

LA SALLE COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended  
December 31, 2009

La Salle County, Texas  
Annual Financial Report  
For the Fiscal Year Ended December 31, 2009

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FINANCIAL SECTION

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**INDEPENDENT AUDITOR'S REPORT**

To the Commissioner's Court  
LaSalle County, Texas

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaSalle County, Texas, as of and for the year ended December 31, 2009, which collectively comprise LaSalle County, Texas's basic financial statements as listed in the table of contents. These financial statements are the responsibility of LaSalle County, Texas's management. My responsibility is to express opinions on these financial statements based on my audit.

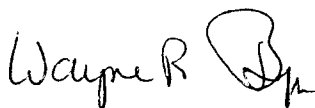
I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, 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. I believe that my audit provides a reasonable basis for my opinions.

In my 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 LaSalle County, Texas, as of December 31, 2009, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Road and Bridge Fund, and the County Jail Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, the non-major budgetary comparison information, and the required supplementary information on pages 3 through 10, 53 through 59, and 44, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the management's discussion and analysis and the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise LaSalle County, Texas's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and schedules and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in black ink that reads "Wayne R. Beyer". The signature is written in a cursive style with a large, stylized initial "B" at the end.

WAYNE R. BEYER  
Certified Public Accountant  
Pleasanton, Texas  
January 22, 2011

## Management's Discussion and Analysis

### Financial Highlights

The assets of La Salle County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$5,763,717 (net assets). Of this amount, \$4,460,394 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets decreased by \$259,144. The major reason is a decrease in transportation expenses of \$295,990 and a decrease in charges for services of \$554,874.

As of the close of the current fiscal year, La Salle County, Texas's governmental funds reported combined ending fund balances of \$3,912,849, a decrease of \$1,420,782 in comparison with the prior year. Approximately 6% of this total amount, \$242,525 is available for spending at the government's discretion (unreserved fund balance). The major reason the fund balance decreased by \$1,420,782 is the costs associated with the Courthouse Renovation and the LaSalle County Nursing Home.

At the end of the current fiscal year, the unreserved fund balance for the general fund was \$141,562, or 4 percent of total general fund expenditures, the unreserved fund balance for the road and bridge fund was a negative \$35,853, or 0 percent of total road and bridge fund expenditures, the unreserved fund balance for the jail fund was a minus \$602,157, or 0 percent of total jail fund expenditures.

La Salle County, Texas's total debt decreased by \$581,410 (8 percent) during the current fiscal year. The key factor in this decrease was the payment of bond, capital lease, and notes payable.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to La Salle County, Texas's basic financial statements. La Salle County, Texas's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of La Salle County, Texas's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of La Salle County, Texas's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of La Salle County, Texas is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of La Salle County, Texas that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of La Salle County, Texas include general administration, public safety, environmental protection, public transportation, health and welfare, public facilities, legal, elections, financial administration, conservation, capital projects, and culture and recreation.

The government-wide financial statements include only La Salle County, Texas itself (known as the primary government),

The government-wide financial statements can be found on pages 11-12 of this report.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. La Salle County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds:*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

La Salle County, Texas maintains Thirty (30) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the Encinal jail fund, the county jail fund, and the road and bridge funds, all of which are considered to be major funds. Data from the other twenty-five (25) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

La Salle County, Texas adopts an annual appropriated budget for its General Fund, County Jail, and Road and Bridge Fund Fund. A budgetary comparison statement has been provided for the General Fund, Road and Bridge Fund, and the County Jail Fund and all other are special revenue funds for which budgets were adopted.

The basic governmental fund financial statements can be found on pages 13-21 of this report.

*Notes to the financial statements:*

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-43 of this report.



*Other information:*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning La Salle County, Texas's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 44 of this report.

The combining statements referred to earlier in connection with major road and bridge funds and non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 45-52 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 53-59 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of La Salle County, Texas, assets exceeded liabilities by \$5,763,717 at the close of the most recent fiscal year.

A portion of La Salle County, Texas's net assets (20 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment); less any related debt used to acquire those assets that are still outstanding. La Salle County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although La Salle County, Texas's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**LA SALLE COUNTY, TEXAS  
NET ASSETS**

	Governmental Activities		Total	
	2009	2008	2009	2008
Current and Other Assets	\$9,070,714	\$11,258,637	\$9,070,714	\$11,258,637
Capital Assets	5,256,972	3,960,499	5,256,972	3,960,499
<b>Total Assets</b>	<b>14,327,686</b>	<b>15,219,136</b>	<b>14,327,686</b>	<b>15,219,136</b>
Long-Term Liabilities	7,013,868	7,595,278	7,013,868	7,595,278
Other Liabilities	1,550,101	1,600,997	1,550,101	1,600,997
<b>Total Liabilities</b>	<b>8,563,969</b>	<b>9,196,275</b>	<b>8,563,969</b>	<b>9,196,275</b>
Invested in Capital Assets, Net of Related Debt	1,166,759	1,164,082	1,166,759	1,164,082
Restricted	136,564	136,314	136,564	136,314
Unrestricted	4,460,394	4,722,465	4,460,394	4,722,465
<b>Total Net Assets</b>	<b>\$5,763,717</b>	<b>\$6,022,861</b>	<b>\$5,763,717</b>	<b>\$6,022,861</b>

An additional portion of La Salle County, Texas's net assets (2 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$4,460,394) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, La Salle County, Texas reported a positive balance in all three parts of the governmental activities net assets. For the prior fiscal year, La Salle County, Texas reported a positive balance in all three parts of the governmental activities net assets.

*Governmental activities:*

Governmental activities decreased La Salle County, Texas's net assets by \$259,144, thereby accounting for 100 percent of the total decrease in the net assets of La Salle County, Texas.

**LA SALLE COUNTY, TEXAS  
CHANGE IN NET ASSETS**

	Governmental Activities		Total	
	2009	2008	2009	2008
Revenues:				
Program Revenues:				
Charges for Services	\$1,797,976	\$2,352,850	\$1,797,976	\$2,352,850
Operating Grants and Contributions	435,755	830,219	435,755	830,219
Capital Grants and Contributions	795,919	400,000	795,919	400,000
General Revenues:				
Maintenance and Operations Taxes	2,948,996	3,128,931	2,948,996	3,128,931
Other Taxes	2,244	2,472	2,244	2,472
Unrestricted Investment Earnings	58,934	95,730	58,934	95,730
Gain on Sale of Assets	0	151,000	0	151,000
Miscellaneous	230,309	144,474	230,309	144,474
Total Revenue	<u>6,270,133</u>	<u>7,105,676</u>	<u>6,270,133</u>	<u>7,105,676</u>
Expenses:				
General Administration	763,864	727,878	763,864	727,878
Judicial	324,713	338,421	324,713	338,421
Legal	155,464	144,518	155,464	144,518
Financial Administration	452,065	363,928	452,065	363,928
Public Facilities	211,229	160,490	211,229	160,490
Public Safety	2,802,758	2,830,936	2,802,758	2,830,936
Public Transportation	990,928	1,286,918	990,928	1,286,918
Culture and Recreation	48,306	264,162	48,306	264,162
Health and Welfare	426,717	235,726	426,717	235,726
Conservation - Agriculture	28,044	28,406	28,044	28,406
Interest and Fiscal Charges	325,189	252,912	325,189	252,912
Total Expenses	<u>6,529,277</u>	<u>6,634,295</u>	<u>6,529,277</u>	<u>6,634,295</u>
Increase in Net Assets Before Transfers and Special Items	(259,144)	471,381	(259,144)	471,381
Transfers	0	0	0	0
Increase in Net Assets	(259,144)	471,381	(259,144)	471,381
Net Assets at 12/31/2008	6,022,861	5,551,480	6,022,861	5,551,480
Net Assets at 12/31/2009	<u>\$5,763,717</u>	<u>\$6,022,861</u>	<u>\$5,763,717</u>	<u>\$6,022,861</u>

The governments net assets decreased by \$259,144 during the current fiscal year. The major reason is a decrease in transportation expenses of \$295,990 and a decrease in charges for services of \$554,874.

## Expenses and Program Revenues - Governmental Activities

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Government Activities:				
General Administration	\$763,864	\$170,542	\$40,000	\$0
Judicial	324,713	63,333	35,569	
Legal	155,464			
Financial Administration	452,065	78,345		
Public Facilities	211,229			795,919
Public Safety	2,802,758	1,100,807	148,159	
Public Transportation	990,928	384,949	39,997	
Culture and Recreation	48,306			
Health and Welfare	426,717		172,030	
Conservation - Agriculture	28,044			
Interest and Fiscal Charges	325,189			
Total Government Activities	<u>\$6,529,277</u>	<u>\$1,797,976</u>	<u>\$435,755</u>	<u>\$795,919</u>

### Revenues by Source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$1,797,976	28.68%
Operating Grants and Contributions	435,755	6.95%
Capital Grants and Contributions	795,919	12.69%
Maintenance and Operations Taxes	2,948,996	47.03%
Other Taxes	2,244	0.04%
Unrestricted Investment Earnings	58,934	0.94%
Miscellaneous	230,309	3.67%
	<u>\$6,270,133</u>	<u>100.00%</u>

For the most part, with the exceptions listed above, increases or decreases in expenses closely paralleled inflation and growth in the demand for services.

## Financial Analysis of the Government's Funds

As noted earlier, La Salle County, Texas uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### *Governmental funds:*

The focus of La Salle County, Texas's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing La Salle County, Texas's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, La Salle County, Texas's governmental funds reported combined ending fund balances of \$3,912,849, a decrease of \$1,420,782 in comparison with the prior year. Approximately 6 percent of this total amount (\$242,525) constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) for Construction (\$3,670,324).

The general fund is the chief operating fund of La Salle County, Texas. At the end of the current fiscal year, unreserved fund balance of the general fund was \$141,562, while total fund balance reached \$141,562. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 4 percent of total general fund expenditures, while total fund balance represents 4 percent of that same amount. The fund balance of La Salle County, Texas general fund increased by \$31,378 during the current fiscal year. This increase is immaterial.

At the end of the current fiscal year, unreserved fund balance of the road and bridge fund was negative \$35,853, while total fund balance reached a negative of \$35,853. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 0 percent of total road and bridge fund expenditures, while total fund balance represents 0 percent of that same amount. The fund balance of La Salle County, Texas road and bridge fund decreased by \$93,743 during the current fiscal year. This decrease is a result of an absence of both Other Financial Source Funding and Sales of Capital Assets.

At the end of the current fiscal year, unreserved fund balance of the County jail fund was a minus \$602,157, while total fund balance reached a minus \$602,157. As a measure of the County jail fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 0 percent of total County jail fund expenditures, while total fund balance represents 0 percent of that same amount. The fund balance of La Salle County, Texas County jail fund decreased by \$348,895 during the current fiscal year. The major reason for the decrease in fund balance was the decrease in revenue of \$208,381.

The Courthouse Renovation and the LaSalle County Nursing Home funds are both capital projects funds supported both by grant monies and bond financing. These funds are open over one year and are created for specific construction purposes and thus are not included in this discussion of the major funds.

## Budgetary Highlights

There were no differences between the original budget and the final amended budget for the General and the County Jail funds. The road and bridge fund budget increased by \$7,996. This increase was due in large part to an increase in road and bridge expenditures of \$7,996. There were no budgets for the Courthouse Renovation and the LaSalle County Nursing Home funds.

## Capital Asset and Debt Administration

### Capital assets:

La Salle County, Texas's investment in capital assets for its governmental activities as of December 31, 2009, amounts to \$5,256,972 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, and infrastructure items such as roads, highways, and bridges. The total increase in La Salle County, Texas's investment in capital assets for the current fiscal year was 32.74 percent.

The county has an ongoing Courthouse Renovation project and an Assisted Living and Nursing Home Facility project at December 31, 2009.

### LA SALLE COUNTY, TEXAS CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		Total	
	2009	2008	2009	2008
Land	\$129,193	\$104,343	\$129,193	\$104,343
Construction in Progress	2,293,461	640,875	2,293,461	640,875
Building and Improvements	2,160,727	2,227,135	2,160,727	2,227,135
Machinery and Equipment	673,591	988,146	673,591	988,146
Infrastructure	0	0	0	0
<b>Total</b>	<b>\$5,256,972</b>	<b>\$3,960,499</b>	<b>\$5,256,972</b>	<b>\$3,960,499</b>

Additional information on La Salle County, Texas's capital assets can be found in note IV C on page 35 of this report.

### Long-term debt:

At the end of the current fiscal year, La Salle County, Texas had the following bonded debt.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Governmental Activities:						
Certificate of Obligation, Series 2002	\$1,435,000	\$0	\$110,000	\$1,325,000	\$115,000	\$1,210,000
Certificate of Obligation, Series 2008	5,360,000	0	210,000	5,150,000	265,000	4,885,000
	6,795,000	0	320,000	6,475,000	380,000	6,095,000
<b>Grand Total</b>	<b>\$6,795,000</b>	<b>\$0</b>	<b>\$320,000</b>	<b>\$6,475,000</b>	<b>\$380,000</b>	<b>\$6,095,000</b>

La Salle County, Texas's total debt decreased by \$581,410 (8 percent) during the current fiscal year. The key factor in this decrease was the payment of bond, capital lease, and notes payable.

Additional information on La Salle County, Texas's long term debt can be found in note IV F on pages 37-39 of this report.

#### Economic Factors

On January 11, 2010, Commissioner's Court approved restated and re-amended order authorizing the issuance of \$3,000,000.00 La Salle County, Texas Combination Tax and Revenue Certificates by the levy of an ad valorem tax upon all taxable property within the county and further securing the certificates of the lien on and pledge of the revenues of the county parks; providing the terms and conditions of the certificates and resolving other matters incident and relating to the issuance, payment, security, sale and delivery of the certificates, authorizing the execution of payment agent/registrar agreement and to approve escrow agreement between La Salle County and Frost National Bank as primary and Wells Fargo as secondary.

On August 23, 2010, Commissioner's Court awarded TDRA Contract #7529429 for Gardendale Water Facility Project to Waters Engineering Company for \$230,005.55.

On October 25, 2010, Commissioner's Court awarded low bid to J.C. Stodder Construction \$336,420,000 for Phase II of the La Salle County Courthouse Restoration Project.

#### CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with an overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Judge's Office, P. O. Box 340, Cotulla, Texas 78014.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS



LA SALLE COUNTY, TEXAS  
 STATEMENT OF NET ASSETS  
 DECEMBER 31, 2009

	Primary Government	
	Governmental Activities	Total
<b>ASSETS</b>		
Cash and Cash Equivalents	\$5,349,230	\$5,349,230
Receivables (net of allowance for uncollectibles)	3,478,817	3,478,817
Bond Issuance Cost	242,667	242,667
Capital assets not being depreciated:		
Land	129,193	129,193
Construction in Progress	2,293,461	2,293,461
Total Capital assets being depreciated, net		
Building and Improvements	2,160,727	2,160,727
Machinery and Equipment	673,591	673,591
Infrastructure	0	0
Total Assets	<u>\$14,327,686</u>	<u>\$14,327,686</u>
<b>LIABILITIES:</b>		
Accounts Payable	\$134,424	\$134,424
Bank Overdraft	28,923	28,923
Accrued Wages Payables	46,735	46,735
Accrued Interest Payable	103,547	103,547
Unearned Revenues - Advanced Tax Collections	1,236,472	1,236,472
Noncurrent Liabilities:		
Due within one year	574,511	574,511
Due in more than one year	6,439,357	6,439,357
Total Liabilities	<u>8,563,969</u>	<u>8,563,969</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	1,166,759	1,166,759
Restricted for:		
Construction	136,564	136,564
Unrestricted	4,460,394	4,460,394
Total Net Assets	<u>\$5,763,717</u>	<u>\$5,763,717</u>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 STATEMENT OF ACTIVITIES  
 YEAR ENDED DECEMBER 31, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets	Revenue and Changes in Net Assets
					Governmental Activities	Total
<b>Primary Government</b>						
<b>Government Activities:</b>						
General Administration	\$763,864	\$170,542	\$40,000	\$0	(\$553,322)	(\$553,322)
Judicial	324,713	63,333	35,569		(225,811)	(225,811)
Legal	155,464				(155,464)	(155,464)
Financial Administration	452,065	78,345			(373,720)	(373,720)
Public Facilities	211,229			795,919	584,690	584,690
Public Safety	2,802,758	1,100,807	148,159		(1,553,792)	(1,553,792)
Public Transportation	990,928	384,949	39,997		(565,982)	(565,982)
Culture and Recreation	48,306				(48,306)	(48,306)
Health and Welfare	426,717		172,030		(254,687)	(254,687)
Conservation - Agriculture	28,044				(28,044)	(28,044)
Interest and Fiscal Charges	325,189				(325,189)	(325,189)
Total Government Activities	<u>6,529,277</u>	<u>1,797,976</u>	<u>435,755</u>	<u>795,919</u>	<u>(3,499,627)</u>	<u>(3,499,627)</u>
Total Primary Government	<u>\$6,529,277</u>	<u>\$1,797,976</u>	<u>\$435,755</u>	<u>\$795,919</u>	<u>(3,499,627)</u>	<u>(3,499,627)</u>
<b>General Revenues</b>						
Property Taxes, Levies for General Purposes					2,948,996	2,948,996
Other Taxes					2,244	2,244
Unrestricted Investment Earnings					58,934	58,934
Miscellaneous					230,309	230,309
Total General Revenues and Transfers					<u>3,240,483</u>	<u>3,240,483</u>
Change in Net Assets					(259,144)	(259,144)
Net Assets - Beginning					6,022,861	6,022,861
Net Assets - Ending					<u>\$5,763,717</u>	<u>\$5,763,717</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

LA SALLE COUNTY, TEXAS  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

	General Fund	Road and Bridge	County Jail	Court-House Renovation	LaSalle County Nursing Home	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$1,034,604	\$242,688	\$33,992	\$218,130	\$3,320,622	\$499,194	\$5,349,230
Receivables (net of allowance for uncollectibles)	1,937,584	351,841				8,581	2,298,006
Due from Other Funds	254,351	31,236			10,994	667,375	963,956
<b>Total Assets</b>	<b>\$3,226,539</b>	<b>\$625,765</b>	<b>\$33,992</b>	<b>\$218,130</b>	<b>\$3,331,616</b>	<b>\$1,175,150</b>	<b>\$8,611,192</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities</b>							
Accounts Payable	\$86,595	\$3,143	\$5,388	\$9,584	\$1,545	\$28,169	\$134,424
Due to Other Funds		103,923	623,755	4,112		232,166	963,956
Bank Overdraft		3,989				24,934	28,923
Accrued Wages Payable	26,989	8,071	7,006		745	3,924	46,735
Unearned Revenues	2,971,393	542,492				10,420	3,524,305
<b>Total Liabilities</b>	<b>3,084,977</b>	<b>661,618</b>	<b>636,149</b>	<b>13,696</b>	<b>2,290</b>	<b>299,613</b>	<b>4,698,343</b>
<b>Fund Balances:</b>							
<b>Reserved For:</b>							
Construction				204,434	3,329,326	136,564	3,670,324
Unreserved, Reported in General Fund	141,562						141,562
Special Revenue Funds		(35,853)	(602,157)			738,973	100,963
<b>Total Fund Balance</b>	<b>141,562</b>	<b>(35,853)</b>	<b>(602,157)</b>	<b>204,434</b>	<b>3,329,326</b>	<b>875,537</b>	<b>3,912,849</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$3,226,539</b>	<b>\$625,765</b>	<b>\$33,992</b>	<b>\$218,130</b>	<b>\$3,331,616</b>	<b>\$1,175,150</b>	<b>\$8,611,192</b>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2009

Total Fund Balances - governmental funds balance sheet	\$3,912,849
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	5,256,972
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,180,811
Bond Issuance Costs are expenditures in the funds but are recorded as assets in the governmental activities.	242,667
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	2,287,833
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(7,117,415)
Net assets of governmental activities - statement of net assets	<u>\$5,763,717</u>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - GOVERNMENTAL FUNDS  
 YEAR ENDED DECEMBER 31, 2009

	General Fund	Road and Bridge	County Jail	Court-House Renovation	LaSalle County Nursing Home	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes							
Property	\$2,670,538	\$446,437				\$10,000	\$3,126,975
Other	2,244						2,244
Intergovernmental	36,920	39,997		795,919		358,838	1,231,674
Licenses and Permits		325,681				16,000	341,681
Charges for Services	277,797		544,524			548,603	1,370,924
Fines and Forfeitures	587,229	43,268					630,497
Interest	5,571	612	30	10,177	42,111	433	58,934
Miscellaneous	168,589	7,440			14,258	40,022	230,309
<b>Total Revenues</b>	<b>3,748,888</b>	<b>863,435</b>	<b>544,554</b>	<b>806,096</b>	<b>56,369</b>	<b>973,896</b>	<b>6,993,238</b>
<b>EXPENDITURES</b>							
Current:							
General Administration	669,983					21,999	691,982
Judicial	300,294					23,411	323,705
Legal	155,970						155,970
Financial Administration	453,027						453,027
Public Facilities	200,613					19,800	220,413
Public Safety	998,152		1,006,356			720,385	2,724,893
Public Transportation		753,252					753,252
Culture and Recreation	27,500					12,745	40,245
Health and Welfare	145,234					268,839	414,073
Conservation - Agriculture	28,044						28,044
Capital Projects -							
Capital Outlay and Other				1,370,123	189,118	44,950	1,604,191
Debt Service							
Principal Retirement	210,000	175,960	154,927			37,945	578,832
Interest Retirement	310,484	28,553	82,799			3,557	425,393
<b>Total Expenditures</b>	<b>3,499,301</b>	<b>957,765</b>	<b>1,244,082</b>	<b>1,370,123</b>	<b>189,118</b>	<b>1,153,631</b>	<b>8,414,020</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	249,587	(94,330)	(699,528)	(564,027)	(132,749)	(179,735)	(1,420,782)
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers In	297,500	144,666	350,633	161,130		202,439	1,156,368
Operating Transfers Out	(515,709)	(144,079)			(484,743)	(11,837)	(1,156,368)
<b>Total Other Financing Sources (Uses)</b>	<b>(218,209)</b>	<b>587</b>	<b>350,633</b>	<b>161,130</b>	<b>(484,743)</b>	<b>190,602</b>	<b>0</b>
<b>Net Changes in Fund Balances</b>	<b>31,378</b>	<b>(93,743)</b>	<b>(348,895)</b>	<b>(402,897)</b>	<b>(617,492)</b>	<b>10,867</b>	<b>(1,420,782)</b>
Fund Balances - Beginning	110,184	57,890	(253,262)	607,331	3,946,818	864,670	5,333,631
<b>Fund Balances - Ending</b>	<b>141,562</b>	<b>(35,853)</b>	<b>(602,157)</b>	<b>204,434</b>	<b>3,329,326</b>	<b>875,537</b>	<b>3,912,849</b>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 DECEMBER 31, 2009

Net Changes in Fund Balances - total governmental funds	(\$1,420,782)
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,296,473
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year.	(545,126)
Increase (decrease) in Bond Issuance Costs from beginning of period to end of period.	(17,333)
(Increase) decrease in Compensated absences from beginning of period to end of period.	2,579
(Increase) decrease in Accrued Interest Payable from beginning of period to end of period.	24,193
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(177,979)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>578,831</u>
Change in net assets of governmental activities - statement of activities	<u><u>(\$259,144)</u></u>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$2,748,872	\$2,748,872	\$2,670,538	(\$78,334)
Other	2,000	2,000	2,244	244
Intergovernmental	91,200	91,200	36,920	(54,280)
Charges for Services	300,541	300,541	277,797	(22,744)
Fines and Forfeitures	657,600	657,600	587,229	(70,371)
Interest	4,686	4,686	5,571	885
Miscellaneous	60,739	60,739	168,589	107,850
Total Revenues	3,865,638	3,865,638	3,748,888	(116,750)

**EXPENDITURES**

Current:

General Administration				
Contingencies	144,479	144,479	11,396	133,083
County Clerk	163,097	163,097	191,032	(27,935)
County Judge	108,438	108,438	110,302	(1,864)
Elections	16,812	16,812	8,768	8,044
Grant Administration	0	0	2,721	(2,721)
Grant Writer Nursing Home	0	0	0	0
Non-Departmental	265,126	265,126	341,462	(76,336)
Veterans Service	4,831	4,831	4,302	529
Legal				
County Attorney	141,525	141,525	155,970	(14,445)
Judicial				
County Court	1,900	1,900	541	1,359
District Court	106,406	106,406	113,140	(6,734)
Justice of the Peace	167,884	167,884	186,613	(18,729)
Financial Administration				
Audit Fee	26,000	26,000	0	26,000
County Auditor	87,837	87,837	73,799	14,038
County Treasurer	96,174	96,174	101,736	(5,562)
Tax Assessor-Collector	215,650	215,650	277,492	(61,842)
Public Facilities				
Courthouse and Yards	129,974	129,974	200,613	(70,639)
Public Safety				
Ambulance	143,062	143,062	165,684	(22,622)
Constables	62,441	62,441	69,712	(7,271)
Corrections	9,896	9,896	8,318	1,578
COPS Grant	0	0	0	0
D.P.S.	39,422	39,422	42,473	(3,051)
Housing of Inmates	0	0	15	(15)
Juvenile Probation	71,356	71,356	72,838	(1,482)
Narcotics Officer				0
School Crime Grant				0
Sheriff	675,953	675,953	595,863	80,090
Victim Crime Advocate	41,163	41,163	43,249	(2,086)

(continued)



(continued)

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and Recreation				
County Library	\$30,000	\$30,000	\$27,500	\$2,500
Health and Welfare				
Health and Welfare	178,857	178,857	145,234	33,623
Conservation - Agriculture				
Agriculture Extension Service	27,497	27,497	28,044	(547)
Debt Service				
Principal Retirement	210,000	210,000	210,000	0
Interest Retirement	325,861	325,861	310,484	15,377
Total Expenditures	<u>3,491,641</u>	<u>3,491,641</u>	<u>3,499,301</u>	<u>(7,660)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>373,997</u>	<u>373,997</u>	<u>249,587</u>	<u>(124,410)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	297,500	297,500
Operating Transfers Out	(374,000)	(374,000)	(515,709)	(141,709)
Total Other Financing Sources (Uses)	<u>(374,000)</u>	<u>(374,000)</u>	<u>(218,209)</u>	<u>155,791</u>
Net Changes in Fund Balances	(3)	(3)	31,378	31,381
Fund Balances - Beginning	110,184	110,184	110,184	
Fund Balances - Ending	<u>\$110,181</u>	<u>\$110,181</u>	<u>\$141,562</u>	<u>\$31,381</u>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
ROAD AND BRIDGE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes				
Property	\$473,729	\$473,729	\$446,437	(\$27,292)
Intergovernmental	69,498	69,498	39,997	(29,501)
Licenses and Permits	328,300	328,300	325,681	(2,619)
Fines and Forfeitures	47,858	47,858	43,268	(4,590)
Interest	614	614	612	(2)
Miscellaneous	13,020	13,020	7,440	(5,580)
Total Revenues	<u>933,019</u>	<u>933,019</u>	<u>863,435</u>	<u>(69,584)</u>
<b>EXPENDITURES</b>				
Current				
Public Transportation				
Road and Bridge	703,060	711,056	753,252	(42,196)
Debt Service				
Principal Retirement	173,000	173,000	175,960	(2,960)
Interest and Fiscal Charges	18,496	18,496	28,553	(10,057)
Total Expenditures	<u>894,556</u>	<u>902,552</u>	<u>957,765</u>	<u>(55,213)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,463	30,467	(94,330)	(124,797)
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital Lease				0
Sale of Capital Assets				0
Lawsuit Proceeds				0
Operating Transfers In	0	0	144,666	144,666
Operating Transfers Out	(84,726)	(93,726)	(144,079)	(50,353)
Total Other Financing Sources (Uses)	<u>(84,726)</u>	<u>(93,726)</u>	<u>587</u>	<u>94,313</u>
Net Changes in Fund Balances	<u>(46,263)</u>	<u>(63,259)</u>	<u>(93,743)</u>	<u>(30,484)</u>
Fund Balances - Beginning	57,890	57,890	57,890	
Fund Balances - Ending	<u>\$11,627</u>	<u>(\$5,369)</u>	<u>(\$35,853)</u>	<u>(\$30,484)</u>

The notes to the financial statements are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
COUNTY JAIL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$762,654	\$762,654	\$544,524	(\$218,130)
Interest	3,000	3,000	30	(2,970)
Total Revenues	<u>765,654</u>	<u>765,654</u>	<u>544,554</u>	<u>(221,100)</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	876,889	876,889	1,006,356	(129,467)
Debt Service				
Principal Retirement	192,000	192,000	154,927	37,073
Interest and Fiscal Charges	38,765	38,765	82,799	(44,034)
Total Expenditures	<u>1,107,654</u>	<u>1,107,654</u>	<u>1,244,082</u>	<u>(136,428)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(342,000)</u>	<u>(342,000)</u>	<u>(699,528)</u>	<u>(357,528)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources - Capital Lease	342,000	342,000	350,633	8,633
Operating Transfers In				0
Total Other Financing Sources (Uses)	<u>342,000</u>	<u>342,000</u>	<u>350,633</u>	<u>8,633</u>
Net Changes in Fund Balances	0	0	(348,895)	(348,895)
Fund Balances - Beginning	(253,262)	(253,262)	(253,262)	
Fund Balances - Ending	<u>(\$253,262)</u>	<u>(\$253,262)</u>	<u>(\$602,157)</u>	<u>(\$348,895)</u>

The notes to the financial statements are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Agency Funds
<b>ASSETS</b>	
Cash and Cash Equivalents	<u>\$796,835</u>
Receivables (net of allowance for uncollectibles)	0
Total Assets	<u><u>\$796,835</u></u>
<b>LIABILITIES</b>	
Accounts Payable	\$0
Due to Others	<u>796,835</u>
Total Liabilities	<u><u>796,835</u></u>

The notes to the financial statements are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009

I. Summary of Significant Accounting Policies

A. Reporting entity

La Salle County operates under a County Judge – Commissioner’s Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), environmental protections (sanitation), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The road and bridge fund accounts for the activities of the government's road and bridge operations.

The county jail fund accounts for monies used for operating the county jail.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Government and the District to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities are reported in the government-wide financial statements as "internal balances".

D. Assets, Liabilities, and Net Assets or Equity (continued)

2. Receivables and Payables (continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at December 31, 2009 and 10 percent of the delinquent outstanding property taxes at December 31, 2009.

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. There were no prepaid items at December 31, 2009.



4. Restricted Assets

There were no restricted assets at December 31, 2009.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The county has an ongoing Courthouse Renovation project and an Assisted Living and Nursing Home Facility project at December 31, 2009.

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings	50
Building Improvements	20
Public Domain Infrastructure	50
System Infrastructure	30
Vehicles	5
Office Equipment	5
Computer Equipment	5

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. Vacation pay is accrued in the government-wide financial statements. All comp. time is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government-wide financial statements.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

II. Reconciliation of Government-Wide and Fund Financial Statements

- A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$7,117,415 difference are as follows:

Capital Leases Payable	\$408,699
Bonds Payable	6,475,000
Notes Payable	63,054
Accrued Interest Payable	103,547
Compensated Absences	67,115
	<u>\$7,117,415</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds" report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$5,256,972 difference are as follows:

Capital assets not being depreciated	\$2,422,654
Capital assets being depreciated	6,661,849
Depreciation expense	(3,827,531)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$5,256,972</u>

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets. (continued)

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles.)" The details of this \$2,287,833 difference are as follows:

Property Taxes Receivable	\$2,352,966
Allowance for Doubtful Accounts	<u>(65,133)</u>
Net	<u>\$2,287,833</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$1,180,811 difference are as follows:

Fines and Fees Receivable	\$3,986,994
Allowance for Doubtful Accounts	<u>(2,806,183)</u>
Net	<u>\$1,180,811</u>

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense."

The details of this \$1,296,473 difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$1,677,436
Capital Outlay - Additions - Being Depreciated	31,173
Capital Outlay - Deletions	0
Depreciation Expense	(412,136)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$1,296,473</u>

### III. Stewardship, Compliance, and Accountability

#### A. Budgetary Information

The original budget is adopted by the Commissioner's Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioner's Court. The final amended budget is used in this report. The budget should not be exceeded in any expenditure category under State law. Unused appropriations lapse at the end of each year. The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Treasurer to prepare the annual budget. After being furnished budget guidelines by the Commissioner's Court, the County Treasurer prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioner's Court. The Commissioner's Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioner's Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Treasurer's estimate of revenues and available cash. The final budget can be legally amended by the Commissioner's Court to whatever extent the Court desires as long as the amended figures do not exceed the County Treasurer's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioner's Court, the County Treasurer 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 Commissioner's Court advised of the condition of the various funds and accounts. The level of control for each legally adopted annual operating budget is the fund. Budgets for all budgeted General and Special Revenue Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Budgets for the 2009 fiscal year were adopted for the General Fund, the Road and Bridge Funds, the County Jail Fund, and other applicable non-major governmental funds.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2009, expenditures did not exceed appropriations in any fund except for the General Fund whereby total expenditures of \$3,499,301 exceeded budgeted expenditures of \$3,491,641 by \$7,660, the Road and Bridge Fund whereby total expenditures of \$957,765 exceeded budgeted expenditures of \$902,552 by \$55,513, the County Jail Fund whereby total expenditures of \$1,244,082 exceeded budgeted expenditures of \$1,107,654 by \$136,428, the Courthouse Security Fund whereby total expenditures of \$24,017 exceeded budgeted expenditures of \$22,001 by \$2,016, the Encinal Jail Fund whereby total expenditures of \$373,871 exceeded budgeted expenditures of \$174,291 by \$199,580, and the Sheriff Storage and Towing Fund whereby total expenditures of \$190,528 exceeded budgeted expenditures of \$164,251 by \$26,277.

C. Deficit fund equity

The county had no deficit fund balances as of December 31, 2009 except for the following:

County Jail Fund - \$602,157  
Road and Bridge No. 2 Fund - \$15,839  
Road and Bridge No. 3 Fund - \$25,902  
Road and Bridge No. 4 Fund - \$25,241  
Road and Bridge Loader Fund - \$63,310  
County Parks Fund - \$11,886  
Elderly Nutrition Fund - \$101,750  
Real Estate Proceeds Fund - \$136,064  
Fourth Court of Appeals - \$707  
LaSalle County Rent Account - \$2,366  
Special Account - \$304  
TDCP No. 729429 - \$4,950

These deficits are expected to be liquidated by future resources of the funds.

IV. Detailed Notes on All Funds

A. Deposits and Investments

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (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, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in total compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments:

The County has no investments.

The County has adopted an investment policy and has a depository contract in compliance with the Public Funds Investment Act. That policy does address the following risks:

*Custodial credit risk - deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit and investment policy for custodial credit risk. As of December 31, 2009, the government's bank balance of \$6,268,483 was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or agent, in the government's name. The fair market value of the securities pledged is \$7,181,870 and the FDIC coverage is \$250,000. The book balance of the deposits was \$5,349,230.

There were no investments at December 31, 2009.



IV. Detailed Notes on All Funds (continued)

B. Receivables

Receivables as of year end for the government's individual major funds and non-major and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Encino Jail	Road and Bridge	Other Governmental Funds	Total
<u>Receivables</u>					
Ad Valorem Taxes	\$1,992,117		\$360,849		\$2,352,966
Fines	3,986,994				3,986,994
Other	611		981	8,581	10,173
Gross Receivables	5,979,722	0	361,830	8,581	6,350,133
Less: Allowance for Uncollectibles	2,861,327		9,989		2,871,316
Net Total Receivables	<u>\$3,118,395</u>	<u>\$0</u>	<u>\$351,841</u>	<u>\$8,581</u>	<u>\$3,478,817</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unearned Revenue</u>	<u>Unavailable Revenue</u>
Delinquent Property Taxes Receivable (General Fund)-Net Advanced Tax Collections	\$2,287,833	\$1,236,472
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$2,287,833</u>	<u>\$1,236,472</u>

C. Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows:

Governmental Activities:	Beginning			Ending
Capital Assets Not Being Depreciated:	<u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u>
Land	\$104,343	\$24,850	\$0	\$129,193
Construction in Progress	640,875	1,652,586	0	2,293,461
Total Capital Assets Not Being Depreciated:	<u>745,218</u>	<u>1,677,436</u>	<u>0</u>	<u>2,422,654</u>
Capital Assets Being Depreciated:				
Building and Improvements	3,503,135	0	0	3,503,135
Machinery, Equipment and Vehicles	2,813,811	31,173	0	2,844,984
Infrastructure	313,730	0	0	313,730
Total Capital Assets Being Depreciated:	<u>6,630,676</u>	<u>31,173</u>	<u>0</u>	<u>6,661,849</u>
Less: Accumulated Depreciation for:				
Building and Improvements	1,276,000	66,408	0	1,342,408
Machinery, Equipment and Vehicles	1,825,665	345,728	0	2,171,393
Infrastructure	313,730	0	0	313,730
Total Accumulated Depreciation	<u>3,415,395</u>	<u>412,136</u>	<u>0</u>	<u>3,827,531</u>
Total Capital Assets Depreciated, Net	<u>3,215,281</u>	<u>(380,963)</u>	<u>0</u>	<u>2,834,318</u>
Governmental Activities Capital Assets, Net	<u>\$3,960,499</u>	<u>\$1,296,473</u>	<u>\$0</u>	<u>\$5,256,972</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Administration	\$26,590
Public Facilities	8,389
Public Safety	116,499
Public Transportation	238,746
Culture and Recreation	8,061
Health and Welfare	13,851
Total Depreciation Expense - Governmental Activities	<u>\$412,136</u>

Construction commitments

The county has an ongoing Courthouse Renovation project and an Assisted Living and Nursing Home Facility project at December 31, 2009.

D. Interfund Receivables, Payables, and Transfers

There were no advances at December 31, 2009.

Due to/from other funds at December 31, 2009 are as follows:

DUE TO	DUE FROM				TOTAL
	ROAD AND BRIDGE FUNDS	COUNTY JAIL FUND	COURT-HOUSE RENOVATION	NON-MAJOR GOVERNMENTAL FUNDS	
GENERAL FUND	\$103,923			\$150,428	\$254,351
ENCINO JAIL FUND		415,202			415,202
ROAD AND BRIDGE FUND				31,236	31,236
LASALLE COUNTY NURSING HOME				10,994	10,994
NON-MAJOR GOVERNMENTAL FUNDS			4,112	248,061	252,173
TOTALS	\$103,923	\$415,202	\$4,112	\$440,719	\$963,956

All amounts are expected to be repaid within the current year.

Transfers for the year ended December 31, 2009 are as follows:

TRANSFER FROM	TRANSFER TO					TOTAL
	GENERAL FUND	ROAD AND BRIDGE FUNDS	COUNTY JAIL FUND	COURT-HOUSE RENOVATION	NON-MAJOR GOVERNMENTAL FUNDS	
GENERAL FUND			\$350,633	\$161,130	\$3,946	\$515,709
ROAD AND BRIDGE FUND		144,079				144,079
LASALLE COUNTY NURSING HOME	297,500				187,243	484,743
NON-MAJOR GOVERNMENTAL FUNDS		587			11,250	11,837
TOTALS	\$297,500	\$144,666	\$350,633	\$161,130	\$202,439	\$1,156,368

All transfers are non-recurring. The transfers amongst the road and bridge funds were for road and bridge maintenance.

E. Leases

Operating Leases: The government leases equipment under non-cancelable operating leases. Total costs for such leases were \$17,991 for the year ended December 31, 2009. The future minimum lease payments for these leases are as follows:

Year Ending Dec. 31,	<u>Amount</u>
2010	\$17,991
2011	17,991
2012	17,991
2013	<u>10,495</u>
Total	<u>\$ 64,468</u>

F. Long-Term Debt

Capital Leases

The government has entered into a lease agreement as lessee for financing of vehicles and equipment for the Road and Bridge funds. The debt service for the vehicles and equipment are services by the respective funds mentioned above. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The annual requirements for the above capital leases at December 31, 2009 are as follows:

YEAR	TOTAL
2010	\$150,169
2011	117,856
2012	82,326
2013	<u>103,386</u>
TOTAL MINIMUM LEASE PAYMENTS	<u>453,737</u>
LESS: AMOUNT REPRESENTING INTEREST	<u>45,038</u>
PRESENT VALUE OF NET MINIMUM LEASE PAYMENTS	<u>\$408,699</u>

The assets acquired through capital leases are capitalized into capital assets as follows:

ASSET	ROAD AND BRIDGE FUNDS							TOTAL
	FRONT END LOADER/ DUMP TRUCK	MEGA TOWER PLAYSCAPE	140H CATER- PILLAR	VOLVO MOTOR- GRADER	VOLVO MOTOR- GRADER	JD TRACTOR/ LOADER	JD TRACTOR/ LOADER	
COST	\$94,950	\$44,096	\$216,500	\$140,618	\$62,001	\$57,213	\$57,213	\$672,591
ACCUMULATED DEPRECIATION	94,950	26,458	129,900	84,371	37,201	22,885	22,885	418,650
NET ASSET	<u>\$0</u>	<u>\$17,638</u>	<u>\$86,600</u>	<u>\$56,247</u>	<u>\$24,800</u>	<u>\$34,328</u>	<u>\$34,328</u>	<u>\$253,941</u>

F. Long-Term Debt (continued)

Bonds

The government issues Bonds to provide funds for the County Jail. The original amount of the bonds issued is \$7,360,000. The bonds are direct obligations and pledge the full faith and credit of the government.

Bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Certificate of Obligation - Series 2002	3.65% to 5.1%	\$1,325,000
Certificate of Obligation - Series 2008	3.59% to 5.96%	\$5,150,000

The following is a summary of debt service requirements to maturity.

Year Ending December 31,	Governmental Activities	
	Principal	Interest
2010	\$380,000	\$346,251
2011	400,000	328,598
2012	420,000	309,027
2013	435,000	287,785
2014	460,000	265,232
2015-2019	2,510,000	929,755
2020-2023	1,870,000	280,620
TOTALS	<u>\$6,475,000</u>	<u>\$2,747,268</u>

The above bonds are serviced by the County Jail fund and the General fund.

Notes Payable

The government procured one notes payable to Caterpillar Financial Services Corporation. This note is secured by the Motor grader and is described as follows:

1. This note is to be paid in annual installments of \$14,488 with an optional final payment of \$120,000. The original amount was \$157,996 and the amount due at December 31, 2009 is \$63,054. The rate of interest is 4.8%. This note is to be paid from the Road and Bridge fund.

F. Long-Term Debt (continued)

Changes in long-term liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
<u>Governmental Activities:</u>						
Certificate of Obligation, Series 2002	\$1,435,000	\$0	\$110,000	\$1,325,000	\$115,000	\$1,210,000
Certificate of Obligation, Series 2008	5,360,000		210,000	5,150,000	265,000	4,885,000
Total Bonds Payable	6,795,000	0	320,000	6,475,000	380,000	6,095,000
Capital Lease Payable	638,219		229,521	408,698	127,396	281,302
Notes Payable	92,365		29,310	63,055	0	63,055
Compensated Absences	69,694	67,115	69,694	67,115	67,115	0
	800,278	67,115	328,525	538,868	194,511	344,357
Grand Total	<u>\$7,595,278</u>	<u>\$67,115</u>	<u>\$648,525</u>	<u>\$7,013,868</u>	<u>\$574,511</u>	<u>\$6,439,357</u>

The general fund is used to service the compensated absences. The estimated amount due in the 2010 year is \$67,115.

The government-wide statement of activities includes \$574,511 as "noncurrent liabilities, due within one year".

The total interest was 425,393 of which \$93,345 was capitalized.

G. Restricted Net Assets/fund balance reserve

The restricted net assets at December 31, 2009 consisted of 1) Construction - \$136,564. The fund balance reserve at December 31, 2009 consisted of 1) Construction -\$3,670,324.

V. Other Information

A. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

Changes in the balances of claims liabilities during the past two years are as follows:

	Year ended <u>12/31/09</u>	Year ended <u>12/31/08</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Payments		
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

B. Related Party Transaction

The County Sheriff is also the IT person for the County performing most of the IT duties for the County on an independent contractor basis. The Sheriff receives \$400.00 per month for his services. The County did not have either an outstanding accounts receivable or payable at December 31, 2009 for this service.

C. Subsequent Events

On January 11, 2010, Commissioner's Court approved restated and re-amended order authorizing the issuance of \$3,000,000.00 La Salle County, Texas Combination Tax and Revenue Certificates by the levy of an ad valorem tax upon all taxable property within the county and further securing the certificates of the lien on and pledge of the revenues of the county parks; providing the terms and conditions of the certificates and resolving other matters incident and relating to the issuance, payment, security, sale and delivery of the certificates, authorizing the execution of payment agent/registrar agreement and to approve escrow agreement between La Salle County and Frost National Bank as primary and Wells Fargo as secondary.

On August 23, 2010, Commissioner's Court awarded TDRA Contract #7529429 for Gardendale Water Facility Project to Waters Engineering Company for \$230,005.55.

On October 25, 2010, Commissioner's Court awarded low bid to J.C. Stodder Construction \$336,420,000 for Phase II of the La Salle County Courthouse Restoration Project.

D. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government is not a defendant in any lawsuit.

E. Other Post Employment Benefits

There are no post employment benefits.



## F. Retirement Plan

### Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 574 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 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 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 contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions 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 contributions 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.

### 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 governing body elected to pay a rate of 9.66% for the 2009 year that did not exceed the actuarially determined rate as allowed by the provisions of the TCDRS Act.

The contribution rate payable by the employee members for calendar year 2009 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.

Annual Pension Cost

**Actuarial Valuation Information**

Actuarial valuation date	12/31/2005	12/31/2006	12/31/2007
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period	20.0	15.0	15.0
Asset valuation method	long-term Appreciation with adjustment	SAF: 10-yr smoothed value; ESF: Fund Value	SAF: 10-yr smoothed value; ESF: Fund Value
<b>Actuarial Assumptions</b>			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.00%	0.00%	0.00%

**Trend Information for the Retirement Plan for the Employees of La Salle County, Texas**

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12-31-08	199,858	100%	-0-
12-31-09	203,378	100%	-0-

ANALYSIS OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>UAAL as a Percentage of Payroll ((b-a)/c)</u>
2007	4,003,172	4,119,150	115,978	97.18	1,753,872	6.61

The schedule of funding progress presented as required supplementary information (RSI) immediately following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION

ANALYSIS OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
2005	3,354,112	3,647,396	293,284	91.96	1,432,892	20.47
2006	3,588,564	3,765,914	177,350	95.29	1,776,517	9.98
2007	4,003,172	4,119,150	115,978	97.18	1,753,872	6.61

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

LA SALLE COUNTY, TEXAS  
 BALANCE SHEET - ROAD AND BRIDGE FUNDS  
 DECEMBER 31, 2009

	ROAD AND BRIDGE NO. 1	ROAD AND BRIDGE NO. 2	ROAD AND BRIDGE NO. 3	ROAD AND BRIDGE NO. 4	LATERAL ROAD AND BRIDGE	ROAD AND BRIDGE LOADER	LCS SPECIAL ROAD AND BRIDGE	TOTAL ROAD AND BRIDGE
<b>ASSETS</b>								
Cash and Cash Equivalents	\$90,128	\$41,815	\$39,356	\$46,040	\$25,349	\$0	\$0	\$242,688
Receivables (net of allowance for uncollectibles)	68,897	98,100	88,305	96,539				351,841
Due from Other Funds	3,668						27,568	31,236
<b>Total Assets</b>	<b>162,693</b>	<b>139,915</b>	<b>127,661</b>	<b>142,579</b>	<b>25,349</b>	<b>0</b>	<b>27,568</b>	<b>625,765</b>
<b>LIABILITIES AND FUND BALANCES:</b>								
<b>Liabilities:</b>								
Accounts Payable	667	950	332	640		554		3,143
Due to Other Funds		7,920	15,439	20,965	1,982	57,617		103,923
Bank Overdraft						3,989		3,989
Accrued Wages Payable	1,962	1,122	1,824	2,013		1,150		8,071
Unearned Revenues	116,560	145,762	135,968	144,202				542,492
<b>Total Liabilities</b>	<b>119,189</b>	<b>155,754</b>	<b>153,563</b>	<b>167,820</b>	<b>1,982</b>	<b>63,310</b>	<b>0</b>	<b>661,618</b>
<b>Fund Balances:</b>								
Unreserved, Reported in Special Revenue Funds	43,504	(15,839)	(25,902)	(25,241)	23,367	(63,310)	27,568	(35,853)
<b>Total Fund Balance</b>	<b>43,504</b>	<b>(15,839)</b>	<b>(25,902)</b>	<b>(25,241)</b>	<b>23,367</b>	<b>(63,310)</b>	<b>27,568</b>	<b>(35,853)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$162,693</b>	<b>\$139,915</b>	<b>\$127,661</b>	<b>\$142,579</b>	<b>\$25,349</b>	<b>\$0</b>	<b>\$27,568</b>	<b>\$625,765</b>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - ROAD AND BRIDGE FUNDS  
 YEAR ENDED DECEMBER 31, 2009

	ROAD AND BRIDGE NO. 1	ROAD AND BRIDGE NO. 2	ROAD AND BRIDGE NO. 3	ROAD AND BRIDGE NO. 4	LATERAL ROAD AND BRIDGE	ROAD AND BRIDGE LOADER	LCS SPECIAL ROAD AND BRIDGE	TOTAL ROAD AND BRIDGE
<b>REVENUES</b>								
Taxes								
Property	\$88,004	\$124,165	\$112,036	\$122,232				\$446,437
Intergovernmental	6,553	6,553	6,553	6,553	13,785			39,997
Licenses and Permits	81,037	81,373	82,511	80,760				325,681
Fines and Forfeitures	10,817	10,817	10,817	10,817				43,268
Interest	612	0	0	0				612
Miscellaneous	319	3,600	2,391	1,130				7,440
Total Revenues	<u>187,342</u>	<u>226,508</u>	<u>214,308</u>	<u>221,492</u>	<u>13,785</u>	<u>0</u>	<u>0</u>	<u>863,435</u>
<b>EXPENDITURES</b>								
Current:								
Public Transportation								
Road and Bridge	185,144	155,279	177,103	166,895		67,857	974	753,252
Debt Service								
Principal Retirement	62,393	44,276	16,441	52,850				175,960
Interest and Fiscal Charges	9,423	12,748	0	6,382				28,553
Total Expenditures	<u>256,960</u>	<u>212,303</u>	<u>193,544</u>	<u>226,127</u>	<u>0</u>	<u>67,857</u>	<u>974</u>	<u>957,765</u>
Excess (Deficiency) of Revenues Over (Under)								
Expenditures	<u>(69,618)</u>	<u>14,205</u>	<u>20,764</u>	<u>(4,635)</u>	<u>13,785</u>	<u>(67,857)</u>	<u>(974)</u>	<u>(94,330)</u>
<b>OTHER FINANCING SOURCES (USES):</b>								
Capital Lease								0
Sale of Capital Assets								0
Lawsuit Proceeds								0
Operating Transfers In		9,581	31,691	33,896		69,498		144,666
Operating Transfers Out	(9,167)	(17,249)	(19,174)		(28,744)	(39,216)	(30,529)	(144,079)
Total Other Financing Sources (Uses)	<u>(9,167)</u>	<u>(7,668)</u>	<u>12,517</u>	<u>33,896</u>	<u>(28,744)</u>	<u>30,282</u>	<u>(30,529)</u>	<u>587</u>
Net Changes in Fund Balances	<u>(78,785)</u>	<u>6,537</u>	<u>33,281</u>	<u>29,261</u>	<u>(14,959)</u>	<u>(37,575)</u>	<u>(31,503)</u>	<u>(93,743)</u>
Fund Balances - Beginning	<u>122,289</u>	<u>(22,376)</u>	<u>(59,183)</u>	<u>(54,502)</u>	<u>38,326</u>	<u>(25,735)</u>	<u>59,071</u>	<u>57,890</u>
Fund Balances - Ending	<u>\$43,504</u>	<u>(\$15,839)</u>	<u>(\$25,902)</u>	<u>(\$25,241)</u>	<u>\$23,367</u>	<u>(\$63,310)</u>	<u>\$27,568</u>	<u>(\$35,853)</u>

The accompanying notes are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

<b>ASSETS</b>	COUNTY OFFICER MONIES	Total
Cash and Cash Equivalents	<u>\$796,835</u>	<u>\$796,835</u>
Receivables (net of allowance for uncollectibles)		0
Due from Others		0
<b>Total Assets</b>	<u><u>\$796,835</u></u>	<u><u>\$796,835</u></u>
<b>LIABILITIES</b>		
Accounts Payable		\$0
Due to Others	<u>796,835</u>	<u>796,835</u>
<b>Total Liabilities</b>	<u><u>\$796,835</u></u>	<u><u>\$796,835</u></u>



LA SALLE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

		BALANCE		BALANCE	
		1/1/2009	ADDITIONS	DEDUCTIONS	12/31/2009
<u>COUNTY OFFICER MONIES</u>					
<b>ASSETS</b>					
Cash and Cash Equivalents		\$714,426	\$82,409		\$796,835
Receivables (net of allowance for uncollectibles)					0
Due from Others					0
Total Assets		<u>\$714,426</u>	<u>\$82,409</u>	<u>\$0</u>	<u>\$796,835</u>
<b>LIABILITIES:</b>					
Accounts Payable		\$0			\$0
Due to Others		714,426	82,409		796,835
Total Liabilities		<u>\$714,426</u>	<u>\$82,409</u>	<u>\$0</u>	<u>\$796,835</u>
<u>TOTAL</u>					
<b>ASSETS</b>					
Cash and Cash Equivalents		\$714,426	\$82,409	\$0	\$796,835
Receivables (net of allowance for uncollectibles)		0	0	0	0
Due from Others		0	0	0	0
Total Assets		<u>\$714,426</u>	<u>\$82,409</u>	<u>\$0</u>	<u>\$796,835</u>
<b>LIABILITIES:</b>					
Accounts Payable		\$0	\$0	\$0	\$0
Due to Others		714,426	82,409	0	796,835
Total Liabilities		<u>\$714,426</u>	<u>\$82,409</u>	<u>\$0</u>	<u>\$796,835</u>

LA SALLE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2009

	COUNTY CLERK BORDER STAR	COUNTY COURT AUTO- MATION	COUNTY COURT- ADMIN. FEES	COURT- HOUSE SECURITY	COUNTY PARKS	ELDERLY NUTRI- TION	ELECTION EQUIPMENT RENTAL FEES	SPECIAL REVENUE			LA SALLE COUNTY RENT ACCOUNT
								ENCINAL JAIL	FEDERAL SEIZURE	FOURTH COURT OF APPEALS	
<b>ASSETS</b>											
Cash and Cash Equivalents	\$55,611	\$9,322	\$405	\$23,966	\$0	\$0	\$17,469	\$80,900	\$17,610	\$322	\$0
Receivables (net of allowance for uncollectibles)						95					
Due from Other Funds								415,202			
<b>TOTAL ASSETS</b>	<b>\$55,611</b>	<b>\$9,322</b>	<b>\$405</b>	<b>\$23,966</b>	<b>\$0</b>	<b>\$95</b>	<b>\$17,469</b>	<b>\$496,102</b>	<b>\$17,610</b>	<b>\$322</b>	<b>\$0</b>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>Liabilities</b>											
Accounts Payable		\$918		\$7	\$26	\$1,035		\$9,048			
Due to Other Funds	341	307		6,813	200	87,412				1,029	
Bank Overdraft					11,660	10,908					2,366
Accrued Wages Payable						2,490					
Deferred Revenues									10,420		
<b>Total Liabilities</b>	<b>341</b>	<b>1,225</b>	<b>0</b>	<b>6,820</b>	<b>11,886</b>	<b>101,845</b>	<b>0</b>	<b>9,048</b>	<b>10,420</b>	<b>1,029</b>	<b>2,366</b>
<b>Fund Balances</b>											
Restricted for:											
Construction											
Unreserved - Undesignated	55,270	8,097	405	17,146	(11,886)	(101,750)	17,469	487,054	7,190	(707)	(2,366)
<b>Total Fund Balances</b>	<b>55,270</b>	<b>8,097</b>	<b>405</b>	<b>17,146</b>	<b>(11,886)</b>	<b>(101,750)</b>	<b>17,469</b>	<b>487,054</b>	<b>7,190</b>	<b>(707)</b>	<b>(2,366)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$55,611</b>	<b>\$9,322</b>	<b>\$405</b>	<b>\$23,966</b>	<b>\$0</b>	<b>\$95</b>	<b>\$17,469</b>	<b>\$496,102</b>	<b>\$17,610</b>	<b>\$322</b>	<b>\$0</b>

(continued)

CAPITAL PROJECTS

LA SALLE RECORDS MANAGE- MENT	JUVENILE PROB- ATION	NARCOTICS FEDERAL FUNDS	NARCOTICS FUND	SHERIFF STORAGE AND TOWING	SPECIAL ACCOUNT	TECH- NOLOGY FEES	DISASTER RELIEF TDHCA	HOME REHAB	LA SALLE COUNTY TDHCA	REAL ESTATE PROCEEDS	ROAD REPAIR FUND	TDCP NO. 722431	TDCP NO. 729429	NON-MAJOR GOVERN- MENTAL FUNDS
\$21,347	\$80,100	\$48,755	\$110,885	\$28,710	\$80	\$2,712	\$0	\$250	\$250			\$250	\$250	\$499,194
	5,369			3,117										8,581
	25,194			63,519		15,402			11,994		136,064			667,375
\$21,347	\$110,663	\$48,755	\$110,885	\$95,346	\$80	\$18,114	\$0	\$250	\$12,244	\$0	\$136,064	\$250	\$250	\$1,175,150
	\$9,882			\$1,662	\$384	\$7				136,064			\$5,200	\$28,169
	1,434													232,166
														24,934
														3,924
0	11,316	0	0	1,662	384	7	0	0	0	136,064	0	0	5,200	10,420
														299,613
21,347	99,347	48,755	110,885	93,684	(304)	18,107	0	250	12,244	(136,064)	136,064	250		136,564
													(4,950)	738,973
21,347	99,347	48,755	110,885	93,684	(304)	18,107	0	250	12,244	(136,064)	136,064	250	(4,950)	875,537
\$21,347	\$110,663	\$48,755	\$110,885	\$95,346	\$80	\$18,114	\$0	\$250	\$12,244	\$0	\$136,064	\$250	\$250	\$1,175,150

LA SALLE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	COUNTY CLERK	COUNTY COURT ADMIN. FEES	COUNTY COURT-HOUSE SECURITY	COUNTY PARKS	ELDERLY NUTRI-TION	ELECTION EQUIPMENT RENTAL FEES	SPECIAL REVENUE				
							ENCINAL JAIL	FEDERAL SEIZURE	FOURTH COURT OF APPEALS	LA SALLE COUNTY RENT ACCOUNT	
<b>REVENUES</b>											
Taxes											
Property				\$10,000							
Intergovernmental	39,865				172,030						
Licenses and Permits				16,000							
Charges for Services		11,812	5,106	17,212			342,614				
Interest								115			
Miscellaneous				933	14,756	15,578		5,505	25		
<b>Total Revenues</b>	<b>39,865</b>	<b>11,812</b>	<b>5,106</b>	<b>18,145</b>	<b>26,000</b>	<b>186,786</b>	<b>342,614</b>	<b>5,620</b>	<b>25</b>	<b>0</b>	
<b>EXPENDITURES</b>											
Current:											
General Administration											
Election						4,656					
Records Management		13,750									
Non Departmental											
Judicial											
Judicial								5,525	732		
Public Facilities											
Courthouse and Yards											19,800
Public Safety											
Probation											
Sheriff	60,918						373,871				
Emergency Operations											
Courthouse Security				24,017							
Health and Welfare											
Elderly Nutrition						268,839					
Culture and Recreation											
County Parks					12,745						
Capital Projects -											
Capital Outlay and Other											
Debt Service											
Principal Retirement											
Interest Retirement											
<b>Total Expenditures</b>	<b>60,918</b>	<b>13,750</b>	<b>0</b>	<b>24,017</b>	<b>12,745</b>	<b>268,839</b>	<b>373,871</b>	<b>5,525</b>	<b>732</b>	<b>19,800</b>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,053)	(1,938)	5,106	(5,872)	13,255	(82,053)	10,922	(31,257)	95	(707)	(19,800)
<b>OTHER FINANCING SOURCES (USES):</b>											
Operating Transfers In	1,919	662			2,135	44,014		30,636			
Operating Transfers Out			(11,837)								
<b>Total Other Financing Sources (Uses)</b>	<b>1,919</b>	<b>662</b>	<b>(11,837)</b>	<b>0</b>	<b>2,135</b>	<b>44,014</b>	<b>0</b>	<b>30,636</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Changes in Fund Balances</b>	<b>(19,134)</b>	<b>(1,276)</b>	<b>(6,731)</b>	<b>(5,872)</b>	<b>15,390</b>	<b>(38,039)</b>	<b>10,922</b>	<b>(621)</b>	<b>95</b>	<b>(707)</b>	<b>(19,800)</b>
Fund Balances - Beginning	74,404	9,373	7,136	23,018	(27,276)	(63,711)	6,547	487,675	7,095	0	17,434
Fund Balances - Ending	\$55,270	\$8,097	\$405	\$17,146	(\$11,886)	(\$101,750)	\$17,469	\$487,054	\$7,190	(\$707)	(\$2,366)

(continued)

CAPITAL PROJECTS

LA SALLE RECORDS MANAGE- MENT	JUVENILE PROB- ATION	NARCOTICS FEDERAL FUNDS	NARCOTICS FUND	SHERIFF STORAGE AND TOWING	SPECIAL ACCOUNT	TECH- NOLOGY FEES	DISASTER RELIEF TDHCA	HOME REHAB	LA SALLE COUNTY TDHCA	REAL ESTATE PROCEEDS	ROAD REPAIR FUND	TDCP NO. 722431	TDCP NO. 729429	NON-MAJOR GOVERN- MENTAL FUNDS
	74,100		31,843						1,000			40,000		\$10,000
				157,539		14,320								358,838
		318												16,000
					2,975			250						548,603
0	74,100	318	31,843	157,539	2,975	14,320	0	250	1,000	0	0	40,000	0	433
														40,022
														973,896
														4,656
						3,593								13,750
														3,593
														23,411
														19,800
	93,756													93,756
			17,797	149,026					1,000					601,612
														1,000
														24,017
														268,839
														12,745
												40,000	4,950	44,950
														37,945
														3,557
0	93,756	0	17,797	190,528	3,593	17,154	0	0	1,000	0	0	40,000	4,950	1,153,631
0	(19,656)	318	14,046	(32,989)	(618)	(2,834)	0	250	0	0	0	0	(4,950)	(179,735)
	6,026			10,988		4,966	101,093							202,439
														(11,837)
0	6,026	0	0	10,988	0	4,966	101,093	0	0	0	0	0	0	190,602
0	(13,630)	318	14,046	(22,001)	(618)	2,132	101,093	250	0	0	0	0	(4,950)	10,867
21,347	112,977	48,437	96,839	115,685	314	15,975	(101,093)	0	12,244	(136,064)	136,064	250	0	864,670
\$21,347	\$99,347	\$48,755	\$110,885	\$93,684	(\$304)	\$18,107	\$0	\$250	\$12,244	(\$136,064)	\$136,064	\$250	(\$4,950)	\$875,537

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
- BUDGET AND ACTUAL

LA SALLE COUNTY, TEXAS  
 COUNTY CLERK AUTOMATION FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$9,500	\$9,500	\$11,812	\$2,312
Total Revenues	9,500	9,500	11,812	2,312
<b>EXPENDITURES</b>				
Current:				
Administration				
County Clerk	20,000	20,000	13,750	6,250
Total Expenditures	20,000	20,000	13,750	6,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,500)	(10,500)	(1,938)	8,562
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	662	662
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	662	662
Net Changes in Fund Balances	(10,500)	(10,500)	(1,276)	9,224
Fund Balances - Beginning	9,373	9,373	9,373	
Fund Balances - Ending	(\$1,127)	(\$1,127)	\$8,097	\$9,224

LA SALLE COUNTY, TEXAS  
 NARCOTICS FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
Miscellaneous	\$27,070	\$27,070	\$31,843	\$4,773
Total Revenues	27,070	27,070	31,843	4,773
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	67,070	67,070	17,797	49,273
Total Expenditures	67,070	67,070	17,797	49,273
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	(40,000)	14,046	54,046
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0		0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(40,000)	(40,000)	14,046	54,046
Fund Balances - Beginning	96,839	96,839	96,839	
Fund Balances - Ending	\$56,839	\$56,839	\$110,885	\$54,046



LA SALLE COUNTY, TEXAS  
 COUNTY PARKS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes				
Property	\$10,000	\$10,000	\$10,000	\$0
Licenses and Permits	16,000	16,000	16,000	0
Total Revenues	26,000	26,000	26,000	0
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	15,691	15,691	12,745	2,946
Total Expenditures	15,691	15,691	12,745	2,946
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,309	10,309	13,255	2,946
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	2,135	2,135
Total Other Financing Sources (Uses)	0	0	2,135	2,135
Net Changes in Fund Balances	10,309	10,309	15,390	5,081
Fund Balances - Beginning	(27,276)	(27,276)	(27,276)	
Fund Balances - Ending	(\$16,967)	(\$16,967)	(\$11,886)	\$5,081

LA SALLE COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$15,000	\$15,000	\$17,212	\$2,212
Miscellaneous	0	0	933	933
<b>Total Revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>18,145</b>	<b>3,145</b>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Courthouse Security	22,001	22,001	24,017	(2,016)
<b>Total Expenditures</b>	<b>22,001</b>	<b>22,001</b>	<b>24,017</b>	<b>(2,016)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,001)	(7,001)	(5,872)	1,129
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0		0
Operating Transfers Out				0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Changes in Fund Balances	(7,001)	(7,001)	(5,872)	1,129
Fund Balances - Beginning	23,018	23,018	23,018	
<b>Fund Balances - Ending</b>	<b>\$16,017</b>	<b>\$16,017</b>	<b>\$17,146</b>	<b>\$1,129</b>

LA SALLE COUNTY, TEXAS  
ENCINAL JAIL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	320,250	320,250	342,614	22,364
Interest	1,500	1,500	0	(1,500)
Total Revenues	<u>321,750</u>	<u>321,750</u>	<u>342,614</u>	<u>20,864</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Sheriff	174,291	174,291	373,871	(199,580)
Total Expenditures	<u>174,291</u>	<u>174,291</u>	<u>373,871</u>	<u>(199,580)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>147,459</u>	<u>147,459</u>	<u>(31,257)</u>	<u>(178,716)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	30,636	30,636
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>30,636</u>	<u>30,636</u>
Net Changes in Fund Balances	147,459	147,459	(621)	(148,080)
Fund Balances - Beginning	487,675	487,675	487,675	
Fund Balances - Ending	<u>\$635,134</u>	<u>\$635,134</u>	<u>\$487,054</u>	<u>(\$148,080)</u>

The notes to the financial statements are an integral part of this statement.

LA SALLE COUNTY, TEXAS  
 TECHNOLOGY FEES  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$15,600	\$15,600	\$14,320	(\$1,280)
Total Revenues	15,600	15,600	14,320	(1,280)
<b>EXPENDITURES</b>				
Current:				
Judicial				
Justice of the Peace	18,500	18,500	17,154	1,346
Total Expenditures	18,500	18,500	17,154	1,346
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,900)	(2,900)	(2,834)	66
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	4,966	4,966
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	4,966	4,966
Net Changes in Fund Balances	(2,900)	(2,900)	2,132	5,032
Fund Balances - Beginning	15,975	15,975	15,975	
Fund Balances - Ending	\$13,075	\$13,075	\$18,107	\$5,032

LA SALLE COUNTY, TEXAS  
 SHERIFF STORAGE AND TOWING  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2009

Variance with  
 Final Budget -  
 Positive  
 (Negative)

**REVENUES**

Charges for Services  
 Total Revenues

	Budgeted Amounts		Actual	
	Original	Final		
	\$152,000	\$152,000	\$157,539	\$5,539
	152,000	152,000	157,539	5,539

**EXPENDITURES**

Current:

Public Safety  
 Sheriff  
 Debt Service  
 Principal Retirement  
 Interest Retirement  
 Total Expenditures

	122,251	122,251	149,026	(26,775)
	38,000	38,000	37,945	55
	4,000	4,000	3,557	443
	164,251	164,251	190,528	(26,277)

Excess (Deficiency) of Revenues Over (Under)  
 Expenditures

	(12,251)	(12,251)	(32,989)	(20,738)
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**OTHER FINANCING SOURCES (USES):**

Operating Transfers In  
 Operating Transfers Out  
 Total Other Financing Sources (Uses)

	0	0	10,988	10,988
	0	0	10,988	10,988

Net Changes in Fund Balances

	(12,251)	(12,251)	(22,001)	(9,750)
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Fund Balances - Beginning  
 Fund Balances - Ending

	115,685	115,685	115,685	
	\$103,434	\$103,434	\$93,684	(\$9,750)