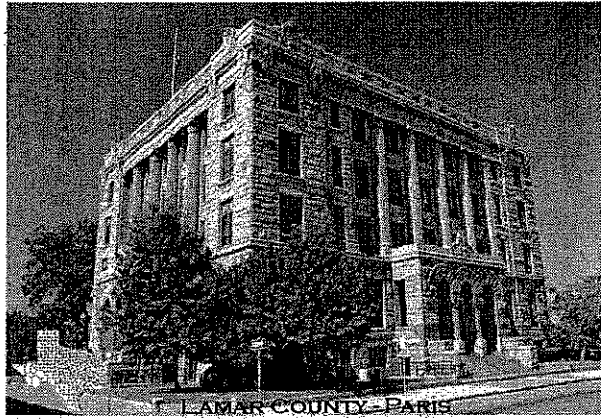
The following funds had legally adopted budgets:

General	County Clerk Records Archive
Road and Bridge	District Clerk Records Management
Estray and Jury	Victims Coordinator Grant
State Aid Grant	Graffiti Eradication
Lateral Road	Alternative Dispute Resolution
Law Library	Justice Court Technology Fund
County Clerks Records Management	Justice Assistance Grant
Indigent Health Care	Help America Vote
Court House Security	Permanent Improvement Fund
County Records Management	Juvenile Probation Commitment Reduction
Juvenile Probation Title IV E	Grant
District Clerk Records Archive	Judicial District Fund
Court Record Preservation Fund	County and District Court Technology Fund
State Homeland Security Grant	Refunding Bond Series 1993
CO 2011	

Budgets for the funds listed above are adopted on a basis consistent with generally accepted accounting principles (GAAP) on the modified accrual basis of accounting.

*Combining Statements and Budget Comparisons
as Supplementary Information*

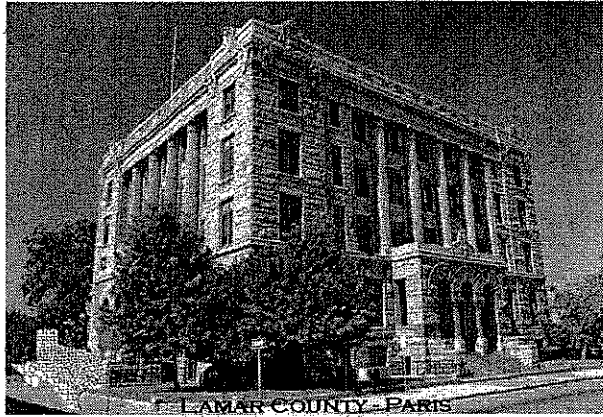
This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.



Lamar County, Texas

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

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 1,147,078	\$ 26,056	\$ 1,334,750	\$ 2,507,884
<i>Investments</i>	2,133	566	352	3,051
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	97,637	47,228	--	144,865
<i>Accounts</i>	52,823	--	--	52,823
<i>Due from other governments</i>	161,613	--	--	161,613
<i>Inventories</i>	8,853	--	--	8,853
Total Assets	\$ 1,470,137	\$ 73,850	\$ 1,335,102	\$ 2,879,089
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 257,453	\$ --	\$ 25,561	\$ 283,014
<i>Deferred Revenue</i>	97,638	47,228	--	144,866
Total Liabilities	355,091	47,228	25,561	427,880
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	8,853	--	--	8,853
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	204,835	--	--	204,835
<i>Capital Acquisitions & Contractual Obligations</i>	--	--	1,309,189	1,309,189
<i>Retirement of Long-Term Debt</i>	--	26,622	--	26,622
<i>Other Restrictions of Fund Balance</i>	901,358	--	--	901,358
Committed Fund Balances:				
<i>Construction</i>	--	--	352	352
Total Fund Balances	1,115,046	26,622	1,309,541	2,451,209
Total Liabilities and Fund Balances	\$ 1,470,137	\$ 73,850	\$ 1,335,102	\$ 2,879,089



Lamar County, Texas

LAMAR COUNTY, TEXAS

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

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
<i>Property Taxes</i>	\$ 1,109,178	\$ 527,731	\$ --	\$ 1,636,909
<i>Intergovernmental Receipts</i>	1,209,299	--	--	1,209,299
<i>Fees of Office</i>	282,224	--	--	282,224
<i>Interest</i>	381	--	4,540	4,921
<i>Miscellaneous</i>	298,726	2,358	53,346	354,430
Total revenues	<u>2,899,808</u>	<u>530,089</u>	<u>57,886</u>	<u>3,487,783</u>
Expenditures:				
Current:				
<i>General Administration</i>	882,041	--	748,697	1,630,738
<i>Judicial</i>	54,662	--	--	54,662
<i>Legal</i>	237,231	--	--	237,231
<i>Public Safety</i>	510,414	--	--	510,414
<i>Public Welfare</i>	747,882	--	--	747,882
<i>Public Transportation</i>	40,051	--	--	40,051
<i>Principal</i>	--	273,748	--	273,748
<i>Interest and fees</i>	--	282,490	500	282,990
<i>Bond Issuance Costs</i>	--	67,581	73,109	140,690
Total expenditures	<u>2,472,281</u>	<u>623,819</u>	<u>822,306</u>	<u>3,918,406</u>
Excess (deficiency) of revenues (under) expenditures	427,527	(93,730)	(764,420)	(430,623)
Other financing sources (uses):				
<i>Transfers in</i>	53,908	--	--	53,908
<i>Transfers out</i>	(289,834)	--	--	(289,834)
<i>Bond Proceeds</i>	--	--	1,999,264	1,999,264
<i>Proceeds from Refunding Bonds</i>	--	2,075,000	--	2,075,000
<i>Premium on Bonds Issued</i>	--	126,376	74,345	200,721
<i>Payment to Escrow Agent for Refunding Bonds</i>	--	(2,132,995)	--	(2,132,995)
Total other financing sources (uses)	<u>(235,926)</u>	<u>68,381</u>	<u>2,073,609</u>	<u>1,906,064</u>
Net change in fund balances	191,601	(25,349)	1,309,189	1,475,441
Fund balances/equity, October 1	923,445	51,971	352	975,768
Fund balances/equity, September 30	<u>\$ 1,115,046</u>	<u>\$ 26,622</u>	<u>\$ 1,309,541</u>	<u>\$ 2,451,209</u>

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

	<u>Estray and Jury</u>	<u>State Aid Grant</u>	<u>Co. Attorney Hot Check Fund</u>	<u>Law Library Fund</u>
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 40,734	\$ 58,289	\$ 2,761	\$ 36,631
<i>Investments</i>	743	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	3,426	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 44,903</u>	<u>\$ 58,289</u>	<u>\$ 2,761</u>	<u>\$ 36,631</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ 15,188	\$ --	\$ 2,367
<i>Deferred Revenue</i>	3,426	--	--	--
Total Liabilities	<u>3,426</u>	<u>15,188</u>	<u>--</u>	<u>2,367</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	--	--	--
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	43,101	--	--
<i>Other Restrictions of Fund Balance</i>	41,477	--	2,761	34,264
Total Fund Balances	<u>41,477</u>	<u>43,101</u>	<u>2,761</u>	<u>34,264</u>
Total Liabilities and Fund Balances	<u>\$ 44,903</u>	<u>\$ 58,289</u>	<u>\$ 2,761</u>	<u>\$ 36,631</u>

Records Management Fd - County Clerk	Indigent Health Care	Voter Registration Fund	County Attorney Special	Court House Security Fund
\$ 251,838 134	\$ 114,835 68	\$ 627 --	\$ 40,091 --	\$ 33,150 52
--	94,211	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 251,972</u>	<u>\$ 209,114</u>	<u>\$ 627</u>	<u>\$ 40,091</u>	<u>\$ 33,202</u>
\$ --	\$ 1,663	\$ --	\$ --	\$ 1,123
--	94,212	--	--	--
<u>--</u>	<u>95,875</u>	<u>--</u>	<u>--</u>	<u>1,123</u>
--	--	--	--	--
--	--	627	40,091	--
251,972	113,239	--	--	32,079
<u>251,972</u>	<u>113,239</u>	<u>627</u>	<u>40,091</u>	<u>32,079</u>
<u>\$ 251,972</u>	<u>\$ 209,114</u>	<u>\$ 627</u>	<u>\$ 40,091</u>	<u>\$ 33,202</u>

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

	<u>Seized Property</u>	<u>Post Forfeiture Fund</u>	<u>Juvenile Probation Special</u>	<u>Community Corrections Grant</u>
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 1,969	\$ 26,405	\$ 37,650	\$ 703
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 1,969</u>	<u>\$ 26,405</u>	<u>\$ 37,650</u>	<u>\$ 703</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ --	\$ 37,650	\$ --
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>37,650</u>	<u>--</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	--	--	--
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	--	--	703
<i>Other Restrictions of Fund Balance</i>	1,969	26,405	--	--
Total Fund Balances	<u>1,969</u>	<u>26,405</u>	<u>--</u>	<u>703</u>
Total Liabilities and Fund Balances	<u>\$ 1,969</u>	<u>\$ 26,405</u>	<u>\$ 37,650</u>	<u>\$ 703</u>

<u>Crime Victims Fund</u>	<u>Dist. Clk. Records Archive Fund</u>	<u>Records Archive Fund County Clerk</u>	<u>County Records Management</u>	<u>Co. Clerk Chapter 19 Fund</u>
\$ 2,268	\$ 13,060	\$ 50,100	\$ 88,764	\$ 9,282
--	--	--	1,136	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 2,268</u>	<u>\$ 13,060</u>	<u>\$ 50,100</u>	<u>\$ 89,900</u>	<u>\$ 9,282</u>
\$ --	\$ --	\$ 11,627	\$ --	\$ --
--	--	--	--	--
--	--	11,627	--	--
--	--	--	--	--
--	--	--	--	9,282
2,268	13,060	38,473	89,900	--
<u>2,268</u>	<u>13,060</u>	<u>38,473</u>	<u>89,900</u>	<u>9,282</u>
<u>\$ 2,268</u>	<u>\$ 13,060</u>	<u>\$ 50,100</u>	<u>\$ 89,900</u>	<u>\$ 9,282</u>

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

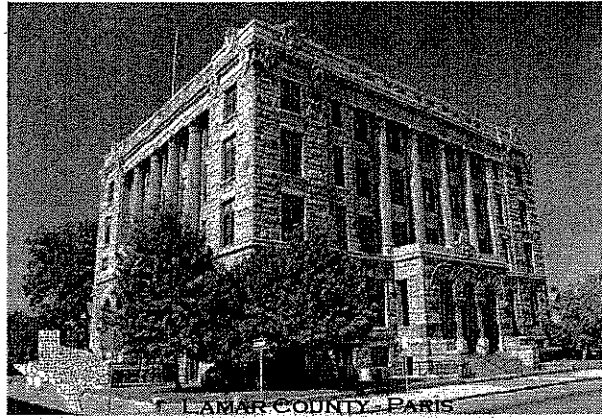
	Criminal Just. Division Grant	District Clerk Rec. Management	Mental Health Officer	TXP&W Trails Fund Grant
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ --	\$ 12,729	\$ 1,743	\$ --
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Due from other governments</i>	116,068	--	--	6,190
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 116,068</u>	<u>\$ 12,729</u>	<u>\$ 1,743</u>	<u>\$ 6,190</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 116,068	\$ --	\$ --	\$ 6,190
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>116,068</u>	<u>--</u>	<u>--</u>	<u>6,190</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	--	--	--
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	--	1,743	--
<i>Other Restrictions of Fund Balance</i>	--	12,729	--	--
Total Fund Balances	<u>--</u>	<u>12,729</u>	<u>1,743</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ 116,068</u>	<u>\$ 12,729</u>	<u>\$ 1,743</u>	<u>\$ 6,190</u>

Judicial District Fund	Victims Coordinator Grant	Graffiti Eradication Fund	Alternative Dispute Resolution	Juvenile Probation Title IV-E
\$ 375	\$ --	\$ 37,341	\$ 12,857	\$ 36,851
--	--	--	--	--
--	--	--	--	--
--	3,965	--	--	--
--	--	--	--	--
<u>\$ 375</u>	<u>\$ 3,965</u>	<u>\$ 37,341</u>	<u>\$ 12,857</u>	<u>\$ 36,851</u>
\$ --	\$ 3,965	\$ --	\$ 1,065	\$ --
--	--	--	--	--
<u>--</u>	<u>3,965</u>	<u>--</u>	<u>1,065</u>	<u>--</u>
--	--	--	--	--
375	--	37,341	--	36,851
--	--	--	11,792	--
<u>375</u>	<u>--</u>	<u>37,341</u>	<u>11,792</u>	<u>36,851</u>
<u>\$ 375</u>	<u>\$ 3,965</u>	<u>\$ 37,341</u>	<u>\$ 12,857</u>	<u>\$ 36,851</u>

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

	<u>Court Record Preservation Fund</u>	<u>Co. & Dist. Court Tech Fund</u>	<u>Justice Court Technology</u>
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 28,355	\$ 2,979	\$ 119,080
<i>Investments</i>	--	--	--
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	--
<i>Accounts</i>	--	--	--
<i>Due from other governments</i>	--	--	--
<i>Inventories</i>	--	--	--
Total Assets	<u>\$ 28,355</u>	<u>\$ 2,979</u>	<u>\$ 119,080</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ --	\$ --
<i>Deferred Revenue</i>	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances:			
Nonspendable Fund Balances:			
<i>Inventories</i>	--	--	--
Restricted Fund Balances:			
<i>Federal/State Funds Grant Restrictions</i>	17,650	--	--
<i>Other Restrictions of Fund Balance</i>	10,705	2,979	119,080
Total Fund Balances	<u>28,355</u>	<u>2,979</u>	<u>119,080</u>
Total Liabilities and Fund Balances	<u>\$ 28,355</u>	<u>\$ 2,979</u>	<u>\$ 119,080</u>

<u>Commitment Reduction Grant</u>	<u>Election Service Contract Fund</u>	<u>Homeland Security Grant</u>	<u>Help America Vote Act GT</u>	<u>Jail Commissary</u>
\$ 13,265	\$ --	\$ --	\$ --	\$ 24,488
--	--	--	--	--
--	--	--	--	--
--	52,823	--	--	--
--	--	28,453	6,937	--
--	--	--	--	8,853
<u>\$ 13,265</u>	<u>\$ 52,823</u>	<u>\$ 28,453</u>	<u>\$ 6,937</u>	<u>\$ 33,341</u>
\$ 2,940	\$ 9,474	\$ 28,453	\$ 6,937	\$ 12,743
--	--	--	--	--
<u>2,940</u>	<u>9,474</u>	<u>28,453</u>	<u>6,937</u>	<u>12,743</u>
--	--	--	--	8,853
10,325	--	--	--	--
--	43,349	--	--	11,745
<u>10,325</u>	<u>43,349</u>	<u>--</u>	<u>--</u>	<u>20,598</u>
<u>\$ 13,265</u>	<u>\$ 52,823</u>	<u>\$ 28,453</u>	<u>\$ 6,937</u>	<u>\$ 33,341</u>



Lamar County, Texas

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

	Lamar County Child Welfare	Tax Assessor VIT Penalty Acct.	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 6,746	\$ 41,112	\$ 1,147,078
<i>Investments</i>	--	--	2,133
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	97,637
<i>Accounts</i>	--	--	52,823
<i>Due from other governments</i>	--	--	161,613
<i>Inventories</i>	--	--	8,853
Total Assets	<u>\$ 6,746</u>	<u>\$ 41,112</u>	<u>\$ 1,470,137</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ --	\$ 257,453
<i>Deferred Revenue</i>	--	--	97,638
Total Liabilities	<u>--</u>	<u>--</u>	<u>355,091</u>
Fund Balances:			
Nonspendable Fund Balances:			
<i>Inventories</i>	--	--	8,853
Restricted Fund Balances:			
<i>Federal/State Funds Grant Restrictions</i>	6,746	--	204,835
<i>Other Restrictions of Fund Balance</i>	--	41,112	901,358
Total Fund Balances	<u>6,746</u>	<u>41,112</u>	<u>1,115,046</u>
Total Liabilities and Fund Balances	<u>\$ 6,746</u>	<u>\$ 41,112</u>	<u>\$ 1,470,137</u>

LAMAR COUNTY, TEXAS

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

	Estray and Jury	State Aid Grant	Lateral Road Fund	Co. Attorney Hot Check Fund
Revenue:				
<i>Property Taxes</i>	\$ 38,247	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	15,420	332,329	40,051	--
<i>Fees of Office</i>	1,412	--	--	36,886
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>55,079</u>	<u>332,329</u>	<u>40,051</u>	<u>36,886</u>
Expenditures:				
Current:				
<i>General Administration</i>	--	--	--	--
<i>Judicial</i>	42,403	--	--	--
<i>Legal</i>	--	--	--	56,606
<i>Public Safety</i>	--	351,909	--	--
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	40,051	--
Total expenditures	<u>42,403</u>	<u>351,909</u>	<u>40,051</u>	<u>56,606</u>
Excess (deficiency) of revenues (under) expenditures	12,676	(19,580)	--	(19,720)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	12,676	(19,580)	--	(19,720)
Fund balances/equity, October 1	<u>28,801</u>	<u>62,681</u>	<u>--</u>	<u>22,481</u>
Fund balances/equity, September 30	<u>\$ 41,477</u>	<u>\$ 43,101</u>	<u>\$ --</u>	<u>\$ 2,761</u>

Law Library Fund	Records Management Fd - County Clerk	Indigent Health Care	Voter Registration Fund	County Attorney Special
\$ --	\$ --	\$ 1,070,931	\$ --	\$ --
--	--	80,024	--	28,220
27,683	75,272	--	--	--
51	--	--	--	--
--	--	--	--	--
<u>27,734</u>	<u>75,272</u>	<u>1,150,955</u>	<u>--</u>	<u>28,220</u>
--	6,879	--	--	--
--	--	--	--	--
24,209	--	--	--	22,791
--	--	--	--	--
--	--	747,882	--	--
--	--	--	--	--
<u>24,209</u>	<u>6,879</u>	<u>747,882</u>	<u>--</u>	<u>22,791</u>
3,525	68,393	403,073	--	5,429
--	--	--	--	--
--	--	(289,834)	--	--
--	--	(289,834)	--	--
<u>3,525</u>	<u>68,393</u>	<u>113,239</u>	<u>--</u>	<u>5,429</u>
30,739	183,579	--	627	34,662
<u>\$ 34,264</u>	<u>\$ 251,972</u>	<u>\$ 113,239</u>	<u>\$ 627</u>	<u>\$ 40,091</u>

LAMAR COUNTY, TEXAS

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

	Court House Security Fund	Seized Property	Post Forfeiture Fund	Juvenile Probation Special
Revenue:				
Property Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental Receipts	--	--	--	--
Fees of Office	25,499	--	--	(10)
Interest	--	10	167	--
Miscellaneous	--	--	12,427	1,655
Total revenues	<u>25,499</u>	<u>10</u>	<u>12,594</u>	<u>1,645</u>
Expenditures:				
Current:				
General Administration	28,529	--	--	--
Judicial	--	--	--	--
Legal	--	--	19,623	--
Public Safety	--	--	6,617	1,645
Public Welfare	--	--	--	--
Public Transportation	--	--	--	--
Total expenditures	<u>28,529</u>	<u>--</u>	<u>26,240</u>	<u>1,645</u>
Excess (deficiency) of revenues (under) expenditures	(3,030)	10	(13,646)	--
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(3,030)	10	(13,646)	--
Fund balances/equity, October 1	35,109	1,959	40,051	--
Fund balances/equity, September 30	<u>\$ 32,079</u>	<u>\$ 1,969</u>	<u>\$ 26,405</u>	<u>\$ --</u>

Community Corrections Grant	Crime Victims Fund	Dist. Clk. Records Archive Fund	Records Archive Fund County Clerk	County Records Management
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	4,285	47,375	19,832
--	--	--	--	--
--	818	--	--	--
<u>--</u>	<u>818</u>	<u>4,285</u>	<u>47,375</u>	<u>19,832</u>
--	943	--	61,203	51,017
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>943</u>	<u>--</u>	<u>61,203</u>	<u>51,017</u>
--	(125)	4,285	(13,828)	(31,185)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	(125)	4,285	(13,828)	(31,185)
703	2,393	8,775	52,301	121,085
<u>\$ 703</u>	<u>\$ 2,268</u>	<u>\$ 13,060</u>	<u>\$ 38,473</u>	<u>\$ 89,900</u>

LAMAR COUNTY, TEXAS

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

	Co. Clerk Chapter 19 Fund	SECO Grant	Criminal Just. Division Grant	District Clerk Rec. Manage
Revenue:				
<i>Property Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	15,111	115,153	116,068	--
<i>Fees of Office</i>	--	--	--	4,737
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>15,111</u>	<u>115,153</u>	<u>116,068</u>	<u>4,737</u>
Expenditures:				
Current:				
<i>General Administration</i>	8,825	115,153	--	--
<i>Judicial</i>	--	--	--	5,232
<i>Legal</i>	--	--	--	--
<i>Public Safety</i>	--	--	116,068	--
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
Total expenditures	<u>8,825</u>	<u>115,153</u>	<u>116,068</u>	<u>5,232</u>
Excess (deficiency) of revenues (under) expenditures	6,286	--	--	(495)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	6,286	--	--	(495)
Fund balances/equity, October 1	2,996	--	--	13,224
Fund balances/equity, September 30	<u>\$ 9,282</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,729</u>

ent	Justice Assistance Grant	Mental Health Officer	Texas Savings Grant	TXP&W Trails Fund Grant	Judicial District Fund
	\$ --	\$ --	\$ --	\$ --	\$ --
	7,150	--	18,283	6,190	--
	--	--	--	--	2,760
	--	--	--	--	--
	--	--	--	--	--
	<u>7,150</u>	<u>--</u>	<u>18,283</u>	<u>6,190</u>	<u>2,760</u>
	--	--	--	6,190	2,710
	--	--	--	--	--
	7,150	--	18,283	--	--
	--	--	--	--	--
	--	--	--	--	--
	<u>7,150</u>	<u>--</u>	<u>18,283</u>	<u>6,190</u>	<u>2,710</u>
	--	--	--	--	50
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	50
	--	1,743	--	--	325
	<u>--</u>	<u>1,743</u>	<u>--</u>	<u>--</u>	<u>375</u>
	\$ <u>--</u>	\$ <u>1,743</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>375</u>

LAMAR COUNTY, TEXAS

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

	Victims Coordinator Grant	Graffiti Eradication Fund	Alternative Dispute Resolution	Juvenile Probation Title IV-E
Revenue:				
<i>Property Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	42,452	--	--	--
<i>Fees of Office</i>	--	2,274	11,760	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>42,452</u>	<u>2,274</u>	<u>11,760</u>	<u>--</u>
Expenditures:				
Current:				
<i>General Administration</i>	--	912	11,760	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	51,360	--	--	--
<i>Public Safety</i>	--	--	--	2,329
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
Total expenditures	<u>51,360</u>	<u>912</u>	<u>11,760</u>	<u>2,329</u>
Excess (deficiency) of revenues (under) expenditures	(8,908)	1,362	--	(2,329)
Other financing sources (uses):				
<i>Transfers in</i>	8,908	--	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>8,908</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	1,362	--	(2,329)
Fund balances/equity, October 1	--	35,979	11,792	39,180
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ 37,341</u>	<u>\$ 11,792</u>	<u>\$ 36,851</u>

Court Record Preservation Fund	Co. & Dist. Court Tech Fund	Justice Court Technology	Commitment Reduction Grant	Election Service Contract Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	24,696	--
10,705	1,919	9,835	--	--
--	--	--	--	--
--	--	--	--	65,662
<u>10,705</u>	<u>1,919</u>	<u>9,835</u>	<u>24,696</u>	<u>65,662</u>
--	--	--	--	--
--	--	7,027	--	--
--	--	--	--	44,359
--	--	--	24,696	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>7,027</u>	<u>24,696</u>	<u>44,359</u>
10,705	1,919	2,808	--	21,303
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
10,705	1,919	2,808	--	21,303
17,650	1,060	116,272	10,325	22,046
<u>\$ 28,355</u>	<u>\$ 2,979</u>	<u>\$ 119,080</u>	<u>\$ 10,325</u>	<u>\$ 43,349</u>

LAMAR COUNTY, TEXAS

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

	Homeland Security Grant	Help America Vote Act GT
Revenue:		
<i>Property Taxes</i>	\$ --	\$ --
<i>Intergovernmental Receipts</i>	256,735	85,453
<i>Fees of Office</i>	--	--
<i>Interest</i>	--	--
<i>Miscellaneous</i>	--	--
Total revenues	<u>256,735</u>	<u>85,453</u>
Expenditures:		
Current:		
<i>General Administration</i>	256,735	85,453
<i>Judicial</i>	--	--
<i>Legal</i>	--	--
<i>Public Safety</i>	--	--
<i>Public Welfare</i>	--	--
<i>Public Transportation</i>	--	--
Total expenditures	<u>256,735</u>	<u>85,453</u>
Excess (deficiency) of revenues (under) expenditures	--	--
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	--	--
Fund balances/equity, October 1	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>

Jail Commissary	Lamar County Child Welfare	Tax Assessor VIT Penalty Acct.	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 1,109,178
--	25,964	--	1,209,299
--	--	--	282,224
136	17	--	381
120,367	5,000	92,797	298,726
<u>120,503</u>	<u>30,981</u>	<u>92,797</u>	<u>2,899,808</u>
124,597	69,450	51,685	882,041
--	--	--	54,662
--	--	--	237,231
--	--	--	510,414
--	--	--	747,882
--	--	--	40,051
<u>124,597</u>	<u>69,450</u>	<u>51,685</u>	<u>2,472,281</u>
(4,094)	(38,469)	41,112	427,527
--	45,000	--	53,908
--	--	--	(289,834)
<u>--</u>	<u>45,000</u>	<u>--</u>	<u>(235,926)</u>
(4,094)	6,531	41,112	191,601
24,692	215	--	923,445
<u>\$ 20,598</u>	<u>\$ 6,746</u>	<u>\$ 41,112</u>	<u>\$ 1,115,046</u>

LAMAR COUNTY, TEXAS
ESTRAY & JURY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Property Taxes</i>	\$ 37,922	\$ 38,247	\$ 325
<i>Intergovernmental Receipts</i>	17,000	15,420	(1,580)
<i>Fees of Office</i>	1,000	1,412	412
Total revenues	<u>55,922</u>	<u>55,079</u>	<u>(843)</u>
Expenditures:			
Current:			
<i>Judicial</i>	66,500	42,403	24,097
Total expenditures	<u>66,500</u>	<u>42,403</u>	<u>24,097</u>
Excess (deficiency) of revenues (under) expenditures	(10,578)	12,676	23,254
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(10,578)	12,676	23,254
Fund balances/equity, October 1	28,801	28,801	--
Fund balances/equity, September 30	<u>\$ 18,223</u>	<u>\$ 41,477</u>	<u>\$ 23,254</u>

LAMAR COUNTY, TEXAS
 STATE AID GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 342,329	\$ 332,329	\$ (10,000)
Total revenues	<u>342,329</u>	<u>332,329</u>	<u>(10,000)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	342,329	351,909	(9,580)
Total expenditures	<u>342,329</u>	<u>351,909</u>	<u>(9,580)</u>
Excess (deficiency) of revenues (under) expenditures	--	(19,580)	(19,580)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(19,580)	(19,580)
Fund balances/equity, October 1	62,681	62,681	---
Fund balances/equity, September 30	<u>\$ 62,681</u>	<u>\$ 43,101</u>	<u>\$ (19,580)</u>

LAMAR COUNTY, TEXAS
LATERAL ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 40,000	\$ 40,051	\$ 51
Total revenues	<u>40,000</u>	<u>40,051</u>	<u>51</u>
Expenditures:			
Current:			
<i>Public Transportation</i>	40,000	40,051	(51)
Total expenditures	<u>40,000</u>	<u>40,051</u>	<u>(51)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of Office</i>	\$ 26,000	\$ 27,683	\$ 1,683
<i>Interest</i>	--	51	51
Total revenues	<u>26,000</u>	<u>27,734</u>	<u>1,734</u>
Expenditures:			
Current:			
<i>Legal</i>	40,000	24,209	15,791
Total expenditures	<u>40,000</u>	<u>24,209</u>	<u>15,791</u>
Excess (deficiency) of revenues (under) expenditures	(14,000)	3,525	17,525
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(14,000)	3,525	17,525
Fund balances/equity, October 1	30,739	30,739	--
Fund balances/equity, September 30	<u>\$ 16,739</u>	<u>\$ 34,264</u>	<u>\$ 17,525</u>

LAMAR COUNTY, TEXAS

EXHIBIT C-9

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

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 62,000	\$ 75,272	\$ 13,272
Total revenues	<u>62,000</u>	<u>75,272</u>	<u>13,272</u>
Expenditures:			
Current:			
<i>General Administration</i>	230,646	6,879	223,767
Total expenditures	<u>230,646</u>	<u>6,879</u>	<u>223,767</u>
Excess (deficiency) of revenues (under) expenditures	(168,646)	68,393	237,039
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(168,646)	68,393	237,039
Fund balances/equity, October 1	183,579	183,579	--
Fund balances/equity, September 30	<u>\$ 14,933</u>	<u>\$ 251,972</u>	<u>\$ 237,039</u>

LAMAR COUNTY, TEXAS

EXHIBIT C-10

INDIGENT HEALTH CARE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Property Taxes</i>	\$ 1,034,749	\$ 1,070,931	\$ 36,182
<i>Intergovernmental Receipts</i>	50,000	80,024	30,024
Total revenues	<u>1,084,749</u>	<u>1,150,955</u>	<u>66,206</u>
Expenditures:			
Current:			
<i>Public Welfare</i>	1,064,353	747,882	316,471
Total expenditures	<u>1,064,353</u>	<u>747,882</u>	<u>316,471</u>
Excess (deficiency) of revenues (under) expenditures	20,396	403,073	382,677
Other financing sources (uses):			
<i>Transfers out</i>	--	(289,834)	289,834
Total other financing sources (uses)	<u>--</u>	<u>(289,834)</u>	<u>289,834</u>
Net change in fund balances	20,396	113,239	92,843
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ 20,396</u>	<u>\$ 113,239</u>	<u>\$ 92,843</u>

LAMAR COUNTY, TEXAS
 COURT HOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 24,000	\$ 25,499	\$ 1,499
Total revenues	<u>24,000</u>	<u>25,499</u>	<u>1,499</u>
Expenditures:			
Current:			
<i>General Administration</i>	47,000	28,529	18,471
Total expenditures	<u>47,000</u>	<u>28,529</u>	<u>18,471</u>
Excess (deficiency) of revenues (under) expenditures	(23,000)	(3,030)	19,970
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(23,000)	(3,030)	19,970
Fund balances/equity, October 1	35,109	35,109	--
Fund balances/equity, September 30	<u>\$ 12,109</u>	<u>\$ 32,079</u>	<u>\$ 19,970</u>

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

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 3,800	\$ 4,285	\$ 485
Total revenues	<u>3,800</u>	<u>4,285</u>	<u>485</u>
Expenditures:			
Current:			
<i>Judicial</i>	7,000	--	7,000
Total expenditures	<u>7,000</u>	<u>--</u>	<u>7,000</u>
Excess (deficiency) of revenues (under) expenditures	(3,200)	4,285	7,485
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(3,200)	4,285	7,485
Fund balances/equity, October 1	8,775	8,775	---
Fund balances/equity, September 30	<u>\$ 5,575</u>	<u>\$ 13,060</u>	<u>\$ 7,485</u>

LAMAR COUNTY, TEXAS
 RECORDS ARCHIVE FUND - COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 45,000	\$ 47,375	\$ 2,375
Total revenues	<u>45,000</u>	<u>47,375</u>	<u>2,375</u>
Expenditures:			
Current:			
<i>General Administration</i>	80,000	61,203	18,797
Total expenditures	<u>80,000</u>	<u>61,203</u>	<u>18,797</u>
Excess (deficiency) of revenues (under) expenditures	(35,000)	(13,828)	21,172
Other financing sources (uses):			
Total other financing sources (uses)	<u>---</u>	<u>---</u>	<u>---</u>
Net change in fund balances	(35,000)	(13,828)	21,172
Fund balances/equity, October 1	52,301	52,301	--
Fund balances/equity, September 30	<u>\$ 17,301</u>	<u>\$ 38,473</u>	<u>\$ 21,172</u>

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

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 18,000	\$ 19,832	\$ 1,832
Total revenues	<u>18,000</u>	<u>19,832</u>	<u>1,832</u>
Expenditures:			
Current:			
<i>General Administration</i>	100,000	51,017	48,983
Total expenditures	<u>100,000</u>	<u>51,017</u>	<u>48,983</u>
Excess (deficiency) of revenues (under) expenditures	(82,000)	(31,185)	50,815
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(82,000)	(31,185)	50,815
Fund balances/equity, October 1	121,085	121,085	--
Fund balances/equity, September 30	<u>\$ 39,085</u>	<u>\$ 89,900</u>	<u>\$ 50,815</u>

LAMAR COUNTY, TEXAS
 DIST. CLERK REC. MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 4,300	\$ 4,737	\$ 437
Total revenues	<u>4,300</u>	<u>4,737</u>	<u>437</u>
Expenditures:			
Current:			
<i>Judicial</i>	10,000	5,232	4,768
Total expenditures	<u>10,000</u>	<u>5,232</u>	<u>4,768</u>
Excess (deficiency) of revenues (under) expenditures	(5,700)	(495)	5,205
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(5,700)	(495)	5,205
Fund balances/equity, October 1	13,224	13,224	--
Fund balances/equity, September 30	<u>\$ 7,524</u>	<u>\$ 12,729</u>	<u>\$ 5,205</u>

LAMAR COUNTY, TEXAS
 JUSTICE ASSISTANCE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 7,150	\$ 7,150	\$ --
Total revenues	<u>7,150</u>	<u>7,150</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>	7,150	7,150	--
Total expenditures	<u>7,150</u>	<u>7,150</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

LAMAR COUNTY, TEXAS
JUDICIAL DISTRICT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 2,000	\$ 2,760	\$ 760
Total revenues	<u>2,000</u>	<u>2,760</u>	<u>760</u>
Expenditures:			
Current:			
<i>General Administration</i>	2,000	2,710	(710)
Total expenditures	<u>2,000</u>	<u>2,710</u>	<u>(710)</u>
Excess (deficiency) of revenues (under) expenditures	--	50	50
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	50	50
Fund balances/equity, October 1	325	325	--
Fund balances/equity, September 30	<u>\$ 325</u>	<u>\$ 375</u>	<u>\$ 50</u>

LAMAR COUNTY, TEXAS
VICTIMS COORDINATOR GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 42,000	\$ 42,452	\$ 452
Total revenues	<u>42,000</u>	<u>42,452</u>	<u>452</u>
Expenditures:			
Current:			
<i>Legal</i>	50,983	51,360	(377)
Total expenditures	<u>50,983</u>	<u>51,360</u>	<u>(377)</u>
Excess (deficiency) of revenues (under) expenditures	(8,983)	(8,908)	75
Other financing sources (uses):			
<i>Transfers in</i>	8,983	8,908	(75)
Total other financing sources (uses)	<u>8,983</u>	<u>8,908</u>	<u>75</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

LAMAR COUNTY, TEXAS
GRAFFITI ERADICATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 2,000	\$ 2,274	\$ 274
Total revenues	<u>2,000</u>	<u>2,274</u>	<u>274</u>
Expenditures:			
Current:			
<i>General Administration</i>	30,000	912	29,088
Total expenditures	<u>30,000</u>	<u>912</u>	<u>29,088</u>
Excess (deficiency) of revenues (under) expenditures	(28,000)	1,362	29,362
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(28,000)	1,362	29,362
Fund balances/equity, October 1	35,979	35,979	--
Fund balances/equity, September 30	<u>\$ 7,979</u>	<u>\$ 37,341</u>	<u>\$ 29,362</u>

LAMAR COUNTY, TEXAS
 ALTERNATIVE DISPUTE RESOLUTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 10,000	\$ 11,760	\$ 1,760
Total revenues	<u>10,000</u>	<u>11,760</u>	<u>1,760</u>
Expenditures:			
Current:			
<i>General Administration</i>	16,000	11,760	4,240
Total expenditures	<u>16,000</u>	<u>11,760</u>	<u>4,240</u>
Excess (deficiency) of revenues (under) expenditures	(6,000)	--	6,000
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(6,000)	---	6,000
Fund balances/equity, October 1	11,792	11,792	--
Fund balances/equity, September 30	<u>\$ 5,792</u>	<u>\$ 11,792</u>	<u>\$ 6,000</u>

LAMAR COUNTY, TEXAS
 JUVENILE PROBATION TITLE IV-E FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 200	\$ --	\$ (200)
Total revenues	<u>200</u>	<u>--</u>	<u>(200)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	--	2,329	(2,329)
Total expenditures	<u>--</u>	<u>2,329</u>	<u>(2,329)</u>
Excess (deficiency) of revenues (under) expenditures	200	(2,329)	(2,529)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	200	(2,329)	(2,529)
Fund balances/equity, October 1	39,180	39,180	--
Fund balances/equity, September 30	<u>\$ 39,380</u>	<u>\$ 36,851</u>	<u>\$ (2,529)</u>

LAMAR COUNTY, TEXAS
COURT RECORD PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 9,200	\$ 10,705	\$ 1,505
Total revenues	<u>9,200</u>	<u>10,705</u>	<u>1,505</u>
Expenditures:			
Current:			
<i>General Administration</i>	1,500	--	1,500
<i>Judicial</i>	10,000	--	10,000
Total expenditures	<u>11,500</u>	<u>--</u>	<u>11,500</u>
Excess (deficiency) of revenues (under) expenditures	(2,300)	10,705	13,005
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(2,300)	10,705	13,005
Fund balances/equity, October 1	17,650	17,650	--
Fund balances/equity, September 30	<u>\$ 15,350</u>	<u>\$ 28,355</u>	<u>\$ 13,005</u>

LAMAR COUNTY, TEXAS
 CO. & DIST. COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 700	\$ 1,919	\$ 1,219
Total revenues	<u>700</u>	<u>1,919</u>	<u>1,219</u>
Expenditures:			
Current:			
<i>General Administration</i>	300	--	300
<i>Judicial</i>	200	--	200
Total expenditures	<u>500</u>	<u>--</u>	<u>500</u>
Excess (deficiency) of revenues (under) expenditures	200	1,919	1,719
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	200	1,919	1,719
Fund balances/equity, October 1	1,060	1,060	--
Fund balances/equity, September 30	<u>\$ 1,260</u>	<u>\$ 2,979</u>	<u>\$ 1,719</u>

LAMAR COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 9,000	\$ 9,835	\$ 835
Total revenues	<u>9,000</u>	<u>9,835</u>	<u>835</u>
Expenditures:			
Current:			
<i>Judicial</i>	11,500	7,027	4,473
Total expenditures	<u>11,500</u>	<u>7,027</u>	<u>4,473</u>
Excess (deficiency) of revenues (under) expenditures	(2,500)	2,808	5,308
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(2,500)	2,808	5,308
Fund balances/equity, October 1	116,272	116,272	--
Fund balances/equity, September 30	<u>\$ 113,772</u>	<u>\$ 119,080</u>	<u>\$ 5,308</u>

LAMAR COUNTY, TEXAS
 COMMITMENT REDUCTION GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 79,589	\$ 24,696	\$ (54,893)
Total revenues	<u>79,589</u>	<u>24,696</u>	<u>(54,893)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	79,589	24,696	54,893
Total expenditures	<u>79,589</u>	<u>24,696</u>	<u>54,893</u>
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	10,325	10,325	--
Fund balances/equity, September 30	<u>\$ 10,325</u>	<u>\$ 10,325</u>	<u>\$ --</u>

LAMAR COUNTY, TEXAS
HOMELAND SECURITY GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 135,000	\$ 256,735	\$ 121,735
Total revenues	<u>135,000</u>	<u>256,735</u>	<u>121,735</u>
Expenditures:			
Current:			
<i>General Administration</i>	135,000	256,735	(121,735)
Total expenditures	<u>135,000</u>	<u>256,735</u>	<u>(121,735)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

LAMAR COUNTY, TEXAS
 HELP AMERICAN VOTE ACT GT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 57,665	\$ 85,453	\$ 27,788
Total revenues	<u>57,665</u>	<u>85,453</u>	<u>27,788</u>
Expenditures:			
Current:			
<i>General Administration</i>	57,665	85,453	(27,788)
Total expenditures	<u>57,665</u>	<u>85,453</u>	<u>(27,788)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

LAMAR COUNTY, TEXAS

EXHIBIT C-28

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Property Taxes	\$ 522,793	\$ 527,731	\$ 4,938
Interest	1,000	--	(1,000)
Miscellaneous	--	2,358	2,358
Total revenues	<u>523,793</u>	<u>530,089</u>	<u>6,296</u>
Expenditures:			
Current:			
Principal	273,748	273,748	--
Interest and fees	278,146	282,490	(4,344)
Bond Issuance Costs	--	67,581	(67,581)
Total expenditures	<u>551,894</u>	<u>623,819</u>	<u>(71,925)</u>
Excess (deficiency) of revenues (under) expenditures	(28,101)	(93,730)	(65,629)
Other financing sources (uses):			
Proceeds from Refunding Bonds	--	2,075,000	2,075,000
Premium on Bonds Issued	--	126,376	126,376
Payment to Escrow Agent for Refunding Bonds	--	(2,132,995)	2,132,995
Total other financing sources (uses)	<u>--</u>	<u>68,381</u>	<u>(68,381)</u>
Net change in fund balances	(28,101)	(25,349)	2,752
Fund balances/equity, October 1	51,971	51,971	--
Fund balances/equity, September 30	<u>\$ 23,870</u>	<u>\$ 26,622</u>	<u>\$ 2,752</u>

LAMAR COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2012

	Permanent Improvement Fund	CO 2011	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 3,364	\$ 1,331,386	\$ 1,334,750
<i>Investments</i>	352	--	352
Receivables (net of allowances for uncollectibles):			
Total Assets	<u>\$ 3,716</u>	<u>\$ 1,331,386</u>	<u>\$ 1,335,102</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ 25,561	\$ 25,561
Total Liabilities	<u>--</u>	<u>25,561</u>	<u>25,561</u>
Fund Balances:			
Restricted Fund Balances:			
<i>Capital Acquisitions & Contractual Obligations</i>	3,364	1,305,825	1,309,189
Committed Fund Balances:			
<i>Construction</i>	352	--	352
Total Fund Balances	<u>3,716</u>	<u>1,305,825</u>	<u>1,309,541</u>
Total Liabilities and Fund Balances	<u>\$ 3,716</u>	<u>\$ 1,331,386</u>	<u>\$ 1,335,102</u>

LAMAR COUNTY, TEXAS

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

	Permanent Improvement Fund	CO 2011	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:			
<i>Interest</i>	\$ --	\$ 4,540	\$ 4,540
<i>Miscellaneous</i>	53,346	--	53,346
Total revenues	<u>53,346</u>	<u>4,540</u>	<u>57,886</u>
Expenditures:			
Current:			
<i>General Administration</i>	49,982	698,715	748,697
<i>Interest and fees</i>	--	500	500
<i>Bond Issuance Costs</i>	--	73,109	73,109
Total expenditures	<u>49,982</u>	<u>772,324</u>	<u>822,306</u>
Excess (deficiency) of revenues (under) expenditures	3,364	(767,784)	(764,420)
Other financing sources (uses):			
<i>Bond Proceeds</i>	--	1,999,264	1,999,264
<i>Premium on Bonds Issued</i>	--	74,345	74,345
Total other financing sources (uses)	<u>--</u>	<u>2,073,609</u>	<u>2,073,609</u>
Net change in fund balances	3,364	1,305,825	1,309,189
Fund balances/equity, October 1	352	--	352
Fund balances/equity, September 30	<u>\$ 3,716</u>	<u>\$ 1,305,825</u>	<u>\$ 1,309,541</u>

LAMAR COUNTY, TEXAS
 PERMANENT IMPROVEMENT FUND
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 53,346	\$ 53,346	\$ --
Total revenues	<u>53,346</u>	<u>53,346</u>	<u>--</u>
Expenditures:			
Current:			
<i>General Administration</i>	53,346	49,982	3,364
Total expenditures	<u>53,346</u>	<u>49,982</u>	<u>3,364</u>
Excess (deficiency) of revenues (under) expenditures	--	3,364	3,364
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	3,364	3,364
Fund balances/equity, October 1	352	352	--
Fund balances/equity, September 30	<u>\$ 352</u>	<u>\$ 3,716</u>	<u>\$ 3,364</u>

LAMAR COUNTY, TEXAS

CO 2011

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 4,540	\$ 4,540
Total revenues	<u> --</u>	<u> 4,540</u>	<u> 4,540</u>
Expenditures:			
Current:			
<i>General Administration</i>	2,000,000	698,715	1,301,285
<i>Interest and fees</i>	--	500	(500)
<i>Bond Issuance Costs</i>	--	73,109	(73,109)
Total expenditures	<u> 2,000,000</u>	<u> 772,324</u>	<u> 1,227,676</u>
Excess (deficiency) of revenues (under) expenditures	(2,000,000)	(767,784)	1,232,216
Other financing sources (uses):			
<i>Bond Proceeds</i>	2,000,000	1,999,264	736
<i>Premium on Bonds Issued</i>	--	74,345	74,345
Total other financing sources (uses)	<u> 2,000,000</u>	<u> 2,073,609</u>	<u> (73,609)</u>
Net change in fund balances	--	1,305,825	1,305,825
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u> \$ --</u>	<u> \$ 1,305,825</u>	<u> \$ 1,305,825</u>

LAMAR COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2012

	<u>Pre Forfeiture Fund</u>	<u>County Clerk Cash Bond</u>	<u>Unclaimed Money Fund</u>
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 21,312	\$ 47,040	\$ 35,326
Total Assets	<u>\$ 21,312</u>	<u>\$ 47,040</u>	<u>\$ 35,326</u>
LIABILITIES			
Liabilities:			
<i>Accounts payable & Accrued expenditures</i>	\$ --	\$ --	\$ --
<i>Due to Other Agencies</i>	--	--	35,326
<i>Due to Beneficiaries</i>	21,312	47,040	--
Total Liabilities	<u>\$ 21,312</u>	<u>\$ 47,040</u>	<u>\$ 35,326</u>

State Court Costs	County Clerk Trust	District Clerk Trust	Tax Assessor Special	Tax Assessor Vehicle Inventory
\$ 139,804	\$ 65,242	\$ 513,817	\$ 404,781	\$ 221,703
<u>\$ 139,804</u>	<u>\$ 65,242</u>	<u>\$ 513,817</u>	<u>\$ 404,781</u>	<u>\$ 221,703</u>
\$ 139,804	\$ --	\$ --	\$ --	\$ --
--	--	--	404,781	221,703
--	65,242	513,817	--	--
<u>\$ 139,804</u>	<u>\$ 65,242</u>	<u>\$ 513,817</u>	<u>\$ 404,781</u>	<u>\$ 221,703</u>

LAMAR COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2012

	Co. Attorney Returned Check Collection	Tax Assessor Boat Registration	Total Agency Funds (See Exhibit A-7)
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 19,411	\$ 1,848	\$ 1,470,284
Total Assets	<u>\$ 19,411</u>	<u>\$ 1,848</u>	<u>\$ 1,470,284</u>
LIABILITIES			
Liabilities:			
<i>Accounts payable & Accrued expenditures</i>	\$ --	\$ --	\$ 139,804
<i>Due to Other Agencies</i>	--	1,848	663,658
<i>Due to Beneficiaries</i>	19,411	--	666,822
Total Liabilities	<u>\$ 19,411</u>	<u>\$ 1,848</u>	<u>\$ 1,470,284</u>

LAMAR COUNTY, TEXAS

EXHIBIT C-34

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>PREFORTIFEITURE FUND</u>				
ASSETS				
Cash & Investments	\$ 21,252	\$ 22,606	\$ 22,546	\$ 21,312
Total Assets	<u>\$ 21,252</u>	<u>\$ 22,606</u>	<u>\$ 22,546</u>	<u>\$ 21,312</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 21,252	\$ 22,606	\$ 22,546	\$ 21,312
Total Liabilities	<u>\$ 21,252</u>	<u>\$ 22,606</u>	<u>\$ 22,546</u>	<u>\$ 21,312</u>
<u>JUVENILE PROBATION SPECIAL</u>				
ASSETS				
Cash & Investments	\$ 37,316	\$ --	\$ 37,316	\$ --
Total Assets	<u>\$ 37,316</u>	<u>\$ --</u>	<u>\$ 37,316</u>	<u>\$ --</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 37,316	\$ --	\$ 37,316	\$ --
Total Liabilities	<u>\$ 37,316</u>	<u>\$ --</u>	<u>\$ 37,316</u>	<u>\$ --</u>
<u>COUNTY CLERK CASH BOND</u>				
ASSETS				
Cash & Investments	\$ 44,340	\$ 76,577	\$ 73,877	\$ 47,040
Total Assets	<u>\$ 44,340</u>	<u>\$ 76,577</u>	<u>\$ 73,877</u>	<u>\$ 47,040</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 44,340	\$ 76,577	\$ 73,877	\$ 47,040
Total Liabilities	<u>\$ 44,340</u>	<u>\$ 76,577</u>	<u>\$ 73,877</u>	<u>\$ 47,040</u>
<u>UNCLAIMED CASH MONEY FUND</u>				
ASSETS				
Cash & Investments	\$ 36,986	\$ --	\$ 1,660	\$ 35,326
Total Assets	<u>\$ 36,986</u>	<u>\$ --</u>	<u>\$ 1,660</u>	<u>\$ 35,326</u>
LIABILITIES				
Due to Other Agencies	\$ 36,986	\$ --	\$ 1,660	\$ 35,326
Total Liabilities	<u>\$ 36,986</u>	<u>\$ --</u>	<u>\$ 1,660</u>	<u>\$ 35,326</u>
<u>STATE COURT COST</u>				
ASSETS				
Cash & Investments	\$ 146,968	\$ 515,104	\$ 522,268	\$ 139,804
Total Assets	<u>\$ 146,968</u>	<u>\$ 515,104</u>	<u>\$ 522,268</u>	<u>\$ 139,804</u>
LIABILITIES				
Accounts Payable & Accrued Expenditures	\$ 146,968	\$ 515,104	\$ 522,268	\$ 139,804
Due to Other Agencies	--	--	--	--
Total Liabilities	<u>\$ 146,968</u>	<u>\$ 515,104</u>	<u>\$ 522,268</u>	<u>\$ 139,804</u>

LAMAR COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
COUNTY CLERK TRUST				
ASSETS				
Cash & Investments	\$ 63,713	\$ 1,529	\$ --	\$ 65,242
Total Assets	<u>\$ 63,713</u>	<u>\$ 1,529</u>	<u>\$ --</u>	<u>\$ 65,242</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 63,713	\$ 1,529	\$ --	\$ 65,242
Total Liabilities	<u>\$ 63,713</u>	<u>\$ 1,529</u>	<u>\$ --</u>	<u>\$ 65,242</u>
TAX ASSESSOR SPECIAL				
ASSETS				
Cash & Investments	\$ 381,384	\$ 9,547,584	\$ 9,524,187	\$ 404,781
Total Assets	<u>\$ 381,384</u>	<u>\$ 9,547,584</u>	<u>\$ 9,524,187</u>	<u>\$ 404,781</u>
LIABILITIES				
Due to Other Agencies	\$ 381,384	\$ 9,547,584	\$ 9,524,187	\$ 404,781
Total Liabilities	<u>\$ 381,384</u>	<u>\$ 9,547,584</u>	<u>\$ 9,524,187</u>	<u>\$ 404,781</u>
TAX ASSESSOR VEHICLE INVENTORY				
ASSETS				
Cash & Investments	\$ 284,706	\$ 321,979	\$ 384,982	\$ 221,703
Total Assets	<u>\$ 284,706</u>	<u>\$ 321,979</u>	<u>\$ 384,982</u>	<u>\$ 221,703</u>
LIABILITIES				
Due to Other Agencies	\$ 284,706	\$ 321,979	\$ 384,982	\$ 221,703
Total Liabilities	<u>\$ 284,706</u>	<u>\$ 321,979</u>	<u>\$ 384,982</u>	<u>\$ 221,703</u>
COUNTY ATTORNEY RETURNED CHECK COLLECTION				
ASSETS				
Cash & Investments	\$ 40,201	\$ 215,738	\$ 236,528	\$ 19,411
Total Assets	<u>\$ 40,201</u>	<u>\$ 215,738</u>	<u>\$ 236,528</u>	<u>\$ 19,411</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 40,201	\$ 215,738	\$ 236,528	\$ 19,411
Total Liabilities	<u>\$ 40,201</u>	<u>\$ 215,738</u>	<u>\$ 236,528</u>	<u>\$ 19,411</u>
TAX ASSESSOR BOAT REGISTRATION				
ASSETS				
Cash & Investments	\$ 2,526	\$ 114,595	\$ 115,273	\$ 1,848
Total Assets	<u>\$ 2,526</u>	<u>\$ 114,595</u>	<u>\$ 115,273</u>	<u>\$ 1,848</u>
LIABILITIES				
Due to Other Agencies	\$ 2,526	\$ 114,595	\$ 115,273	\$ 1,848
Total Liabilities	<u>\$ 2,526</u>	<u>\$ 114,595</u>	<u>\$ 115,273</u>	<u>\$ 1,848</u>
DISTRICT CLERK TRUST				
ASSETS				
Cash & Investments	\$ 594,144	\$ 26,450	\$ 106,777	\$ 513,817
Total Assets	<u>\$ 594,144</u>	<u>\$ 26,450</u>	<u>\$ 106,777</u>	<u>\$ 513,817</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 594,144	\$ 26,450	\$ 106,777	\$ 513,817
Total Liabilities	<u>\$ 594,144</u>	<u>\$ 26,450</u>	<u>\$ 106,777</u>	<u>\$ 513,817</u>

LAMAR COUNTY, TEXAS

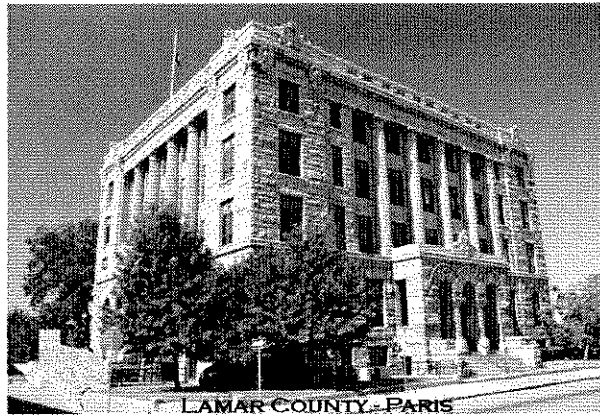
EXHIBIT C-34

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2012

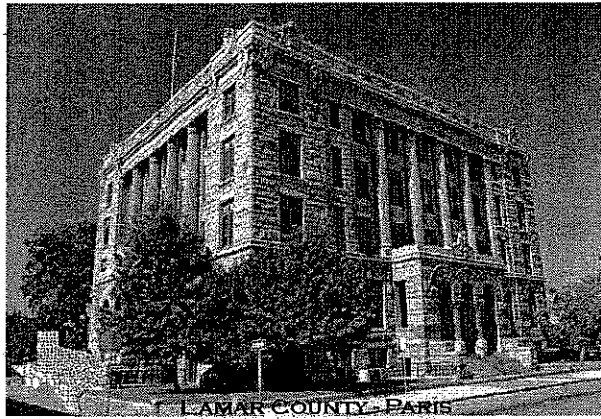
	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
<u>TOTAL AGENCY FUNDS:</u>				
ASSETS				
Cash & Investments	\$ 1,653,536	\$ 10,842,162	\$ 11,025,414	\$ 1,470,284
Total Assets	<u>\$ 1,653,536</u>	<u>\$ 10,842,162</u>	<u>\$ 11,025,414</u>	<u>\$ 1,470,284</u>
LIABILITIES				
Accounts Payable & Accrued Expenditures	\$ 146,968	\$ 515,104	\$ 522,268	\$ 139,804
Due to Other Agencies	705,602	9,984,158	10,026,102	663,658
Due to Trust Beneficiaries	800,966	342,900	477,044	666,822
Total Liabilities	<u>\$ 1,653,536</u>	<u>\$ 10,842,162</u>	<u>\$ 11,025,414</u>	<u>\$ 1,470,284</u>



Lamar County, Texas

Other Supplementary Information

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



Lamar County, Texas

Malnory, McNeal & Company, PC

Certified Public Accountants

Mark W. Malnory, CPA
Johnna W. McNeal, CPA
Beverly Smith, CPA

Members of
American Institute of Certified Public Accountants
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AICPA Governmental Audit Quality Center

Elizabeth Hamm, CPA
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Les S. Malnory, CPA

Independent Auditor's Report

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

Board of Trustees
Lamar County, Texas
119 North Main
Paris, Texas 75460

Members of the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lamar County, Texas as of and for the year ended September 30, 2012, which collectively comprise the Lamar County, Texas's basic financial statements and have issued our report thereon dated February 27, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Maloney, McNeal & Company PC

Certified Public Accountants

February 27, 2013
Paris, Texas

Malnory, McNeal & Company, PC

Certified Public Accountants

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Independent Auditor's Report

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

Board of Trustees
Lamar County, Texas
119 North Main
Paris, Texas 75460

Members of the Board of Trustees:

Compliance

We have audited Lamar County, Texas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lamar County, Texas's major federal programs for the year ended September 30, 2012. Lamar County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lamar County, Texas's management. Our responsibility is to express an opinion on Lamar County, Texas's compliance based on our audit.

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

In our opinion, Lamar County, Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a

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

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

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of Lamar County, Texas's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on Lamar County, Texas's compliance but not to provide an opinion on the effectiveness of Lamar County, Texas's internal control over compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lamar County, Texas's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.

Maenory, McNeal & Company PC

Certified Public Accountants

February 27, 2013
Paris, Texas

LAMAR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? Yes No

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

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes No

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
81.128	Energy Efficiency and conservation Block Grant
97.073	State Homeland Security Program

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

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

LAMAR COUNTY, TEXAS

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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

LAMAR COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2012

NONE

LAMAR COUNTY, TEXAS

EXHIBIT D-1

*SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012*

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. ELECTION COMMISSION</u>			
Passed Through Texas Secretary of State: General HAVA Compliance Grant	90.401	78614	\$ 85,453
Total U.S. Election Commission			<u>85,453</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Texas Department of Public Safety: State Homeland Security Program *	97.067	EMW-2011-SS-00019	28,453
Total U.S. Department of Homeland Security			<u>28,453</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
Passed Through Texas Parks and Wildlife: Texas Recreational Trails Fund *	20.219	PWD 1067B-P4000	6,190
Total U. S. Department of Transportation			<u>6,190</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Passed Through City of Paris, Texas: Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-2653	7,150
Total U. S. Department of Justice			<u>7,150</u>
<u>U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Passed Through TDA for CDBG : Community Development Block Grant *	14.228	710147	3,000
Passed Through TDA for CDBG: Community Development Block Grant *	14.228	546044	92,949
Total U. S. Department of Housing & Urban Development			<u>95,949</u>
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Texas Department of Public Safety: State Homeland Security Program	97.073	2009-SS-T9-0064	134,511
State Homeland Security Program	97.073	2010-SS-T0-0008	93,771
Total Passed Through Texas Department of Public Safety			<u>228,282</u>
Total U. S. Department of Homeland Security			<u>228,282</u>
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Department of Family and Protective Services: Foster Care Maintenance Title IV-E	93.658	TJPC-E-2010-139	2,329
Total U. S. Department of Health and Human Services			<u>2,329</u>
<u>U. S. DEPARTMENT OF ENERGY</u>			
Passed Through State Energy Conservation Office: ARRA Energy Efficiency & Conservation Block Grant	81.128	DE-EE0000893	115,153
Total U. S. Department of Energy			<u>115,153</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 568,958</u>

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

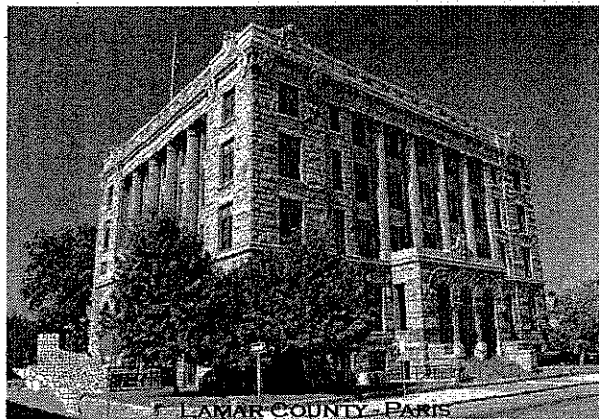
The accompanying notes are an integral part of this schedule.

LAMAR COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2012

Basis of Presentation

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



Lamar County, Texas

STATISTICAL SECTION

This part of the Lamar County, Texas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	109
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	113
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	123
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	126
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	129
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Lamar County, Texas
Net Assets by Component
Last Ten Fiscal Years
 (accrual basis of accounting)
 (Unaudited)

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities					
Invest. in cap. assets, net of related debt	\$7,980,850	\$8,676,202	\$9,659,490	\$24,624,003	\$24,355,007
Restricted	6,950,423	3,931,201	1,956,063	2,174,382	636,935
Unrestricted	616,975	3,928,244	6,650,217	6,019,768	9,823,034
Total governmental activities net assets	<u>\$15,548,248</u>	<u>\$16,535,647</u>	<u>\$18,265,770</u>	<u>\$32,818,153</u>	<u>\$34,814,976</u>

Source: Lamar County Financial Records

Note: GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.

Table E-1

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$24,322,159	\$24,457,766	\$24,186,914	\$23,153,672	\$22,406,675
649,726	1,089,136	941,777	985,342	3,323,024
10,753,155	10,611,607	9,887,607	10,245,442	8,724,919
<u>\$35,725,040</u>	<u>\$36,158,509</u>	<u>\$35,016,298</u>	<u>\$34,384,456</u>	<u>\$34,454,618</u>

Lamar County, Texas
Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

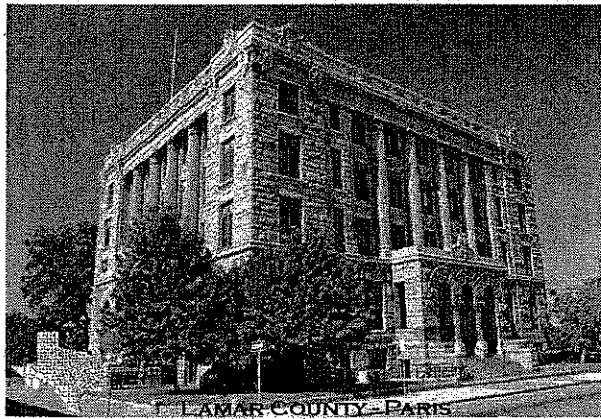
Expenses	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities:					
General Administration	\$1,836,566	\$2,570,205	\$2,487,710	\$2,394,902	\$2,065,137
Financial Administration	601,984	606,605	650,251	688,733	704,395
Judicial	1,051,920	1,013,591	1,110,361	1,177,819	1,271,024
Legal	676,769	686,741	705,639	776,414	748,534
Public Safety	3,728,082	3,839,097	4,614,211	4,601,841	4,371,012
Public Welfare	1,694,378	1,706,314	2,024,642	2,137,204	2,127,164
Public Transportation	3,001,511	2,260,504	2,574,774	2,864,364	3,024,550
Conservation and Agricultural	66,749	76,723	88,600	81,642	89,283
Public Facilities	551,026	549,718	572,312	680,830	813,191
Interest on Long-Term Debt	45,632	321,051	259,527	231,458	225,976
Total primary government expenses	<u>\$13,254,597</u>	<u>\$13,630,549</u>	<u>\$15,088,027</u>	<u>\$15,635,204</u>	<u>\$15,440,266</u>
Total governmental activities expenses	<u>\$13,254,597</u>	<u>\$13,630,549</u>	<u>\$15,088,027</u>	<u>\$15,635,204</u>	<u>\$15,440,266</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General Administration	\$327,697	\$333,297	\$329,206	\$426,713	\$497,315
Financial Administration	184,703	182,726	195,388	206,860	216,315
Judicial	531,289	452,698	696,889	660,558	568,907
Legal	118,386	48,920	49,120	47,532	47,377
Public Safety	149,110	144,225	158,165	146,590	152,972
Public Transportation	1,313,374	1,277,689	1,793,976	1,329,207	1,333,460
Operating grants and contributions:					
General Administration	4,506	24,585	8,701	20,247	30,309
Judicial	26,881	43,252	32,181	43,843	35,000
Legal	128,297	115,429	133,891	134,858	71,844
Public Safety	283,748	307,957	290,781	237,750	281,339
Public Welfare	150,773	90,563	97,326	110,716	167,388
Public Transportation	46,391	40,653	40,606	40,524	40,273
Capital grants and contributions:					
General Administration	333,039	2,342,046	1,298,047	1,888	-
Public Safety	46,144	41,741	16,107	-	-
Total primary government program revenues	<u>\$3,644,338</u>	<u>\$5,445,791</u>	<u>\$5,140,384</u>	<u>\$3,407,286</u>	<u>\$3,442,499</u>
Total governmental activities program revenues	<u>\$3,644,338</u>	<u>\$5,445,791</u>	<u>\$5,140,384</u>	<u>\$3,407,286</u>	<u>\$3,442,499</u>
Net (Expense)Revenue					
Primary government	<u>(\$9,610,259)</u>	<u>(\$8,184,758)</u>	<u>(\$9,947,643)</u>	<u>(\$12,227,918)</u>	<u>(\$11,997,767)</u>
Total governmental activities	<u>(\$9,610,259)</u>	<u>(\$8,184,758)</u>	<u>(\$9,947,643)</u>	<u>(\$12,227,918)</u>	<u>(\$11,997,767)</u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property Taxes	\$6,311,751	\$6,643,613	\$7,544,198	\$7,909,286	\$9,435,633
Sales Taxes	1,960,509	2,076,276	2,133,389	2,281,852	2,323,567
Grants and Contributions Not Restricted to					
Specific Programs	583,917	572,547	1,584,334	1,457,875	1,050,082
Unrestricted Investment Earnings	355,304	181,058	187,133	328,847	385,236
Gain on Sale of Non-Capitalized Equipment	-	3,510	-	-	74,398
Gain (Loss) on Sale of Capital Assets	(11,992)	442	-	-	-
Miscellaneous	116,447	320,434	228,708	746,530	524,848
Special and Extraordinary Items:					
Special Item Inflow	-	-	-	22,516	200,826
Transfers	-	-	-	-	-
Total primary government	<u>\$9,315,936</u>	<u>\$9,797,880</u>	<u>\$11,677,762</u>	<u>\$12,746,906</u>	<u>\$13,994,590</u>
Change in Net Assets					
Governmental activities	<u>(\$294,323)</u>	<u>\$1,613,122</u>	<u>\$1,730,119</u>	<u>\$518,988</u>	<u>\$1,996,823</u>
Total primary government	<u>(\$294,323)</u>	<u>\$1,613,122</u>	<u>\$1,730,119</u>	<u>\$518,988</u>	<u>\$1,996,823</u>

Source: Lamar County Financial Records

Note: GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.

Table E-2

2008	2009	2010	2011	2012
\$2,820,807	\$2,717,338	\$3,257,798	\$2,771,856	\$2,750,648
753,614	815,248	870,218	895,364	933,530
1,349,689	1,485,504	1,541,388	1,573,459	1,585,442
785,782	896,195	1,040,312	1,014,571	1,074,322
4,842,250	5,084,905	5,490,983	5,607,405	5,887,156
2,233,772	2,436,876	2,637,290	2,824,938	2,009,500
3,394,108	3,747,345	4,286,405	4,038,024	3,700,312
97,531	101,707	110,870	95,835	94,242
799,809	868,674	847,241	978,402	899,684
212,154	196,828	177,485	165,164	186,468
<u>\$17,289,516</u>	<u>\$18,350,620</u>	<u>\$20,259,990</u>	<u>\$19,965,018</u>	<u>\$19,121,304</u>
<u>\$17,289,516</u>	<u>\$18,350,620</u>	<u>\$20,259,990</u>	<u>\$19,965,018</u>	<u>\$19,121,304</u>
\$461,221	\$412,953	\$410,571	\$413,453	\$407,904
289,357	356,621	393,512	253,502	484,530
510,090	520,443	450,106	433,294	407,074
47,113	100,689	88,590	79,902	76,475
137,882	120,644	113,730	111,802	103,720
1,250,245	1,369,886	1,264,496	1,307,871	1,028,392
15,000	399,475	707,176	459,858	314,315
75,408	100,432	89,994	97,270	90,420
68,600	70,267	70,532	66,086	70,672
289,011	319,313	358,776	243,148	23,182
147,777	185,350	183,409	230,776	394,287
36,259	64,956	66,147	65,924	91,303
-	-	-	-	-
<u>\$3,327,963</u>	<u>\$4,021,029</u>	<u>\$4,197,039</u>	<u>\$3,762,886</u>	<u>\$3,492,274</u>
<u>\$3,327,963</u>	<u>\$4,021,029</u>	<u>\$4,197,039</u>	<u>\$3,762,886</u>	<u>\$3,492,274</u>
(\$13,961,553)	(\$14,329,591)	(\$16,062,951)	(\$16,202,132)	(\$15,629,030)
<u>(\$13,961,553)</u>	<u>(\$14,329,591)</u>	<u>(\$16,062,951)</u>	<u>(\$16,202,132)</u>	<u>(\$15,629,030)</u>
\$9,986,534	\$10,450,682	\$10,996,320	\$11,394,189	\$11,482,694
2,795,456	3,239,951	2,516,934	2,488,729	2,566,030
1,615,395	756,897	1,166,009	1,164,926	1,391,174
307,474	185,102	133,319	101,637	115,652
-	-	(8,598)	54,054	-
-	-	-	-	-
157,382	130,427	99,894	322,719	143,642
9,385	-	-	-	-
<u>\$14,871,626</u>	<u>\$14,763,059</u>	<u>\$14,903,878</u>	<u>\$15,526,264</u>	<u>\$15,699,192</u>
\$910,073	\$433,468	(\$1,159,073)	(\$675,868)	\$70,162
<u>\$910,073</u>	<u>\$433,468</u>	<u>(\$1,159,073)</u>	<u>(\$675,868)</u>	<u>\$70,162</u>



Lamar County, Texas

Lamar County, Texas
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
 (accrual basis of accounting)
 (Unaudited)

Table E-3

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Sales Tax</u>	<u>Total</u>
2003	\$6,371,726	\$1,960,509	\$8,332,235
2004	6,773,448	2,076,276	8,849,724
2005	7,468,121	2,133,389	9,601,510
2006	7,909,286	2,281,852	10,191,138
2007	9,357,754	2,323,567	11,681,321
2008	9,890,670	2,795,456	12,686,126
2009	10,384,904	3,239,951	13,624,855
2010	10,969,674	2,516,934	13,486,608
2011	11,408,728	2,488,729	13,897,457
2012	11,482,694	2,566,030	14,048,724

Source: Lamar County Financial Records

Lamar County, Texas
Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2003	2004	2005	2006	2007
General Fund					
Reserved for Encumbrances	\$19,432	\$6,147	\$20,759	\$29,053	\$10,779
Reserved for Construction	-	-	-	-	-
Restricted for OPEB Obligations	-	-	-	-	-
Unassigned	3,051,317	2,939,726	2,453,251	2,537,694	4,087,114
Total general fund	<u>\$3,070,749</u>	<u>\$2,945,873</u>	<u>\$2,474,010</u>	<u>\$2,566,747</u>	<u>\$4,097,893</u>
All other governmental funds					
Reserved	\$5,683,225	\$1,223,059	\$1,966,634	\$752,375	\$611,131
Restricted for State and Federal Pgm.	-	-	-	-	-
Reserved for Other Programs	-	-	-	-	-
Committed for Capital Projects	-	-	-	-	-
Committed for Other Programs	-	-	-	-	-
Restricted for Ret. of Long-Term Debt	-	-	-	-	-
Restricted for Capital Acquisitions	-	-	-	-	-
Nonspendable - Inventories	-	-	-	-	-
Unassigned reported in:					
Special revenue funds	1,239,782	839,796	1,142,491	1,331,849	1,806,725
Capital projects funds	-	-	-	-	-
Total all other governmental funds	<u>\$6,923,007</u>	<u>\$2,062,855</u>	<u>\$3,109,125</u>	<u>\$2,084,224</u>	<u>\$2,417,856</u>

Source: Lamar County Financial Records

Table E-4

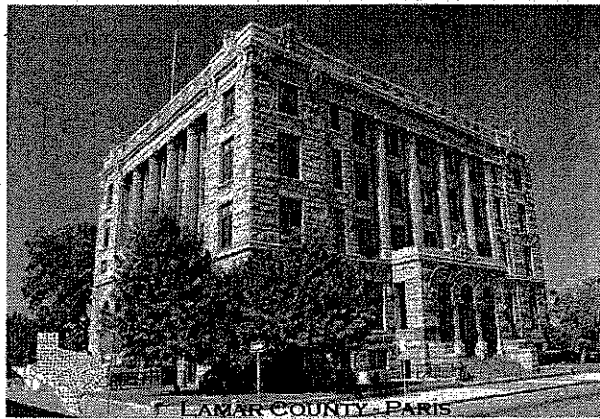
Fiscal Year				
2008	2009	2010	2011	2012
-	\$17,973	-	-	-
-	65,000	-	-	-
-	500,000	\$696,424	\$1,132,977	\$1,601,217
5,066,028	5,867,120	6,210,437	5,934,685	6,345,771
<u>\$5,066,028</u>	<u>\$6,450,093</u>	<u>\$6,906,861</u>	<u>\$7,067,662</u>	<u>\$7,946,988</u>
\$477,171	-	-	-	-
-	58,734	143,145	231,267	204,835
-	737,640	532,519	681,413	1,429,587
-	9,862	352	352	352
-	-	-	-	-
-	137,047	82,504	51,971	26,622
-	-	-	-	1,309,189
-	166,912	184,130	108,242	133,821
1,793,505	873,321	119,918	403,182	-
-	-	-	-	-
<u>\$2,270,676</u>	<u>\$1,983,516</u>	<u>\$1,062,568</u>	<u>\$1,476,427</u>	<u>\$3,104,406</u>

Lamar County, Texas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year				
	2003	2004	2005	2006	2007
Revenues					
Property taxes	\$6,371,726	\$6,773,448	\$7,468,121	\$7,950,570	\$9,357,754
Other Taxes	1,960,509	2,076,276	2,133,389	2,281,852	2,323,567
Licenses	-	-	-	-	-
Intergovernmental receipts	1,176,062	3,283,972	3,146,591	1,608,637	1,407,822
Fees of office	2,165,779	2,201,326	2,266,635	2,418,575	2,413,401
Fines	535,351	460,433	674,223	683,274	623,226
Interest	350,920	178,556	185,440	320,636	376,553
Miscellaneous	471,893	320,434	380,651	306,012	327,712
Total revenues	\$13,032,240	\$15,294,445	\$16,255,050	\$15,569,556	\$16,830,035
Expenditures					
General administration	\$1,754,386	\$2,177,830	\$2,430,737	\$3,701,486	\$1,988,692
Financial administration	605,102	605,026	646,248	676,978	689,491
Judicial	1,057,444	989,860	1,083,760	1,148,356	1,247,010
Legal	681,486	682,337	702,460	773,360	741,922
Public safety	3,583,749	3,635,727	3,886,020	4,101,295	4,189,287
Public welfare	1,695,052	1,706,314	2,024,642	2,137,204	2,127,164
Public transportation	2,337,547	2,228,430	2,411,188	2,422,945	2,154,596
Conservation and agricultural	66,715	76,723	88,600	81,642	89,283
Public facilities	525,386	522,729	545,323	653,328	562,664
Capital outlay	2,676,720	4,574,945	3,484,876	-	1,135,798
Debt Service:					-
Principal	335,000	437,118	432,830	424,169	409,626
Interest and fees	72,400	159,238	193,337	205,398	218,141
Total expenditures	\$15,390,987	\$17,796,277	\$17,930,021	\$16,326,161	\$15,553,674
Excess of revenues over (under) expenditures	(2,358,747)	(2,501,832)	(1,674,971)	(776,605)	1,276,361
Other financing sources (uses)					
Transfers in	\$1,011,858	\$2,106,403	\$1,390,365	\$601,433	\$49,381
Transfers out	(1,011,858)	(2,106,403)	(1,919,685)	(798,259)	(49,381)
Proceeds from sales of capital assets	1,138,891	32,470	13,703	41,266	588,418
Bond Proceeds	2,505,692	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Premiums on Bond Issues	-	-	-	-	-
Payment to Escrow Agent for Refunding Bonds	-	-	-	-	-
Capital leases	213,631	71,042	197,625	-	-
Total other financing sources (uses)	3,858,214	103,512	(\$317,992)	(155,560)	\$588,418
Net change in fund balance	\$1,499,467	(\$2,398,321)	(\$1,992,963)	(932,165)	\$1,864,779
Debt service as a percentage of noncapital expenditures	3.2%	4.5%	4.3%	3.8%	4.4%

Table E-5

Fiscal Year				
2008	2009	2010	2011	2012
\$9,890,670	\$10,384,904	\$10,969,674	\$11,408,728	\$11,452,885
2,795,456	3,239,951	2,516,934	2,488,729	2,566,030
-	-	-	-	-
1,911,788	1,555,412	2,343,463	1,927,627	1,666,345
2,399,234	2,298,802	2,355,533	2,280,901	2,293,877
524,517	525,935	384,573	405,928	334,871
307,474	184,463	133,319	101,637	115,652
343,623	461,150	385,964	463,020	786,154
<u>\$18,172,762</u>	<u>\$18,650,617</u>	<u>\$19,089,460</u>	<u>\$19,076,570</u>	<u>\$19,215,814</u>
\$2,505,433	\$2,423,267	\$3,146,910	\$2,671,901	\$3,457,143
737,608	780,602	851,742	849,388	886,677
1,339,835	1,436,916	1,427,636	1,486,467	1,516,095
782,224	893,200	1,032,919	976,990	1,039,528
4,664,128	4,770,631	5,086,573	5,241,261	5,512,128
2,233,772	2,422,742	2,601,112	2,818,009	2,002,068
2,530,897	2,867,620	3,242,231	3,139,016	3,056,132
97,531	101,707	110,870	88,906	86,810
549,545	609,578	598,456	721,261	635,858
1,199,685	582,803	1,316,754	241,611	273,748
537,118	309,819	300,842	287,139	282,990
93,849	242,230	254,407	266,110	140,690
<u>\$17,271,625</u>	<u>\$17,441,115</u>	<u>\$19,970,452</u>	<u>\$18,788,059</u>	<u>\$18,889,867</u>
901,137	1,209,502	(880,992)	\$288,511	\$325,947
\$286,035	\$896,689	\$201,618	\$619,328	\$343,742
(536,035)	(1,027,772)	(201,618)	(619,328)	(343,742)
49,822	39,068	352,709	260,820	39,369
-	-	-	-	1,999,264
-	-	-	-	2,075,000
-	-	-	-	200,721
-	-	-	-	(2,132,995)
120,000	-	75,000	-	-
<u>(\$80,178)</u>	<u>(\$92,015)</u>	<u>\$427,709</u>	<u>\$260,820</u>	<u>\$2,181,359</u>
<u>\$820,959</u>	<u>\$1,117,487</u>	<u>(\$453,283)</u>	<u>\$549,331</u>	<u>\$2,507,306</u>
3.9%	3.3%	3.0%	2.9%	2.3%



Lamar County, Texas

Table E-6

Lamar County, Texas
Assessed Value and Estimated Actual Value of
Taxable Property
Last Ten Tax Roll Years and Current Tax Roll Year
(Unaudited)

Fiscal Year	Real Property			Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimate Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Land	Improvements	Personal Property					
2003	553,331,006	1,537,853,432	613,691,062	988,878,912	1,715,996,588	0.3890	1,715,996,588	100%
2004	558,061,516	1,556,987,140	641,817,372	926,342,726	1,830,523,302	0.4113	1,830,523,302	100%
2005	565,388,447	1,606,981,745	608,103,912	951,436,101	1,829,809,803	0.4354	1,829,809,803	100%
2006	569,824,442	1,643,934,896	619,913,182	736,478,868	2,097,193,652	0.4429	2,097,193,652	100%
2007	694,284,891	1,720,518,717	670,695,552	865,907,114	2,219,592,046	0.4429	2,219,592,046	100%
2008	1,096,098,053	1,879,264,668	728,253,222	1,304,831,093	2,398,784,850	0.4329	2,398,784,850	100%
2009	1,158,895,254	1,883,367,881	927,880,632	1,382,241,793	2,587,901,974	0.4226	2,587,901,974	100%
2010	1,174,797,589	1,889,517,766	1,096,791,132	1,409,311,702	2,751,794,785	0.4131	2,751,794,785	100%
2011	1,169,768,042	2,003,398,395	960,227,864	1,411,013,056	2,722,381,245	0.4192	2,722,381,245	100%
2012	1,152,979,449	2,070,132,712	956,509,778	1,411,982,207	2,767,639,732	0.4387	2,767,639,732	100%

Source: Lamar County Appraisal District

Lamar County, Texas
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Tax Roll Years and Current Tax Roll Year (1)
(Unaudited)

<u>Government Subdivision</u>	<u>Percent Applicable To Lamar County</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
LAMAR COUNTY				
General Levy	100.00%	0.3573%	0.3806%	0.4132%
Debt Levy	100.00%	0.0317%	0.0307%	0.0222%
TOTAL LAMAR COUNTY		0.3890%	0.4113%	0.4354%
CITIES				
Paris	100.00%	0.6950%	0.6923%	0.6923%
Deport	90.61%	0.5422%	0.5496%	0.5501%
Reno	100.00%	0.3454%	0.3611%	0.3969%
Blossom	100.00%	0.5571%	0.5501%	0.5429%
SCHOOL DISTRICTS				
Paris ISD	100.00%	1.6030%	1.5920%	1.5820%
Chisum ISD (Delmar-West Lamar)	99.07%	1.6550%	1.6480%	1.6680%
North Lamar ISD	99.66%	1.6455%	1.5890%	1.5453%
Prairieland ISD	92.90%	1.6540%	1.6480%	1.6376%
Roxton ISD	100.00%	1.6242%	1.6242%	1.6242%
COLLEGE				
Paris Junior College	99.99%	0.1932%	0.1922%	0.1922%

Notes:

(1) Current tax roll year begins prior to beginning of next fiscal year and is in process of collection

Table E-7

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
0.4214%	0.4234%	0.4143%	0.4036%	0.3942%	0.3999%	0.4185%
0.0215%	0.0195%	0.0186%	0.0190%	0.0189%	0.0193%	0.0202%
0.4429%	0.4429%	0.4329%	0.4226%	0.4131%	0.4192%	0.4387%
0.5923%	0.5600%	0.5200%	0.5200%	0.5200%	0.5200%	0.5117%
0.5922%	0.5568%	0.5632%	0.5470%	0.5751%	0.6076%	0.6246%
0.3969%	0.3769%	0.3839%	0.3839%	0.3839%	0.3839%	0.3839%
0.5450%	0.5450%	0.5445%	0.5605%	0.5456%	0.5099%	0.5014%
1.4520%	1.4450%	1.4450%	1.3250%	1.4250%	1.4250%	1.4550%
1.5340%	1.1958%	1.2400%	1.2200%	1.2000%	1.2000%	1.2000%
1.4200%	1.1618%	1.1581%	1.1481%	1.1365%	1.1265%	1.1215%
1.5234%	1.2150%	1.1900%	1.1650%	1.1695%	1.1695%	1.1695%
1.4942%	1.1642%	1.1642%	1.1356%	1.1631%	1.1231%	1.2531%
0.1922%	0.1980%	0.1874%	0.1850%	0.1897%	0.1900%	0.1870%

Lamar County, Paris, Texas
 Top Ten Principal Taxpayers
 Current Year And Nine Years Ago
 (Unaudited)

Name **	Type of Property **	2012			2003		
		Current Assessed Valuation **	Rank	Percentage of Total Assessed Valuation	Current Assessed Valuation**	Rank	Percentage of Total Assessed Valuation**
Lamar Power Partners LP	Real & Personal	\$ 205,372,730	1	7.5%	-	-	-
Gulf Crossing Pipeline	Real & Personal	123,463,930	2	4.5%	-	-	-
Kimberly - Clark Corp.	Real & Personal	116,106,927	3	4.3%	\$ 154,919,430	1	9.2%
Mid Continent Express Pipeline	Real & Personal	110,962,130	4	4.1%	-	-	-
Campbell Soup Co.	Real & Personal	54,561,880	5	2.0%	113,985,820	2	6.8%
Oncor Electric Delivery Co.	Real & Personal	39,585,790	6	1.5%	31,638,080	4	1.9%
Campbell Soup II	Real & Personal	34,669,630	7	1.3%	-	-	-
Essent PRMC LP	Real & Personal	31,732,500	8	1.2%	-	-	-
Paris Generation	Real & Personal	22,581,100	9	0.8%	-	-	-
Energy Transfer Fuel	Real & Personal	17,863,070	10	0.6%	-	-	-
Tenaska III	Real & Personal	-	-	-	36,750,000	3	2.2%
Natural Gas Pipeline	Real & Personal	-	-	-	26,608,170	5	1.6%
Southwestern Bell Telephone	Real & Personal	-	-	-	20,650,210	8	1.2%
Silgan Can	Real & Personal	-	-	-	25,339,410	6	1.5%
Earthgrains Co.	Real & Personal	-	-	-	18,837,250	9	1.1%
CFS Air, LLC	Real & Personal	-	-	-	20,946,380	7	1.3%
Campbell Soup - Deleware Corp.	Real & Personal	-	-	-	12,486,820	10	0.8%
		\$ 756,899,687		27.8%	\$ 462,161,570		27.6%
Total Taxable Assessed Valuation		\$ 2,722,381,245			\$ 1,675,691,349		

Source:
 ** Lamar County Appraisal District

Table E-9

Lamar County, Texas
 Property Tax Levies and Collections
 Last Ten Years
 (Unaudited)

Year	Rate	Tax Levy	Collected Within the		Collections In Subsequent Years	Total Collections to Date	
			Fiscal Year of the Levy Amount	Percentage of Levy		Amount	Percentage of Levy
2003	.3817	6,360,837	6,126,183	96.31%	140,106	6,266,289	98.51%
2004	.3890	6,601,138	6,421,434	97.28%	132,444	6,553,878	99.28%
2005	.4113	7,372,365	7,156,247	97.07%	129,639	7,285,886	98.83%
2006	.4354	7,790,597	7,635,657	98.01%	147,426	7,783,083	99.90%
2007	.4429	9,175,027	8,982,024	97.91%	178,375	9,160,399	99.84%
2008	.4429	9,759,061	9,537,626	97.73%	179,270	9,716,896	99.57%
2009	.4329	10,362,962	10,115,370	97.61%	144,921	10,260,291	99.01%
2010	.4226	10,909,797	10,641,629	97.54%	202,750	10,844,379	99.40%
2011	.4131	11,321,292	11,073,870	97.81%	187,679	11,261,549	99.47%
2012	.4192	11,388,102	11,145,426	97.86%	178,191	11,323,617	99.43%

Source: Lamar County Financial Records
 Lamar County Appraisal District

Lamar County, Texas
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Table E-10

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Capital Leases</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2003	5,432,795	292,662	5,725,457	0.53%	116.66
2004	5,072,795	218,729	5,291,524	0.49%	106.98
2005	4,717,083	271,373	4,988,456	0.44%	100.35
2006	4,370,032	144,900	4,514,932	0.39%	90.95
2007	4,037,524	91,869	4,129,393	0.33%	82.81
2008	3,714,781	156,084	3,870,865	0.30%	77.64
2009	3,404,961	92,539	3,497,500	0.26%	69.42
2010	3,104,119	139,080	3,243,199	0.22%	65.13
2011	2,816,979	84,364	2,901,343	0.19%	57.85
2012	4,487,496	26,446	4,513,942	0.27%	90.29

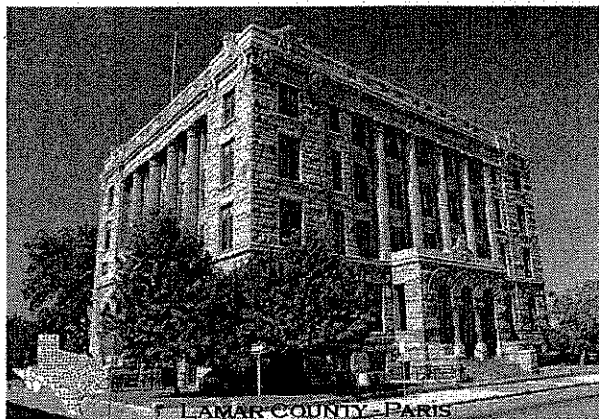
Source: Lamar County Financial Records

Lamar County, Texas
Ratio of Net General Obligation Bonded Debt to Assessed Value and
Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Table E-11

<u>Year</u>	<u>Population</u>	<u>Assessed Value (in 1,000)</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Percentage of Personal Income</u>	<u>Net Bonded Debt Per Capita</u>
2003	49,079	1,675,691	5,432,795	28,963	5,403,832	0.3224%	0.50%	110.10
2004	49,464	1,716,229	5,072,795	57,745	5,015,050	0.2924%	0.46%	101.45
2005	49,710	1,815,959	4,717,083	60,059	4,657,024	0.2564%	0.41%	93.68
2006	49,644	1,829,809	4,370,032	424,486	3,945,546	0.2156%	0.34%	79.48
2007	49,863	2,097,307	4,037,524	337,723	3,699,801	0.1764%	0.30%	74.20
2008	49,859	2,219,695	3,714,781	230,382	3,484,399	0.1570%	0.27%	69.89
2009	50,379	2,398,784	3,404,961	137,047	3,267,914	0.1362%	0.24%	64.87
2010	49,793	2,587,901	3,104,119	82,504	3,021,615	0.1168%	0.21%	60.68
2011	50,156	2,751,794	2,816,979	51,971	2,765,008	0.1005%	0.18%	55.13
2012	49,992	2,722,381	4,487,496	26,622	4,460,874	0.1639%	0.27%	89.23

Source: Lamar County Financial Records



Lamar County, Texas

Table E-12

Lamar County, Texas
 Computation of Direct and Overlapping Bonded Debt
 September 30, 2012
 (Unaudited)

	<u>Net Debt Outstanding Amount*</u>	<u>Percentage of Debt Applicable to Lamar County**</u>	<u>Lamar County's Share of Debt</u>
<u>Direct:</u>			
<u>Jurisdiction</u>			
Lamar County	\$4,513,942	100.00%	\$4,513,942
Total Direct	<u>\$4,513,942</u>		<u>\$4,513,942</u>
<u>Overlapping:</u>			
<u>Cities:</u>			
Paris	10,750,600	100.00%	10,750,600
Deport	190,000	90.61%	172,159
Reno	2,940,000	100.00%	2,940,000
Blossom	730,000	100.00%	730,000
<u>School Districts:</u>			
Paris ISD	53,225,000	100.00%	53,225,000
Chisum ISD	9,590,000	99.07%	9,500,813
North Lamar ISD	3,390,000	99.66%	3,378,474
Prairiland ISD	8,310,000	92.90%	7,719,990
Roxton ISD	635,000	100.00%	635,000
<u>College:</u>			
Paris Junior College	-	99.99%	-
Total Overlapping	<u>89,760,600</u>		<u>89,052,036</u>
Total Consolidated Debt (3.5% of Actual Value- \$1,871.09 per Capita)	<u><u>\$94,274,542</u></u>		<u><u>\$93,565,978</u></u>

Source:

- * Respective entities and auditors of respective entities
- * Texas Municipal Reports

Note:

** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable assessed value.

Lamar County, Texas
Legal Debt Margin - Primary Government
Last Ten Fiscal Years
September 30, 2012
(Unaudited)

	Fiscal Year			
	2003	2004	2005	2006
Debt limit	481,922,837	429,057,267	453,989,933	457,452,451
Total net debt applicable to limit	<u>5,432,795</u>	<u>5,072,795</u>	<u>4,717,083</u>	<u>4,370,032</u>
Legal debt margin	<u><u>1,251,335,717</u></u>	<u><u>1,282,099,007</u></u>	<u><u>1,357,252,716</u></u>	<u><u>1,367,987,320</u></u>
Total net debt applicable to the limit as a percentage of debt limit	1.12%	1.18%	1.04%	0.96%

As to bonds issued under Article 3, Section 52 of the Texas Constitution, counties "may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory."

Table E-13

Fiscal Year					
2007	2008	2009	2010	2011	2012
524,326,938	554,923,966	599,696,213	646,975,494	687,948,696	680,595,311
4,037,524	3,714,781	3,404,961	3,104,119	2,816,979	4,487,496
<u>1,568,943,291</u>	<u>1,661,057,118</u>	<u>1,795,683,676</u>	<u>1,937,822,361</u>	<u>2,061,029,110</u>	<u>2,037,298,438</u>
0.77%	0.67%	0.57%	0.48%	0.41%	0.66%

Legal Debt Margin Calculation for Fiscal Year 2012

Total assessed value of real property	2,722,381,245
Debt limit (25% of total assessed value of real property (Article 3, Section 52, Constitution of the State of Texas))	680,595,311
Total amount of debt applicable to debt limit	<u>4,487,496</u>
Legal debt margin	<u><u>2,037,298,438</u></u>

Lamar County, Texas
 Demographic and Economic Statistics
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Population**	Personal Income**	Per-Capita Income**	Median Age**	Unemployed**	Unemployment Rate (%)**
2003	49,079	1,072,093,000	25,631	37.3	1,518	6.80%
2004	49,464	1,083,295,000	19,071	37.5	1,315	5.90%
2005	49,710	1,132,140,000	22,562	37.6	1,340	5.60%
2006	49,644	1,170,186,000	23,593	37.2	1,234	5.30%
2007	49,863	1,239,601,000	24,993	37.5	1,111	4.80%
2008	49,859	1,277,234,000	25,617	37.9	1,406	5.50%
2009	50,379	1,349,975,000	26,796	38.0	1,985	7.80%
2010	49,793	1,451,272,000	29,641	38.9	2,326	9.80%
2011	50,156	1,521,784,000	30,341	38.0	2,493	10.50%
2012	49,992	1,657,062,000	33,146	38.8	2,008	8.50%

Source:

** Federal Bureau of Census, Texas State Library, Texas Workforce Commission

Lamar County, Texas
Principal Employers
Current Year And Nine Years Ago
(Unaudited)

	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Paris Regional Medical Center	875	1	4.16%	900	1	4.05%
Campbell Soup Company	758	2	3.53%	900	1	4.05%
Kimberly-Clark Corporation	732	3	3.33%	800	3	3.60%
Turner International Piping	600	4	2.91%	800	3	2.70%
We-Pack Logistics, Inc.	300	5	2.29%	352	5	1.59%
RK Hall Construction	250	6	1.25%	150	9	0.68%
Paris Packaging (Huhtamaki)	154	7	1.04%	-	-	-
HWH/We Build	115	8	0.21%	-	-	-
Silgan Can Company	87	9	0.37%	112	11	0.50%
T & K Machinery	79	10	0.33%	49	12	0.22%
Rogers-Wade Manufacturing	73	11	0.31%	120	10	0.54%
Next Era Energy Resources	33	12	0.14%	35	14	0.16%
Paris Industries	-	-	-	275	6	1.24%
TCIM	-	-	-	250	7	1.13%
Sara Lee Bakery Group	-	-	-	168	8	0.76%

Source: Lamar County Chamber of Commerce
Note: The Year 2003 is the first year available.

Lamar County, Texas
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years
(Unaudited)

Table E-16

	Full-time Equivalent Employees as of September 30									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Function:										
General Administration	15	15	15	15	16	17	15	15	15	15
Judicial	26	26	26	26	26	26	26	26	26	26
Financial	12	12	12	12	12	12	12	12	12	12
Legal	16	16	14	14	13	13	13	13	13	13
Elections	-	-	-	-	-	-	2	2	2	2
Public Safety	76	82	86	88	88	89	89	88	88	88
Public Transportation	27	27	26	26	25	23	23	23	23	23
Public Welfare	2	2	3	3	3	3	3	3	3	3
Public Facilities	3	4	4	4	4	4	4	4	4	4
Conservation & Agriculture	4	4	4	4	4	4	4	4	3	3
Total	<u>181</u>	<u>188</u>	<u>190</u>	<u>192</u>	<u>191</u>	<u>191</u>	<u>191</u>	<u>190</u>	<u>189</u>	<u>189</u>

Source: Lamar County Financial Records

Lamar County, Texas
Operating Indicators by Function/Program
Last Nine Fiscal Years
September 30, 2012

Table E-17

Function/Program	Fiscal Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Administration:									
Births Filled	621	670	637	688	638	660	677	636	689
Deaths Filled	572	581	551	584	564	570	612	612	587
Registered Voters	30,453	30,558	30,165	30,584	31,700	28,828	29,230	27,967	28,114
Financial Administration:									
Number of Registered Vehicles	N/A	N/A	50,437	51,395	51,809	52,834	52,440	52,344	52,616
Judicial:									
Number of Civil Cases	427	519	635	746	826	882	953	788	874
Number of Criminal Cases	2,034	2,224	1,843	2,022	1,745	1,451	1,279	1,427	1,370
Legal:									
Number of New Felony Cases	1,763	1,937	1,656	1,653	1,346	1,298	1,151	1,570	1,392
Number of Convictions	833	1,241	793	1,056	854	873	677	534	1,351
Public Safety:									
Average Number of Inmates per day	174	167	178	167	162	166	146	163	150
Number of Autopsies Performed	22	17	27	24	17	18	32	21	18
Health and Welfare:									
Building Permits	10,992,169	20,242,658	10,325,998	27,518,930	21,496,936	64,866,739	13,565,087	10,594,986	8,596,610

Source: Lamar County Offices; City of Paris

Note: GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets. This statement was implemented in fiscal year 2003; therefore, there are only nine years of data presented in this table.

Lamar County, Texas
Capital Asset Statistics by Function
Last Nine Fiscal Years

Table E-18

Function	Fiscal Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government									
Number of buildings	4	4	4	4	4	4	4	4	4
Public Safety									
Number of buildings	2	2	2	2	2	2	2	2	2
Number of jails	1	1	1	1	1	1	1	1	1
Number of vehicles	23	23	24	21	26	30	30	30	30
Public Transportation									
Number of buildings	4	4	4	4	4	4	4	4	4
Roads (miles)	863	863	861	861	861	861	861	861	861
Number of bridges	152	152	152	152	154	154	154	154	154
Public Welfare									
Number of buildings	1	1	1	1	1	1	1	1	1
Judicial									
Number of courts	6	6	6	6	6	6	6	6	6

Source: Lamar County Financial Records, Texas Department of Transportation

Note: GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net assets.

Lamar County, Texas
Schedule of Insurance in Force - (Continued)
September 30, 2012
(Unaudited)

Table E-19

<u>Coverage</u>	<u>Amount of Coverage</u>	<u>Premium</u>
Vehicle Liability Insurance: \$100,000/300,000 Bodily Injury Limit, \$100,00 Property Damage Limit, Deductible \$1,000 Texas Association of Counties Risk Management Insurance Pool - expires 10/01/12	\$1,000,000	\$15,644
General Liability Premises: \$300,000 each occurrence and aggregate for bodily injury; \$100,000 each occurrence and aggregate for property damage; \$5,000 deductible, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/12	1,000,000	20,904
Public Officials and Employees Legal Liability: \$2,500 deductible, Limit \$2,000,000 aggregate, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/12	2,000,000	29,965
Errors and Omissions: County Clerk and Deputies, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/12	100,000	Incl. Above
Errors and Omissions; District Clerk and Deputies, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/12	100,000	Incl. Above
Lamar County Courthouse - Furniture and Fixtures: Extended coverage except flood - 80%: Commercial Counties Risk Management Insurance Pool-expires 10/01/12	33,292,638	67,306
Worker's Compensation Self-Funded Insurance: Texas Association of Counties; Administrator, Alexis Claims Service - continuous until canceled	various	125,501
Unemployment Insurance Self-Funded: Texas Association of Counties; Administrator, R.E. Harrington Claims Service - continuous until canceled	various	20,239

Lamar County, Texas
Schedule of Insurance in Force - (Continued)
September 30, 2012
(Unaudited)

Table E-19

<u>Coverage</u>	<u>Amount of Coverage</u>	<u>Premium</u>
Employees Group Medical and Life Insurance: UnitedHealthcare Insurance Company; Administrator, \$1,000 medical deductible; \$50 dental deductible; \$3,000 co-insurance, deductible year 1/1 to 12/31 - expires 10/01/12 and Hartford Insurance Company, \$20,000 life insurance and \$20,000 accidental death and dismemberment insurance - expires 10/01/12	\$1,000,000	\$2,038,334
	20,000	incl.above
Automobile Physical Damage Coverage: Texas Association of Counties; \$1,000 deductible - expires 10/01/12	A.C.V.	18,394
Commercial Crime: American States Insurance Company, \$5,000 crime coverage and \$5,000 forgery or alteration - expires 11/18/12	various	143
Commercial Crime: American States Insurance Company, \$2,500 crime coverage - expires 1/01/13	various	494
Commercial Crime: American States Insurance Company, \$2,500 crime coverage on Sheriff Reserves - expires 2/23/13	various	178
Law Enforcement Liability Coverage: Texas Association of Counties; \$10,000 deductible including coverage on Sheriff Reserves - expires 10/01/12	2,000,000	42,848

Lamar County, Texas
Schedule of Insurance in Force - (Continued)
September 30, 2012
(Unaudited)

Table E-19

<u>Coverage</u>	<u>Amount of Coverage</u>	<u>Premium</u>
Surety Bonds:		
Commissioners' Court:		
County Judge	\$3,000	\$100
Precinct #1	3,000	100
Precinct #2	3,000	355
Precinct #3	3,000	355
Precinct #4	3,000	355
County Clerk	17,000	140
District Clerk	85,000	1,058
Justices of Peace:		
Precinct #1	1,000	355
Precinct #2	1,000	355
Precinct #3	1,000	355
Precinct #4	1,000	355
Precinct #5, Place 1 & Deputy Clerks	11,000	555
Precinct #5, Place 2 & Deputy Clerks	11,000	555
County Attorney - State	2,500	355
County Attorney - County	5,000	355
County Attorney's Deputies - \$5,000 each	20,000	400
County Auditor	5,000	150
County Treasurer	20,000	355
County Treasurer's Deputies	10,000	200
Tax Assessor/Collector:		
County	90,500	452
State	100,000	500
Sheriff	12,000	355
Constables:		
Precinct #1-4 - \$1,000 each	4,000	1,420
Precinct #5	1,500	178
Sixth Judicial District Juvenile Probation Officer - \$5,000 each	25,000	500
County Court-at-Law	5,000	355

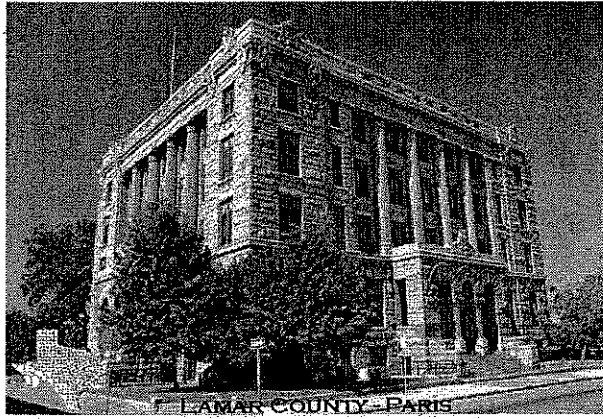
Lamar County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2012

Table E-20

<u>Function and Activity</u>	General Capital Assets 9/30/2011	Additions	Deductions	General Capital Assets 9/30/2012
<u>GENERAL ADMINISTRATION</u>				
Commissioners' Court	\$15,000	-	-	\$ 15,000
County Judge	5,825	-	-	5,825
County Clerk	563,585	-	11,277	552,308
Total General Administration	<u>584,410</u>	<u>-</u>	<u>11,277</u>	<u>573,133</u>
<u>FINANCIAL ADMINISTRATION</u>				
County Auditor	7,346	-	-	7,346
Data Processing	96,216	-	-	96,216
Total Financial Administration	<u>103,562</u>	<u>-</u>	<u>-</u>	<u>103,562</u>
<u>JUDICIAL</u>				
County Court at Law	14,349	-	-	14,349
District Courts	30,788	-	-	30,788
District Clerk	160,764	-	32,832	127,932
Justices of the Peace	7,498	-	-	7,498
Total Judicial	<u>213,399</u>	<u>-</u>	<u>32,832</u>	<u>180,567</u>
<u>LEGAL</u>				
County Attorney	58,595	-	-	58,595
Elections	7,950	9,800	-	17,750
Total Legal	<u>66,545</u>	<u>9,800</u>	<u>-</u>	<u>76,345</u>
<u>PUBLIC SAFETY</u>				
Constables	90,347	16,750	36,241	70,856
Sheriff	582,962	126,222	132,375	576,809
Criminal Detention Center	4,394,085	30,167	-	4,424,252
Total Public Safety	<u>5,067,394</u>	<u>173,139</u>	<u>168,616</u>	<u>5,071,917</u>
<u>PUBLIC TRANSPORTATION</u>				
Road and Bridge	6,465,314	172,517	146,241	6,491,590
Infrastructure	20,658,150	20,870	-	20,679,020
Total Public Transportation	<u>27,123,464</u>	<u>193,387</u>	<u>146,241</u>	<u>27,170,610</u>
<u>PUBLIC FACILITIES</u>				
Courthouse	15,690,909	688,913	40,867	16,338,955
Miscellaneous and Non-Departmental	715,933	-	-	715,933
Total Public Facilities	<u>16,406,842</u>	<u>688,913</u>	<u>40,867</u>	<u>17,054,888</u>
<u>PUBLIC HEALTH & WELFARE</u>				
Veterans Office	-	-	-	-
Total Public Health & Welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CONSERVATION AND AGRICULTURE</u>				
Extension Service	-	-	-	-
Total Conservation and Agriculture	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Funds Capital Assets	<u>\$49,565,616</u>	<u>1,065,239</u>	<u>399,833</u>	<u>\$50,231,022</u>

Lamar County, Texas
 Capital Assets Used in the Operation of Governmental Funds
 By Function and Activity
 September 30, 2012

Function and Activity	Land	Buildings	Furniture and Fixtures	Equipment	Infrastructure	Construction In Progress	Total
GENERAL ADMINISTRATION							
Commissioners Court	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
County Judge	-	-	5,825	-	-	-	5,825
County Clerk	-	-	552,308	-	-	-	552,308
Total General Administration	-	-	573,133	-	-	-	573,133
FINANCIAL ADMINISTRATION							
County Auditor	-	-	7,346	-	-	-	7,346
Data Processing	-	-	96,216	-	-	-	96,216
Total Financial Administration	-	-	103,562	-	-	-	103,562
JUDICIAL							
County Court at Law	-	-	14,349	-	-	-	14,349
District Courts	-	-	30,788	-	-	-	30,788
District Clerk	-	-	127,932	-	-	-	127,932
Justices of the Peace	-	-	7,498	-	-	-	7,498
Total Judicial	-	-	180,567	-	-	-	180,567
LEGAL							
County Attorney	-	-	41,475	17,120	-	-	58,595
Elections	-	-	17,750	-	-	-	17,750
Total Legal	-	-	59,225	17,120	-	-	76,345
PUBLIC SAFETY							
Constables	-	-	-	70,856	-	-	70,856
Sheriff	-	-	134,175	442,634	-	-	576,809
Criminal Detention Center	84,500	4,239,542	79,293	20,917	-	-	4,424,252
Total Public Safety	84,500	4,239,542	213,468	534,407	-	-	5,071,917
PUBLIC TRANSPORTATION							
Road and Bridge	65,784	374,883	-	6,050,923	20,679,020	-	27,170,610
Total Public Transportation	65,784	374,883	-	6,050,923	20,679,020	-	27,170,610
PUBLIC FACILITIES							
Courthouse	569,272	15,541,609	183,705	44,369	-	-	16,338,955
Miscellaneous and Non-Departmental	2,000	684,368	29,565	-	-	-	715,933
Total Public Facilities	571,272	16,225,977	213,270	44,369	-	-	17,054,888
PUBLIC HEALTH & WELFARE							
Veterans Office	-	-	-	-	-	-	-
Total Conservation and Agriculture	-	-	-	-	-	-	-
Total Governmental Funds Capital Assets	\$ 721,566	\$ 20,840,402	\$ 1,343,225	\$6,646,819	20,679,020	-	\$ 50,231,022



Lamar County, Texas