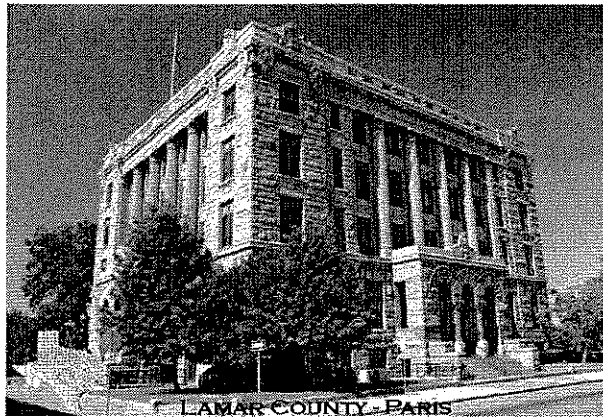


LAMAR COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2011



Lamar County, Texas

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

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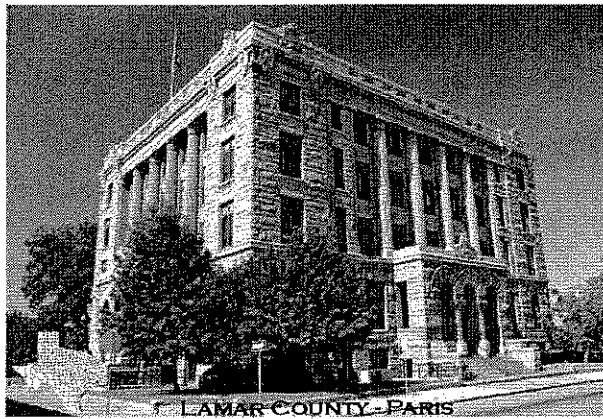
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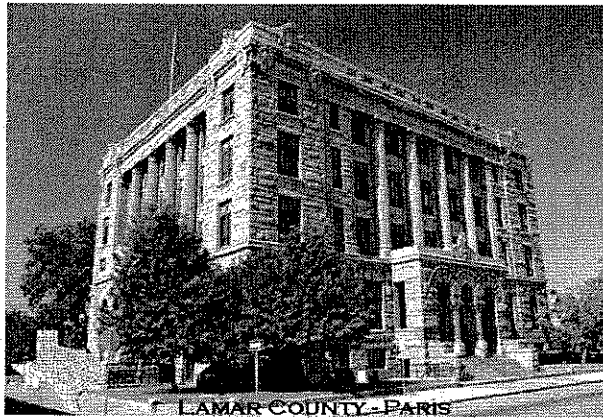
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Lamar County, Texas

Introductory Section



Lamar County, Texas



COUNTY AUDITOR
OF
LAMAR COUNTY

March 16, 2012

Honorable District Judge Scott McDowell
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, 2011, 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 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, 2011, 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 overall 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, 2011 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 50,156 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, 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 a 3.1% in population growth since the 2000 census. During the same period, the County's tax base increased from 1.5 billion in 2000 to nearly 2.8 billion in 2011.

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, 2011, unemployment rate of 10.5% is slightly higher than the national rate. During 2011, the County had over 23 million in new property added to the tax rolls. This was a 87 million decrease 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 2011, 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, 2010. 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 eighteenth time Lamar County has received a Certificate of Achievement (fiscal years ended September 30, 1993 through September 30, 2010). 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.



Kevin Parsons
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, 2010

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.



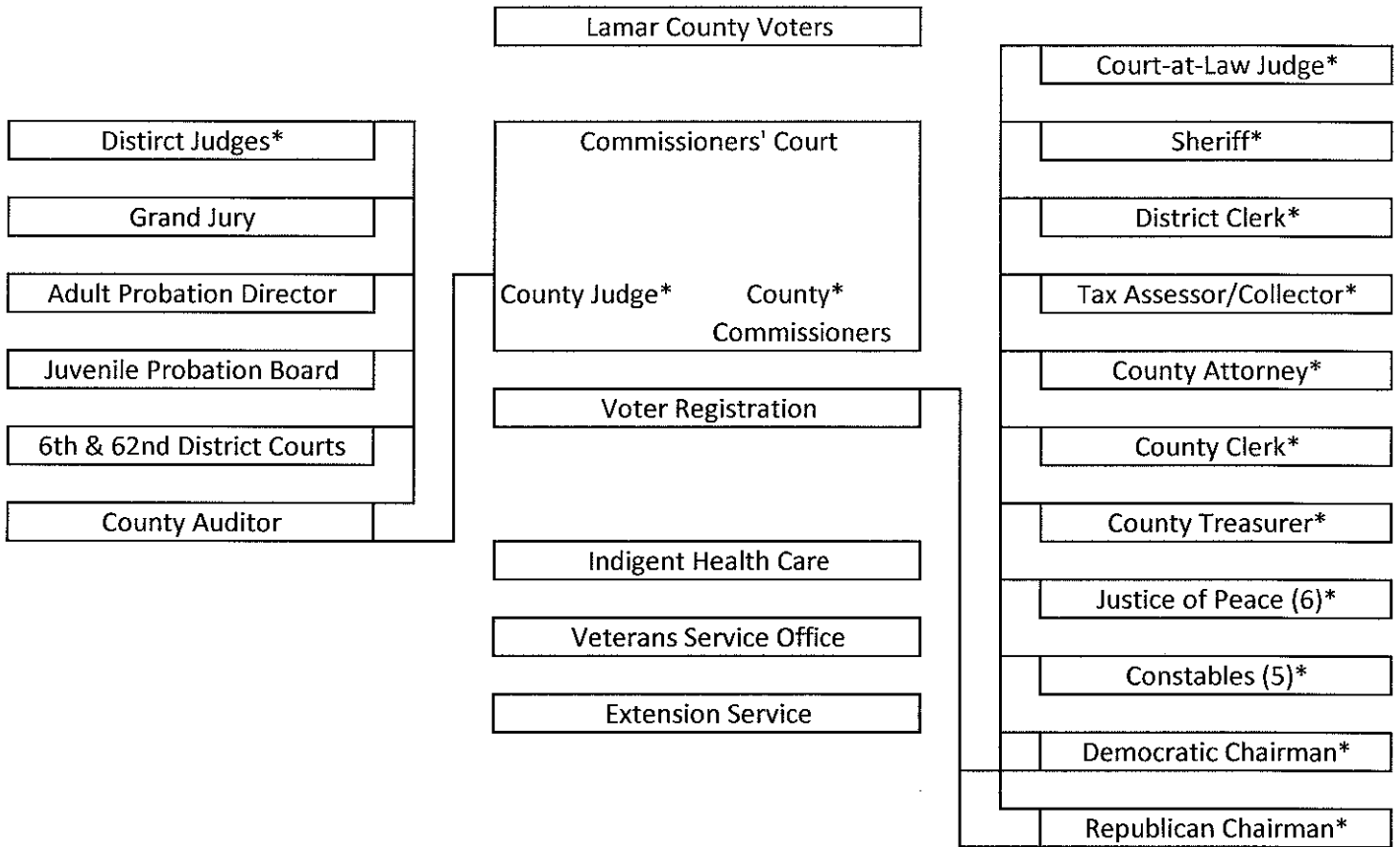
Linda C. Dawson

President

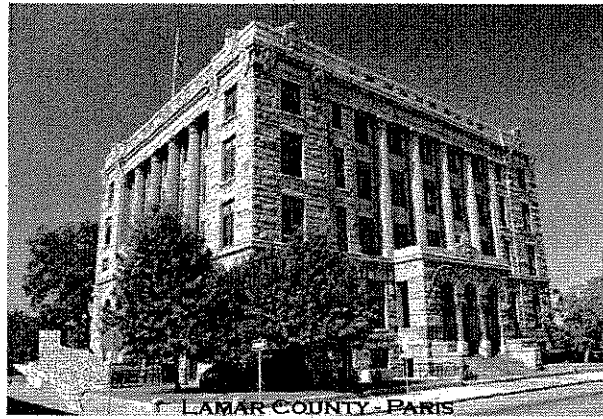
Jeffrey R. Emer

Executive Director

LAMAR COUNTY, TEXAS ORGANIZATIONAL CHART



*Denotes elected officials. All other officers are appointed.



Lamar County, Texas

LAMAR COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2011

ELECTED OFFICIALS

District Officials:

Eric Clifford	Judge, 6 th District Court
Scott McDowell	Judge, 62 nd District Court
Marvin Ann Patterson	District Clerk

Commissioners Court:

M.C. Superville, Jr.	County Judge
Lawrence Malone	Commissioner, Precinct 1
Lonnie Layton	Commissioner, Precinct 2
Kevin Jenkins	Commissioner, Precinct 3
Keith Mitchell	Commissioner, Precinct 4

County Officials:

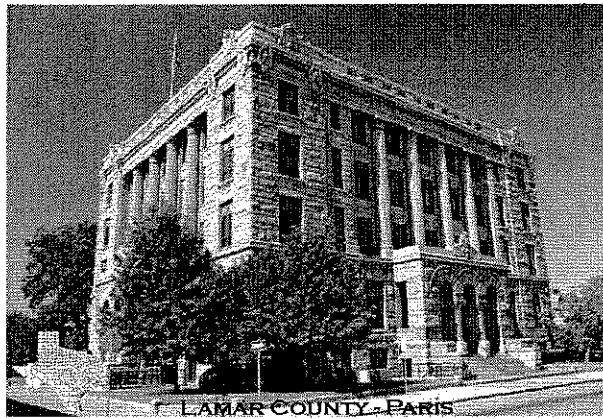
William Harris	Judge, Court At Law
Gary Young	County Attorney
B.J. McCoy	Sheriff
Kathy Marlowe	County Clerk
Shirley Fults	County Treasurer
Haskell Maroney	Tax Assessor/Collector
Cindy Ruthart	J.P., Precinct 5, Place 1
Ernie Sparks	J.P., Precinct 5, Place 2
Don Denison	J.P., Precinct 1
Crystal Duke	J.P., Precinct 2
Tim Risinger	J.P., Precinct 3
Ken Ruthart	J.P., Precinct 4
Madeline Chance	Constable, Precinct 1
Vance Boehler	Constable, Precinct 2
Larry Cope	Constable, Precinct 3
Rick Eastwood	Constable, Precinct 4

Appointed Officials

Kevin Parsons	County Auditor
Darrell Bruce	Chief Juvenile Probation Officer
Russ Towers	Elections Administrator

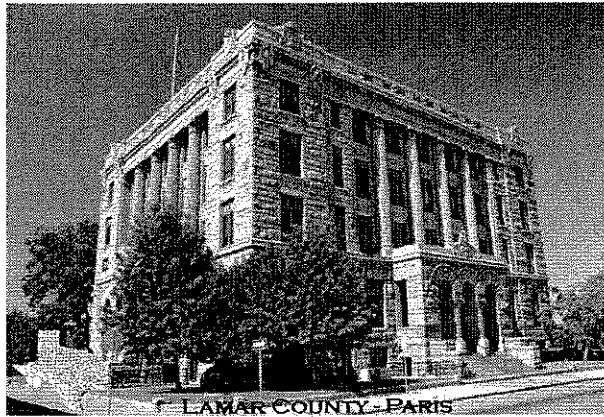
Department Directors

Joel Witherspoon	IT Director
Rhonda Rogers	Veterans Officer
Mike Morrow	County Extension Agent



Lamar County, Texas

Financial Section



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
Texas Society of Certified Public Accountants
AICPA Governmental Audit Quality Center

Elizabeth Hamm, CPA
E. J. Musharbash, CPA
Melissa Darrow, 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, 2011, 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, 2011, 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 3, 2012, 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 and budgetary comparison information identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Maloney, McNeal & Company PC

Certified Public Accountants

February 3, 2012
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, 2011. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

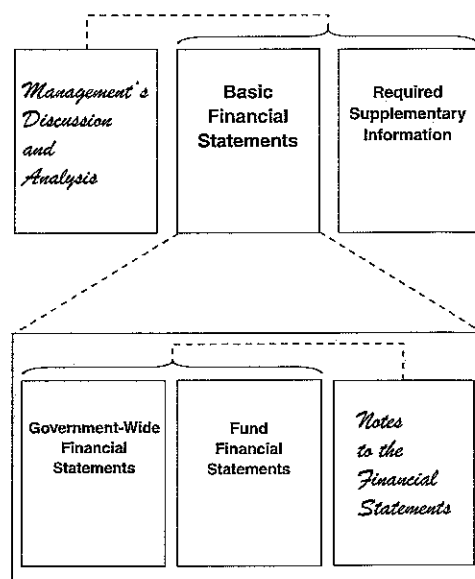
- The County's total combined net assets were \$34,384,456 at September 30, 2011.
- During the year, the County's expenses were \$675,868 more than the \$19,289,150 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs was 3.7% lower from last year.
- The unassigned fund balance of the general fund was \$5,934,685, or 50% 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 \$34,384,456 at September 30, 2011. (See Table A-1).

Table A-1
County's Net Assets

	Governmental Activities	
	2011	2010
Assets:		
Cash and cash equivalents	\$8,535,705	\$7,543,904
Investments	36,485	36,443
Receivables (net of allowances for uncollectibles):		
Interest	23,903	22,272
Taxes	994,285	1,008,815
Accounts	3,552,941	3,365,994
Due from other funds	11,840	-
Due from other governments	426,089	521,179
Inventories	108,242	184,130
Prepaid Insurance	-	-
Capital assets (net, where applicable, of accumulated depreciation)	26,055,012	27,429,609
Bond Issuance Cost (net, of accumulated amortization)	23,502	30,655
Total Assets and Other Debits	<u>39,768,004</u>	<u>40,143,001</u>
Liabilities:		
Accounts payable and Accrued expenditures	651,639	1,061,299
Unearned Revenue	-	50,178
Due to Other Funds	11,840	-
Noncurrent Liabilities:		
Due Within One Year	468,716	686,112
Due in More than One Year	4,063,639	3,329,116
Compensated Absences Payable	187,714	-
Total Liabilities	<u>5,383,548</u>	<u>5,126,703</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	23,153,672	24,186,914
Restricted For:		
Federal and State Programs	161,075	200,643
Debt Service	97,461	127,860
Capital Projects	352	352
Other Purposes	726,454	612,922
Unrestricted	10,245,442	9,887,607
Total Net Assets	<u>\$34,384,456</u>	<u>\$35,016,298</u>

Approximately 14% 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 & 2003 debt. The \$10,245,442 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 \$19,289,150. 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 6% from operating grants.

The total cost of all programs and services was \$19,965,018; 28% 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 \$11,394,199.
- The County sold capital bonds of \$2,500,000 in 2003. These bonds were authorized for use to the courthouse restoration project. This project was completed during the fiscal year 2006.

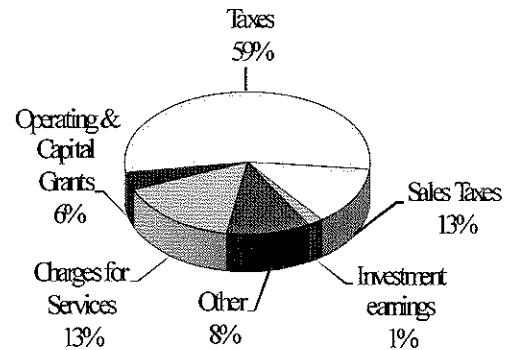


Table A-2
Changes in County's Net Assets

	Governmental Activities	
	2011	2010
Revenues:		
Program Revenues:		
Charges for Services	\$2,599,824	\$2,721,005
Operating Grants and Contributions	1,163,062	1,436,229
Capital Grants and Contributions	-	-
General Revenues:		
Taxes	13,882,928	13,513,254
Grants and Contributions not Restricted to Specific Program	1,164,926	1,155,636
Unrestricted Investment Earnings	101,637	133,319
Gain on Sale of Non-Capitalized Equipment	54,054	-
Gain on Sale of Capital Assets	-	-
Miscellaneous	322,719	91,296
Special Item Inflow	-	-
Special Item Outflow	-	-
Transfers	-	-
Total Revenues	19,289,150	19,050,739
Program Expenses:		
General Administration	2,771,856	3,238,307
Financial Administration	895,364	870,218
Judicial	1,573,459	1,541,388
Legal	1,014,571	1,045,496
Public Safety	5,607,405	5,477,990
Public Welfare	2,824,938	2,637,290
Public Transportation	4,038,024	4,246,664
Conservation and Agriculture	95,835	110,870
Public Facilities	978,402	847,241
Interest on Long-Term Debt	165,164	177,485
Total Expenses	19,965,018	20,192,949
Change in Net Assets	(675,868)	(1,142,210)
Net Assets, October 1	35,016,297	36,158,509
Prior Period Adjustments	44,027	-
Net Assets, September 30	\$34,384,456	\$35,016,298

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 \$19,965,018.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$11,394,199.
- Some of the cost was paid by those who directly benefited from the programs \$2,599,824, or
- By grants and contributions \$1,163,062.

Table A-3
Net Cost of Selected County Functions

	Total Cost of Services		Net Cost of Services	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
General administration	2,771,856	3,238,307	(1,898,545)	(2,120,560)
Public safety	5,607,405	5,477,990	(5,252,455)	(5,045,289)
Public welfare	2,824,938	2,637,290	(2,594,162)	(2,453,881)
Public transportation	4,038,024	4,246,664	(2,664,228)	(2,916,021)
Total of Selected Functions	<u>15,242,223</u>	<u>15,600,251</u>	<u>(12,409,390)</u>	<u>(12,535,751)</u>

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 \$439,054. 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 \$415,836 due to the county not receiving as much FEMA funds as the prior period.
- Expenditures in governmental funds decreased 1.2 million (6%) from prior year totals. The primary areas of decrease expenditures were in general administration, public transportation, and capital outlay.

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 \$5,934,685, while total fund balance reached \$7,067,662. 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 50% of total general fund expenditures and total fund balance represents 60% 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 \$160,801 during the current fiscal year. The County's property value growth was the main factor 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 \$500,659, an increase of \$235,774. One factor in the increase to the fund balance includes an increase in revenues of \$164,829, mainly due to the rise in property valuations and fees of office. Another factor is the decrease in expenditures by \$852,635 as a result of less capital equipment purchased for each precinct.

Debt Service Fund. The debt service fund has a total fund balance of \$51,971, a decrease of \$30,533 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. Differences between original budget and the final amended budget were minimal (a \$93,317 increase in appropriations), and were primarily for the following:

- Appropriations of donations and proceeds from sale of equipment (\$14,296), and
- Appropriations of funds (\$79,021) received from insurance companies for water damages to building.

Even with these adjustments, actual expenditures were \$306,716 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 fifth year in a row, renewal credits received for liability insurance resulted in favorable variances.

On the other hand, resources available were \$200,655 above the final budgeted amount. As noted earlier:

- Property tax collections were more than expected. The County saw a 6% increase in property values.
- Sales tax revenues increased above budgeted amounts due to the conservative approach the County uses to estimate revenue.
- Miscellaneous revenue increased due to unanticipated revenue received from insurance and unclaimed funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2011, the County had invested \$49,565,617 in a broad range of capital assets, including land, equipment, buildings, vehicles, and infrastructure (See Table A-4). This amount represents a net decrease (including additions and deductions) of \$51,310 or .103 percent from last year. This was due to the disposition of equipment.

Table A-4
County's Capital Assets

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Land	714,840	714,840
Construction in progress		-
Buildings and improvements	20,295,382	20,273,482
Vehicles and equipment	7,897,242	8,008,944
Infrastructure	20,658,153	20,619,661
Totals at historical cost	<u>49,565,617</u>	<u>49,616,927</u>
Total accumulated depreciation	<u>(23,510,602)</u>	<u>(22,187,315)</u>
Net capital assets	<u>26,055,015</u>	<u>27,429,612</u>

The County's fiscal year 2011-12 capital budget projects spending \$2,000,000 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 \$3,089,057 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>2011</u>	<u>2010</u>
Bonds payable	2,816,979	3,104,118
Capital lease payable	84,364	138,580
Compensated absences	187,714	166,396
Total long-term debt	3,089,057	3,409,094

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2011-12 budget preparation is down \$29,413,540 million, or 1.0%.
- General operating fund spending increases in the 2010-11 budget from \$11,616,161 to \$11,897,718. This is a 2.4% increase.

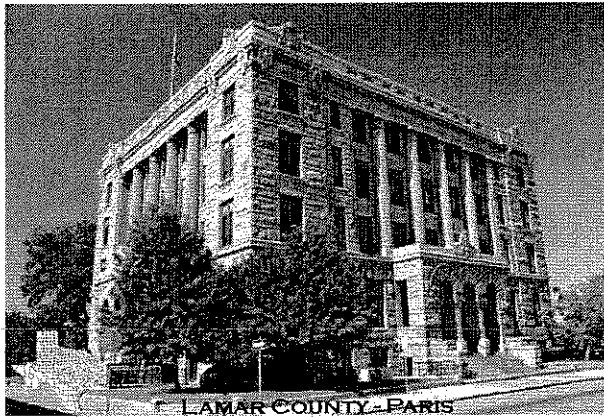
These indicators were taken into account when adopting the general fund budget for 2011-12. During the current fiscal year, unassigned fund balance in the general fund decreased to \$5,934,685. Lamar County appropriated \$517,157 of this amount for spending in the 2011-12 fiscal year budget. The County will use this balance to fund the rising costs in the general fund.

In the general fund, expenditures are budgeted to rise 3% to \$12,718,773 million. The increase is primarily due to increased personnel costs. Employees received a 3% pay raise for the 2011-12 fiscal year.

If these estimates are realized, the County's budgetary general fund balance is expected to see a decrease by the close of 2012.

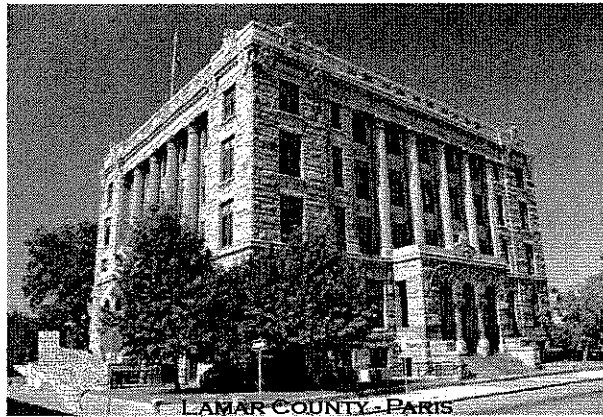
CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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, TEXASSTATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

	Governmental Activities
ASSETS	
Assets:	
Cash and cash equivalents	\$ 8,535,705
Investments	36,485
Receivables (net of allowances for uncollectibles):	
Interest	23,903
Taxes	994,285
Accounts	3,552,941
Due From Other Funds	11,840
Due from other governments	426,089
Inventories	108,242
Capital assets (net, where applicable, of accumulated depreciation)	
Land	714,840
Buildings	11,286,030
Equipment	2,826,760
Infrastructure - Roads and Bridges	11,227,382
Bond Issuance Cost (net, of accumulated amortization)	23,502
Total Assets	<u>39,768,004</u>
LIABILITIES	
Liabilities:	
Accounts payable & Accrued expenditures	651,639
Due To Other Funds	11,840
Noncurrent Liabilities:	
Due Within One Year	468,716
Due in More than One Year	4,063,639
Compensated Absences Payable	187,714
Total Liabilities	<u>5,383,548</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	23,153,672
Restricted For:	
Federal and State Programs	161,075
Debt Service	97,461
Capital Projects	352
Other Purposes	726,454
Unrestricted	10,245,442
Total Net Assets	<u>\$ 34,384,456</u>

The accompanying notes are an integral part of this statement.

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

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Governmental Activities
Functions/Program Activities				
Governmental Activities:				
<i>General Administration</i>	\$ 2,771,856	\$ 413,453	\$ 459,858	\$ (1,898,545)
<i>Financial Administration</i>	895,364	253,502	—	(641,862)
<i>Judicial</i>	1,573,459	433,294	97,270	(1,042,895)
<i>Legal</i>	1,014,571	79,902	66,086	(868,583)
<i>Public Safety</i>	5,607,405	111,802	243,148	(5,252,455)
<i>Public Welfare</i>	2,824,938	—	230,776	(2,594,162)
<i>Public Transportation</i>	4,038,024	1,307,871	65,924	(2,664,229)
<i>Conservation and Agriculture</i>	95,835	—	—	(95,835)
<i>Public Facilities</i>	978,402	—	—	(978,402)
<i>Interest on Long-Term Debt</i>	165,164	—	—	(165,164)
Total Primary Government	<u>\$ 19,965,018</u>	<u>\$ 2,599,824</u>	<u>\$ 1,163,062</u>	<u>(16,202,132)</u>
General Revenues:				
Taxes				
<i>Property Taxes</i>				11,394,199
<i>Sales Taxes</i>				2,488,729
<i>Grants and Contributions Not Restricted to Specific Programs</i>				1,164,926
<i>Unrestricted Investment Earnings</i>				101,637
<i>Gain on Sale of Non-Capitalized Equipment</i>				54,054
<i>Miscellaneous</i>				322,719
Total General Revenues				<u>15,526,264</u>
Change in Net Assets				(675,868)
Net Assets - Beginning				35,016,297
Prior Period Adjustment				44,027
Net Assets - Ending				<u>\$ 34,384,456</u>

The accompanying notes are an integral part of this statement.

LAMAR COUNTY, TEXAS*BALANCE SHEET - GOVERNMENTAL FUNDS*

SEPTEMBER 30, 2011

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 6,706,552	\$ 556,039	\$ 1,273,114	\$ 8,535,705
<i>Investments</i>	32,566	868	3,051	36,485
Receivables (net of allowances for uncollectibles):				
<i>Interest</i>	23,903	--	--	23,903
<i>Taxes</i>	696,794	155,966	141,525	994,285
<i>Accounts</i>	850,911	2,702,030	--	3,552,941
<i>Due from other funds</i>	11,840	--	--	11,840
<i>Due from other governments</i>	414,249	--	11,840	426,089
<i>Inventories</i>	--	97,477	10,765	108,242
Total Assets	<u>\$ 8,736,815</u>	<u>\$ 3,512,380</u>	<u>\$ 1,440,295</u>	<u>\$ 13,689,490</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 170,478	\$ 157,413	\$ 311,162	\$ 639,053
<i>Deferred Revenue</i>	1,498,675	2,854,308	141,525	4,494,508
<i>Due to Other Funds</i>	--	--	11,840	11,840
Total Liabilities	<u>1,669,153</u>	<u>3,011,721</u>	<u>464,527</u>	<u>5,145,401</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	97,477	10,765	108,242
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	--	231,267	231,267
<i>Retirement of Long-Term Debt</i>	--	--	51,971	51,971
<i>Other Restrictions of Fund Balance</i>	--	--	681,413	681,413
Committed Fund Balances:				
<i>Construction</i>	--	--	352	352
<i>OPEB Obligations</i>	1,132,977	--	--	1,132,977
Unassigned	5,934,685	403,182	--	6,337,867
Total Fund Balances	<u>7,067,662</u>	<u>500,659</u>	<u>975,768</u>	<u>8,544,089</u>
Total Liabilities and Fund Balances	<u>\$ 8,736,815</u>	<u>\$ 3,512,380</u>	<u>\$ 1,440,295</u>	<u>\$ 13,689,490</u>

LAMAR COUNTY, TEXAS

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

Total fund balances - governmental funds balance sheet	\$ 8,544,089
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.	26,055,012
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	994,285
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,816,979)
Payables for capital leases which are not due in the current period are not reported in the funds.	(84,364)
Payables for bond interest which are not due in the current period are not reported in the funds.	(12,586)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(187,714)
Accumulated accretion on capital appreciation bonds.	(498,035)
Accrued OPEB (Other Post Employment Benefit) obligations are not due and payable in the current period are not reported in the funds.	(1,132,977)
Fines receivable are not available to pay for current period expenditures and are deferred in the funds.	3,500,223
Bond issue costs are reported as expenditures in the governmental funds, but are capitalized and amortized over the life of the bonds in the SNA.	<u>23,502</u>
Net assets of governmental activities - Statement of Net Assets	<u>\$ 34,384,456</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, 2011

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
<i>Property Taxes</i>	\$ 7,994,675	\$ 1,789,482	\$ 1,624,571	\$ 11,408,728
<i>Other Taxes</i>	2,488,729	--	--	2,488,729
<i>Intergovernmental Receipts</i>	390,385	194,433	1,342,809	1,927,627
<i>Fees of Office</i>	921,165	1,080,960	278,776	2,280,901
<i>Fines</i>	235,232	170,696	--	405,928
<i>Interest</i>	97,885	2,521	1,231	101,637
<i>Miscellaneous</i>	259,550	12,093	191,377	463,020
Total revenues	<u>12,387,621</u>	<u>3,250,185</u>	<u>3,438,764</u>	<u>19,076,570</u>
Expenditures:				
Current:				
<i>General Administration</i>	1,873,413	--	787,488	2,660,901
<i>Financial Administration</i>	849,388	--	--	849,388
<i>Judicial</i>	1,421,287	--	65,180	1,486,467
<i>Legal</i>	802,341	--	174,649	976,990
<i>Public Safety</i>	4,814,714	--	401,307	5,216,021
<i>Public Welfare</i>	1,261,148	--	1,556,861	2,818,009
<i>Public Transportation</i>	--	3,098,880	40,136	3,139,016
<i>Conservation and Agriculture</i>	88,906	--	--	88,906
<i>Public Facilities</i>	721,261	--	--	721,261
<i>Capital outlay</i>	65,260	176,351	36,240	277,851
<i>Principal</i>	--	--	287,139	287,139
<i>Interest and fees</i>	--	--	266,110	266,110
Total expenditures	<u>11,897,718</u>	<u>3,275,231</u>	<u>3,615,110</u>	<u>18,788,059</u>
Excess (deficiency) of revenues (under) expenditures	489,903	(25,046)	(176,346)	288,511
Other financing sources (uses):				
<i>Transfers in</i>	145,268	--	474,060	619,328
<i>Transfers out</i>	(474,370)	--	(144,958)	(619,328)
<i>Proceeds from Sales of Capital Assets</i>	--	260,820	--	260,820
Total other financing sources (uses)	<u>(329,102)</u>	<u>260,820</u>	<u>329,102</u>	<u>260,820</u>
Net change in fund balances	160,801	235,774	152,756	549,331
Fund balances/equity, October 1	6,906,861	264,885	778,985	7,950,731
Increase (decrease) in fund balance	--	--	44,027	44,027
Fund balances/equity, September 30	<u>\$ 7,067,662</u>	<u>\$ 500,659</u>	<u>\$ 975,768</u>	<u>\$ 8,544,089</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, 2011*

Net change in fund balances - total governmental funds	\$ 549,331
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	277,851
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,439,240)
The gain or loss on the sale of capital assets is not reported in the funds.	54,054
All proceeds from the sale of capital assets are reported in the funds but not in the SOA.	(267,263)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(14,530)
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	179,499
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	287,139
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	54,216
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(7,153)
The accretion of interest on capital appreciation bonds is not reported in the funds.	108,099
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(21,318)
Special termination benefits are reported as the amount earned in the SOA but as the amount paid in the funds	<u>(436,553)</u>
Change in net assets of governmental activities - Statement of Activities	\$ <u><u>(675,868)</u></u>

The accompanying notes are an integral part of this statement.

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

	Agency Funds
ASSETS	
Assets:	
<i>Cash and cash equivalents</i>	\$ 1,653,536
Total Assets	\$ 1,653,536
LIABILITIES	
Liabilities:	
<i>Accounts payable & Accrued expenditures</i>	\$ 146,968
<i>Due to Other Agencies</i>	705,602
<i>Due to Beneficiaries</i>	800,966
Total Liabilities	\$ 1,653,536

The accompanying notes are an integral part of this statement.

LAMAR COUNTY, TEXAS

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

A. Summary of Significant Accounting Policies

The combined financial statements of 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 have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

LAMAR COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2011

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 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.

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

The County reports the following 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

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

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, Proprietary, 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 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.

b. Property Taxes

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

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

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

c. Inventories and Prepaid Items

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

d. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

e. Receivable and Payable Balances

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

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	\$ 23,903	\$ --	\$ --	\$ 23,903
Delinquent Taxes Receivable	733,467	164,175	148,974	1,046,616
Less: Allowance for Uncollectibles	(36,673)	(8,209)	(7,449)	(52,331)
Net Delinquent Taxes Receivable	<u>696,794</u>	<u>155,966</u>	<u>141,525</u>	<u>994,285</u>
Fines Receivable	2,376,396	5,223,903	--	7,600,299
Less: Allowance for Uncollectibles	(1,525,485)	(2,521,873)	--	(4,047,358)
Net Fines Receivable	<u>850,911</u>	<u>2,702,030</u>	<u>--</u>	<u>3,552,941</u>
Net Total Receivables	<u>\$ 1,571,608</u>	<u>\$ 2,857,996</u>	<u>\$ 141,525</u>	<u>\$ 4,571,129</u>

LAMAR COUNTY, TEXAS

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

f. 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.

g. Interfund Activity

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

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the County's Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board of Trustees 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 Board of Trustees. 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 Board of Trustees or by an official or body to which the Board of Trustees delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

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

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

LAMAR COUNTY, TEXAS

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

	General Fund	Road & Bridge Fund	Other Governmental Funds	Total
Fund Balances:				
Nonspendable				
Inventory	\$ --	\$ 97,477	\$ 10,765	\$ 108,242
Restricted Fund Balances:				
Federal/State Funds Grant Restrictions	--	--	231,267	231,267
Retirement of Long-Term Debt	--	--	51,971	51,971
Other Restrictions of Fund Balance	--	--	681,413	681,413
Committed Fund Balances:				
Construction	--	--	352	352
OPEB Obligations	1,132,977	--	--	1,132,977
Unassigned	5,934,685	403,182	--	6,337,867
Total Fund Balances	<u>\$ 7,067,662</u>	<u>\$ 500,659</u>	<u>\$ 975,768</u>	<u>\$ 8,544,089</u>

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, 2011

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.

4. 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.

The County had no outstanding end-of-year encumbrances.

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 \$23,009.	Noted appropriately
In the Lateral Road fund the budget was exceeded in the Public Transportation category by \$136.	Noted appropriately
In the Indigent Health Care Fund the budget was exceeded in the Public Welfare category by \$451,832.	Noted appropriately
In the Justice Assitance Grant the budget was exceeded in the Public Safety category by \$3,075.	Noted appropriately
In the Diversionary Grant the budget was exceeded in the Public Safety category by \$24,602.	Noted appropriately
In the Progressive Sanctions JPO fund the budget was exceeded in the Public Safety category by \$4,136.	Noted appropriately

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

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

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2011, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$10,189,243 and the bank balance was \$7,593,342. The County's cash deposits at September 30, 2011, and during the year ended September 30, 2011, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, 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, 2011, are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
TexPool	N/A	\$ 36,485
Total Investments		\$ <u>36,485</u>

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.

LAMAR COUNTY, TEXAS

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

At September 30, 2011, 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.

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

LAMAR COUNTY, TEXAS

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

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, 2011, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 714,840	\$ --	\$ --	\$ 714,840
Total capital assets not being depreciated	<u>714,840</u>	<u>--</u>	<u>--</u>	<u>714,840</u>
<i>Capital assets being depreciated:</i>				
Infrastructure-Roads	17,313,294	--	--	17,313,294
Infrastructure-Bridges	3,306,370	38,489	--	3,344,859
Buildings and improvements	20,273,482	21,900	--	20,295,382
Equipment	8,008,942	231,462	343,162	7,897,242
Total capital assets being depreciated	<u>48,902,088</u>	<u>291,851</u>	<u>343,162</u>	<u>48,850,777</u>
Less accumulated depreciation for:				
Infrastructure-Roads	(7,923,262)	(409,026)	--	(8,332,288)
Infrastructure-Bridges	(1,030,338)	(68,142)	--	(1,098,480)
Buildings and improvements	(8,632,186)	(377,166)	--	(9,009,352)
Equipment	(4,601,529)	(584,906)	(115,953)	(5,070,482)
Vehicles	--	--	--	--
Total accumulated depreciation	<u>(22,187,315)</u>	<u>(1,439,240)</u>	<u>(115,953)</u>	<u>(23,510,602)</u>
Total capital assets being depreciated, net	<u>26,714,773</u>	<u>(1,147,389)</u>	<u>227,209</u>	<u>25,340,175</u>
Governmental activities capital assets, net	<u>\$ 27,429,613</u>	<u>\$ (1,147,389)</u>	<u>\$ 227,209</u>	<u>\$ 26,055,015</u>

Depreciation was charged to functions as follows:

General Government	\$ 71,688
Judicial	5,619
Legal	7,554
Finance	18,258
Facilities	247,902
Safety	188,120
Transportation	900,098
	<u>\$ 1,439,240</u>

E. Interfund Balances and Activity

1. Due To and From Other Funds

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

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 11,840	For transfer of federal receipts
	Total	<u>\$ 11,840</u>	

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

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

2. Transfers To and From Other Funds

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

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	474,370	Supplement other funds sources
Other Governmental Funds	General Fund	144,958	Reimburse expenditures
	Total	<u>\$ 619,328</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, 2011, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities:					
1999 Certificate of Obligation	\$ 874,118	\$ --	\$ 237,139	\$ 636,979	\$ 223,747
2003 Certificate of Obligation	2,230,000	--	50,000	2,180,000	50,000
Total Certificates of Obligation	<u>3,104,118</u>	<u>--</u>	<u>287,139</u>	<u>2,816,979</u>	<u>273,747</u>
Amount Payable Under					
Capital Lease	138,580	--	54,216	84,364	57,919
Compensated absences *	166,396	280,104	258,786	187,714	--
OPEB Obligations	696,424	648,568	212,015	1,132,977	
Accumulated Accretion on Capital					
Appreciation Debt	606,134	69,763	177,861	498,035	137,050
Total governmental activities	<u>\$ 4,711,652</u>	<u>\$ 998,435</u>	<u>\$ 990,017</u>	<u>\$ 4,720,069</u>	<u>\$ 468,716</u>

* Other long-term liabilities

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

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

2. Debt Service Requirements

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

Year Ending September 30,	Certificate of Obligations 1999		
	Principal	Interest	Total
2012	\$ 223,747	\$ 191,253	\$ 415,000
2013	212,196	202,804	415,000
2014	201,038	213,962	415,000
Totals	<u>\$ 636,979</u>	<u>\$ 608,021</u>	<u>\$ 1,245,000</u>

LAMAR COUNTY, TEXAS

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

Year Ending September 30,	Certificate of Obligations 2003		
	Principal	Interest	Total
2012	\$ 50,000	\$ 84,893	\$ 134,893
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	\$ 2,180,000	\$ 449,293	\$ 2,629,293

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.

The 2003 Certificates of Obligation were issued April 1, 2003, with semi-annual installments from September 1, 2007, through September 1, 2018, bearing interest rates of 3.90%. See Schedule of Rates:

2003 Certificates of Obligation		1999 Certificates of Obligation	
2012	3.90	2012	4.65
2013-2015	4.0	2013	4.70
2016	3.70	2014	4.75
2017	3.85		
2018	4.0		

3. Capital Leases

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

Year Ending September 30:	Principal	Interest	Total
2012	57,919	4,759	62,678
2013	26,445	1,367	27,812
Total Minimum Rentals	\$ 84,364	\$ 6,126	\$ 90,490

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	\$ 403,115
Less: Accumulated Depreciation	120,040
Total	\$ 283,075

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 2011, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past

LAMAR COUNTY, TEXAS

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

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 10.33% for the months of the accounting year 2011, and 10.19% for the months in the accounting year 2010.

The contribution rate payable by the employee members for the calendar year 2011 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, 2011, the annual pension cost for the TCDRS plan for its employees was \$438,063, and the actual contributions were \$644,445.

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

Actuarial Valuation Date	12-31-08	12-31-09	12-31-10
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level % of payroll, closed	level % of payroll, closed	level % of payroll, closed

LAMAR COUNTY, TEXAS

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

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
9-30-10	\$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	12-31-08	12-31-09	12-31-10
Actuarial Valuation of Assets	15,679,372	17,020,273	18,131,667
Actuarial Accrued Liability (AAL)	18,199,936	19,544,182	21,219,060
Unfunded Actuarial Accrued Liability (UAAL)	2,520,564	2,523,909	3,087,393
Funded Ratio	86.15%	87.09%	85.45%
Annual Covered Payroll (Actuarial)	6,317,344	6,666,461	6,865,583
UAAL as a % of Covered Payroll	39.90%	37.86%	44.97%

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 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.

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

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

Latest financial statements for the United Health Care Insurance are available for the year ended September 30, 2010, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

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 March 12, 2012.

K. Subsequent Events

Management has evaluated subsequent events through March 12, 2012. The following event was found: The County issued Combination Tax And Limited Pledge Revenue Certificates of Obligation, Series 2011, November 15, 2011, for \$1,999,264.

L. Excess of Expenditures Over Appropriations

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

Fund	Function/Program	Amount
State Aid Grant	Public Safety	\$ 23,009
Lateral Road Fund	Public Transportation	136
Indigent Health Care Fund	Public Welfare	451,832
Justice Assistance Grant	Public Safety	3,075
Diversionsary Grant	Public Safety	24,602
Progressive Sanctions JPO	Public Safety	4,136

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 TCDRS, with 30 years service in TCDRS at any age, or when the sum of his or her age and years of service in TCDRS 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.

LAMAR COUNTY, TEXAS

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

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, 2011, is as follows:

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

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

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 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%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$4,866,951 at September 30, 2010.

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

In September 30, 2010, actuarial valuation, 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

LAMAR COUNTY, TEXAS

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

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:

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	9.0% in 2011 decreasing by 0.5% in 11 years to an ultimate rate of 4.5%

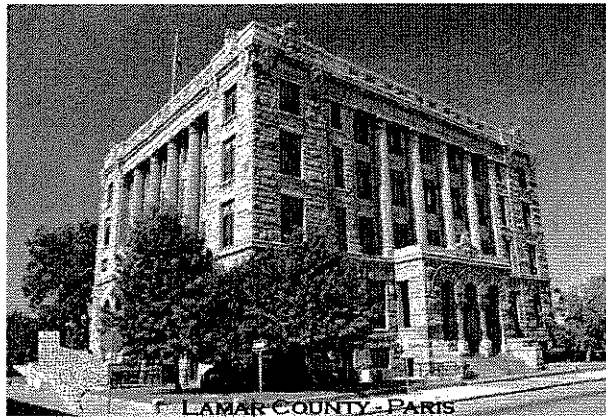
Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual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

The Post Forfeiture fund was previously accounted for as an Agency fund, but has been determined to be more appropriately accounted for as a Special Revenue Fund. The equity of the fund in the amount of \$44,027 was reclassified as of the beginning of the fiscal year.

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, 2011

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Property Taxes</i>	\$ 7,926,614	\$ 7,926,614	\$ 7,994,675	\$ 68,061
<i>Other Taxes</i>	2,350,000	2,350,000	2,488,729	138,729
<i>Intergovernmental Receipts</i>	403,000	403,000	390,385	(12,615)
<i>Fees of Office</i>	966,125	966,125	921,165	(44,960)
<i>Fines</i>	245,000	245,000	235,232	(9,768)
<i>Interest</i>	99,200	99,200	97,885	(1,315)
<i>Miscellaneous</i>	122,000	201,027	259,550	58,523
Total revenues	<u>12,111,939</u>	<u>12,190,966</u>	<u>12,387,621</u>	<u>196,655</u>
Expenditures:				
Current:				
<i>General Administration</i>	1,871,572	1,840,072	1,873,413	(33,341)
<i>Financial Administration</i>	901,820	901,820	849,388	52,432
<i>Judicial</i>	1,493,440	1,493,440	1,421,287	72,153
<i>Legal</i>	826,988	841,488	802,341	39,147
<i>Public Safety</i>	5,023,137	5,030,237	4,814,714	215,523
<i>Public Welfare</i>	1,362,915	1,379,915	1,261,148	118,767
<i>Conservation and Agriculture</i>	99,659	99,659	88,906	10,753
<i>Public Facilities</i>	672,978	678,778	721,261	(42,483)
<i>Capital outlay</i>	94,524	160,651	65,260	95,391
Total expenditures	<u>12,347,033</u>	<u>12,426,060</u>	<u>11,897,718</u>	<u>528,342</u>
Excess (deficiency) of revenues (under) expenditures	(235,094)	(235,094)	489,903	724,997
Other financing sources (uses):				
<i>Transfers in</i>	--	--	145,268	145,268
<i>Transfers out</i>	(371,337)	(371,337)	(474,370)	103,033
Total other financing sources (uses)	<u>(371,337)</u>	<u>(371,337)</u>	<u>(329,102)</u>	<u>(42,235)</u>
Net change in fund balances	(606,431)	(606,431)	160,801	767,232
Fund balances/equity, October 1	<u>6,906,861</u>	<u>6,906,861</u>	<u>6,906,861</u>	<u>--</u>
Fund balances/equity, September 30	<u>\$ 6,300,430</u>	<u>\$ 6,300,430</u>	<u>\$ 7,067,662</u>	<u>\$ 767,232</u>

LAMAR COUNTY, TEXAS
ROAD & BRIDGE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Property Taxes</i>	\$ 1,774,244	\$ 1,774,244	\$ 1,789,482	\$ 15,238
<i>Intergovernmental Receipts</i>	24,000	171,430	194,433	23,003
<i>Fees of Office</i>	1,032,000	1,032,000	1,080,960	48,960
<i>Fines</i>	204,000	204,000	170,696	(33,304)
<i>Interest</i>	9,000	9,000	2,521	(6,479)
<i>Miscellaneous</i>	3,000	3,000	12,093	9,093
Total revenues	<u>3,046,244</u>	<u>3,193,674</u>	<u>3,250,185</u>	<u>56,511</u>
Expenditures:				
Current:				
<i>Public Transportation</i>	3,397,261	3,526,292	3,098,880	427,412
<i>Capital outlay</i>	308,250	340,946	176,351	164,595
Total expenditures	<u>3,705,511</u>	<u>3,867,238</u>	<u>3,275,231</u>	<u>592,007</u>
Excess (deficiency) of revenues (under) expenditures	(659,267)	(673,564)	(25,046)	648,518
Other financing sources (uses):				
<i>Proceeds from Sales of Capital Assets</i>	40,000	54,296	260,820	206,524
Total other financing sources (uses)	<u>40,000</u>	<u>54,296</u>	<u>260,820</u>	<u>(206,524)</u>
Net change in fund balances	(619,267)	(619,268)	235,774	855,042
Fund balances/equity, October 1	264,885	264,885	264,885	--
Fund balances/equity, September 30	<u>\$ (354,382)</u>	<u>\$ (354,383)</u>	<u>\$ 500,659</u>	<u>\$ 855,042</u>

LAMAR COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

for Lamar County, Texas

YEAR ENDED SEPTEMBER 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
06/30/2009	\$ -0-	\$ 2,764,952	\$ 2,764,952	0.00%	\$ 6,240,960	44.3%
09/30/2010	\$ -0-	\$ 4,866,951	\$ 4,866,951	0.00%	\$ 6,348,775	76.7%

The actuarial accrued liability was determined by the most recent actuarial report dated September 30, 2010. 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

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%

LAMAR COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2011

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 Commissioner's 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 Commissioner's Court. Amendments are presented to the Commissioner's Court at its regular meetings. Each amendment must have the Commissioner's Court approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Commissioner's 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

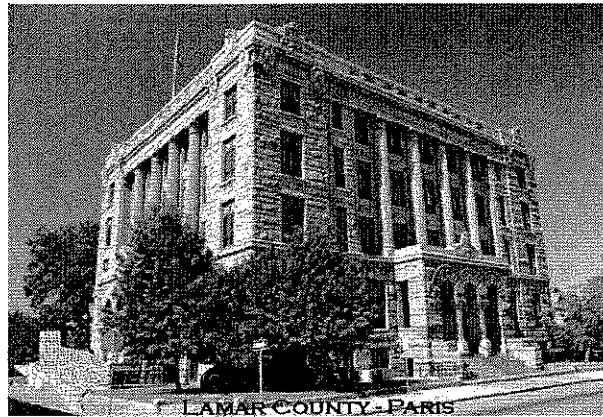
The following funds had legally adopted budgets:

General	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
Records Management	Justice Assistance Grant
Indigent Health Care	Progressive Sanctions JPO
Court House Security	Progressive Sanctions I,II, and III
Community Corrections Grant	Cert. of Obligation, Series 1999 & 2003
County Records Management	Permanent Improvement Fund
Diversionary Grant	Certificate of Obligation 2003
Juvenile Probation Intensive Community Based Grant	Juvenile Probation Salary Adjustment
Juvenile Probation Title IV E	Grant

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

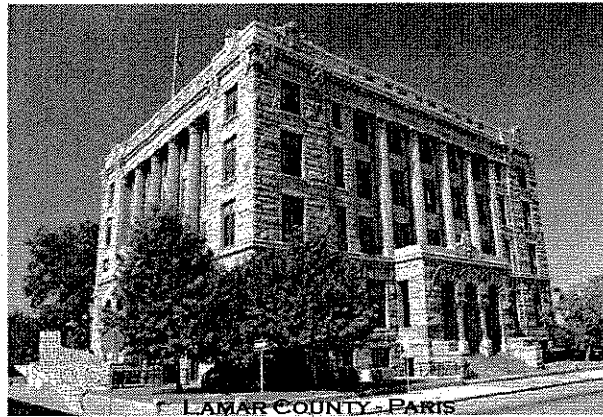
LAMAR COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2011

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Permanent Improvement Fund</u>	
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 1,221,709	\$ 51,405	\$ --	\$ 1,273,114
<i>Investments</i>	2,133	566	352	3,051
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	96,035	45,490	--	141,525
<i>Due from other governments</i>	11,840	--	--	11,840
<i>Inventories</i>	10,765	--	--	10,765
Total Assets	<u>\$ 1,342,482</u>	<u>\$ 97,461</u>	<u>\$ 352</u>	<u>\$ 1,440,295</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 311,162	\$ --	\$ --	\$ 311,162
<i>Deferred Revenue</i>	96,035	45,490	--	141,525
<i>Due to Other Funds</i>	11,840	--	--	11,840
Total Liabilities	<u>419,037</u>	<u>45,490</u>	<u>--</u>	<u>464,527</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	10,765	--	--	10,765
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	231,267	--	--	231,267
<i>Retirement of Long-Term Debt</i>	--	51,971	--	51,971
<i>Other Restrictions of Fund Balance</i>	681,413	--	--	681,413
Committed Fund Balances:				
<i>Construction</i>	--	--	352	352
Total Fund Balances	<u>923,445</u>	<u>51,971</u>	<u>352</u>	<u>975,768</u>
Total Liabilities and Fund Balances	<u>\$ 1,342,482</u>	<u>\$ 97,461</u>	<u>\$ 352</u>	<u>\$ 1,440,295</u>



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, 2011

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
		Debt Service Fund	Permanent Improvement Fund	
Revenue:				
<i>Property Taxes</i>	\$ 1,101,855	\$ 522,716	\$ --	\$ 1,624,571
<i>Intergovernmental Receipts</i>	1,342,809	--	--	1,342,809
<i>Fees of Office</i>	278,776	--	--	278,776
<i>Interest</i>	1,231	--	--	1,231
<i>Miscellaneous</i>	191,377	--	--	191,377
Total revenues	<u>2,916,048</u>	<u>522,716</u>	<u>--</u>	<u>3,438,764</u>
Expenditures:				
Current:				
<i>General Administration</i>	780,488	--	7,000	787,488
<i>Judicial</i>	65,180	--	--	65,180
<i>Legal</i>	174,649	--	--	174,649
<i>Public Safety</i>	401,307	--	--	401,307
<i>Public Welfare</i>	1,556,861	--	--	1,556,861
<i>Public Transportation</i>	40,136	--	--	40,136
<i>Capital outlay</i>	36,240	--	--	36,240
<i>Principal</i>	--	287,139	--	287,139
<i>Interest and fees</i>	--	266,110	--	266,110
Total expenditures	<u>3,054,861</u>	<u>553,249</u>	<u>7,000</u>	<u>3,615,110</u>
Excess (deficiency) of revenues (under) expenditures	(138,813)	(30,533)	(7,000)	(176,346)
Other financing sources (uses):				
<i>Transfers in</i>	467,060	--	7,000	474,060
<i>Transfers out</i>	(144,958)	--	--	(144,958)
Total other financing sources (uses)	<u>322,102</u>	<u>--</u>	<u>7,000</u>	<u>329,102</u>
Net change in fund balances	183,289	(30,533)	--	152,756
Fund balances/equity, October 1	696,129	82,504	352	778,986
Increase (decrease) in fund balance	44,027	--	--	44,027
Fund balances/equity, September 30	<u>\$ 923,445</u>	<u>\$ 51,971</u>	<u>\$ 352</u>	<u>\$ 975,769</u>

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

	Estray and Jury	State Aid Grant	Lateral Road Fund	Co. Attorney Hot Check Fund
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 28,058	\$ 63,676	\$ --	\$ 22,481
<i>Investments</i>	743	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	3,370	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 32,171</u>	<u>\$ 63,676</u>	<u>\$ --</u>	<u>\$ 22,481</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ 995	\$ --	\$ --
<i>Deferred Revenue</i>	3,370	--	--	--
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>3,370</u>	<u>995</u>	<u>--</u>	<u>--</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	--	--	--
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	62,681	--	--
<i>Other Restrictions of Fund Balance</i>	28,801	--	--	22,481
Total Fund Balances	<u>28,801</u>	<u>62,681</u>	<u>--</u>	<u>22,481</u>
Total Liabilities and Fund Balances	<u>\$ 32,171</u>	<u>\$ 63,676</u>	<u>\$ --</u>	<u>\$ 22,481</u>

Law Library Fund	Records Management Fund	Indigent Health Care	Voter Registration Fund	County Attorney Special
\$ 32,375	\$ 183,445	\$ 126,484	\$ 627	\$ 34,662
--	134	68	--	--
--	--	92,665	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 32,375</u>	<u>\$ 183,579</u>	<u>\$ 219,217</u>	<u>\$ 627</u>	<u>\$ 34,662</u>
\$ 1,636	\$ --	\$ 126,552	\$ --	\$ --
--	--	92,665	--	--
--	--	--	--	--
<u>1,636</u>	<u>--</u>	<u>219,217</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	627	34,662
30,739	183,579	--	--	--
<u>30,739</u>	<u>183,579</u>	<u>--</u>	<u>627</u>	<u>34,662</u>
<u>\$ 32,375</u>	<u>\$ 183,579</u>	<u>\$ 219,217</u>	<u>\$ 627</u>	<u>\$ 34,662</u>

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

	Court House Security Fund	Seized Property	Post Forfeiture Fund	Community Corrections Grant
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 36,434	\$ 1,959	\$ 40,051	\$ 703
<i>Investments</i>	52	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 36,486</u>	<u>\$ 1,959</u>	<u>\$ 40,051</u>	<u>\$ 703</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 1,378	\$ --	\$ --	\$ --
<i>Deferred Revenue</i>	--	--	--	--
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>1,378</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances:				
Nonspendable Fund Balances:				
<i>Inventories</i>	--	--	--	--
Restricted Fund Balances:				
<i>Federal/State Funds Grant Restrictions</i>	--	--	40,051	703
<i>Other Restrictions of Fund Balance</i>	35,108	1,959	--	--
Total Fund Balances	<u>35,108</u>	<u>1,959</u>	<u>40,051</u>	<u>703</u>
Total Liabilities and Fund Balances	<u>\$ 36,486</u>	<u>\$ 1,959</u>	<u>\$ 40,051</u>	<u>\$ 703</u>

Crime Victims Fund	Dist. Clk. Records Archive Fund	Records Archive Fund	County Records Management	Co. Clerk Chapter 19 Fund
\$ 2,393	\$ 8,775	\$ 52,301	\$ 119,949	\$ 2,996
--	--	--	1,136	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 2,393</u>	<u>\$ 8,775</u>	<u>\$ 52,301</u>	<u>\$ 121,085</u>	<u>\$ 2,996</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>2,393</u>	<u>8,775</u>	<u>52,301</u>	<u>121,085</u>	<u>2,996</u>
<u>2,393</u>	<u>8,775</u>	<u>52,301</u>	<u>121,085</u>	<u>2,996</u>
<u>\$ 2,393</u>	<u>\$ 8,775</u>	<u>\$ 52,301</u>	<u>\$ 121,085</u>	<u>\$ 2,996</u>

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

	District Clerk Rec. Management	Justice Assistance Grant	Mental Health Officer	Diversionary Grant
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 13,224	\$ --	\$ 1,743	\$ --
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 13,224</u>	<u>\$ --</u>	<u>\$ 1,743</u>	<u>\$ --</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ --	\$ --	\$ --
<i>Deferred Revenue</i>	--	--	--	--
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</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>	13,224	--	--	--
Total Fund Balances	<u>13,224</u>	<u>--</u>	<u>1,743</u>	<u>--</u>
Total Liabilities and Fund Balances	<u>\$ 13,224</u>	<u>\$ --</u>	<u>\$ 1,743</u>	<u>\$ --</u>

Judicial District Fund	Victims Coordinator Grant	Graffiti Eradication Fund	Alternative Dispute Resolution	Juvenile Probation Title IV-E
\$ 325	\$ --	\$ 35,979	\$ 12,737	\$ 39,180
--	--	--	--	--
--	5,636	--	--	--
--	--	--	--	--
<u>\$ 325</u>	<u>\$ 5,636</u>	<u>\$ 35,979</u>	<u>\$ 12,737</u>	<u>\$ 39,180</u>
\$ --	\$ --	\$ --	\$ 945	\$ --
--	--	--	--	--
--	5,636	--	--	--
<u>--</u>	<u>5,636</u>	<u>--</u>	<u>945</u>	<u>--</u>
--	--	--	--	--
325	--	--	--	39,180
--	--	35,979	11,792	--
<u>325</u>	<u>--</u>	<u>35,979</u>	<u>11,792</u>	<u>39,180</u>
<u>\$ 325</u>	<u>\$ 5,636</u>	<u>\$ 35,979</u>	<u>\$ 12,737</u>	<u>\$ 39,180</u>

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

	<u>Community Development Block Grant</u>	<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>	\$ 166,354	\$ 17,650	\$ 1,060	\$ 116,272
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Due from other governments</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 166,354</u>	<u>\$ 17,650</u>	<u>\$ 1,060</u>	<u>\$ 116,272</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable & Accrued Expenditures</i>	\$ 166,354	\$ --	\$ --	\$ --
<i>Deferred Revenue</i>	--	--	--	--
<i>Due to Other Funds</i>	--	--	--	--
Total Liabilities	<u>166,354</u>	<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	1,060	--
<i>Other Restrictions of Fund Balance</i>	--	--	--	116,272
Total Fund Balances	<u>--</u>	<u>17,650</u>	<u>1,060</u>	<u>116,272</u>
Total Liabilities and Fund Balances	<u>\$ 166,354</u>	<u>\$ 17,650</u>	<u>\$ 1,060</u>	<u>\$ 116,272</u>

Juvenile Prob. Salary Adj. Grant	Progressive Sanctions JPO	Progressive Sanctions I, II, III	Juv. Prob. Intensive Comm. Based	Commitment Reduction Grant
\$ --	\$ --	\$ --	\$ --	\$ 13,265
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 13,265</u>
\$ --	\$ --	\$ --	\$ --	\$ 2,940
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,940</u>
--	--	--	--	--
--	--	--	--	10,325
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>10,325</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 13,265</u>

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

	Election Service Contract Fund	Homeland Security Grant
ASSETS		
Assets:		
<i>Cash and cash equivalents</i>	\$ 22,045	\$ --
<i>Investments</i>	--	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	--	--
<i>Due from other governments</i>	--	--
<i>Inventories</i>	--	--
Total Assets	\$ 22,045	\$ --
LIABILITIES AND FUND BALANCES		
Liabilities:		
<i>Accounts Payable & Accrued Expenditures</i>	\$ --	\$ --
<i>Deferred Revenue</i>	--	--
<i>Due to Other Funds</i>	--	--
Total Liabilities	--	--
Fund Balances:		
Nonspendable Fund Balances:		
<i>Inventories</i>	--	--
Restricted Fund Balances:		
<i>Federal/State Funds Grant Restrictions</i>	22,045	--
<i>Other Restrictions of Fund Balance</i>	--	--
Total Fund Balances	22,045	--
Total Liabilities and Fund Balances	\$ 22,045	\$ --

<u>Hazard Mitigation Grant</u>	<u>Jail Commissary</u>	<u>Lamar County Child Welfare</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ --	\$ 24,291	\$ 215	\$ 1,221,709
--	--	--	2,133
--	--	--	96,035
6,204	--	--	11,840
--	10,765	--	10,765
<u>\$ 6,204</u>	<u>\$ 35,056</u>	<u>\$ 215</u>	<u>\$ 1,342,482</u>
\$ --	\$ 10,362	\$ --	\$ 311,162
--	--	--	96,035
6,204	--	--	11,840
<u>6,204</u>	<u>10,362</u>	<u>--</u>	<u>419,037</u>
--	10,765	--	10,765
--	--	215	231,267
--	13,929	--	681,413
<u>--</u>	<u>24,694</u>	<u>215</u>	<u>923,445</u>
<u>\$ 6,204</u>	<u>\$ 35,056</u>	<u>\$ 215</u>	<u>\$ 1,342,482</u>

LAMAR COUNTY, TEXAS

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

	Estray and Jury	State Aid Grant	Lateral Road Fund	Co. Attorney Hot Check Fund
Revenue:				
<i>Property Taxes</i>	\$ 38,661	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	22,270	154,542	40,136	--
<i>Fees of Office</i>	1,119	--	--	40,213
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	292	--	--	--
Total revenues	<u>62,342</u>	<u>154,542</u>	<u>40,136</u>	<u>40,213</u>
Expenditures:				
Current:				
<i>General Administration</i>	--	--	--	--
<i>Judicial</i>	61,269	--	--	--
<i>Legal</i>	--	--	--	54,735
<i>Public Safety</i>	--	99,557	--	--
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	40,136	--
<i>Capital outlay</i>	--	--	--	--
Total expenditures	<u>61,269</u>	<u>99,557</u>	<u>40,136</u>	<u>54,735</u>
Excess (deficiency) of revenues (under) expenditures	1,073	54,985	--	(14,522)
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	1,073	54,985	--	(14,522)
Fund balances/equity, October 1	27,728	7,696	--	37,003
Increase (decrease) in fund balance	--	--	--	--
Fund balances/equity, September 30	<u>\$ 28,801</u>	<u>\$ 62,681</u>	<u>\$ --</u>	<u>\$ 22,481</u>

Law Library Fund	Records Management Fund	Indigent Health Care	Voter Registration Fund	County Attorney Special
\$ --	\$ --	\$ 1,063,194	\$ --	\$ --
--	--	273,988	--	31,168
27,251	69,416	--	--	--
217	--	--	--	--
--	--	--	--	--
<u>27,468</u>	<u>69,416</u>	<u>1,337,182</u>	<u>--</u>	<u>31,168</u>
--	4,058	--	--	--
--	--	--	--	--
27,492	--	--	--	18,754
--	--	--	--	--
--	--	1,556,861	--	--
--	--	--	--	--
<u>27,492</u>	<u>4,058</u>	<u>1,556,861</u>	<u>--</u>	<u>18,754</u>
(24)	65,358	(219,679)	--	12,414
--	--	289,834	--	--
--	--	(70,155)	--	--
<u>--</u>	<u>--</u>	<u>219,679</u>	<u>--</u>	<u>--</u>
(24)	65,358	--	--	12,414
30,763	118,221	--	627	22,248
--	--	--	--	--
<u>\$ 30,739</u>	<u>\$ 183,579</u>	<u>\$ --</u>	<u>\$ 627</u>	<u>\$ 34,662</u>

LAMAR COUNTY, TEXAS

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

	Court House Security Fund	Seized Property	Post Forfeiture Fund	Community Corrections Grant
Revenue:				
<i>Property Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	--	--	--	95,688
<i>Fees of Office</i>	26,357	--	--	--
<i>Interest</i>	--	2	94	--
<i>Miscellaneous</i>	--	1,726	20,278	--
Total revenues	<u>26,357</u>	<u>1,728</u>	<u>20,372</u>	<u>95,688</u>
Expenditures:				
Current:				
<i>General Administration</i>	27,772	140	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	19,437	--
<i>Public Safety</i>	--	--	4,911	103,297
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Capital outlay</i>	--	--	--	--
Total expenditures	<u>27,772</u>	<u>140</u>	<u>24,348</u>	<u>103,297</u>
Excess (deficiency) of revenues (under) expenditures	(1,415)	1,588	(3,976)	(7,609)
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	(1,415)	1,588	(3,976)	(7,609)
Fund balances/equity, October 1	36,523	371	--	8,312
Increase (decrease) in fund balance	--	--	44,027	--
Fund balances/equity, September 30	<u>\$ 35,108</u>	<u>\$ 1,959</u>	<u>\$ 40,051</u>	<u>\$ 703</u>

Crime Victims Fund	Dist. Clk. Records Archive Fund	Records Archive Fund	County Records Management	Co. Clerk Chapter 19 Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	2,100
--	4,110	46,894	20,320	--
--	--	--	1	--
653	--	--	--	--
<u>653</u>	<u>4,110</u>	<u>46,894</u>	<u>20,321</u>	<u>2,100</u>
878	--	49,580	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	11,000	--
<u>878</u>	<u>--</u>	<u>49,580</u>	<u>11,000</u>	<u>--</u>
(225)	4,110	(2,686)	9,321	2,100
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(225)	4,110	(2,686)	9,321	2,100
2,618	4,665	54,987	111,764	896
--	--	--	--	--
<u>\$ 2,393</u>	<u>\$ 8,775</u>	<u>\$ 52,301</u>	<u>\$ 121,085</u>	<u>\$ 2,996</u>

LAMAR COUNTY, TEXAS

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

	District Clerk Rec. Management	Justice Assistance Grant	Mental Health Officer	Diversionary Grant
Revenue:				
<i>Property Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	--	9,665	--	23,218
<i>Fees of Office</i>	4,622	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>4,622</u>	<u>9,665</u>	<u>--</u>	<u>23,218</u>
Expenditures:				
Current:				
<i>General Administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public Safety</i>	--	--	--	24,602
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Capital outlay</i>	--	25,240	--	--
Total expenditures	<u>--</u>	<u>25,240</u>	<u>--</u>	<u>24,602</u>
Excess (deficiency) of revenues (under) expenditures	4,622	(15,575)	--	(1,384)
Other financing sources (uses):				
<i>Transfers in</i>	--	15,575	--	--
<i>Transfers out</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>15,575</u>	<u>--</u>	<u>--</u>
Net change in fund balances	4,622	--	--	(1,384)
Fund balances/equity, October 1	8,602	--	1,743	1,384
Increase (decrease) in fund balance	--	--	--	--
Fund balances/equity, September 30	<u>\$ 13,224</u>	<u>\$ --</u>	<u>\$ 1,743</u>	<u>\$ --</u>

Judicial District Fund	Victims Coordinator Grant	Graffiti Eradication Fund	Alternative Dispute Resolution	Juvenile Probation Title IV-E
\$ --	\$ --	\$ --	\$ --	\$ --
--	34,918	--	--	41,211
2,665	--	2,440	11,605	--
--	--	--	--	--
--	--	--	--	--
<u>2,665</u>	<u>34,918</u>	<u>2,440</u>	<u>11,605</u>	<u>41,211</u>
2,915	--	--	13,735	--
--	--	--	--	--
--	42,626	--	--	--
--	--	--	--	5,344
--	--	--	--	--
--	--	--	--	--
<u>2,915</u>	<u>42,626</u>	<u>--</u>	<u>13,735</u>	<u>5,344</u>
(250)	(7,708)	2,440	(2,130)	35,867
--	7,708	--	--	--
--	--	--	--	--
--	<u>7,708</u>	--	--	--
(250)	--	2,440	(2,130)	35,867
575	--	33,539	13,922	3,313
--	--	--	--	--
<u>\$ 325</u>	<u>\$ --</u>	<u>\$ 35,979</u>	<u>\$ 11,792</u>	<u>\$ 39,180</u>

LAMAR COUNTY, TEXAS

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

	Community Development Block Grant	Court Record Preservation Fund	Co. & Dist. Court Tech Fund	Justice Court Technology
Revenue:				
<i>Property Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental Receipts</i>	425,634	--	--	--
<i>Fees of Office</i>	--	10,370	989	10,405
<i>Interest</i>	--	--	--	826
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>425,634</u>	<u>10,370</u>	<u>989</u>	<u>11,231</u>
Expenditures:				
Current:				
<i>General Administration</i>	446,195	--	--	--
<i>Judicial</i>	--	--	--	3,911
<i>Legal</i>	--	--	--	--
<i>Public Safety</i>	--	--	--	--
<i>Public Welfare</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Capital outlay</i>	--	--	--	--
Total expenditures	<u>446,195</u>	<u>--</u>	<u>--</u>	<u>3,911</u>
Excess (deficiency) of revenues (under) expenditures	(20,561)	10,370	989	7,320
Other financing sources (uses):				
<i>Transfers in</i>	95,364	--	--	--
<i>Transfers out</i>	(74,803)	--	--	--
Total other financing sources (uses)	<u>20,561</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	10,370	989	7,320
Fund balances/equity, October 1	--	7,280	71	108,952
Increase (decrease) in fund balance	--	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ 17,650</u>	<u>\$ 1,060</u>	<u>\$ 116,272</u>

Juvenile Prob. Salary Adj. Grant	Progressive Sanctions JPO	Progressive Sanctions I, II, III	Juv. Prob. Intensive Comm. Based	Commitment Reduction Grant
\$ --	\$ --	\$ --	\$ --	\$ --
4,750	22,972	19,763	6,887	108,805
--	--	--	--	--
--	--	--	--	--
<u>4,750</u>	<u>22,972</u>	<u>19,763</u>	<u>6,887</u>	<u>108,805</u>
--	--	--	--	--
--	--	--	--	--
5,035	31,703	20,113	8,265	98,480
--	--	--	--	--
--	--	--	--	--
<u>5,035</u>	<u>31,703</u>	<u>20,113</u>	<u>8,265</u>	<u>98,480</u>
(285)	(8,731)	(350)	(1,378)	10,325
--	8,731	--	--	--
--	--	--	--	--
<u>--</u>	<u>8,731</u>	<u>--</u>	<u>--</u>	<u>--</u>
(285)	--	(350)	(1,378)	10,325
285	--	350	1,378	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 10,325</u>

LAMAR COUNTY, TEXAS

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

	Election Service Contract Fund	Homeland Security Grant
Revenue:		
Property Taxes	\$ --	\$ --
Intergovernmental Receipts	--	6,920
Fees of Office	--	--
Interest	--	--
Miscellaneous	20,164	--
Total revenues	<u>20,164</u>	<u>6,920</u>
Expenditures:		
Current:		
General Administration	--	6,920
Judicial	--	--
Legal	11,605	--
Public Safety	--	--
Public Welfare	--	--
Public Transportation	--	--
Capital outlay	--	--
Total expenditures	<u>11,605</u>	<u>6,920</u>
Excess (deficiency) of revenues (under) expenditures	8,559	--
Other financing sources (uses):		
Transfers in	--	--
Transfers out	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	8,559	--
Fund balances/equity, October 1	13,486	--
Increase (decrease) in fund balance	--	--
Fund balances/equity, September 30	<u>\$ 22,045</u>	<u>\$ --</u>

Hazard Mitigation Grant	Jail Commissary	Lamar County Child Welfare	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ 1,101,855
14,543	--	3,631	1,342,809
--	--	--	278,776
--	52	39	1,231
--	143,264	5,000	191,377
<u>14,543</u>	<u>143,316</u>	<u>8,670</u>	<u>2,916,048</u>
19,391	137,336	71,568	780,488
--	--	--	65,180
--	--	--	174,649
--	--	--	401,307
--	--	--	1,556,861
--	--	--	40,136
--	--	--	36,240
<u>19,391</u>	<u>137,336</u>	<u>71,568</u>	<u>3,054,861</u>
(4,848)	5,980	(62,898)	(138,813)
4,848	--	45,000	467,060
--	--	--	(144,958)
<u>4,848</u>	<u>--</u>	<u>45,000</u>	<u>322,102</u>
--	5,980	(17,898)	183,289
--	18,714	18,113	696,129
--	--	--	44,027
<u>\$ --</u>	<u>\$ 24,694</u>	<u>\$ 215</u>	<u>\$ 923,445</u>

LAMAR COUNTY, TEXAS
ESTRAY & JURY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Property Taxes</i>	\$ 38,333	\$ 38,661	\$ 328
<i>Intergovernmental Receipts</i>	18,000	22,270	4,270
<i>Fees of Office</i>	1,200	1,119	(81)
<i>Miscellaneous</i>	--	292	292
Total revenues	<u>57,533</u>	<u>62,342</u>	<u>4,809</u>
Expenditures:			
Current:			
<i>Judicial</i>	63,500	61,269	2,231
Total expenditures	<u>63,500</u>	<u>61,269</u>	<u>2,231</u>
Excess (deficiency) of revenues (under) expenditures	(5,967)	1,073	7,040
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(5,967)	1,073	7,040
Fund balances/equity, October 1	27,728	27,728	--
Fund balances/equity, September 30	<u>\$ 21,761</u>	<u>\$ 28,801</u>	<u>\$ 7,040</u>

LAMAR COUNTY, TEXAS
 STATE AID GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 76,984	\$ 154,542	\$ 77,558
Total revenues	<u>76,984</u>	<u>154,542</u>	<u>77,558</u>
Expenditures:			
Current:			
<i>Public Safety</i>	76,984	99,557	(22,573)
Total expenditures	<u>76,984</u>	<u>99,557</u>	<u>(22,573)</u>
Excess (deficiency) of revenues (under) expenditures	--	54,985	54,985
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	54,985	54,985
Fund balances/equity, October 1	7,696	7,696	--
Fund balances/equity, September 30	<u>\$ 7,696</u>	<u>\$ 62,681</u>	<u>\$ 54,985</u>

LAMAR COUNTY, TEXAS
LATERAL ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 40,000	\$ 40,136	\$ 136
Total revenues	<u>40,000</u>	<u>40,136</u>	<u>136</u>
Expenditures:			
Current:			
<i>Public Transportation</i>	40,000	40,136	(136)
Total expenditures	<u>40,000</u>	<u>40,136</u>	<u>(136)</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, 2011

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 26,000	\$ 27,251	\$ 1,251
<i>Interest</i>	--	217	217
Total revenues	<u>26,000</u>	<u>27,468</u>	<u>1,468</u>
Expenditures:			
Current:			
<i>Legal</i>	50,000	27,492	22,508
Total expenditures	<u>50,000</u>	<u>27,492</u>	<u>22,508</u>
Excess (deficiency) of revenues (under) expenditures	(24,000)	(24)	23,976
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(24,000)	(24)	23,976
Fund balances/equity, October 1	30,763	30,763	--
Fund balances/equity, September 30	<u>\$ 6,763</u>	<u>\$ 30,739</u>	<u>\$ 23,976</u>

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

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of Office</i>	\$ 60,000	\$ 69,416	\$ 9,416
Total revenues	<u>60,000</u>	<u>69,416</u>	<u>9,416</u>
Expenditures:			
Current:			
<i>General Administration</i>	100,390	4,058	96,332
Total expenditures	<u>100,390</u>	<u>4,058</u>	<u>96,332</u>
Excess (deficiency) of revenues (under) expenditures	(40,390)	65,358	105,748
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(40,390)	65,358	105,748
Fund balances/equity, October 1	118,221	118,221	--
Fund balances/equity, September 30	<u>\$ 77,831</u>	<u>\$ 183,579</u>	<u>\$ 105,748</u>

LAMAR COUNTY, TEXAS
INDIGENT HEALTH CARE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Property Taxes</i>	\$ 1,054,144	\$ 1,063,194	\$ 9,050
<i>Intergovernmental Receipts</i>	55,000	273,988	218,988
Total revenues	<u>1,109,144</u>	<u>1,337,182</u>	<u>228,038</u>
Expenditures:			
Current:			
<i>Public Welfare</i>	1,105,029	1,556,861	(451,832)
Total expenditures	<u>1,105,029</u>	<u>1,556,861</u>	<u>(451,832)</u>
Excess (deficiency) of revenues (under) expenditures	4,115	(219,679)	(223,794)
Other financing sources (uses):			
<i>Transfers in</i>	--	289,834	289,834
<i>Transfers out</i>	--	(70,155)	(70,155)
Total other financing sources (uses)	<u>--</u>	<u>219,679</u>	<u>219,679</u>
Net change in fund balances	4,115	--	(4,115)
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ 4,115</u>	<u>\$ --</u>	<u>\$ (4,115)</u>

LAMAR COUNTY, TEXAS
 COURT HOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 26,000	\$ 26,357	\$ 357
Total revenues	<u>26,000</u>	<u>26,357</u>	<u>357</u>
Expenditures:			
Current:			
<i>General Administration</i>	45,000	27,772	17,228
Total expenditures	<u>45,000</u>	<u>27,772</u>	<u>17,228</u>
Excess (deficiency) of revenues (under) expenditures	(19,000)	(1,415)	17,585
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(19,000)	(1,415)	17,585
Fund balances/equity, October 1	36,523	36,523	--
Fund balances/equity, September 30	<u>\$ 17,523</u>	<u>\$ 35,108</u>	<u>\$ 17,585</u>

LAMAR COUNTY, TEXAS
COMMUNITY CORRECTIONS GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 114,826	\$ 95,688	\$ (19,138)
Total revenues	<u>114,826</u>	<u>95,688</u>	<u>(19,138)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	114,826	103,297	11,529
Total expenditures	<u>114,826</u>	<u>103,297</u>	<u>11,529</u>
Excess (deficiency) of revenues (under) expenditures	--	(7,609)	(7,609)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(7,609)	(7,609)
Fund balances/equity, October 1	8,312	8,312	--
Fund balances/equity, September 30	<u>\$ 8,312</u>	<u>\$ 703</u>	<u>\$ (7,609)</u>

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

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 45,000	\$ 46,894	\$ 1,894
Total revenues	<u>45,000</u>	<u>46,894</u>	<u>1,894</u>
Expenditures:			
Current:			
<i>General Administration</i>	200,000	49,580	150,420
Total expenditures	<u>200,000</u>	<u>49,580</u>	<u>150,420</u>
Excess (deficiency) of revenues (under) expenditures	(155,000)	(2,686)	152,314
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(155,000)	(2,686)	152,314
Fund balances/equity, October 1	54,987	54,987	--
Fund balances/equity, September 30	<u>\$ (100,013)</u>	<u>\$ 52,301</u>	<u>\$ 152,314</u>

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

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 15,000	\$ 20,320	\$ 5,320
<i>Interest</i>	--	1	1
Total revenues	<u>15,000</u>	<u>20,321</u>	<u>5,321</u>
Expenditures:			
Current:			
<i>General Administration</i>	82,000	--	82,000
<i>Capital outlay</i>	18,000	11,000	7,000
Total expenditures	<u>100,000</u>	<u>11,000</u>	<u>89,000</u>
Excess (deficiency) of revenues (under) expenditures	(85,000)	9,321	94,321
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(85,000)	9,321	94,321
Fund balances/equity, October 1	111,764	111,764	--
Fund balances/equity, September 30	<u>\$ 26,764</u>	<u>\$ 121,085</u>	<u>\$ 94,321</u>

LAMAR COUNTY, TEXAS
 DIST. CLERK REC. MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 4,500	\$ 4,622	\$ 122
Total revenues	<u>4,500</u>	<u>4,622</u>	<u>122</u>
Expenditures:			
Current:			
<i>Judicial</i>	10,000	--	10,000
Total expenditures	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Excess (deficiency) of revenues (under) expenditures	(5,500)	4,622	10,122
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(5,500)	4,622	10,122
Fund balances/equity, October 1	8,602	8,602	--
Fund balances/equity, September 30	<u>\$ 3,102</u>	<u>\$ 13,224</u>	<u>\$ 10,122</u>

LAMAR COUNTY, TEXAS
 JUSTICE ASSISTANCE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 9,665	\$ 9,665	\$ --
Total revenues	<u>9,665</u>	<u>9,665</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public Safety</i>	22,165	--	22,165
<i>Capital outlay</i>	--	25,240	(25,240)
Total expenditures	<u>22,165</u>	<u>25,240</u>	<u>(3,075)</u>
Excess (deficiency) of revenues (under) expenditures	(12,500)	(15,575)	(3,075)
Other financing sources (uses):			
<i>Transfers in</i>	12,500	15,575	3,075
Total other financing sources (uses)	<u>12,500</u>	<u>15,575</u>	<u>(3,075)</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
 DIVERSIONARY GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 27,862	\$ 23,218	\$ (4,644)
Total revenues	<u>27,862</u>	<u>23,218</u>	<u>(4,644)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	27,862	24,602	3,260
Total expenditures	<u>27,862</u>	<u>24,602</u>	<u>3,260</u>
Excess (deficiency) of revenues (under) expenditures	--	(1,384)	(1,384)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(1,384)	(1,384)
Fund balances/equity, October 1	1,384	1,384	--
Fund balances/equity, September 30	<u>\$ 1,384</u>	<u>\$ --</u>	<u>\$ (1,384)</u>

LAMAR COUNTY, TEXAS
 VICTIMS COORDINATOR GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 36,394	\$ 34,918	\$ (1,476)
Total revenues	<u>36,394</u>	<u>34,918</u>	<u>(1,476)</u>
Expenditures:			
Current:			
<i>Legal</i>	45,231	42,626	2,605
Total expenditures	<u>45,231</u>	<u>42,626</u>	<u>2,605</u>
Excess (deficiency) of revenues (under) expenditures	(8,837)	(7,708)	1,129
Other financing sources (uses):			
<i>Transfers in</i>	8,837	7,708	(1,129)
Total other financing sources (uses)	<u>8,837</u>	<u>7,708</u>	<u>1,129</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, 2011

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 2,000	\$ 2,440	\$ 440
Total revenues	<u>2,000</u>	<u>2,440</u>	<u>440</u>
Expenditures:			
Current:			
<i>General Administration</i>	30,000	--	30,000
Total expenditures	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Excess (deficiency) of revenues (under) expenditures	(28,000)	2,440	30,440
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(28,000)	2,440	30,440
Fund balances/equity, October 1	33,539	33,539	--
Fund balances/equity, September 30	<u>\$ 5,539</u>	<u>\$ 35,979</u>	<u>\$ 30,440</u>

LAMAR COUNTY, TEXAS
 ALTERNATIVE DISPUTE RESOLUTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 12,000	\$ 11,605	\$ (395)
Total revenues	<u>12,000</u>	<u>11,605</u>	<u>(395)</u>
Expenditures:			
Current:			
<i>General Administration</i>	18,000	13,735	4,265
Total expenditures	<u>18,000</u>	<u>13,735</u>	<u>4,265</u>
Excess (deficiency) of revenues (under) expenditures	(6,000)	(2,130)	3,870
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(6,000)	(2,130)	3,870
Fund balances/equity, October 1	13,922	13,922	-
Fund balances/equity, September 30	<u>\$ 7,922</u>	<u>\$ 11,792</u>	<u>\$ 3,870</u>

LAMAR COUNTY, TEXAS
JUVENILE PROBATION TITLE IV-E FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental Receipts</i>	\$ --	\$ 41,211	\$ 41,211
<i>Interest</i>	400	--	(400)
Total revenues	<u> 400</u>	<u> 41,211</u>	<u> 40,811</u>
Expenditures:			
Current:			
<i>Public Safety</i>	11,311	5,344	5,967
Total expenditures	<u> 11,311</u>	<u> 5,344</u>	<u> 5,967</u>
Excess (deficiency) of revenues (under) expenditures	(10,911)	35,867	46,778
Other financing sources (uses):			
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> --</u>
Net change in fund balances	(10,911)	35,867	46,778
Fund balances/equity, October 1	3,313	3,313	--
Fund balances/equity, September 30	<u>\$ (7,598)</u>	<u>\$ 39,180</u>	<u>\$ 46,778</u>

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

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 9,000	\$ 10,405	\$ 1,405
<i>Interest</i>	--	826	826
Total revenues	<u>9,000</u>	<u>11,231</u>	<u>2,231</u>
Expenditures:			
Current:			
<i>Judicial</i>	6,525	3,911	2,614
Total expenditures	<u>6,525</u>	<u>3,911</u>	<u>2,614</u>
Excess (deficiency) of revenues (under) expenditures	2,475	7,320	4,845
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	2,475	7,320	4,845
Fund balances/equity, October 1	108,952	108,952	--
Fund balances/equity, September 30	<u>\$ 111,427</u>	<u>\$ 116,272</u>	<u>\$ 4,845</u>

LAMAR COUNTY, TEXAS

JUVENILE PROB. SALARY ADJ. GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 5,700	\$ 4,750	\$ (950)
Total revenues	<u>5,700</u>	<u>4,750</u>	<u>(950)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	5,700	5,035	665
Total expenditures	<u>5,700</u>	<u>5,035</u>	<u>665</u>
Excess (deficiency) of revenues (under) expenditures	--	(285)	(285)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(285)	(285)
Fund balances/equity, October 1	285	285	--
Fund balances/equity, September 30	<u>\$ 285</u>	<u>\$ --</u>	<u>\$ (285)</u>

LAMAR COUNTY, TEXAS
 PROGRESSIVE SANCTIONS JPO
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 27,567	\$ 22,972	\$ (4,595)
Total revenues	<u>27,567</u>	<u>22,972</u>	<u>(4,595)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	27,567	31,703	(4,136)
Total expenditures	<u>27,567</u>	<u>31,703</u>	<u>(4,136)</u>
Excess (deficiency) of revenues (under) expenditures	--	(8,731)	(8,731)
Other financing sources (uses):			
<i>Transfers in</i>	--	8,731	8,731
Total other financing sources (uses)	<u>--</u>	<u>8,731</u>	<u>(8,731)</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
 PROGRESSIVE SANCTIONS I, II & III
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 23,716	\$ 19,763	\$ (3,953)
Total revenues	<u>23,716</u>	<u>19,763</u>	<u>(3,953)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	23,716	20,113	3,603
Total expenditures	<u>23,716</u>	<u>20,113</u>	<u>3,603</u>
Excess (deficiency) of revenues (under) expenditures	--	(350)	(350)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(350)	(350)
Fund balances/equity, October 1	350	350	--
Fund balances/equity, September 30	<u>\$ 350</u>	<u>\$ --</u>	<u>\$ (350)</u>

LAMAR COUNTY, TEXAS

JUVENILE PROB. INTENSIVE COM. BASED GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 8,265	\$ 6,887	\$ (1,378)
Total revenues	<u>8,265</u>	<u>6,887</u>	<u>(1,378)</u>
Expenditures:			
Current:			
<i>Public Safety</i>	8,265	8,265	--
Total expenditures	<u>8,265</u>	<u>8,265</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	--	(1,378)	(1,378)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(1,378)	(1,378)
Fund balances/equity, October 1	1,378	1,378	--
Fund balances/equity, September 30	<u>\$ 1,378</u>	<u>\$ --</u>	<u>\$ (1,378)</u>

LAMAR COUNTY, TEXAS
 COMMITMENT REDUCTION GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 102,200	\$ 108,805	\$ 6,605
Total revenues	<u>102,200</u>	<u>108,805</u>	<u>6,605</u>
Expenditures:			
Current:			
<i>Public Safety</i>	102,200	98,480	3,720
Total expenditures	<u>102,200</u>	<u>98,480</u>	<u>3,720</u>
Excess (deficiency) of revenues (under) expenditures	--	10,325	10,325
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	10,325	10,325
Fund balances/equity, October 1	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ 10,325</u>	<u>\$ 10,325</u>

LAMAR COUNTY, TEXAS
 HAZARD MITIGATION GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental Receipts</i>	\$ 39,687	\$ 14,543	\$ (25,144)
Total revenues	<u>39,687</u>	<u>14,543</u>	<u>(25,144)</u>
Expenditures:			
Current:			
<i>General Administration</i>	45,167	19,391	25,776
Total expenditures	<u>45,167</u>	<u>19,391</u>	<u>25,776</u>
Excess (deficiency) of revenues (under) expenditures	(5,480)	(4,848)	632
Other financing sources (uses):			
<i>Transfers in</i>	5,480	4,848	(632)
Total other financing sources (uses)	<u>5,480</u>	<u>4,848</u>	<u>632</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

REFUNDING BOND SERIES '93

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Property Taxes</i>	\$ 517,489	\$ 522,716	\$ 5,227
<i>Interest</i>	1,000	--	(1,000)
Total revenues	<u>518,489</u>	<u>522,716</u>	<u>4,227</u>
Expenditures:			
Current:			
<i>Principal</i>	287,140	287,139	1
<i>Interest and fees</i>	266,629	266,110	519
Total expenditures	<u>553,769</u>	<u>553,249</u>	<u>520</u>
Excess (deficiency) of revenues (under) expenditures	(35,280)	(30,533)	4,747
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(35,280)	(30,533)	4,747
Fund balances/equity, October 1	82,504	82,504	--
Fund balances/equity, September 30	<u>\$ 47,224</u>	<u>\$ 51,971</u>	<u>\$ 4,747</u>

LAMAR COUNTY, TEXAS
 PERMANENT IMPROVEMENT FUND
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Total revenues	\$ --	\$ --	\$ --
Expenditures:			
Current:			
<i>General Administration</i>	--	7,000	(7,000)
<i>Capital outlay</i>	350,000	--	350,000
Total expenditures	<u>350,000</u>	<u>7,000</u>	<u>343,000</u>
Excess (deficiency) of revenues (under) expenditures	(350,000)	(7,000)	343,000
Other financing sources (uses):			
<i>Transfers in</i>	350,000	7,000	(343,000)
Total other financing sources (uses)	<u>350,000</u>	<u>7,000</u>	<u>343,000</u>
Net change in fund balances	--	--	--
Fund balances/equity, October 1	352	352	--
Fund balances/equity, September 30	<u>\$ 352</u>	<u>\$ 352</u>	<u>\$ --</u>

LAMAR COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2011

	Pre Forfeiture Fund	Juvenile Probation Special	County Clerk Cash Bond	Unclaimed Money Fund
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 21,252	\$ 37,316	\$ 44,340	\$ 36,986
<i>Accounts</i>	--	--	--	--
Total Assets	<u>\$ 21,252</u>	<u>\$ 37,316</u>	<u>\$ 44,340</u>	<u>\$ 36,986</u>
LIABILITIES				
Liabilities:				
<i>Accounts payable & Accrued expenditures</i>	\$ --	\$ --	\$ --	\$ --
<i>Unearned Revenue</i>	--	--	--	--
<i>Due to Other Agencies</i>	--	--	--	36,986
<i>Due to Beneficiaries</i>	21,252	37,316	44,340	--
Total Liabilities	<u>\$ 21,252</u>	<u>\$ 37,316</u>	<u>\$ 44,340</u>	<u>\$ 36,986</u>

State Court Costs	County Clerk Trust	District Clerk Trust	Tax Assessor Special	Tax Assessor Vehicle Inventory
\$ 146,968	\$ 63,713	\$ 594,144	\$ 381,384	\$ 284,706
<u>\$ 146,968</u>	<u>\$ 63,713</u>	<u>\$ 594,144</u>	<u>\$ 381,384</u>	<u>\$ 284,706</u>
\$ 146,968	\$ --	\$ --	\$ --	\$ --
--	--	--	381,384	284,706
--	63,713	594,144	--	--
<u>\$ 146,968</u>	<u>\$ 63,713</u>	<u>\$ 594,144</u>	<u>\$ 381,384</u>	<u>\$ 284,706</u>

LAMAR COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2011

	<u>Co. Attorney Returned Check Collection</u>	<u>Tax Assessor Boat Registration</u>	<u>Total Agency Funds (See Exhibit A-7)</u>
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 40,201	\$ 2,526	\$ 1,653,536
Total Assets	<u>\$ 40,201</u>	<u>\$ 2,526</u>	<u>\$ 1,653,536</u>
LIABILITIES			
Liabilities:			
<i>Accounts payable & Accrued expenditures</i>	\$ --	\$ --	\$ 146,968
<i>Due to Other Agencies</i>	--	2,526	705,602
<i>Due to Beneficiaries</i>	40,201	--	800,966
Total Liabilities	<u>\$ 40,201</u>	<u>\$ 2,526</u>	<u>\$ 1,653,536</u>

LAMAR COUNTY, TEXAS

EXHIBIT C-32

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>PREFORTIFEITURE FUND</u>				
ASSETS				
Cash & Investments	\$ 20,017	\$ 22,791	\$ 21,556	\$ 21,252
Total Assets	<u>\$ 20,017</u>	<u>\$ 22,791</u>	<u>\$ 21,556</u>	<u>\$ 21,252</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 20,017	\$ 22,791	\$ 21,556	\$ 21,252
Total Liabilities	<u>\$ 20,017</u>	<u>\$ 22,791</u>	<u>\$ 21,556</u>	<u>\$ 21,252</u>
<u>JUVENILE PROBATION SPECIAL</u>				
ASSETS				
Cash & Investments	\$ 36,331	\$ 5,541	\$ 4,556	\$ 37,316
Total Assets	<u>\$ 36,331</u>	<u>\$ 5,541</u>	<u>\$ 4,556</u>	<u>\$ 37,316</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 36,331	\$ 5,541	\$ 4,556	\$ 37,316
Total Liabilities	<u>\$ 36,331</u>	<u>\$ 5,541</u>	<u>\$ 4,556</u>	<u>\$ 37,316</u>
<u>COUNTY CLERK CASH BOND</u>				
ASSETS				
Cash & Investments	\$ 77,980	\$ 34,314	\$ 67,954	\$ 44,340
Total Assets	<u>\$ 77,980</u>	<u>\$ 34,314</u>	<u>\$ 67,954</u>	<u>\$ 44,340</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 77,980	\$ 34,314	\$ 67,954	\$ 44,340
Total Liabilities	<u>\$ 77,980</u>	<u>\$ 34,314</u>	<u>\$ 67,954</u>	<u>\$ 44,340</u>
<u>UNCLAIMED CASH MONEY FUND</u>				
ASSETS				
Cash & Investments	\$ 3,702	\$ 33,360	\$ 76	\$ 36,986
Total Assets	<u>\$ 3,702</u>	<u>\$ 33,360</u>	<u>\$ 76</u>	<u>\$ 36,986</u>
LIABILITIES				
Due to Other Agencies	\$ 3,702	\$ 33,360	\$ 76	\$ 36,986
Total Liabilities	<u>\$ 3,702</u>	<u>\$ 33,360</u>	<u>\$ 76</u>	<u>\$ 36,986</u>
<u>STATE COURT COST</u>				
ASSETS				
Cash & Investments	\$ 107,446	\$ 526,983	\$ 487,461	\$ 146,968
Total Assets	<u>\$ 107,446</u>	<u>\$ 526,983</u>	<u>\$ 487,461</u>	<u>\$ 146,968</u>
LIABILITIES				
Due to Other Agencies	\$ 107,446	\$ 526,983	\$ 487,461	\$ 146,968
Total Liabilities	<u>\$ 107,446</u>	<u>\$ 526,983</u>	<u>\$ 487,461</u>	<u>\$ 146,968</u>

LAMAR COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
<u>COUNTY CLERK TRUST</u>				
ASSETS				
Cash & Investments	\$ 59,493	\$ 7,648	\$ 3,428	\$ 63,713
Total Assets	<u>\$ 59,493</u>	<u>\$ 7,648</u>	<u>\$ 3,428</u>	<u>\$ 63,713</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 59,493	\$ 7,648	\$ 3,428	\$ 63,713
Total Liabilities	<u>\$ 59,493</u>	<u>\$ 7,648</u>	<u>\$ 3,428</u>	<u>\$ 63,713</u>
<u>TAX ASSESSOR SPECIAL</u>				
ASSETS				
Cash & Investments	\$ 270,752	\$ 8,925,288	\$ 8,814,656	\$ 381,384
Total Assets	<u>\$ 270,752</u>	<u>\$ 8,925,288</u>	<u>\$ 8,814,656</u>	<u>\$ 381,384</u>
LIABILITIES				
Due to Other Agencies	\$ 270,752	\$ 8,925,288	\$ 8,814,656	\$ 381,384
Total Liabilities	<u>\$ 270,752</u>	<u>\$ 8,925,288</u>	<u>\$ 8,814,656</u>	<u>\$ 381,384</u>
<u>TAX ASSESSOR VEHICLE INVENTORY</u>				
ASSETS				
Cash & Investments	\$ 264,979	\$ 280,215	\$ 260,488	\$ 284,706
Total Assets	<u>\$ 264,979</u>	<u>\$ 280,215</u>	<u>\$ 260,488</u>	<u>\$ 284,706</u>
LIABILITIES				
Due to Other Agencies	\$ 264,979	\$ 280,215	\$ 260,488	\$ 284,706
Total Liabilities	<u>\$ 264,979</u>	<u>\$ 280,215</u>	<u>\$ 260,488</u>	<u>\$ 284,706</u>
<u>COUNTY ATTORNEY RETURNED CHECK COLLECTION</u>				
ASSETS				
Cash & Investments	\$ 16,822	\$ 244,264	\$ 220,885	\$ 40,201
Total Assets	<u>\$ 16,822</u>	<u>\$ 244,264</u>	<u>\$ 220,885</u>	<u>\$ 40,201</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 16,822	\$ 244,264	\$ 220,885	\$ 40,201
Total Liabilities	<u>\$ 16,822</u>	<u>\$ 244,264</u>	<u>\$ 220,885</u>	<u>\$ 40,201</u>
<u>TAX ASSESSOR BOAT REGISTRATION</u>				
ASSETS				
Cash & Investments	\$ 3,479	\$ 82,532	\$ 83,485	\$ 2,526
Total Assets	<u>\$ 3,479</u>	<u>\$ 82,532</u>	<u>\$ 83,485</u>	<u>\$ 2,526</u>
LIABILITIES				
Due to Other Agencies	\$ 3,479	\$ 82,532	\$ 83,485	\$ 2,526
Total Liabilities	<u>\$ 3,479</u>	<u>\$ 82,532</u>	<u>\$ 83,485</u>	<u>\$ 2,526</u>
<u>DISTRICT CLERK TRUST</u>				
ASSETS				
Cash & Investments	\$ 602,361	\$ 141,506	\$ 149,723	\$ 594,144
Total Assets	<u>\$ 602,361</u>	<u>\$ 141,506</u>	<u>\$ 149,723</u>	<u>\$ 594,144</u>
LIABILITIES				
Due to Trust Beneficiaries	\$ 602,361	\$ 141,506	\$ 149,723	\$ 594,144
Total Liabilities	<u>\$ 602,361</u>	<u>\$ 141,506</u>	<u>\$ 149,723</u>	<u>\$ 594,144</u>

LAMAR COUNTY, TEXAS

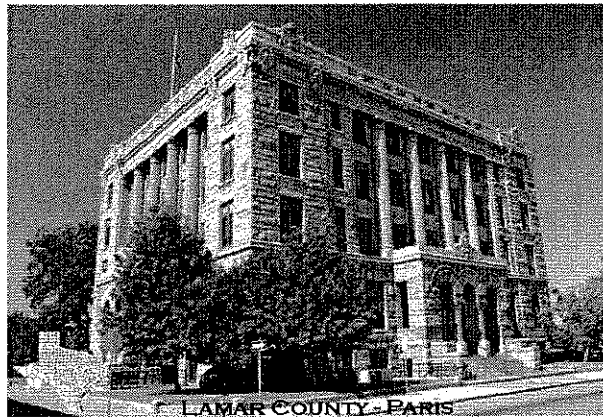
EXHIBIT C-32

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2011

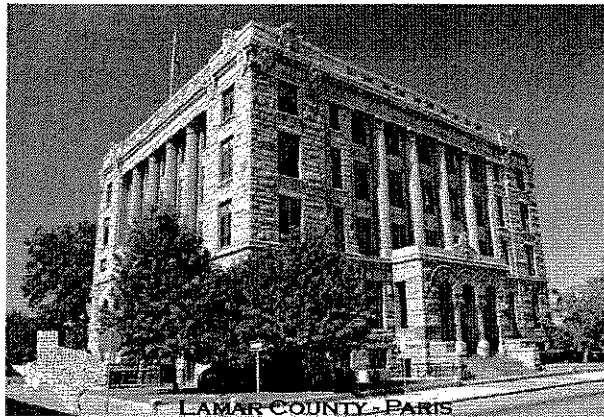
	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
TOTAL AGENCY FUNDS:				
ASSETS				
Cash & Investments	\$ 1,463,362	\$ 10,304,442	\$ 10,114,268	\$ 1,653,536
Total Assets	<u>\$ 1,463,362</u>	<u>\$ 10,304,442</u>	<u>\$ 10,114,268</u>	<u>\$ 1,653,536</u>
LIABILITIES				
Due to Other Agencies	\$ 650,358	\$ 9,848,378	9,646,166	\$ 852,570
Due to Trust Beneficiaries	813,004	456,064	468,102	800,966
Total Liabilities	<u>\$ 1,463,362</u>	<u>\$ 10,304,442</u>	<u>\$ 10,114,268</u>	<u>\$ 1,653,536</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
Texas Society of Certified Public Accountants
AICPA Governmental Audit Quality Center

Elizabeth Hamm, CPA
E. J. Musharbash, CPA
Melissa Darrow, 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, 2011, which collectively comprise the Lamar County, Texas's basic financial statements and have issued our report thereon dated February 3, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 3, 2012
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, 2011. 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, 2011.

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.

This report is intended solely for the information and use of management, others within the entity, the Board of Trustees, 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 3, 2012
Paris, Texas

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

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X 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 X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	CDBG #710147
14.228	CDBG #728467
14.228	CDBG #727126
14.228	CDBG #727046
14.228	CDBG #726086
14.228	CDBG #729016
14.239	CDBG #1001056
14.239	CDBG #1000866

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

Auditee qualified as low-risk auditee? Yes x No

LAMAR COUNTY, TEXAS

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2011*

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, 2011*

<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, 2011

None

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

EXHIBIT D-1

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Passed Through City of Paris, Texas:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-5281-TX-SB	\$ 9,666
Total U. S. Department of Justice			<u>9,666</u>
<u>U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Passed Through Programs from TDRA for CDBG Grants:			
Community Development Block Grant-Step Grant *	14.228	710147	347,000
Community Development Block Grant - Step Grant *	14.228	728467	2,273
Community Development Block Grant - Step Grant *	14.228	727126	2,025
Community Development Block Grant - Step Grant *	14.228	727046	52,459
Community Development Block Grant - Step Grant *	14.228	726086	1,932
Community Development Block Grant - Step Grant *	14.228	729016	39,586
Total TDRA for CDBG Grants			<u>445,275</u>
Passed Through Programs from Texas Department of Housing & Community Affairs			
Community Development Block Grant - Step Grant *	14.239	1001056	219,844
Community Development Block Grant - Step Grant *	14.239	1000866	164,471
Total for Texas Department Housing & Community Affairs			<u>384,315</u>
Total U. S. Department of Housing & Urban Development			<u>829,590</u>
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Department of Protective and Regulatory Services:			
Foster Care Maintenance Title IV-E	93.658	23379910	3,631
Total Passed Through Texas Department of Protective and Regulatory Services			<u>3,631</u>
Passed Through Texas Juvenile Probation Commission			
Foster Care Maintenance Title IV-E	93.658	TJPC-E-2010-139	5,344
Total Passed Through Texas Juvenile Probation Commission			<u>5,344</u>
Total U. S. Department of Health and Human Services			<u>8,975</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through Texas Department of Public Safety Division of Emergency Management			
Hazard Mitigation Grant	97.039	1780-030	19,391
Total U. S. Department of Homeland Security			<u>19,391</u>
<u>DIRECT</u>			
Passed Through N/A:			
State Homeland Security Program	97.073	2008-GE-T8-0034	6,920
Total Direct			<u>6,920</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ <u>874,542</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, 2011

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.

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	108
<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	112
<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	122
<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	125
<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	128
<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 Nine Fiscal Years
 (accrual basis of accounting)
 (Unaudited)

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities					
Invest. in cap. assets, net of related	\$7,980,850	\$8,676,202	\$9,659,490	\$24,624,003	\$24,355,007
Restricted	6,948,423	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	\$15,548,248	\$16,535,647	\$18,265,770	\$32,818,153	\$34,814,976

Source: Lamar County Financial Records

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.

Table E-1

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

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

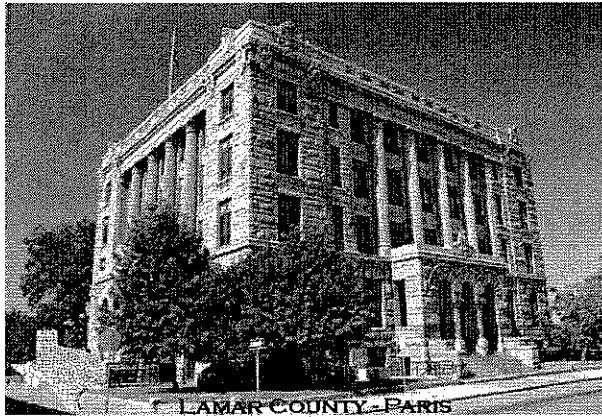
Expenses	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities:					
General Administration	\$18,566	\$2,570,205	\$2,487,710	\$2,394,902	\$2,065,137
Financial Administration	601,984	606,605	650,251	688,733	704,395
Judicial	1,051,920	1,013,591	1,110,361	1,177,819	1,271,024
Legal	676,769	686,471	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	\$13,254,597	\$13,630,549	\$15,088,027	\$15,635,204	\$15,440,266
Total governmental activities expenses	\$13,254,597	\$13,630,549	\$15,088,027	\$15,635,204	\$15,440,266
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	1,277,699	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	\$3,644,338	\$5,445,791	\$5,140,384	\$3,407,286	\$3,442,499
Total governmental activities program revenues	\$3,644,338	\$5,445,791	\$5,140,384	\$3,407,286	\$3,442,499
Net (Expense)Revenue					
Primary government	(\$9,610,259)	(\$8,184,758)	(\$9,947,643)	(\$12,227,918)	(\$11,997,767)
Total governmental activities	(\$9,610,259)	(\$8,184,758)	(\$9,947,643)	(\$12,227,918)	(\$11,997,767)
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	\$9,315,936	\$9,797,880	\$11,677,762	\$12,746,906	\$13,994,590
Change in Net Assets					
Governmental activities	(\$294,323)	\$1,613,122	\$1,730,119	\$518,988	\$1,996,823
Total primary government	(\$294,323)	\$1,613,122	\$1,730,119	\$518,988	\$1,996,823

Source: Lamar County Financial Records

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.

Table E-2

2008	2009	2010	2011
\$2,820,807	\$2,717,338	\$3,257,798	\$2,771,856
753,614	815,248	870,218	895,364
1,349,689	1,485,504	1,541,388	1,573,459
785,782	896,195	1,040,312	1,014,571
4,842,250	5,084,905	5,490,983	5,607,405
2,233,772	2,436,876	2,637,290	2,824,938
3,394,108	3,747,345	4,286,405	4,038,024
97,531	101,707	110,870	95,835
799,809	868,674	847,241	978,402
212,154	196,828	177,485	165,164
<u>\$17,289,516</u>	<u>\$18,350,620</u>	<u>\$20,259,990</u>	<u>\$19,965,018</u>
<u>\$17,289,516</u>	<u>\$18,350,620</u>	<u>\$20,259,990</u>	<u>\$19,965,018</u>
\$461,221	\$412,953	\$410,571	\$413,453
289,357	356,621	393,512	253,502
510,090	520,443	450,106	433,294
47,113	100,689	88,590	79,902
137,882	120,644	113,730	111,802
1,250,245	1,369,886	1,264,496	1,307,871
15,000	399,475	707,176	459,858
75,408	100,432	89,994	97,270
68,600	70,267	70,532	66,086
289,011	319,313	358,776	243,148
147,777	185,350	183,409	230,776
36,259	64,956	66,147	65,924
-	-	-	-
<u>\$3,327,963</u>	<u>\$4,021,029</u>	<u>\$4,197,039</u>	<u>\$3,762,886</u>
<u>\$3,327,963</u>	<u>\$4,021,029</u>	<u>\$4,197,039</u>	<u>\$3,762,886</u>
(\$13,961,553)	(\$14,329,591)	(\$16,062,951)	(\$16,202,132)
<u>(\$13,961,553)</u>	<u>(\$14,329,591)</u>	<u>(\$16,062,951)</u>	<u>(\$16,202,132)</u>
\$9,986,534	\$10,450,682	\$10,996,320	\$11,394,199
2,795,456	3,239,951	2,516,934	2,488,729
1,615,395	756,897	1,166,009	1,164,926
307,474	185,102	133,319	101,637
-	-	(8,598)	54,054
-	-	-	-
157,382	130,427	99,894	322,719
9,385	-	-	-
<u>\$14,871,626</u>	<u>\$14,763,059</u>	<u>\$14,903,878</u>	<u>\$15,526,264</u>
\$910,073	\$433,468	(\$1,159,073)	(\$675,868)
<u>\$910,073</u>	<u>\$433,468</u>	<u>(\$1,159,073)</u>	<u>(\$675,868)</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

Fiscal Year	Property Taxes	Sales Tax	Total
2002	\$ 6,048,933	\$ 1,953,150	\$ 8,002,083
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

Source: Lamar County Financial Records

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

	Fiscal Year				
	2002	2003	2004	2005	2006
General Fund					
Reserved for Encumbrances	\$10,832	\$19,432	\$6,147	\$20,759	\$29,053
Reserved for Construction	-	-	-	-	-
Restricted for OPEB Obligations	-	-	-	-	-
Unassigned	2,939,596	3,051,317	2,939,726	2,453,251	2,537,694
Total general fund	<u>\$2,950,428</u>	<u>\$3,070,749</u>	<u>\$2,945,873</u>	<u>\$2,474,010</u>	<u>\$2,566,747</u>
All other governmental funds					
Reserved	\$3,710,955	\$5,683,225	\$1,223,059	\$1,966,634	\$752,375
Restricted for State and Federal Pgm.	-	-	-	-	-
Reserved for Other Programs	-	-	-	-	-
Committed for Capital Projects	-	-	-	-	-
Restricted for Ret. of Long-Term Debt	-	-	-	-	-
Reserved for Enumbrances	-	-	-	-	-
Nonspendable - Inventories	-	-	-	-	-
Unassigned reported in:					
Special revenue funds	1,513,567	1,239,782	839,796	1,142,491	1,331,849
Capital projects funds	300,000	-	-	-	-
Total all other governmental funds	<u>\$5,524,522</u>	<u>\$6,923,007</u>	<u>\$2,062,855</u>	<u>\$3,109,125</u>	<u>\$2,084,224</u>

Source: Lamar County Financial Records

Table E-4

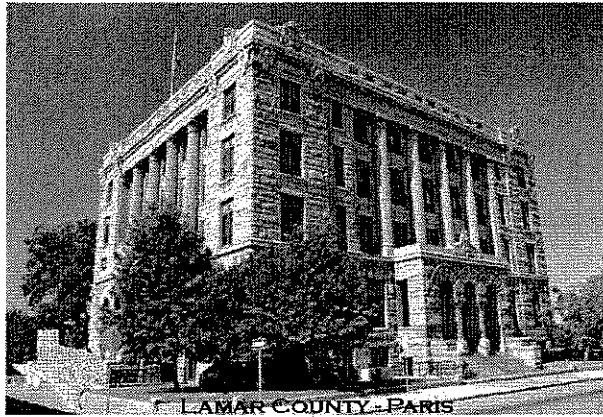
Fiscal Year				
2007	2008	2009	2010	2011
\$10,779	-	\$17,973	-	-
-	-	65,000	-	-
-	-	500,000	\$696,424	\$1,132,977
4,087,114	5,066,028	5,867,120	6,210,437	5,934,685
<u>\$4,097,893</u>	<u>\$5,066,028</u>	<u>\$6,450,093</u>	<u>\$6,906,861</u>	<u>\$7,067,662</u>
\$611,131	\$477,171	-	-	-
-	-	58,734	143,145	231,267
-	-	737,640	532,519	681,413
-	-	9,862	352	352
-	-	137,047	82,504	51,971
-	-	20,585	-	-
-	-	166,912	184,130	108,242
1,806,725	1,793,505	873,321	119,918	403,182
-	-	-	-	-
<u>\$2,417,856</u>	<u>\$2,270,676</u>	<u>\$2,004,101</u>	<u>\$1,062,568</u>	<u>\$1,476,427</u>

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

	Fiscal Year				
	2002	2003	2004	2005	2006
Revenues					
Property taxes	\$6,048,933	\$6,371,726	\$6,773,448	\$7,468,121	\$7,950,570
Other Taxes	1,976,587	1,960,509	2,076,276	2,133,389	2,281,852
Licenses	-	-	-	-	-
Intergovernmental receipts	1,177,876	1,176,062	3,283,972	3,146,591	1,808,637
Fees of office	2,227,792	2,165,779	2,201,326	2,266,635	2,418,575
Fines	633,685	535,351	460,433	674,223	683,274
Interest	386,152	350,920	178,556	185,440	320,636
Miscellaneous	315,889	471,893	320,434	380,651	306,012
Total revenues	<u>\$12,766,914</u>	<u>\$13,032,240</u>	<u>\$15,294,445</u>	<u>\$16,255,050</u>	<u>\$15,569,556</u>
Expenditures					
General administration	\$1,624,815	\$1,754,386	\$2,177,830	\$2,430,737	\$3,701,486
Financial administration	558,853	605,102	605,026	646,248	676,978
Judicial	989,079	1,057,444	989,860	1,083,760	1,148,356
Legal	646,459	681,486	682,337	702,460	773,360
Public safety	3,206,257	3,583,749	3,635,727	3,886,020	4,101,295
Public welfare	1,432,681	1,695,052	1,706,314	2,024,642	2,137,204
Public transportation	2,521,404	2,337,547	2,228,430	2,411,188	2,422,945
Conservation and agricultural	73,260	66,715	76,723	88,600	81,642
Public facilities	387,732	525,386	522,729	545,323	653,328
Capital outlay	1,695,479	2,676,720	4,574,945	3,484,876	-
Debt Service:					
Principal	325,000	335,000	437,118	432,830	424,169
Interest and fees	52,341	72,400	159,238	193,337	205,398
Total expenditures	<u>\$13,513,360</u>	<u>\$15,390,987</u>	<u>\$17,796,277</u>	<u>\$17,930,021</u>	<u>\$16,326,161</u>
Excess of revenues over (under) expenditures	(746,446)	(2,358,747)	(2,501,832)	(1,674,971)	(776,605)
Other financing sources (uses)					
Transfers in	\$296,262	\$1,011,858	\$2,106,403	\$1,390,365	\$601,433
Transfers out	(496,262)	(1,011,858)	(2,106,403)	(1,919,685)	(798,259)
Proceeds from sales of capital assets	45,501	1,138,891	32,470	13,703	41,266
Bond Proceeds	-	2,505,692	-	-	-
Capital leases	167,500	213,631	71,042	197,625	-
Total other financing sources (uses)	<u>13,001</u>	<u>3,858,214</u>	<u>103,512</u>	<u>(\$317,992)</u>	<u>(\$155,560)</u>
Net change in fund balance	<u>(\$733,445)</u>	<u>\$1,499,467</u>	<u>(\$2,398,321)</u>	<u>(\$1,992,963)</u>	<u>(\$932,165)</u>
Debt service as a percentage of noncapital expenditures	3.2%	3.2%	4.5%	4.3%	3.8%

Table E-5

Fiscal Year				
2007	2008	2009	2010	2011
\$9,357,754	\$9,890,670	\$10,384,904	\$10,969,674	\$11,408,728
2,323,567	2,795,456	3,239,951	2,516,934	2,488,729
-	-	-	-	-
1,407,822	1,911,788	1,555,412	2,343,463	1,927,627
2,413,401	2,399,234	2,298,802	2,355,533	2,280,901
623,226	524,517	525,935	384,573	405,928
376,553	307,474	184,463	133,319	101,637
327,712	343,623	461,150	385,964	463,020
<u>\$16,830,035</u>	<u>\$18,172,762</u>	<u>\$18,650,617</u>	<u>\$19,089,460</u>	<u>\$19,076,570</u>
\$1,988,692	\$2,505,433	\$2,423,267	\$3,146,910	\$2,671,901
689,491	737,608	780,602	851,742	849,388
1,247,010	1,339,835	1,436,916	1,427,636	1,486,467
741,922	782,224	893,200	1,032,919	976,990
4,189,287	4,664,128	4,770,631	5,086,573	5,241,261
2,127,164	2,233,772	2,422,742	2,601,112	2,818,009
2,154,596	2,530,897	2,867,620	3,242,231	3,139,016
89,283	97,531	101,707	110,870	88,906
562,664	549,545	609,578	598,456	721,261
1,135,798	1,199,685	582,803	1,316,754	241,611
409,626	537,118	309,819	300,842	287,139
218,141	93,849	242,230	254,407	266,110
<u>\$15,553,674</u>	<u>\$17,271,625</u>	<u>\$17,441,115</u>	<u>\$19,970,452</u>	<u>\$18,788,059</u>
1,276,361	901,137	1,209,502	(880,992)	\$288,511
\$49,381	\$286,035	\$896,689	\$201,618	\$619,328
(49,381)	(536,035)	(1,027,772)	(201,618)	(619,328)
588,418	49,822	39,068	352,709	260,820
-	-	-	-	-
-	120,000	-	75,000	-
<u>\$588,418</u>	<u>(\$80,178)</u>	<u>(\$92,015)</u>	<u>\$427,709</u>	<u>\$260,820</u>
<u>\$1,864,779</u>	<u>\$820,959</u>	<u>\$1,117,487</u>	<u>(\$453,283)</u>	<u>\$549,331</u>
4.4%	3.9%	3.3%	3.0%	2.9%



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			Personal Property	Less:		Total Taxable Assessed Value	Total Direct Tax Rate	Estimate Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Land	Improvements			Tax Exempt Real Property					
2002	537,536,569	1,556,171,315		591,477,428	1,009,576,027		1,675,609,285	0.3817	1,675,609,285	100%
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	1,566,987,140		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%

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>2002</u>	<u>2003</u>	<u>2004</u>
LAMAR COUNTY				
General Levy	100.00%	0.3621%	0.3573%	0.3806%
Debt Levy	100.00%	0.0196%	0.0317%	0.0307%
TOTAL LAMAR COUNTY		0.3817%	0.3890%	0.4113%
CITIES				
Paris	100.00%	0.6950%	0.6950%	0.6923%
Deport	90.61%	0.5233%	0.5422%	0.5496%
Reno	100.00%	0.3275%	0.3454%	0.3611%
Blossom	100.00%	0.5571%	0.5571%	0.5501%
SCHOOL DISTRICTS				
Paris ISD	100.00%	1.5900%	1.6030%	1.5920%
Chisum ISD (Delmar-West Lamar)	99.07%	1.6550%	1.6550%	1.6480%
North Lamar ISD	99.66%	1.6455%	1.6455%	1.5890%
Prairieland ISD	92.90%	1.6640%	1.6540%	1.6480%
Roxton ISD	100.00%	1.6123%	1.6242%	1.6242%
COLLEGE				
Paris Junior College	99.99%	0.1804%	0.1932%	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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
0.4132%	0.4214%	0.4234%	0.4143%	0.4036%	0.3942%	0.3999%
0.0222%	0.0215%	0.0195%	0.0186%	0.0190%	0.0189%	0.0193%
0.4354%	0.4429%	0.4429%	0.4329%	0.4226%	0.4131%	0.4192%
0.6923%	0.5923%	0.5600%	0.5200%	0.5200%	0.5200%	0.5200%
0.5501%	0.5922%	0.5568%	0.5632%	0.5470%	0.5751%	0.6076%
0.3969%	0.3969%	0.3769%	0.3839%	0.3839%	0.3839%	0.3839%
0.5429%	0.5450%	0.5450%	0.5445%	0.5605%	0.5456%	0.5099%
1.5820%	1.4520%	1.4450%	1.4450%	1.3250%	1.4250%	1.4250%
1.6680%	1.5340%	1.1958%	1.2400%	1.2200%	1.2000%	1.2000%
1.5453%	1.4200%	1.1618%	1.1581%	1.1481%	1.1365%	1.1265%
1.6376%	1.5234%	1.2150%	1.1900%	1.1650%	1.1695%	1.1695%
1.6242%	1.4942%	1.1642%	1.1642%	1.1356%	1.1631%	1.1231%
0.1922%	0.1922%	0.1980%	0.1874%	0.1850%	0.1897%	0.1900%

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

	2011			2002		
	Current Assessed Valuation **	Rank	Percentage of Total Assessed Valuation	Current Assessed Valuation **	Rank	Percentage of Total Assessed Valuation **
Lamar Power Partners LP	\$ 199,410,890	1	7.2%	-	-	-
Gulf Crossing Pipeline	133,645,710	2	4.9%	-	-	-
Mid Continent Express Pipeline	107,491,310	3	3.9%	\$ 155,328,860	1	9.6%
Kimberly - Clark Corp.	104,568,245	4	3.8%	-	-	-
Campbell Soup Co.	38,910,491	5	1.4%	114,996,640	2	7.1%
Oncor Electrict Delivery Co.	37,999,900	6	1.4%	31,862,890	4	2.0%
Campbell Soup II	35,315,400	7	1.3%	-	-	-
Essent PRMC LP	30,955,371	8	1.1%	-	-	-
Energy Transfer Fuel	27,015,940	9	1.0%	-	-	-
Paris Generation	23,702,000	10	0.8%	-	-	-
Tenaska III	-	-	-	46,613,400	3	2.9%
Natural Gas Pipeline	-	-	-	27,884,350	6	1.7%
Southwestern Bell Telephone	-	-	-	25,291,450	7	1.6%
Silgan Can	-	-	-	28,438,740	5	1.8%
Earthgrains Co.	-	-	-	19,267,940	8	1.2%
Christus St. Joseph Health	-	-	-	16,164,450	9	1.0%
Campbell Soup - Deleware Corp.	-	-	-	13,054,710	10	0.8%
	\$ 739,015,257		26.8%	\$ 478,903,430		29.7%
Total Taxable Assessed Valuation	\$ 2,751,794,785			\$ 1,613,724,489		

Source:
 ** Lamar County Appraisal District

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	Percentage of Levy		Amount	Percentage of Levy
2002	.3706	\$6,077,920	\$5,817,240	95.71%	\$138,808	\$5,956,048	97.99%
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	97.46%	144,921	10,260,291	99.01%
2010	.4226	10,909,797	10,641,629	97.43%	202,750	10,844,379	99.40%
2011	.4131	11,321,292	11,073,870	97.81%	187,679	11,261,549	99.47%

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>
2002	\$3,267,796	\$299,184	\$3,566,980	0.33%	\$73.14
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

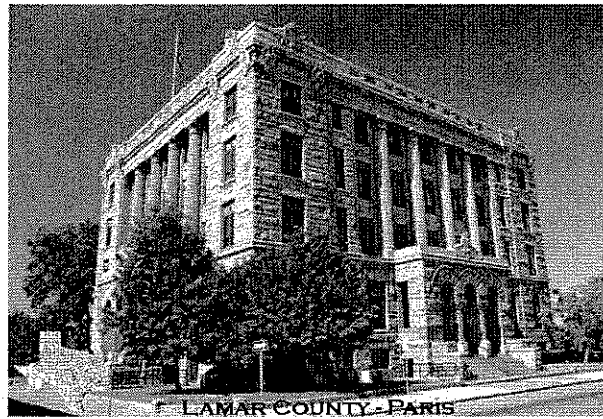
Source: Lamar County Financial Records

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>
2002	48,767	\$1,605,334	\$3,267,796	\$67,916	\$3,199,880	0.1993%	0.30%	\$65.62
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

Source: Lamar County Financial Records



Lamar County, Texas

Table E-12

Lamar County, Texas
Computation of Direct and Overlapping Bonded Debt
September 30, 2011
(Unaudited)

	<u>Net Debt Outstanding Amount*</u>	<u>Percentage of Debt Applicable to Lamar County**</u>	<u>Lamar County's Share of Debt</u>
Direct:			
<u>Jurisdiction</u>			
Lamar County	\$2,816,979	100.00%	\$2,816,979
Total Direct	<u>\$2,816,979</u>		<u>\$2,816,979</u>
Overlapping:			
<u>Cities:</u>			
Paris	11,918,120	100.00%	12,766,600
Deport	205,000	90.61%	185,751
Reno	3,200,000	100.00%	3,200,000
Blossom	755,000	100.00%	755,000
<u>School Districts:</u>			
Paris ISD	54,490,000	100.00%	54,490,000
Chisum ISD	10,420,000	99.07%	10,323,094
North Lamar ISD	5,270,000	99.66%	5,252,082
Prairiland ISD	8,565,000	92.90%	7,956,885
Roxton ISD	730,000	100.00%	730,000
<u>College:</u>			
Paris Junior College	-	99.99%	-
Total Overlapping	<u>95,553,120</u>		<u>95,659,412</u>
Total Consolidated Debt (3.6% of Actual Value- \$1,963.40 per Capita)	<u>\$98,370,099</u>		<u>\$98,476,391</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, 2011
(Unaudited)

	<u>Fiscal Year</u>			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Debt limit	401,333,652	481,922,837	429,057,267	453,989,933
Total net debt applicable to limit	<u>3,267,796</u>	<u>5,432,795</u>	<u>5,072,795</u>	<u>4,717,083</u>
Legal debt margin	<u><u>1,200,733,158</u></u>	<u><u>1,251,335,717</u></u>	<u><u>1,282,099,007</u></u>	<u><u>1,357,252,716</u></u>
Total net debt applicable to the limit as a percentage of debt limit	0.81%	1.12%	1.18%	1.04%

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					
2006	2007	2008	2009	2010	2011
457,452,451	524,326,938	554,923,966	599,696,213	646,975,494	687,948,696
4,370,032	4,037,524	3,714,781	3,404,961	3,104,119	2,816,979
<u>1,367,987,320</u>	<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>
0.96%	0.77%	0.67%	0.57%	0.48%	0.41%

Legal Debt Margin Calculation for Fiscal Year 2011

Total assessed value of real property	2,751,794,785
Debt limit (25% of total assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)	687,948,696
Total amount of debt applicable to debt limit	<u>2,816,979</u>
Legal debt margin	<u><u>2,061,029,110</u></u>

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

<u>Fiscal Year</u>	<u>Population**</u>	<u>Personal Income**</u>	<u>Per-Capita Income**</u>	<u>Median Age**</u>	<u>Unemployed**</u>	<u>Unemployment Rate (%)**</u>
2002	48,762	\$1,079,738,000	\$25,473	36.9	1,424	6.50%
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%

Source:

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

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

Table E-15

Company	Product	2011			2003		
		Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Paris Regional Medical Center	Health Care	1,000	1	4.16%	900	1	4.06%
Campbell Soup Company	Soups/Juice/Sauces	900	2	3.53%	900	1	4.06%
Kimberly-Clark Corporation	Disposable Diapers	800	3	3.33%	800	3	3.60%
Turner International Piping	Pipe Products	700	4	2.91%	800	3	2.70%
TCIM	Teleservices	480	5	2.49%	250	7	1.13%
We-Pack Logistics, Inc.	Customer Packaging	300	6	2.29%	352	5	1.59%
RK Hall Construction	Highway & Bridge	250	7	1.25%	150	9	0.68%
Paris Packaging	Paper Cartons	176	8	1.04%	-	-	-
Sara Lee Bakery Group	Snack Cakes/Bread	-	-	-	168	8	0.76%
Rogers-Wade Manufacturing	Wood Cabinets	-	-	-	120	10	0.54%
Silgan Can Company	Cans	90	9	0.37%	112	11	0.50%
Paris Industries	Plastic Products	-	-	-	275	6	1.24%
T & K Machinery	Aircraft Machined Parts	79	10	0.33%	49	12	0.22%
The Paris News	Newspaper	50	11	0.21%	49	12	0.22%
Lamar Power Partners	Electric Power	33	12	0.14%	35	14	0.16%

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									
Function:	<u>2002</u>	<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>
General Administration	15	15	15	15	15	16	17	15	15	15
Judicial	27	26	26	26	26	26	26	26	26	26
Financial	12	12	12	12	12	12	12	12	12	12
Legal	15	16	16	14	14	13	13	13	13	13
Elections	-	-	-	-	-	-	-	2	2	2
Public Safety	80	76	82	86	88	88	89	89	88	88
Public Transportation	29	27	27	26	26	25	23	23	23	23
Public Welfare	2	2	2	3	3	3	3	3	3	3
Public Facilities	3	3	4	4	4	4	4	4	4	4
Conservation & Agriculture	4	4	4	4	4	4	4	4	4	3
Total	<u>187</u>	<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>

Source: Lamar County Financial Records

Lamar County, Texas
Operating Indicators by Function/Program
Last Eight Fiscal Years
September 30, 2011

Table E-17

Function/Program	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
General Administration:								
Births Filed	621	670	637	688	638	660	677	636
Deaths Filed	572	581	551	584	564	570	612	612
Registered Voters	30,453	30,558	30,165	30,584	31,700	28,828	29,230	27,967
Financial Administration:								
Number of Registered Vehicles	N/A	N/A	50,437	51,395	51,809	52,834	52,440	52,344
Judicial:								
Number of Civil Cases	427	519	635	746	826	882	953	788
Number of Criminal Cases	2,034	2,224	1,843	2,022	1,745	1,451	1,279	1,427
Legal:								
Number of New Felony Cases	1,763	1,937	1,656	1,653	1,346	1,298	1,151	1,570
Number of Convictions	833	1,241	793	1,056	854	873	677	534
Public Safety:								
Average Number of Inmates per day	174	167	178	167	162	166	146	163
Number of Autopsies Performed	22	17	27	24	17	18	32	21
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

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 eight years of data presented in this table.

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

Table E-18

Function	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
General Government								
Number of buildings	4	4	4	4	4	4	4	4
Public Safety								
Number of buildings	2	2	2	2	2	2	2	2
Number of jails	1	1	1	1	1	1	1	1
Number of vehicles	23	23	24	21	26	30	30	30
Public Transportation								
Number of buildings	4	4	4	4	4	4	4	4
Roads (miles)	863	863	861	861	861	861	861	861
Number of bridges	152	152	152	152	154	154	154	154
Public Welfare								
Number of buildings	1	1	1	1	1	1	1	1
Judicial								
Number of courts	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. This statement was implemented in fiscal year 2003, therefore, there are only eight years of data presented in this table.

Lamar County, Texas
Schedule of Insurance in Force - (Continued)
September 30, 2011
(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 10/01/11	\$1,000,000	\$16,098
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 10/01/11	1,000,000	19,240
Public Officials and Employees Legal Liability: \$2,500 deductible, Limit \$2,000,000 aggregate, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/11	2,000,000	27,991
Errors and Omissions: County Clerk and Deputies, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/11	100,000	Incl. Above
Errors and Omissions; District Clerk and Deputies, Texas Association of Counties Risk Management Insurance Pool - expires 10/01/11	100,000	Incl. Above
Lamar County Courthouse - Furniture and Fixtures: Extended coverage except flood - 80%: Commercial Counties Risk Management Insurance Pool-expires 10/01/11	32,316,556	62,140
Worker's Compensation Self-Funded Insurance: Texas Association of Counties; Administrator, Alexis Claims Service - continuous until canceled	various	113,987
Unemployment Insurance Self-Funded: Texas Association of Counties; Administrator, R.E. Harrington Claims Service - continuous until canceled	various	20,580

Lamar County, Texas
Schedule of Insurance in Force - (Continued)
September 30, 2011
(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 10/01/11 and	\$1,000,000	\$2,056,378
Hartford Insurance Company, \$20,000 life insurance and \$20,000 accidental death and dismemberment insurance - expires 10/01/11	20,000	incl.above
Automobile Physical Damage Coverage:		
Texas Association of Counties; \$1,000 deductible - expires 10/01/11	A.C.V.	16,649
Commercial Crime:		
American States Insurance Company, \$5,000 crime coverage and \$5,000 forgery or alteration - expires 11/18/11	various	143
Commercial Crime:		
American States Insurance Company, \$2,500 crime coverage - expires 1/01/12	various	494
Commercial Crime:		
American States Insurance Company, \$2,500 crime coverage on Sheriff Reserves - expires 2/23/12	various	178
Law Enforcement Liability Coverage:		
Texas Association of Counties; \$10,000 deductible including coverage on Sheriff Reserves - expires 10/01/11	2,000,000	41,063

Lamar County, Texas
Schedule of Insurance in Force - (Continued)
September 30, 2011
(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	169
Precinct #2	3,000	355
Precinct #3	3,000	355
Precinct #4	3,000	355
County Clerk	17,000	140
District Clerk	10,000	206
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	385
County Attorney - County	5,000	385
County Attorney's Deputies - \$5,000 each	20,000	400
County Auditor	5,000	93
County Treasurer	20,000	355
County Treasurer's Deputies	10,000	200
Tax Assessor/Collector:		
County	90,500	347
State	100,000	375
Sheriff	12,000	355
Constables:		
Precinct #1-4 - \$1,000 each	4,000	1,250
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, 2011

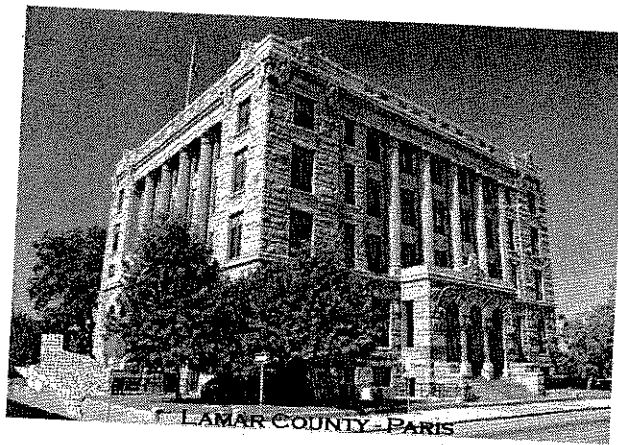
Table E-20

<u>Function and Activity</u>	General Capital Assets 9/30/2010	Additions	Deductions	General Capital Assets 9/30/2011
<u>GENERAL ADMINISTRATION</u>				
Commissioners' Court	\$15,000	-	-	\$ 15,000
County Judge	5,825	-	-	5,825
County Clerk	563,585	-	-	563,585
Total General Administration	<u>584,410</u>	<u>-</u>	<u>-</u>	<u>584,410</u>
<u>FINANCIAL ADMINISTRATION</u>				
County Auditor	7,346	-	-	7,346
Data Processing	86,736	9,480	-	96,216
Total Financial Administration	<u>94,082</u>	<u>9,480</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	149,764	11,000	-	160,764
Justices of the Peace	13,278	-	5,780	7,498
Total Judicial	<u>208,179</u>	<u>11,000</u>	<u>5,780</u>	<u>213,399</u>
<u>LEGAL</u>				
County Attorney	58,595	-	-	58,595
Elections	7,950	-	-	7,950
Total Legal	<u>66,545</u>	<u>-</u>	<u>-</u>	<u>66,545</u>
<u>PUBLIC SAFETY</u>				
Constables	76,447	13,900	-	90,347
Sheriff	533,816	67,120	17,974	582,962
Criminal Detention Center	4,394,085	-	-	4,394,085
Total Public Safety	<u>5,004,348</u>	<u>81,020</u>	<u>17,974</u>	<u>5,067,394</u>
<u>PUBLIC TRANSPORTATION</u>				
Road and Bridge	6,630,121	151,862	316,669	6,465,314
Total Public Transportation	<u>6,630,121</u>	<u>151,862</u>	<u>316,669</u>	<u>6,465,314</u>
<u>PUBLIC FACILITIES</u>				
Courthouse	15,693,648	17,974	20,713	15,690,909
Miscellaneous and Non-Departmental	715,933	-	-	715,933
Total Public Facilities	<u>16,409,581</u>	<u>17,974</u>	<u>20,713</u>	<u>16,406,842</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>\$28,997,266</u>	<u>271,336</u>	<u>361,136</u>	<u>\$28,907,466</u>

Lamar County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2011

Table E-21

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Furniture and Fixtures</u>	<u>Equipment</u>	<u>Infrastructure</u>	<u>Construction In Progress</u>	<u>Total</u>
<u>GENERAL ADMINISTRATION</u>							
Commissioners Court	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
County Judge	-	-	5,825	-	-	-	5,825
County Clerk	-	-	563,585	-	-	-	563,585
Total General Administration	-	-	584,410	-	-	-	584,410
<u>FINANCIAL ADMINISTRATION</u>							
County Auditor	-	-	7,346	-	-	-	7,346
Data Processing	-	-	96,216	-	-	-	96,216
Total Financial Administration	-	-	103,562	-	-	-	103,562
<u>JUDICIAL</u>							
County Court at Law	-	-	14,349	-	-	-	14,349
District Courts	-	-	30,788	-	-	-	30,788
District Clerk	-	-	160,764	-	-	-	160,764
Justices of the Peace	-	-	7,498	-	-	-	7,498
Total Judicial	-	-	213,399	-	-	-	213,399
<u>LEGAL</u>							
County Attorney	-	-	41,475	17,120	-	-	58,595
Elections	-	-	7,950	-	-	-	7,950
Total Legal	-	-	49,425	17,120	-	-	66,545
<u>PUBLIC SAFETY</u>							
Constables	-	-	-	90,347	-	-	90,347
Sheriff	-	-	101,543	481,419	-	-	582,962
Criminal Detention Center	84,500	4,239,542	70,043	-	-	-	4,394,085
Total Public Safety	84,500	4,239,542	171,586	571,766	-	-	5,067,394
<u>PUBLIC TRANSPORTATION</u>							
Road and Bridge	59,069	374,883	-	6,031,362	-	-	6,465,314
Total Public Transportation	59,069	374,883	-	6,031,362	-	-	6,465,314
<u>PUBLIC FACILITIES</u>							
Courthouse	569,272	14,996,589	80,679	44,369	-	-	15,690,909
Miscellaneous and Non-Departmental	2,000	684,368	29,565	-	-	-	715,933
Total Public Facilities	571,272	15,680,957	110,244	44,369	-	-	16,406,842
<u>PUBLIC HEALTH & WELFARE</u>							
Veterans Office	-	-	-	-	-	-	-
Total Conservation and Agriculture	-	-	-	-	-	-	-
Total Governmental Funds Capital Assets	\$ 714,841	\$ 20,295,382	\$ 1,232,626	\$ 6,664,617	-	-	\$ 28,907,466



Lamar County, Texas