

GUADALUPE COUNTY, TEXAS

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT***

***FISCAL YEAR ENDED
SEPTEMBER 30, 2009***



GUADALUPE COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

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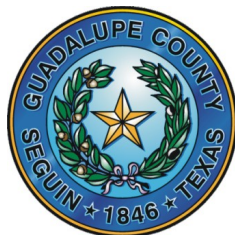
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March 8, 2010

The Honorable Dwight E. Peschel, Judge, 25th Judicial District Court
The Honorable W.C. Kirkendall, Judge, 2nd 25th Judicial District Court
The Honorable Gary Steel, Judge, 274th Judicial District Court
Honorable County Commissioners' Court
Mike Wiggins, County Judge
Roger K. Baenziger, County Commissioner, Precinct 1
Cesareo Guadarrama, III, County Commissioner, Precinct 2
Jim Wolverton, County Commissioner, Precinct 3
Judy Cope, County Commissioner, Precinct 4

Dear Judges and Commissioners:

The County Auditor's office is pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Guadalupe, Texas, (County) for the fiscal year ended September 30, 2009. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and this report submitted is in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code. We believe that the information presented is accurate in all material respects and reported in a manner designed to show the financial position and operating results of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have also been included.

The CAFR is presented in four sections: Introductory, Financial, Statistical and Single Audit.

- The **Introductory Section**, which is unaudited, contains this letter of transmittal, the organizational chart of the County and a list of elected and certain appointed officials.
- The **Financial Section** includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), and the Basic Financial Statements (including notes), and required supplementary information. The Basic Financial Statements include the government-wide financial statements that provide an overview of the County's entire financial operations and the fund financial statements that present financial information of each of the County's major funds, as well as nonmajor funds, fiduciary funds and other funds.
- The **Statistic Section** includes selected financial, demographic, and statistical data that are generally presented on a multi-year basis and other information, which includes supplemental disclosures to comply with the Securities Exchange Commission Rule 15c2-12.

- The **Single Audit Section** contains information related to the County’s Single Audit which is required by the federal government under the provisions of the Single Audit Act of 1984 as amended by the Act of 1996. The Act comes under the oversight of the Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations*. Information related to this single audit includes: Independent Auditor’s Report on Internal Controls over Financial Reporting and on Compliance based on an Audit of Financial Statements performed in accordance with Government Auditing Standards; Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program; Schedule of Findings and Questioned Costs; Supplemental Schedule of Federal and State Awards; and Notes to Schedule of Expenditures of Federal and State Awards.

Armstrong, Vaughan, & Associates, P.C., a firm of licensed certified public accountants, has audited the County’s financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2009, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified (“clean”) opinion that the County’s financial statement for the fiscal year ended September 30, 2009 are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The independent audit of the financial statements of the County was part of the broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and legal requirements involving the administration of federal awards. These reports are included in the Single Audit section of this report.

Profile of Guadalupe County

Guadalupe County is located approximately one hundred miles inland from the Gulf of Mexico in south central Texas and is bounded by Comal, Hays, Caldwell, Gonzales, Wilson, and Bexar counties and is a component of the “San Antonio Area Metropolitan Statistical Area” (MSA) by the Texas Comptroller of Public Accounts. The County covers 715 square miles of flat to rolling terrain with local depressions and escarpments, and its elevation ranges from 450 to 800 feet above sea level. The area has a mild subtropical climate, with temperatures ranging from an average high of 96° in July and an average low of 42° in January.



History. The central Texas region, including Guadalupe County, has supported human habitation for several thousand years. Archaeologists believe some of the artifacts found in the area to be from the Archaic Period (ca. 5000 B.C. to 500 A.D.); other pieces are more recent, dating from 1200 to 1500 A.D. Indian tribes in the area included the Karankawas, Tonkawas, Comanches, and Lipan Apaches.

Guadalupe County takes its name from the Guadalupe River, which Alonso de Leon named in 1689 in honor of the Lady of Guadalupe depicted on his standard. In 1838 a group of former Texas Rangers and other settlers founded the community of Walnut Springs, which changed its name to Seguin in 1839 to honor Juan Nepumocemo Seguin, a hero in the Texas Revolution, who had served as mayor of San Antonio and had been a senator for the Republic of Texas. When Texas became part of the Union in 1846, the Texas legislature established Guadalupe County from parts of Bexar and Gonzales counties with Seguin as its county seat.

Population. The County population has grown significantly since 1850. In 1850 the U.S. Census Bureau shows the County population at 1511, by 1900 the population had grown to 21,835, and in 2000 the population was 89,023 and an estimated population in 2008 of 117,172. The increased growth is evident in the increased demand for service at the county level.

Highway System. The County is traversed, along its northwestern border, by Interstate Highway 35 and bisected centrally by Interstate Highway 10 (east to west). US highway 90 and US Highway 90A both branch off Interstate Highway 10 in Seguin and continue eastward to the county line toward Luling and Gonzales, respectively. Additionally, the County has two major state highways (State Highway 46 and State Highway 123) that both bisect the County (north to south). Currently under construction with an estimated completion date of 2012, is State Highway 130, a toll road, which is meant to divert traffic on Interstate Highway 35 around Austin. State Highway 130 begins in Georgetown and travels east of Austin, coming into Guadalupe County on the northeast boundary and connecting to Interstate Highway 10 east of Seguin.

Governmental Entity. Guadalupe County is a public corporation and political subdivision of the State of Texas. The county seat is the City of Seguin. The general governing body of the County is an elected five-member Commissioners' Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The County Judge is elected at large to serve a four-year term. Commissioners serve four-year staggered terms, two members elected every two years.

The Court, which generally meets three times per month, sets the calendar for regularly scheduled commissioners' court dates on an annual basis. This calendar is available from the County Judge's office or from the County Clerk.

The Court sets the tax rate, approves contracts for the County, and adopts the County budget within the resources as estimated by the County Auditor. The Court is also responsible for development of policies, approves financial commitments, and makes appointments of various department heads. The management and leadership provided by members of the Court, and elected and appointed officials of other departments, is crucial to the success of the County's financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval. The district judges of Guadalupe County appoint the County Auditor for a two-year term.

The County serves an estimated 2008 population of 117,172 and provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail,

property tax collections for multiple agencies and general governmental administration. The County, while not directly providing the service, does provide funding for Emergency Medical Services (EMS), Volunteer Fire Departments, and Libraries.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Judge during May each year. The County Judge, whom is the budget officer for the County, then uses these requests as the starting point for developing the County Judge's Recommended Budget. This budget is presented to the County Commissioners for their review. From the County Judge's Recommended Budget, the County Commissioners and the County Judge prepare the proposed budget which is filed with the County Clerk. The Court then holds the public hearings on the proposed budget. The County is required to adopt a final budget by the first day of the new fiscal year. The appropriated budget is prepared by fund, department, and budget summary (personnel, operations, and capital outlay). The Court approves the budget on a summary line basis with any changes to personnel or capital outlay required to be approved by commissioners' court. A more detailed, line item, budget is included with the adopted budget for informational purposes.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the Supplemental Nonmajor Governmental Funds subsection of this report.

Factors Affecting Financial Condition

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

Local economy. The County is transitioning from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. During the past ten years, there has been large-scale growth in the northwestern region of the County, primarily in the cities of Schertz and Cibolo. However, this growth has slowed in the past two years. There had been double-digit growth in sales tax revenue years past, however in FY 2007-2008 there was a 1.3 percent increase and a decrease in FY 2008-2009 of 1.6 percent. The half-cent (.005) County sales tax adopted by the voters of the County directly reduces the County property taxes.

Cash management policies and practices. The Court has adopted a formal investment policy for the County and has designated the County Treasurer as the County's investment officer. The general objectives set forth in the policy provide for financial security and optimum liquidity of County funds while achieving the maximum yield on funds invested and maximum levels of invested funds.

Risk Management. The County provides for the management of risks through a combination of self-insurance and traditional insurance.

The County insures through private carriers against catastrophic losses to its infrastructure and certain major items of person property. Items so insured include buildings and contents, data media and valuable papers.

The County has elected to self-insure against risks from claim from workers' compensation and health and dental insurance. Third-party coverage is currently maintained to protect against excess and/or catastrophic loss.

Pension and other post employment benefits. The County provides retirement, disability, and death benefits for all of its regular employees through a nontraditional, joint-contributory, defined contribution pension plan in the statewide Texas County and District Retirement System (TCDRS). The County, within the options available in the state statutes governing TCDRS, adopts specific plan provisions. 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 within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed. Detailed information on the retirement plan can be found in the notes to the financial statements.

Acknowledgments. The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's Office, and the professional services provide by our Independent Auditors, Armstrong, Vaughan & Associates, P.C. We also wish to commend the county officials, department heads, and all members of the departments who assisted and contributed to the preparation of this report. Furthermore, it is important to recognize the members of the Commissioners Court for their interest and support in planning and conducting the financial operations of the County. I should also like to thank the District Judges of Guadalupe County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County and work with the outstanding officials and employees that help make Guadalupe County one of the best in Texas.

Request for information. This financial report is designated to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional financial information should be addressed to the Guadalupe County Auditor, 307 W. Court, Suite 205, Seguin, Texas 78155.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kristen Klein', written in a cursive style.

Kristen Klein, CPA
Guadalupe County Auditor



GUADALUPE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2009

PRINCIPAL OFFICIALS

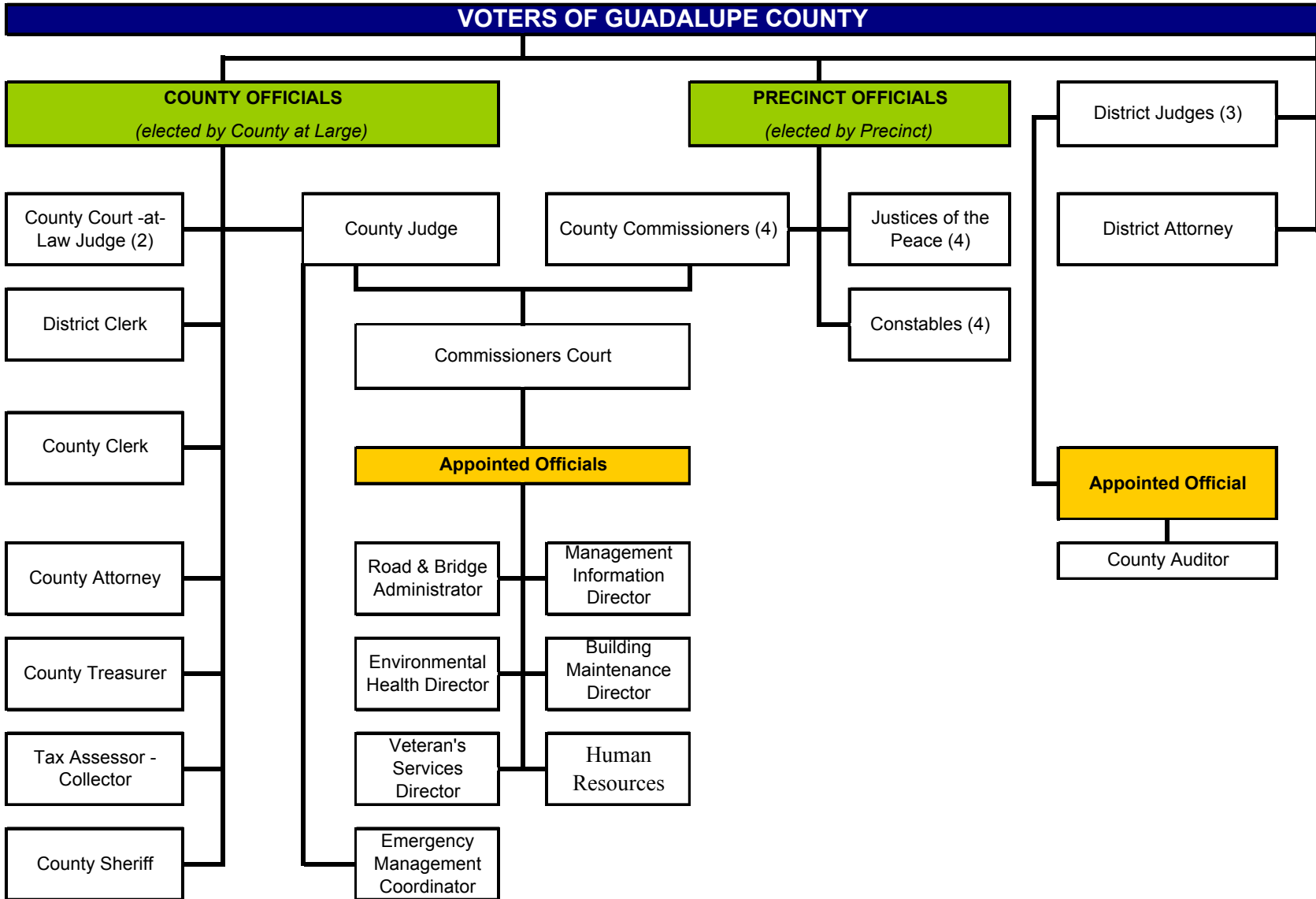
COUNTY JUDGE MIKE WIGGINS
COMMISSIONER, PRECINCT 1 ROGER BAENZIGER
COMMISSIONER, PRECINCT 2 CESAREO GUADARRAMA III
COMMISSIONER, PRECINCT 3 JIM WOLVERTON
COMMISSIONER, PRECINCT 4 JUDY COPE
COUNTY AUDITOR..... KRISTEN KLEIN
COUNTY TREASURER.....LINDA DOUGLASS
ASSESSOR-COLLECTOR OF TAXES TAVIE MURPHY
COUNTY CLERK TERESA KIEL
DISTRICT CLERK DEBRA CROW
SHERIFF..... ARNOLD ZWICKE
COUNTY ROAD ADMINISTRATOR.....LARRY TIMMERMANN
COUNTY ATTORNEY ELIZABETH MURRAY-KOLB
DISTRICT ATTORNEYHEATHER HOLLUB
COUNTY COURT-AT-LAW JUDGE..... LINDA Z. JONES
COUNTY COURT-AT-LAW JUDGE NO. 2FRANK FOLLIS

OFFICIAL ISSUING REPORT

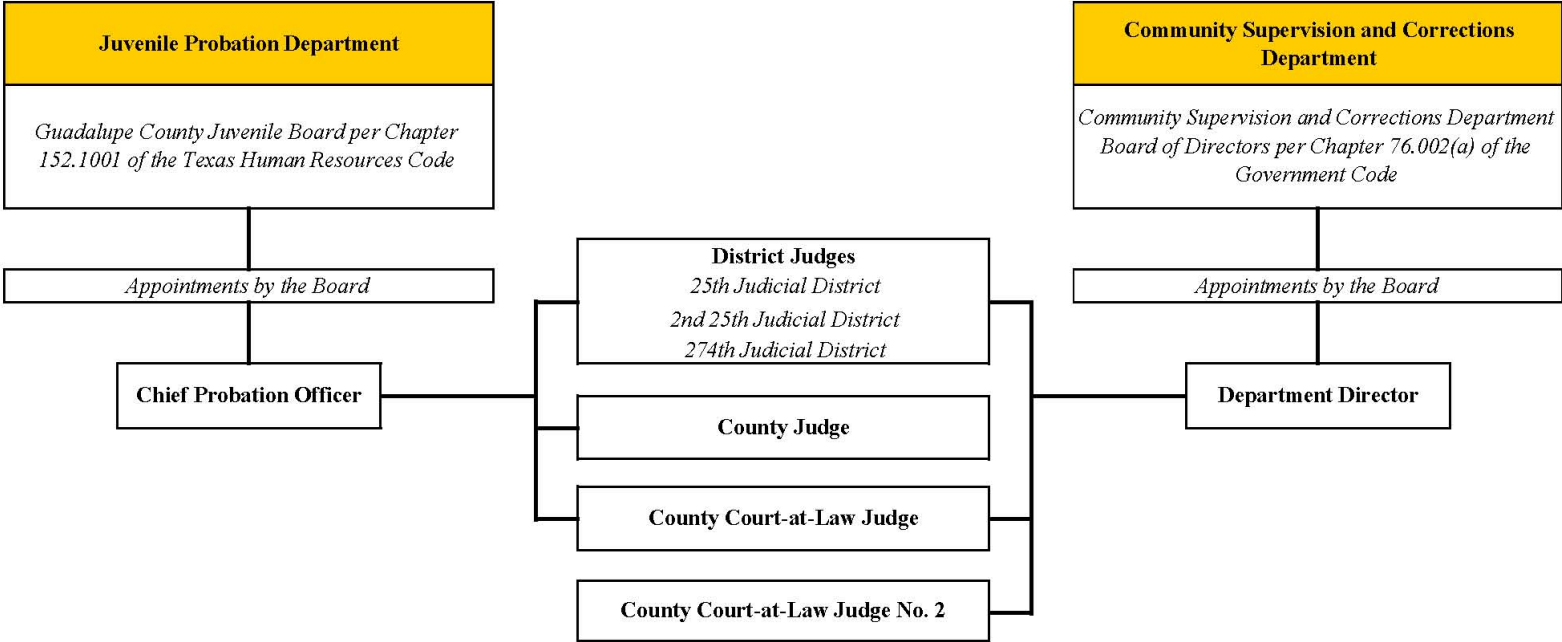
COUNTY AUDITOR



GUADALUPE COUNTY ORGANIZATIONAL CHART



SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



XX



INDEPENDENT AUDITOR'S REPORT

The Honorable Judge and
Members of the Commissioner's Court
Guadalupe County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas, as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Guadalupe County, Texas', management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas, as of September 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 08, 2010, on our consideration of Guadalupe County, Texas', internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 13 and 47 through 54, 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. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Guadalupe County, Texas', basic financial statements. The introductory section, other supplementary information, and statistical tables are presented for purposes of additional analysis and are not a required part of these basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations* and is not a required part of the basic financial statements. The other supplementary information, as well as the Schedule of Expenditures of Federal Awards, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Armstrong, Vaughan & Assoc, P.C." in a cursive, flowing script.

Armstrong, Vaughan & Assoc., P.C.

March 08, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Guadalupe County, Texas (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended September 30, 2009. We encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter, basic financial statements, and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

The government-wide financial statements report financial information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The total government-wide assets of the County exceeded the liabilities at September 30, 2009 by \$60,825,479 (net assets), an increase from the previous year of 10%.
- Of this amount, \$187,436 is restricted for debt service, \$28,247,282 is invested in capital assets, net of related debt, and \$32,390,762 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- During the year, the County's expenses were \$42,729,918, which was \$5,518,790 less than the \$48,248,708 generated in taxes and other revenues for governmental activities.
- Total revenue from all sources was \$48.2 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$29.5 million), charges for services (\$8.3 million), and sales tax (\$4.7 million). These three revenue sources accounted for 61.2%, 17.3%, and 9.7% respectively, or 88.2% of total governmental activities revenues.
- Total expenditures for governmental activities were \$42.7 million. The largest functional expenses were public safety (\$16.7 million), judicial (\$8.6 million), and general government (\$8.0).

Highlights for Fund Financial Statements

The fund financial statements report financial information about the County's major, or most significant funds, using the current financial resources measurement focus and modified accrual basis of accounting.

Fund Balance

- The County's General Fund reported a fund balance of \$12.8 million, an increase of \$2.1 million from September 30, 2008.
- Of the total fund balance for General Fund (\$12.8 million), the unreserved fund balance of \$12.5 million equals 34% of the fiscal year 2009 total general fund original budget. The county's target budgetary fund balance target is 25% to 33% (three to four months) of operating revenue. (A portion of the unreserved fund balance is planned to be used to reduce the property tax rate to offset the increase from the tax anticipation notes and to cover the cost of additional construction projects such as the remodeling of the County Administration Building and Courthouse.)

Highlights on Revenue

Sales Tax

- Sales tax collections for the fiscal year were \$4.67 million, which was 1.7% less than the previous year.

- Note: January 1, 1988 the voters of Guadalupe County enacted a ½ cents (.005) sales and use tax for property tax relief. The county tax is collected in addition to state tax and any other local taxes (city, transit, and special purpose district) when applicable.

Inmate Board Bills

- Revenues from Inmate Board Bills (out of county paying inmates at the Adult Detention Facility) were \$2,856,000, which exceeded the original budget by \$1,156,000. The amount of funds received from inmate board bills in fiscal year 2008-2009 was \$270,000 more than fiscal year 2007-2008.

Highlights on Long-Term Debt

Long-Term Debt

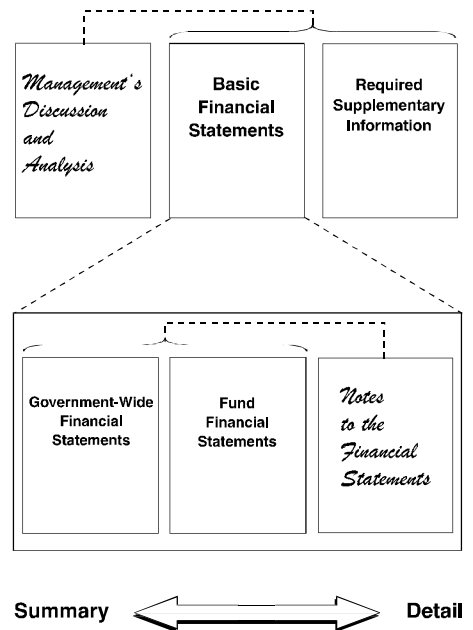
- The County issued \$9.9 million in Tax Anticipation Notes in April 2009 to fund part of the \$12.6 million project to construct a parking garage and renovate the future Justice Center.
- The total principal amount of long term debt outstanding, for the three outstanding debt issues, was \$19,980,000 as of September 30, 2009.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as self-funded employee medical insurance.

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



Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong

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

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

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

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County's government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to private businesses: self insurance	Instances in which the county is the trustee or agent for someone else's resources
Required financial statements	• Statement of net assets	• Balance Sheet	• Statement of net assets	• Statement of fiduciary net assets
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of revenues, expenses & changes in fund net assets • Statement of cash flows	Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term, the Agency's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Government-wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County (except for infrastructure) and all liabilities. Additionally, certain adjustments have occurred to eliminate

The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

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

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, judicial, public safety, infrastructure, etc. Property taxes and charges for services finance most of these activities.

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Statement of Net Assets

The County's combined net assets were \$61,024,402 at September 30, 2009. (See Table A-1).

Table A-1
Guadalupe County's Net Assets
(In millions/thousands dollars)

	Governmental Activities		Total	
	2009	2008	2009	2008
<i>Current Assets:</i>				
Cash and cash equivalents	\$ 32.0	\$ 23.9	\$ 32.0	\$ 23.9
Receivables:				
Taxes	1.4	1.4	1.4	1.4
Accounts	1.9	2.2	1.9	2.2
Prepaid Expenses	0.3	0.4	0.3	0.4
Deferred Charges	0.2	0.2	0.2	0.2
Deposits				
Inventories - Supplies and Materials (at Cost)	0.1	0.2	0.1	0.2
Bond Issue Costs	-	-	-	-
<i>Total Current Assets:</i>	<u>35.9</u>	<u>28.3</u>	<u>35.9</u>	<u>28.3</u>
<i>Non-Current Assets:</i>				
Land	1.3	1.3	1.3	1.3
Infrastructure - Roads	18.4	16.6	18.4	16.6
Infrastructure - Bridges	1.4	1.3	1.4	1.3
Buildings and Improvements	28.7	27.0	28.7	27.0
Furniture and Equipment	11.7	10.8	11.7	10.8
Construction in Progress	6.0	1.4	6.0	1.4
Less: Accumulated Depreciation	(19.4)	(18.0)	(19.4)	(18.0)
<i>Total Non-Current Assets:</i>	<u>48.1</u>	<u>40.4</u>	<u>48.1</u>	<u>40.4</u>
Total Assets	<u>\$ 84.0</u>	<u>\$ 68.7</u>	<u>\$ 84.0</u>	<u>\$ 68.7</u>
<i>Current Liabilities:</i>				
Accounts Payable and				
Accrued Liabilities	\$ 1.6	\$ 1.5	\$ 1.6	\$ 1.5
Accrued Wages & Benefits	0.7	0.5	-	-
Deferred/Unearned Revenue	0.1	0.1	0.1	0.1
Accrued Interest Payable	0.1	0.1	0.1	0.1
Due to Other Governments	-	-	-	-
Total Current Liabilities	<u>2.5</u>	<u>2.2</u>	<u>2.5</u>	<u>2.2</u>
<i>Long-Term Liabilities:</i>				
Long Term Debt	20.6	11.2	20.6	11.2
Total Liabilities	<u>23.1</u>	<u>13.4</u>	<u>23.1</u>	<u>13.4</u>
<i>Net Assets:</i>				
Invested in Capital Assets	28.2	29.6	28.2	29.6
Reserved for Inventory	-	-	-	-
Reserved for Debt Service	0.2	0.2	0.2	0.2
Restricted for Prepaid Insurance	-	-	-	-
Restricted for Workers Comp Claims	-	-	-	-
Unrestricted	32.5	25.5	32.5	25.5
Total Net Assets	<u>\$ 60.9</u>	<u>\$ 55.3</u>	<u>\$ 60.9</u>	<u>\$ 55.3</u>

The County's assets exceeded liabilities by \$60.9 million at the close of the current fiscal year. Of this amount, \$28.2 million represents the portion the County has invested in capital assets (e.g. land, buildings, machinery, and equipment), net of accumulated depreciation less any outstanding debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending. An additional portion of the County's net assets, \$187,435, represents funds that are restricted to the Debt Service Fund. These proceeds are raised from property taxes and are restricted for payment of the long-term debt (certificates of obligation and bonds) owed by the County.

Statement of Activities

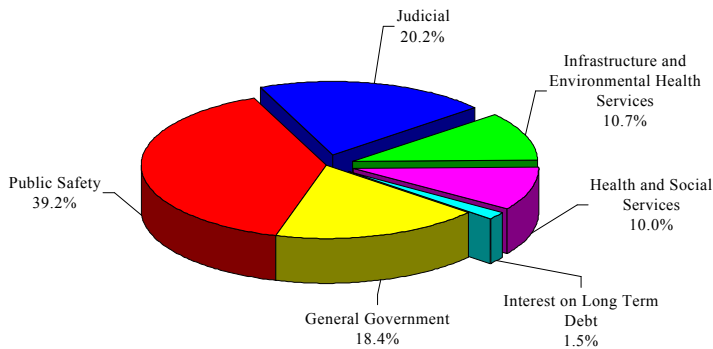
Table A-2 indicates changes in net assets for governmental activities. (Note: The County does not have any business-type activities.)

Table A-2
Changes in Guadalupe County's Net Assets
(In millions/thousands dollars)

	Governmental Activities		Total	
	2009	2008	2009	2008
Program Revenues:				
Charges for Services	\$ 8.3	\$ 8.5	\$ 8.3	\$ 8.5
Operating Grants and Contributions	2.8	2.5	2.8	2.5
Capital Grants and Contributions	-	0.3	-	0.3
General Revenues:				
Property Taxes	29.5	26.3	29.5	26.3
Sales Tax	4.7	4.7	4.7	4.7
Other Taxes	2.3	2.3	2.3	2.3
Investment Earnings	0.5	1.1	0.5	1.1
Special Item-Loss on Disposal of Capital Assets	-	-	-	-
Other	0.1	0.4	0.1	0.4
Total Program Revenues:	48.2	46.1	48.2	46.1
General Government	8.0	6.8	8.0	6.8
Judicial	8.6	8.2	8.6	8.2
Public Safety	16.7	14.9	16.7	14.9
Health and Social Services	4.2	4.1	4.2	4.1
Infrastructure and Environmental Services	4.5	4.2	4.5	4.2
Interest on Long Term Debt	0.7	0.5	0.7	0.5
Total Expenses	42.7	38.7	42.7	38.7
Increase (Decrease) in Net Assets	<u>\$ 5.5</u>	<u>\$ 7.4</u>	<u>\$ 5.5</u>	<u>\$ 7.4</u>

Expenditures. The total cost of all programs and services was \$42,530,995. Of these costs 39% are for Public Safety, 20% for Judicial, 18% for General Government and 11% for Infrastructure and Environmental Services (see Figure A-3).

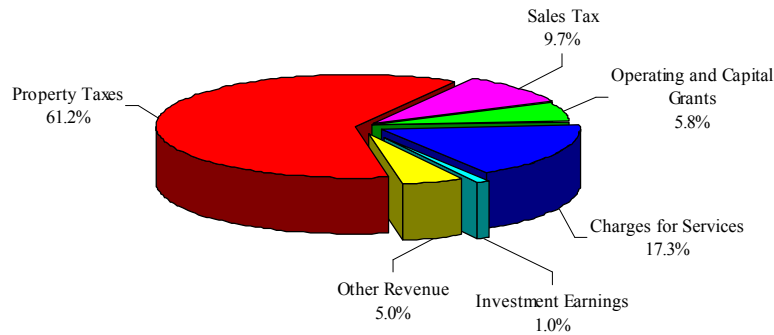
Figure A-3 County Expenditures for Fiscal Year 2009



- General Government includes the general administration, Commissioners Court, Auditor’s Office, County Treasurer, Tax Assessor Collector, and Elections Administration.
- Public Safety includes the Sheriff’s office, Constables, County Jail, Community Supervision and Corrections (Adult Probation), Juvenile Probation and Detention Service, Fire Protection costs, Emergency Management and County’s expenses related to the Department of Public Safe.

- Judicial includes the judicial branch (justice, county and district courts)
- Infrastructure and Environmental Services includes the Road and Bridge department and Environmental Health Department
- Health and Social Services includes EMS, indigent health care, Veteran’s Services Office, Senior Volunteers, Animal Control, and Citizens’ Collection Stations.
- Conservation includes Agricultural Extension Service and Soil and Water Conservation departments.

**Figure A-4 County Revenues
for Fiscal Year 2009**



Revenues. The County’s total revenues were \$48,248,708. A significant portion, 71%, of the County’s revenue comes from taxes, including primarily property tax and sales tax. (See Figure A-4.) Other revenue sources include 17% from charges for services, with only 6% from grants and contributions.

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

- The cost of all *governmental* activities this year was \$42.5 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$29.5 million and \$4.7 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$8.3 million.

The total received by the County for grants and contributions was \$2.8 million.

Table A-3
Net Cost of Selected County Functions
(In millions of dollars)

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
General Government	8.0	6.7	(6.1)	(3.9)
Judicial	8.6	8.2	(5.4)	(5.7)
Public Safety	16.7	14.8	(12.3)	(11.0)
Infrastructure and Environmental Services	4.5	4.1	(3.8)	(3.3)
Health and Social Services	4.2	4.2	(3.1)	(2.9)

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the County’s *governmental funds* is to provide information on near-term inflows, outflows and balances of spendable resources. This information is useful in assessing the County’s financing requirements. Specifically, 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.

At the end of the current fiscal year, the County’s governmental funds reported combined ending fund balance approximating \$26.4 million, and increase of \$6.8 million in comparison with the prior year. Of this increase, \$3.8 million can be attributed to an increase in the Capital Project fund from Tax Anticipations Note proceeds received during fiscal year 2009 that are being used to renovate the future Justice Center and construction a parking garage. Additionally, the fund balance in the General Fund balance increased by \$2.1 million, which is attributable to additional inmate board bills and actual expenditures less that budgeted.

The County’s major general governmental funds are contained in the General Funds, Road and Bridge Fund, Juvenile Services Fund, and Capital Projects Fund.

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$12.8 million with the unreserved, undesignated fund balance of the General Fund at \$12.5 million, an increase of \$2.1 million, or an increase of 21% from the prior year.

As a measure of the general fund’s liquidity, it may be useful to compare both unreserved fund balance to total general fund expenditures. Unreserved fund balance for fiscal year 2009 represents 39% of total General Fund actual expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position.

At September 30, 2009, the General Fund reported revenues of \$37,644,945, an increase of \$1,981,558 or about 5.6% over the prior year. The increase is attributable to an increase in current year ad valorem taxes, the amount collected was \$23.2 million, an increase of \$2.57 over the prior year, and a decrease in miscellaneous revenue, which included in 2008 a \$400,000 settlement on a lawsuit. Actual revenues for General Fund were \$1.1 over the 2009 budget. This variance is a combination of increased inmate board bills and decreased sales tax, fees of office and fine revenue.

Sales tax growth for the area had increased at double-digit rates from steadily from 2004 through 2007. Then in 2008 sales tax increased only by 1.3%, and then in 2009 decreased by 1.6%.

Decreased interest rates continued to impact interest income. Interest income was \$353,305 for 2009, a decrease from the prior year of 45%. As shown below, interest income has significantly decreased from 2007 to 2009, as a result of the decreased federal funds rate.

Interest Income			
2006	2007	2008	2009
\$ 598,249	\$ 846,692	\$ 641,815	\$ 353,305

Expenditures in the General Fund increased by approximately \$1,170,102 or about 3.8% over the prior year. Increases in the majority of functions are a result of an across the board cost of living pay increase and increased expenditures in different classifications as needed.

Road and Bridge Fund. The Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the current fiscal year, the unreserved, undesignated fund balance in the Road and Bridge Fund was \$1.7 million, an increase over the previous fiscal year by \$469,300 or 38%.

Key factors in the fund balance change in the Road and Bridge fund are as follows:

- Lower personnel costs due to attrition and to the allocation of some internal labor costs to capital projects.

- Reduced fuel and oil costs resulted in lower than expected costs in those line items.

Juvenile Services Fund. The Juvenile Services Fund is the primary fund responsible for the Juvenile Probation and Detention Department. The department is funded by a combination of County funds, probation fees, and grants funds from Texas Juvenile Probation Commission and the Governor’s Office.

At the end of the current fiscal year, the unreserved, undesignated fund balance in the Juvenile Services Fund was \$2.4 million, an increase of the previous fiscal year by \$92,627 or 4%.

Capital Projects Fund. The Capital Projects Fund accounts for disbursements for the County’s major projects, and include proceeds from Tax Anticipation Notes issued in 2009 (for the renovation of the new Justice Center and the construction of a parking garage).

The County had many major projects in 2009. Projects complete were the renovations to the Adult Detention Center (Jail) “A Hall,” construction of the Animal Control Facility, construction of an Elections Building, construction of a second floor mezzanine for additional storage space for records storage at the Building Maintenance building.

Projects that were not completed during 2009 were construction of Sheriff’s Office Storage Facility, renovation of the Economy Furniture building into a new Justice Center, construction of a parking garage, and implementation of new software package for the Odyssey software system for the Court and Justice (law enforcement, prosecutor’s office, detention, court administration, judicial and court clerks).

At the end of the current fiscal year, the unreserved, undesignated fund balance in the Capital Projects Fund was \$6.4 million, an increase of the previous fiscal year of \$3.8 million. This increase is attributable to the Tax Anticipation Note issued in 2009.

General Fund Budgetary Highlights

The legal level of budgetary control of the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to four major categories:

- Personnel Services
- Operations
- Other Services
- Capital Outlay

The final amended budget for expenditure appropriations was \$34.1 million, or \$101,949 higher than the original approved budget. Actual expenditures were \$32.0 million, or 6% less than the final budget.

General Fund revenues exceeded the final budget by \$1.2 million. Inmate Board Bills (renting of additional bed space in the County Detention Facility out to other governmental entities, local and federal, in need of housing for their inmates) was the largest contributor to this variance, which was over budget by \$1,156,367.

During the year the revenue budget was reduced for interest income, original budget \$600,000 to 250,000, because of the historically low interest rates. Actual interest income was \$356,544 for 2009.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2009, the County had invested \$48.1 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.) This amount represents a net increase (including additions and deductions) of \$7.7 million or 19% percent more than last year.

Table A-4
County's Long-Term Debt
(In thousands dollars)

	Governmental Activities		Total	
	2009	2008	2009	2008
Land	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3
Infrastructure - Roads	18.4	16.6	18.4	16.6
Infrastructure - Bridges	1.4	1.3	1.4	1.3
Buildings and Improvements	28.7	27.0	28.7	27.0
Construction In Progress	6.0	1.4	6.0	1.4
Equipment	11.7	10.8	11.7	10.8
Totals at Historical Cost	67.5	58.4	67.5	58.4
Total Accumulate Depreciation	(19.4)	(18.0)	(19.4)	(18.0)
Net Capital Assets	<u>\$ 48.1</u>	<u>\$ 40.4</u>	<u>\$ 48.1</u>	<u>\$ 40.4</u>

The County has elected to report infrastructure using the depreciation method for the bridges and the "Modified Approach," as defined by the Government Accounting Standards Board Statement No. 34, for reporting the 693 miles county roads, right-of-way and culverts.

In order to meet the requirements of the "Modified Approach," the Guadalupe County Road and Bridge Department performs condition assessments of county road continually throughout the year and evaluates and prioritizes the results annually. The condition of the road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces. The County has made a commitment to incur the maintenance expenses necessary to preserve 80% of its road system at a good (3.3) or better condition level, on a scale of zero to five with five as the highest. For the 2009 fiscal year, the County had 96% of the County paved roads at this level or above. See the *Infrastructure Assets (Roads) Under the Modified Approach* in the Required Supplementary Information after the Notes for more information.

Capital Projects/Expenditures for FY10

The County's fiscal year 2010 Capital Projects Fund estimates spending \$7.6 million for capital projects, the major projects are as follows:

Continuing Multi-Year Projects

- \$3,600,000 – Renovation of the Justice Center
- \$2,643,000 – Construction of parking garage
- \$718,000 – Odyssees Software package for Law Enforcement and Court System
- \$58,000 – Sheriff's Office Storage Facility
- \$10,000 – Completion of the new financial software and hardware system

New Projects

- \$572,000 – Remodel County Administration Building

Long Term Debt

At year-end the County had \$20.0 million in bonds and notes outstanding as shown in Table A-5. More detailed information about the County's debt is presented in the Notes to the financial statements

Bond Ratings

The County's bonds presently carry "AAA" ratings with underlying ratings as follows: Moody's Investor Services "A1" and Standard & Poors "AAA".

Table A-5
 County's Long Term Debt
(In millions of dollars)

	Governmental Activities		Total	
	2009	2008	2009	2008
1999 Certificates of Obligation	\$ 0.80	\$ 1.50	\$ 0.80	\$ 1.50
2005 Refunding Bonds	9.3	9.3	9.3	9.3
2009 Tax Notes	9.9	-	9.9	-
Other Post Employment Benefits	0.2	-	0.2	-
Compensated Absences	0.5	0.4	0.5	0.4
	<u>\$ 20.69</u>	<u>\$ 11.20</u>	<u>\$ 20.69</u>	<u>\$ 11.20</u>

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

The annual budget is developed to provide efficient, effective, and economic uses of the County’s resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners Court sets the direction of the county, allocates its resources, and establishes its priorities.

In calculating the taxes for the fiscal year 2010 budget, as of July 25, 2009, Guadalupe County had a net taxable appraised value, freeze adjusted, of \$6.8 billion, which was \$0.2 billion less than the previous year, a 3.3% decrease. This a result of reduced property value and slower growth.

These indicators were taken into account when adopting the general fund budget for 2010. The property tax rate for the 2010 budget was set at less than the effective tax rate. The tax rate adopted by the Commissioners Court, \$.3895 per hundred dollar valuation, was 1.6% less than the effective tax rate of \$.3959 per hundred dollar valuation. Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas’ Truth-In Taxation laws.

The general operating fund spending increases in the 2010 budget to \$38.9 from \$36.7 million in the 2009 budget. This is a 5.8% increase. The largest increases are raises for existing employees, increased cost of employee benefits.

In order to help fund current and future construction and renovation projects, the County adopted a budget with the intent that there would be a net increase estimated in fund balance between budgeted revenues and budgeted expenditures. The additional funds, a portion of the current fund balance, and debt will be used to fund current and future construction and renovation projects.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

County of Guadalupe, Texas
 Office of County Auditor
 County Administration Building
 307 W. Court, Suite 205
 Seguin, Texas 78155
 (830) 303-4188 Ext. 328.



GUADALUPE COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2009

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
 - Governmental funds
 - Proprietary (Internal Service) funds
 - Fiduciary funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

ASSETS	<u>Governmental Activities</u>
Cash and Investments	\$ 31,998,243
Receivables (Net of Allowances for Uncollectibles)	
Taxes	1,385,476
Other Receivables	1,837,933
Due From Other Governments	25,000
Inventories	96,670
Prepays	281,849
Deferred Charges	224,847
Capital Assets:	
Land	1,285,650
Infrastructure:	
Roads	18,422,592
Bridges	1,399,641
Buildings and Improvements	28,674,129
Equipment	11,686,158
Construction in Progress	6,066,502
Accumulated Depreciation	<u>(19,400,168)</u>
 TOTAL ASSETS	 <u><u>\$ 83,984,522</u></u>

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF NET ASSETS (CONTINUED)
SEPTEMBER 30, 2009

LIABILITIES AND NET ASSETS	<u>Governmental Activities</u>
<i>Liabilities:</i>	
Accounts Payable and Other Current Liabilities	\$ 1,616,145
Accrued Wages & Benefits	714,106
Deferred/Unearned Revenue	108,269
Accrued Interest Payable	129,336
Due to Other Governments	12,040
<i>Noncurrent Liabilities:</i>	
Due Within One Year	1,566,174
Due in More than One Year	19,012,973
<i>Total Liabilities</i>	<u>23,159,043</u>
<i>Net Assets:</i>	
Invested in Capital Assets, Net of Related Debt	28,247,282
Restricted for:	
Debt Service	187,435
Unrestricted	32,390,762
<i>Total Net Assets</i>	<u>60,825,479</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 83,984,522</u></u>

See accompanying notes to basic financial statements.



GUADALUPE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General Government	\$ 8,029,436	\$ 1,507,493	\$ 203,056	\$ -	\$ (6,318,887)
Judicial	8,586,200	2,145,790	1,039,689	-	(5,400,721)
Public Safety	16,676,072	4,147,677	103,713	118,790	(12,305,892)
Health and Social Services	4,248,397	61,622	1,052,770	-	(3,134,005)
Infrastructure & Environmental Services	4,538,561	483,601	288,319	-	(3,766,641)
Interest on Long-Term Debt	651,252	-	-	-	(651,252)
Total Governmental Activities	<u>\$ 42,729,918</u>	<u>\$ 8,346,183</u>	<u>\$ 2,687,547</u>	<u>\$ 118,790</u>	<u>(31,577,398)</u>
General Revenues and Special Items:					
Taxes					
General Property Taxes					
29,538,431					
Sales Taxes					
4,669,169					
Other Taxes					
2,315,443					
Interest and Investment Earnings					
486,557					
Miscellaneous					
57,832					
Gain (Loss) on Disposal of Capital Assets					
28,756					
Total General Revenues and Special Items					
<u>37,096,188</u>					
Change in Net Assets					
5,518,790					
Net Assets at Beginning of Year					
55,306,689					
Net Assets at End of Year					
<u>\$ 60,825,479</u>					

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

ASSETS	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Juvenile Services Fund</u>	<u>Capital Projects Fund</u>
Cash and Investments	\$ 12,606,179	\$ 1,786,130	\$ 2,504,766	\$ 6,758,252
Receivables (Net of Allowances for Uncollectibles):				
Taxes	1,118,153	196,770	-	-
Other	1,270,447	34,714	47,024	30,154
Due from Other Governments	-	-	-	-
Due from Other Funds	174,050	11,309	-	-
Inventories	-	81,347	-	-
Prepaid Items	237,078	20,510	400	-
	<u>237,078</u>	<u>20,510</u>	<u>400</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 15,405,907</u>	<u>\$ 2,130,780</u>	<u>\$ 2,552,190</u>	<u>\$ 6,788,406</u>
 LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable and Other				
Current Liabilities	\$ 849,224	\$ 69,190	\$ 72,176	\$ 393,699
Due to Other Funds	-	74,588	68,679	11,309
Accrued Wages & Benefits	697,499	10,388	5,826	-
Due to Other Governments	12,040	-	-	-
Deferred/Unearned Revenues	1,072,032	181,416	-	-
<i>Total Liabilities</i>	<u>2,630,795</u>	<u>335,582</u>	<u>146,681</u>	<u>405,008</u>
 <i>Fund Balances:</i>				
Reserved for:				
Inventory & Prepays	237,078	101,857	400	-
Debt Service	-	-	-	-
Unreserved, reported in:				
General Fund	12,538,034	-	-	-
Road & Bridge Fund	-	1,693,341	-	-
Special Revenue Funds	-	-	2,405,109	-
Capital Projects Funds	-	-	-	6,383,398
<i>Total Fund Balances</i>	<u>12,775,112</u>	<u>1,795,198</u>	<u>2,405,509</u>	<u>6,383,398</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 15,405,907</u>	<u>\$ 2,130,780</u>	<u>\$ 2,552,190</u>	<u>\$ 6,788,406</u>

See accompanying notes to basic financial statements.

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,049,237	\$ 26,704,564
70,553	1,385,476
38,885	1,421,224
25,000	25,000
-	185,359
15,323	96,670
3,860	261,848
<u>\$ 3,202,858</u>	<u>\$ 30,080,141</u>

\$ 52,197	\$ 1,436,486
5,783	160,359
393	714,106
-	12,040
135,342	1,388,790
<u>193,715</u>	<u>3,711,781</u>

19,183	358,518
121,656	121,656
-	12,538,034
-	1,693,341
2,868,304	5,273,413
-	6,383,398
<u>3,009,143</u>	<u>26,368,360</u>

<u>\$ 3,202,858</u>	<u>\$ 30,080,141</u>
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GUADALUPE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS \$ 26,368,360

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 48,134,504

Internal service funds are used by management to charge costs related to employee insurance. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. 5,140,502

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. 1,280,521

Outstanding receivables for the district and county clerks are not considered a current financial resource and therefore not represented in the fund statements 385,228

Unamortized bond issue costs are not available to pay for current-period expenditures and, therefore, are not reported in the funds. 224,847

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds. (20,579,147)

Uncompensated Absences	493,002
Bonds Payable	19,980,000
Bond Premium	215,432
Other Post Employment Benefit Oligation	198,923
Deferred Difference on Bond Refunding	(308,210)

Accrued interest payable on long-term-bonds is not due and payable in the current period and, therefore, not reported in the funds. (129,336)

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 60,825,479

GUADALUPE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Road and Bridge Fund	Juvenile Services Fund	Capital Projects Fund
REVENUES				
Taxes	\$29,138,536	\$ 6,188,358	\$ -	
Licenses and Permits	110,086	83,586	-	-
Intergovernmental	1,574,631	3,214	676,659	-
Charges for Services	5,260,912	-	320,357	-
Fines and Forfeits	962,882	460,285	-	-
Miscellaneous	597,898	45,707	21,708	40,270
TOTAL REVENUES	<u>37,644,945</u>	<u>6,781,150</u>	<u>1,018,724</u>	<u>40,270</u>
EXPENDITURES				
<i>Current:</i>				
General Government	7,036,757	-	-	-
Judicial	4,685,133	-	3,471,692	-
Public Safety	15,858,061	-	-	-
Infrastructure & Environmental Services	-	5,949,445	-	-
Health and Social Services	3,771,029	-	-	-
Capital Projects/Outlay	694,266	426,504	18,135	6,787,427
<i>Debt Service:</i>				
Principal	-	-	-	-
Interest and Other Charges				
Bond Issue Cost	-	-	-	79,000
TOTAL EXPENDITURES	<u>32,045,246</u>	<u>6,375,949</u>	<u>3,489,827</u>	<u>6,866,427</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,599,699</u>	<u>405,201</u>	<u>(2,471,103)</u>	<u>(6,826,157)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	-	9,900,000
Transfers In	-	-	2,563,643	707,140
Transfers (Out)	(3,482,928)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,482,928)</u>	<u>-</u>	<u>2,563,643</u>	<u>10,607,140</u>
Net Change in Fund Balance	2,116,771	405,201	92,540	3,780,983
Fund Balances at Beginning of Year	<u>10,658,341</u>	<u>1,389,997</u>	<u>2,312,969</u>	<u>2,602,415</u>
Fund Balances at End of Year	<u>\$12,775,112</u>	<u>\$ 1,795,198</u>	<u>\$ 2,405,509</u>	<u>\$ 6,383,398</u>

See accompanying notes to basic financial statements.

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,279,317	\$ 36,606,211
-	193,672
492,820	2,747,324
601,977	6,183,246
155,306	1,578,473
279,335	984,918
<u>2,808,755</u>	<u>48,293,844</u>
76,849	7,113,606
286,134	8,442,959
459,966	16,318,027
372,073	6,321,518
130,277	3,901,306
-	7,926,332
785,000	785,000
547,269	547,269
-	79,000
<u>2,657,568</u>	<u>51,435,017</u>
<u>151,187</u>	<u>(3,141,173)</u>
	9,900,000
213,904	3,484,687
(1,759)	(3,484,687)
<u>212,145</u>	<u>9,900,000</u>
363,332	6,758,827
2,645,811	19,609,533
<u>\$ 3,009,143</u>	<u>\$ 26,368,360</u>

GUADALUPE COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		\$ 6,758,827
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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 outlay exceeded depreciation.</p>		
Current Year Additions	11,554,806	
Additions Previously Reported as Construction in Progress	(1,553,262)	
Current Period Depreciation	<u>(1,894,233)</u>	
		8,107,311
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net assets</p>		
		(376,091)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		(90,633)
<p>The issuance of long-term-debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the net effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term-debt and related items.</p>		
Bond Principal Payments		785,000
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Compensated Absences	(57,899)	
Issuance of Bonds	(9,900,000)	
Bond Issue Costs, Net of Amortization	41,467	
Accrued Interest on Bond	(57,173)	
Other Post Employment Benefit Oligation	(198,923)	
Amortization of Bond Premium	21,544	
Amortization of Deferred Difference on Refunding	<u>(30,821)</u>	
		(10,181,805)
<p>Internal service funds are used by management to charge the costs of employee insurance to individual funds. The net revenue/(loss) is reported with governmental activities.</p>		
		<u>516,181</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 5,518,790</u>

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF NET ASSETS – PROPRIETARY FUNDS
SEPTEMBER 30, 2009

	Governmental Activities
	Internal Service Funds
ASSETS	
<i>Current Assets:</i>	
Cash and Investments	\$ 5,293,679
Receivables (Net of Allowances for Uncollectibles):	
Accounts	31,481
Prepaid Expense	20,001
<i>Total Current Assets</i>	5,345,161
 <i>Capital Assets:</i>	
Equipment	7,384
Accumulated Depreciation	(7,384)
<i>Total Capital Assets</i>	-
 TOTAL ASSETS	\$ 5,345,161
 LIABILITIES AND NET ASSETS	
<i>Current Liabilities:</i>	
Outstanding Claims and Payables	\$ 179,659
Due to Other Funds	25,000
TOTAL LIABILITIES	204,659
 <i>Net Assets:</i>	
Restricted for:	
Future Claims	4,624,321
Unrestricted	516,181
TOTAL NET ASSETS	5,140,502
 TOTAL LIABILITIES & NET ASSETS	\$ 5,345,161

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Governmental Activities
	Internal Service Funds
OPERATING REVENUES	
Premiums and Reimbursements	\$ 4,298,146
TOTAL OPERATING REVENUES	4,298,146
 OPERATING EXPENSES	
Personnel Services	7,107
Claims Paid	2,660,331
Administrative Fees	436,207
Premiums for Excess Coverage	718,829
TOTAL OPERATING EXPENSES	3,822,474
 OPERATING INCOME (LOSS)	475,672
 NONOPERATING REVENUES (EXPENSES)	
Interest Income	40,509
TOTAL NONOPERATING REVENUES (EXPENSES)	40,509
 CHANGE IN NET ASSETS	516,181
 NET ASSETS AT BEGINNING OF YEAR	4,624,321
NET ASSETS AT END OF YEAR	\$ 5,140,502

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Governmental Activities
	Internal Service Funds
Cash Flows From Operating Activities:	
Cash Received From Participants	\$ 4,292,316
Cash Paid for Employee Wages & Benefits	(8,333)
Cash Paid to Benefit Claims & Excess Coverage	(3,049,608)
Cash Paid Excess Coverage	(718,829)
Net Cash Provided (Used) by Operating Activities	515,546
 Cash Flows From Investing Activities:	
Interest Received	40,509
Net Cash Provided (Used) by Investing Activities	40,509
 Net Increase (Decrease) in Cash and Cash Equivalents	556,055
 Cash and Equivalents at Beginning of Year	4,737,624
 Cash and Equivalents at End of Year	\$ 5,293,679
 Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	\$ 475,672
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(5,830)
Due from Other Funds	9,188
Prepaid Expenses	76,387
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	74,211
Accrued Wages & Benefits	(1,226)
Due to Other Funds	(112,856)
Net Cash Provided (Used) by Operating Activities	\$ 515,546

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
SEPTEMBER 30, 2009

ASSETS	<u>Agency Funds</u>
Cash and Investments	\$ 4,525,390
TOTAL ASSETS	<u>\$ 4,525,390</u>
LIABILITIES & NET ASSETS	
<i>Liabilities:</i>	
Accounts Payable	\$ 3,011,098
Due to Other Governments	1,514,292
<i>Total Liabilities</i>	<u>4,525,390</u>
<i>Net Assets:</i>	
<i>Total Net Assets</i>	<u>-</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$ 4,525,390</u>

See accompanying notes to basic financial statements.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Proprietary type funds apply all applicable GASB pronouncements as well as Financial Accounting Standards Board (FASB) Statements and Interpretations, APB opinions, and ARB pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The more significant of the County's accounting policies are described below:

1. **REPORTING ENTITY**

Primary Government

Guadalupe County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, which is made up of four commissioners and the County Judge, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: general government (e.g. administration, judicial & legal, elections administration, and financial administration), public safety (fire protection, law enforcement and corrections), infrastructure (highways and streets), social services and conservation.

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14, "The Financial Reporting Entity." The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government.

Excluded from the Reporting Entity:

Guadalupe Regional Medical Center. The Hospital is governed by a Board of Directors, appointed by Guadalupe County and the City of Seguin. The annual budget is submitted for approval to both the Seguin City Council and the Guadalupe County Commissioner's Court. The Hospital is intended to be self-supporting, however, with the County and City contingently liable for operating losses. Therefore, financial information pertaining to the Hospital is included under Note L entitled Contingencies, rather than as part of this reporting entity as it is classified as a joint venture.

The **government-wide financial statements** include the statement of net assets and the statement of activities. Government-wide statements report information on all of the activities of the County (except for County fiduciary activity). The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and charges for services.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The statement of activities reflects 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. 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 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 in program revenues are reported as general revenues.

Separate **fund and financial statements** are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road and Bridge (Special Revenue) Fund, Juvenile Services Fund (Special Revenue), Capital Projects Fund meets the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Debt Service. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

3. 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. This measurement focus is also used for the proprietary fund financial statements. 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. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued.)

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, social services, and capital acquisition.

Road and Bridge Fund accounts for taxes assessed, along with fines and forfeitures associated with the support of the development and maintenance of County highways, streets and bridges.

Juvenile Services Fund accounts for federal and state grants and county match of grant funds for juvenile services within the County.

Capital Projects Fund accounts for money transferred from the general fund and the bond proceeds to account for the construction of the Justice Center, Election Building, A Hall and Computer Software Package.

Nonmajor funds include special revenue funds and debt service fund.

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's only proprietary fund is the Internal Service Fund used to account for the County's group medical insurance program and workers compensation benefits. Revenues are derived from charges for County contributions, employee and retiree/cobra premiums, investment of idle funds and stop loss collections. Expenses are claims, premiums for stop loss coverage and administrative expenses.

The **Proprietary Fund** is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations (e.g. insurance payments).

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued.)

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

4. CASH AND INVESTMENTS

Cash and investments include amounts in demand deposits, short-term certificates of deposit with a maturity date within three months of the date acquired by the government, and deposits in TexPool and MBIA, local government investment pools.

State statutes authorize the government to invest in obligations of the U.S. Government, federal agency and instrumentality obligations, and certificates of deposit collateralized by obligations of the U.S. Treasury. Investments are stated at fair market value, except for deposits in local government investment pools and participating interest-earning investment contracts (U.S. Treasuries) that have a remaining maturity at time of purchase of one year or less. Those investments are stated at amortized cost.

For purposes of the statement of cash flows, the Internal Service Funds consider all highly liquid investments including cash in banks, cash on hand, money market accounts, and deposits in local government investment pools to be cash equivalents.

5. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 and become due October 1, 2008 and past due after January 31, 2009. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

GUADALUPE COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. ACCOUNTS RECEIVABLE (Continued)

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

6. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the fund statements.

7. INVENTORIES AND PREPAID ITEMS

Inventories of consumable supplies are valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent “available spendable resources”.

8. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned streets, sidewalks, curbs and bridges. Capital assets are recorded at historical costs 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. Interest has not been capitalized during the construction period on property, plant and equipment.

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

<u>ASSETS</u>	<u>YEARS</u>
Buildings and improvements	20 to 40 years
Improvements other than buildings	20 to 40 years
Bridges	30 to 50 years
Machinery and equipment	5 to 15 years

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. CAPITAL ASSETS (Continued)

The County uses the modified approach to report its infrastructure assets in the government-wide statements of net assets. Road infrastructure assets in the government are listed at historical costs but they are not depreciated. Rather, under the modified approach allowed by GASB Statement No. 34, the County reports annual expenses for maintaining roads and the estimated costs for preserving them at a 3.3 level out of a 5.0 scale. Bridge infrastructure is recorded at historical costs and depreciated over the estimated life of the bridge.

9. COMPENSATED ABSENCES

The County permits employees to accumulate earned but unused vacation pay benefits up to 80 hours. Upon resignation, an employee may receive pay for any unused accrued vacation provided the employee is not subject to discharge for misconduct. Unused sick leave may be accumulated to certain limits. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

10. DEFERRED/UNEARNED REVENUE

Property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenues not expected to be available for the current period are reflected as deferred revenue.

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Grant and reimbursement revenues received in advance of expenses/expenditures are reflected as unearned revenue.

11. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. 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. Fund reservations include encumbrances, capital projects, debt service, inventories and prepaids. Designation of fund balance represents tentative management plans that are subject to change.

13. NET ASSETS

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

14. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B -- DEPOSITS AND INVESTMENTS

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

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d). Statutes also allow investing in local government

GUADALUPE COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE B -- CASH AND INVESTMENTS (Continued)

investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The County investments are as follows:

	Fair Value	Weighted Average Maturity (Years)
MBIA Texas Class Portfolio (Local Government Investment Pool)	\$ 1,621,910	0.12
TexPool (Local Government Investment Pool)	7,501,339	0.12
Certificates of Deposit	21,119,209	0.89
	\$ 30,242,458	
Portfolio Weighted Average to Maturity		0.66

Investment Rate Risk. The County manages investment rate risk by limiting the weighted average maturity of its investments to less than one year.

Credit Risk. The County's investment policy limits investments to obligations of the United States or its instrumentalities; direct obligation of the State of Texas, the principle and interest that are unconditionally guaranteed or insured by this state or state rated as to investment quality of not less than AAA by a nationally recognized investment rating firm.

The County may also invest its funds in state law authorized government investment pools provided the pool maintains an AAA rating, the pool maintains a stable asset value, and the average dollar weighted maturity does not exceed 90 days, and Commissioner's Court must approve of the investment. As of September 30, 2009, the investment in TexPool was rated AAAM and the investment in MBIA was rated AAA/VI+.

The County may also invest in certificates of deposit or share certificates issued by a depository institution which has its main office or a branch office in this state and is guaranteed or insured by FDIC or the NCUSIC, or is secured by collateral or other method provided for by state law.

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. As of September 30, 2009, the government's deposits were under collateralized by \$30,510 with the First National Bank of Beeville on a Certificate of Deposit. The Institution raised the County's pledged collateral on October 15, 2009 to cover the Shortfall.

Custodial Credit Risk - Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2009, the County's investments were held in government investment pools.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE C -- PROPERTY TAX CALENDAR

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are payable in full by the following January 31. The County bills and collects its own property taxes and also the taxes for several other taxing agencies. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections deposited for the County are distributed as collected to the General, Road and Bridge and Debt Service Funds of the County. The distribution is based upon the tax rate established for each fund by Commissioner's Court for the tax year for which the collections are made.

The County is authorized by the tax laws for the State of Texas to levy taxes up to .80 per \$100 of the assessed valuation for general government invoices and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under article 3, Section 52 of the Texas Constitution. Net taxes receivable at the end of the fiscal year are treated as deferred revenues.

The combined tax rate assessed on the 2008 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2009, was \$.3895 per \$100 assessed valuation. The total tax levy for the fiscal year 2009 was \$28,221,067 of which \$599,978 remained outstanding in current delinquent taxes as of September 30, 2009.

NOTE D -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2009, was as follows:

<u>Governmental Activities</u>	Balance 9/30/2008	Additions/ Transfers	Disposals/ Transfers	Balance 9/30/2009
<i>Capital Assets Not Depreciated:</i>				
Construction in Progress	\$ 1,413,833	\$ 6,205,931	\$ (1,553,262)	\$ 6,066,502
Land	1,262,410	23,240		1,285,650
Infrastructure - Roads	16,565,483	2,078,285	(221,176)	18,422,592
<i>Total Capital Assets Not Depreciated</i>	<u>19,241,726</u>	<u>8,307,456</u>	<u>(1,774,438)</u>	<u>25,774,744</u>
<i>Capital Assets Being Depreciated:</i>				
Infrastructure - Bridges	1,322,350	81,784	(4,493)	1,399,641
Buildings and Improvements	27,033,217	1,640,912		28,674,129
Equipment	10,843,847	1,524,654	(682,343)	11,686,158
<i>Total Capital Assets Depreciated</i>	<u>39,199,414</u>	<u>3,247,350</u>	<u>(686,836)</u>	<u>41,759,928</u>
Totals at Historical Cost	<u>58,441,140</u>	<u>11,554,806</u>	<u>(2,461,274)</u>	<u>67,534,672</u>
<i>Less Accumulated Depreciation:</i>				
Infrastructure - Bridges	(331,467)	(26,190)	4,493	(353,164)
Buildings and Improvements	(10,686,505)	(690,538)		(11,377,043)
Equipment	(7,019,884)	(1,177,505)	527,428	(7,669,961)
<i>Total Accumulated Depreciation</i>	<u>(18,037,856)</u>	<u>(1,894,233)</u>	<u>531,921</u>	<u>(19,400,168)</u>
Governmental Capital Assets, Net	<u>\$ 40,403,284</u>	<u>\$ 9,660,573</u>	<u>\$ (1,929,353)</u>	<u>\$ 48,134,504</u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE D -- CAPITAL ASSETS (Continued)

Depreciation was charged to the governmental functions as follows:

General Government	\$ 235,236
Judicial	244,084
Public Safety	1,017,479
Health and Social Services	365,909
Infrastructure & Environmental Services	<u>31,525</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,894,233</u></u>

NOTE E -- LONG-TERM DEBT

The County had the following changes in long-term debt outstanding for the year ended September 30, 2009:

	Original Issue Interest Rates	Balance Outstanding 9/30/2008	Added During Year	Retired During Year	Balance Outstanding 9/30/2009	Due Within One Year
General Long-Term Debt						
Certificate of Obligation, Series 1999	14,000,000 4.35-5.6%	\$ 1,540,000	\$ -	\$ 750,000	\$ 790,000	\$ 790,000
General Obligation Refunding Bonds Series 2005	9,495,000 3.25-4.00%	9,325,000	-	35,000	9,290,000	35,000
Tax Notes Series 2009	9,900,000 3.25-4.00%	-	9,900,000	-	9,900,000	475,000
Bond Premium Series 2005 Series 2009		236,976	-	21,544	215,432	21,544
Less: Deferred Difference Refunding		(339,031)	-	(30,821)	(308,210)	(30,821)
Other Post Employment Benefit Obligations		-	198,923	-	198,923	-
Employee Compensated Absences		435,103	631,577	573,678	493,002	275,451
		<u>\$ 11,198,048</u>	<u>\$ 10,730,500</u>	<u>\$ 1,349,401</u>	<u>\$ 20,579,147</u>	<u>\$ 1,566,174</u>

General Obligation Refunding Bonds and Certificates of Obligation require that taxes collected for the annual principal and interest payments be deposited in an interest and sinking fund. Annual interest payments are due in semi-annual installments on February 1st and August 1st. Principal payments are due annually on August 1st.

The County issued Tax Notes, Series 2009 in the amount of \$9,900,000 with interest rates ranging from 3.25-4.0% to be repaid over a seven year period ending February 1, 2016. These notes were issued to finance the Justice Center, the parking garage and various other smaller capital projects.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE E -- LONG-TERM DEBT (Continued)

Following is a summary of debt service requirements to maturity for long-term bonds:

Year Ending September 30,	Principal	Interest	Total Principal and Interest	Premiums	Difference on Refunding	Total
2010	\$ 1,300,000	\$ 770,307	\$ 2,070,307	\$ 21,544	\$ (30,821)	\$ 2,061,030
2011	1,355,000	723,117	2,078,117	21,544	(30,821)	2,068,840
2012	1,410,000	673,784	2,083,784	21,544	(30,821)	2,074,507
2013	1,475,000	618,128	2,093,128	21,544	(30,821)	2,083,851
2014	1,540,000	555,834	2,095,834	21,544	(30,821)	2,086,557
Thereafter	12,900,000	884,548	13,784,548	107,712	(154,105)	13,738,155
	<u>\$ 19,980,000</u>	<u>\$ 4,225,718</u>	<u>\$ 24,205,718</u>	<u>\$ 215,432</u>	<u>\$ (308,210)</u>	<u>\$ 24,112,940</u>

NOTE F -- DEFEASEMENT OF BOND

On October 13, 2005, the county issued \$9,495,000 in General Obligation refunding bonds with an average interest rate of 3.74% to advance refund \$9,175,000 of outstanding Series 1999 Bonds which had an average interest rate of 5%. The total proceeds included \$301,608 in premium and \$186,064 in underwriting and other issuance costs. Net proceeds of \$9,606,494 were used to purchase state and local securities to be held in irrevocable trust with the escrow agent. Subsequent debt service payments on the refunded bonds will be paid from the irrevocable trust. Tax revenue will be used to pay the remaining debt service due on the unrefunded bonds of \$2,255,000. As a result, the refunded bonds are considered to be defeased as of issuance date and the liability for the defeased bonds of \$9,175,000 removed from the financial statements. The County advance refunded these bonds to benefit from declines in interest rates and achieved an economic gain of \$332,747.

NOTE G -- EMPLOYEES' RETIREMENT SYSTEM

Texas County and District Retirement System

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the state-wide 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 County, 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 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 the employer.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE G -- EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Pension Plan Obligations

A. Plan Description

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 County 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.

B. Funding Policy

The employer has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.99% for the months of the accounting year in 2008, and 9.08% for the months of the accounting year in 2009.

The deposit rate payable by the employee members for calendar year 2008 and 2009 is the rate of 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

C. Annual Pension Cost

The required contribution was determined as part of the December 31, 2008 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.3 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period as of December 31, 2008 was 20 years.

D. Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 81.98 percent funded. The actuarial accrued liability for benefits was \$36,916,830, and the actuarial value of assets was \$30,264,256 resulting in an unfunded actuarial accrued liability (UAAL) of \$6,652,574. The covered payroll (annual payroll of active employees covered by the plan) was \$19,746,756 and the ratio of the UAAL to the covered payroll was 33.69 percent.

GUADALUPE COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE G -- EMPLOYEES' RETIREMENT SYSTEM (Continued)

Texas County and District Retirement System (Continued)

Pension Plan Obligations (Continued)

D. Funded Status and Funding Progress (Continued)

The schedule of funding progress, presented as RSI 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 actuarial accrued liability for benefits.

E. Actuarial Valuation Information (Summarized)

Actuarial Valuation Date	<u>12/31/2006</u>	<u>12/31/2007</u>	<u>12/31/2008</u>
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, open	level percentage of payroll, closed	level percentage of payroll, closed
Amortization Period in Years	15	15	20
Asset Valuation Method	SAF: 10 year smoothed value:ESF Fund	SAF: 10 year smoothed value:ESF Fund	SAF: 10 year smoothed value:ESF Fund
Actuarial Assumptions:			
Investment Return	8.00%	8.00%	8.00%
Projected Salary Increases	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost of Living Adjustment	0.00%	0.00%	0.00%

F. Actuarial Valuation Information

Trend Information

For the Retirement Plan for the Employees of Guadalupe County

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
September 30, 2006	\$1,243,609	100%	\$0
September 30, 2007	\$1,543,270	100%	\$0
September 30, 2008	\$1,731,396	100%	\$0
September 30, 2009	\$1,956,063	100%	\$0

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE H -- EMPLOYEE BENEFITS

Substantially all employees of the County are compensated on an hourly basis. There are a few employees (elected and appointed officials) who are compensated on a salary basis.

Vacation leave is accrued by each hourly employee of the County as follows:

1st year employed	1.5385 hours per biweekly pay period
13th month thru 10th anniversary	3.0769 hours per biweekly pay period
10 years and 1 month thru 20th anniversary	4.6154 hours per biweekly pay period
20 years plus one month forward	6.1538 hours per biweekly pay period

Earned vacation leave may be used only after 12 months of employment. Employees may accrue and retain vacation days of not more than ten (10) working days. Each year on January 1, all unused vacation leave in excess of 10 days is dropped from the employee's account without compensation. No payment is made in lieu of vacation time. As employees leave the service of the County, they will be paid for the accrued vacation leave balance up to a maximum of 10 days or 80 hours.

Sick leave accrues at the rate of 2.1538 hours per biweekly pay period, up to a maximum balance of 480 days. No payment is made for any unused sick leave. Employees are authorized personal leave of 24 hours per year. No payment is made for any unused personal leave.

Medical insurance coverage is provided by the County at its expense for each official and full-time employee. These officials and employees may, at their own option and expense, have their families included in the insurance coverage. Dental insurance is also available and the County will pay half of the premium. All insurance is available immediately to elected and appointed officials and after three (3) months for all full-time employees. The County has elected to self-insure for this coverage (see Note M).

The County is required by state statute to provide workers' compensation coverage for its employees. The County has elected to self-insure for this coverage through a separate internal service fund (see Note M).

The County is also required by state statute to provide unemployment insurance coverage for its employees on either a reimbursing basis or a tax basis. To comply with this requirement, the County has elected to participate as a reimbursing employer in the Texas Association of Counties' Unemployment Insurance Fund.

The costs to the County have been substantially less than they would have been under any other option available to the County. \$20,000 term life insurance coverage is provided to all full-time employees at County expense. The life insurance coverage reduces by a percentage for the increase in age after age 70. (At age 70, life insurance is 65% of the original amount; at age 75, life insurance reduces to 40%; at age 80, life insurance reduces to 25%; and at age 85, life insurance reduces to 15% of the original amount).

GUADALUPE COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE I -- POST EMPLOYEE BENEFITS

Plan Description

Guadalupe County Commissioners' Court established a medical benefit plan for retirees on January 1, 2009. Employees of the County who retire after December 31, 2008 under TCDRS retirement rules (at age 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) are eligible. Continuation of insurance election must be made within thirty (30) days of the employee's separation. Guadalupe County offers retiree insurance at the COBRA rates with no direct subsidy from Guadalupe County. The right to participate in the plan is forfeited in the event the coverage is ever dropped and cannot be reinstated. Additionally, if the retiring employee becomes eligible under another group medical plan the employee is no longer eligible to be covered under the County's plan. At the age of 65, employees will no longer be eligible to continue with the County insurance plan. Furthermore, the Commissioners' Court reserves the right to terminate or change the terms of this plan at any time.

Funding Policy

Guadalupe County is under no legal obligation to supplement, directly or indirectly, the retiree health coverage, and the decision rescind these benefits may be made by an action of the Commissioners Court at any time. The County's authority to establish and amend benefit provisions comes from Local Government Code Section 157.101 and the requirement to provide retiring employees the right to purchase continued health insurance coverage comes from Local Government Code, Chapter 175.

There were a total of 6 retirees and surviving spouses on the County insurance. Expenses for post-employment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the year ended September 30, 2009 were \$11,796.

Annual Other Post Employment Benefits Cost (OPEB)

For 2009, the County's annual OPEB cost was \$198,923, which consisted entirely of the actuarially defined annual required contribution (ARC). The County contributed \$0, the amount required to cover the current year expenditures based on actuarial assumptions was:

Annual Required Contributions (ARC)	\$ 198,923
Contributions Made	-
Increase (decrease) in NPO	198,923
OPEB obligation, Beginning of Year	-
OPEB obligation, End of Year	\$ 198,923

Trend Information

For the OPEB Plan for the Retired Employees of Guadalupe County				
Fiscal Year Ending	Annual OPEB Cost	Employer Costs	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2008	\$198,923	\$ -	0%	\$198,923

GUADALUPE COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE I -- POST EMPLOYEE BENEFITS (CONTINUED)

Annual Other Post Employment Benefits Cost (OPEB) (Continued)

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2008 was as follows:

Schedule of Funding	
Actuarial Accrued Liability (AAL)	\$ 2,845,932.0
Actuarial Value of Plan Assets	\$ -
Unfunded Actuarial Accrued Liability (UAAL)	\$ 2,845,932.0
Funded Ratio Actuarial Value of Plan Assets (AAL)	0.0%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are made on the substantive plan (the plan as understood by the employer and plan members) and included the types of benefits provided at the time of each valuation and the historical patten of sharing the benefits cost between the employers and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In order to perform the valuation, it was necessary for the County and the actuary to make certain assumptions regarding such items as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare trend in interest rates.

Actuarial Valuation Date	6/1/2008
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Straight years of service, closed
Amortization Period in Years	30
Asset Valuation Method	First, year not required
Actuarial Assumptions:	
Discount Rate	4.00%

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County by permitting covered employees to purchase continued health benefits coverage in retirement. Texas law does not require counties to fund all or any portion of such coverage.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such a debt in incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Guadalupe County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same. The County funds the costs associated with OPEB on a current "pay-as-you-go" basis for a single fiscal year through an annual appropriations authorized by the Commissioners Court during the County's annual budget adoption process.

GUADALUPE COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE I -- POST EMPLOYEE BENEFITS (CONTINUED)

Additional Disclosures (Continued)

GASB Statement No. 45 (GASB 45) *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)* required governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it many not have a legally enforceable obligation to pay OPEB benefits.

Prior to fiscal year 2009, the County did not offer postemployment health insurance, and therefore is implementing GASB 45 for the first time for the 2009 fiscal year. Accordingly, information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits.

The program will result in no additional expense to the County. At age 65, a supplemental insurance may be obtained from the County Silver Choice Program.

NOTE J -- INTERFUND RECEIVABLE/PAYABLE/TRANSFERS

During the course of its operations, the County has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds had not been paid or received as of September 30, 2009, balances of interfund amounts receivable or payable have been recorded as follows:

	Due From	Due To
General Fund		
Juvenile Services	\$ 68,679	\$ -
Road & Bridge Fund	74,588	-
Nonmajor Governmental Funds	5,783	-
Internal Service	25,000	-
	174,050	-
Road & Bridge Fund:		
Capital Projects Fund	11,309	-
General Fund	-	74,588
	11,309	74,588
Capital Projects Fund:		
Road & Bridge Fund	-	11,309
	-	11,309
Juvenile Services Funds:		
General Fund	-	68,679
	-	68,679
Nonmajor Governmental Funds:		
General Fund	-	5,783
	-	5,783
Internal Service:		
General Fund	-	25,000
	-	25,000
Total	\$ 185,359	\$ 185,359

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE K -- OPERATING TRANSFERS

Operating transfers during the year ended September 30, 2009, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government		
General Fund	\$ -	\$ 3,482,928
Juvenile Services		
General Fund	2,563,643	-
	2,563,643	-
Capital Projects Fund		
General Fund	707,140	-
	707,140	-
Nonmajor Governmental Funds		
Grant Funds	213,904	1,759
	213,904	1,759
Total	\$ 3,484,687	\$ 3,484,687

NOTE L -- COMMITMENTS AND CONTINGENCIES

Litigation

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County's liability in these cases, if decided adversely to the County, will not have a material effect on the County's financial position.

Guadalupe Regional Medical Center

Guadalupe County is contingently liable for 50% of operating deficits produced by Guadalupe Valley Hospital, if any, with the City of Seguin contingently responsible for the remainder. In addition, the County would be responsible for 50% of any long-term obligations should the Hospital be in default (See Note A1). The following is a summary of financial data as reported in the Guadalupe Valley Hospital's most recent audited financial statements dated September 30, 2009:

ASSETS:

Current Assets	\$ 21,084,914
Other Assets	48,739,086
Property, Plant and Equipment (Net)	83,571,530

TOTAL ASSETS \$ 153,395,530

LIABILITIES & NET ASSETS

Current Liabilities	\$ 14,227,779
Other Liabilities	103,214,930

TOTAL LIABILITIES 117,442,709

Net Assets 35,952,821

TOTAL LIABILITIES AND NET ASSETS \$ 153,395,530

GUADALUPE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE L -- COMMITMENTS AND CONTINGENCIES (Continued)

Guadalupe Regional Medical Center (Continued)

Operating Revenues:		
Net Revenues from Patient Services	\$	66,392,904
Other Operating Revenues		941,939
Total Operating Revenues		67,334,843
Operating Expenses		66,224,149
Operating Income		1,110,694
Nonoperating Revenues and (Expenses)		1,179,824
Increase (Decrease) in Net Assets	\$	2,290,518

Construction Commitments

	Total Commitment	Incurred Through September 2009	Estimated Future Commitment
Justice Center	\$ 7,972,000	\$ 4,858,809	\$ 3,113,191
Parking Garage	2,647,585	312,526	2,335,059
Sheriff's Storage	196,347	138,100	58,247
	\$ 10,815,932	\$ 5,309,435	\$ 5,506,497

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County carries commercial insurance for all such risks. During the year ended September 30, 2009, settled claims resulting from these risks did not exceed commercial insurance coverage.

Federal Financial Assistance

The County receives significant financial assistance from the U.S. Government. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to audits by the grantors. Findings from these audits could result in disallowances that become a liability of the fund that received the grant.

GUADALUPE COUNTY, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2009

NOTE M -- SELF-INSURANCE FUND

1. Medical Benefits Fund

The County has established a medical self-insurance fund to pay medical, dental and claims of all full-time County employees and their covered dependents, and to minimize the total cost of annual medical insurance to the County. The costs are accounted for as quasi-external interfund transactions. Premium rates are established by an actuary, and recorded as expenditures of the governmental fund paying them. Corresponding revenues are recorded in the self-insurance fund, with actual claims paid from the self-insurance fund recorded as an expense.

The County has assumed the risk of claims up to \$75,000 per employee/dependent unit per annum up to an aggregate claim for all County employees/dependents of \$1,000,000 for 2009. Claims over and above these amounts were insured by a private insurance carrier. The County is also responsible for employees who are deemed uninsurable by the private carrier or have been assigned separate specific retentions and aggregate loss fund limitations. As of September 30, 2009, the County had four participants in this category, with specific deductibles of \$225,000, \$200,000, \$150,000 and \$75,000, respectively.

As of September 30, 2009, outstanding claims amounted to \$179,659 and were recorded as a current liability of the medical benefit fund as they are due within one year. A reconciliation of outstanding claims is as follows:

	2009	2008
Outstanding Claims at October 1	\$ 92,055	\$ 956,560
Claims Submitted	2,716,628	1,516,703
Claims Paid	(2,629,024)	(2,381,208)
Outstanding Claims at September 30	\$ 179,659	\$ 92,055

2. Workers' Compensation Fund

In January 2008, the County eliminated the self funded Workman's Compensation Fund and has contracted with the Texas Association of Counties (TAC) to handle the workman's compensation claims process. However, the County will be responsible for the outstanding claims as a result of the self insured funds until those claims are fully paid.

The County will continue to pay the outstanding claims as a result of the self funded insurance until the time they entered into the aforementioned contract with the Texas Association of Counties. As of September 30, 2009, outstanding claims were paid by TAC and reimbursed to TAC. Also, based on actuarial calculations, the estimated reserve for future claims is \$876,727 which has been recorded as a reserve in the workers' compensation fund as of September 30, 2009.

GUADALUPE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2009

NOTE N -- COMPARATIVE DATA/RECLASSIFICATIONS

Comparative data for the prior year has been provided for the Governmental fund types in the fund financial statements in order to provide an understanding of the changes in the financial position and operation of these funds.

Certain reclassifications have been made to the 2008 financial statements to conform to the 2009 financial statement presentation. The reclassifications had no effect on the changes in financial position.

NOTE O -- RELATED PARTIES

The County leases the office space for the District Attorney from the husband of the District Attorney. The County spent \$28,800 for the office lease from the time the District Attorney took office in January 2009. The lease is for a 2-year period and is \$3,200 per month.

Jim Wolverton, County Commissioner, sits on the Board of Directors at Schertz Bank and Trust. The County had \$7,000,000 in Certificates of Deposit with Schertz Bank and Trust at year end.



REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules – General Fund
- Budgetary Comparison Schedule – Road and Bridge Fund
- Budgetary Comparison Schedule – Juvenile Services Fund
- Notes to Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
- Infrastructure Assets Under Modified Approach
- Schedule of Funding Progress Defined Benefit Retirement Plan

GUADALUPE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE TOTALS FOR 2008)

	Budget Amounts		Actual	Variance With	2008
	Original	Final		Final Budget	
				Positive (Negative)	
REVENUES					
Taxes	\$ 29,179,000	\$ 29,179,000	\$ 29,138,536	\$ (40,464)	\$ 26,634,405
Licenses and Permits	115,740	115,740	110,086	(5,654)	135,259
Intergovernmental	1,451,433	1,429,170	1,574,631	145,461	1,452,218
Charges for Services	4,256,500	4,256,500	5,260,912	1,004,412	5,148,255
Fines and Forfeits	905,000	1,015,732	962,882	(52,850)	955,648
Miscellaneous	816,500	497,238	597,898	100,660	1,337,602
TOTAL REVENUES	36,724,173	36,493,380	37,644,945	1,151,565	35,663,387
EXPENDITURES					
General Government	7,617,182	7,576,444	7,036,757	539,687	7,079,909
Judicial	4,990,220	4,974,713	4,685,133	289,580	4,490,855
Public Safety	16,804,051	16,291,923	15,858,061	433,862	14,280,406
Health and Social Services	4,388,835	4,440,368	3,771,029	669,339	4,038,785
Capital Outlay	444,000	834,031	694,266	139,765	985,189
TOTAL EXPENDITURES	34,244,288	34,117,479	32,045,246	2,072,233	30,875,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,479,885	2,375,901	5,599,699	3,223,798	4,788,243
OTHER FINANCING SOURCES (USES)					
Transfers In	-	23,424	-	(23,424)	-
Transfers Out	(2,418,643)	(3,482,928)	(3,482,928)	-	(5,139,740)
TOTAL OTHER FINANCING SOURCES (USES)	(2,418,643)	(3,459,504)	(3,482,928)	(23,424)	(5,139,740)
Net Change in Fund Balance	61,242	(1,083,603)	2,116,771	3,200,374	(351,497)
Fund Balance at Beginning of Year	10,658,341	10,658,341	10,658,341	-	11,009,838
Fund Balance at End of Year	\$ 10,719,583	\$ 9,574,738	\$ 12,775,112	\$ 3,200,374	\$ 10,658,341

GUADALUPE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE TOTALS FOR 2008)

	Budgeted Amounts		2009 Actual	Variance With	2008 Actual
	Original	Final		Final Budget Positive (Negative)	
REVENUES					
Taxes	\$ 6,156,792	\$ 6,156,792	\$ 6,188,358	\$ 31,566	\$ 5,695,915
Licenses and Permits	82,000	82,000	83,586	1,586	38,807
Intergovernmental	7,500	7,500	3,214	(4,286)	39,333
Fines and Forfeits	465,000	465,000	460,285	(4,715)	490,923
Miscellaneous Income	115,000	115,000	45,707	(69,293)	130,662
TOTAL REVENUES	<u>6,826,292</u>	<u>6,826,292</u>	<u>6,781,150</u>	<u>(45,142)</u>	<u>6,395,640</u>
EXPENDITURES					
Infrastructure & Environmental Services:					
Personal Services	3,397,676	3,397,676	3,106,358	291,318	3,169,921
Operations	3,155,616	3,033,054	2,843,087	189,967	2,718,215
Capital Outlay	273,000	426,562	426,504	58	251,256
TOTAL EXPENDITURES	<u>6,826,292</u>	<u>6,857,292</u>	<u>6,375,949</u>	<u>481,343</u>	<u>6,139,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(31,000)</u>	<u>405,201</u>	<u>436,201</u>	<u>256,248</u>
OTHER FINANCING SOURCES (USES)					
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,999</u>
Net Change in Fund Balance	<u>-</u>	<u>(31,000)</u>	<u>405,201</u>	<u>436,201</u>	<u>281,247</u>
Fund Balance at Beginning of Year	<u>1,389,997</u>	<u>1,389,997</u>	<u>1,389,997</u>	<u>-</u>	<u>1,108,750</u>
Fund Balance at End of Year	<u>\$ 1,389,997</u>	<u>\$ 1,358,997</u>	<u>\$ 1,795,198</u>	<u>\$ 436,201</u>	<u>\$ 1,389,997</u>

GUADALUPE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
JUVENILE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE TOTALS FOR 2008)

	Budgeted Amounts		2009 Amounts	Variance With Final Budget	2008 Amounts
	Original	Final		Positive (Negative)	
REVENUES					
Intergovernmental	\$ 774,225	\$ 876,425	\$ 676,659	\$ (199,766)	\$ 739,061
Charges for Service	220,000	230,500	320,357	89,857	417,777
Miscellaneous Income	33,200	33,200	21,708	(11,492)	72,552
TOTAL REVENUES	<u>1,027,425</u>	<u>1,140,125</u>	<u>1,018,724</u>	<u>(121,401)</u>	<u>1,229,390</u>
EXPENDITURES					
Judicial:					
Personal Services	3,237,166	3,366,852	2,985,868	380,984	2,665,834
Operations	930,426	914,165	485,824	428,341	455,032
Capital Outlay	-	19,000	18,135	865	48,769
TOTAL EXPENDITURES	<u>4,167,592</u>	<u>4,300,017</u>	<u>3,489,827</u>	<u>810,190</u>	<u>3,169,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,140,167)</u>	<u>(3,159,892)</u>	<u>(2,471,103)</u>	<u>688,789</u>	<u>(1,940,245)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In (Out)	<u>2,565,868</u>	<u>2,565,868</u>	<u>2,563,643</u>	<u>(2,225)</u>	<u>2,500,113</u>
Net Change in Fund Balance	(574,299)	(594,024)	92,540	686,564	559,868
Fund Balance at Beginning of Year	2,312,969	2,312,969	2,312,969	-	1,753,101
Fund Balance at End of Year	<u>\$ 1,738,670</u>	<u>\$ 1,718,945</u>	<u>\$ 2,405,509</u>	<u>\$ 686,564</u>	<u>\$ 2,312,969</u>

GUADALUPE COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL
SEPTEMBER 30, 2009

Budget and Budgetary Accounting

An annual budget is adopted for substantially all governmental funds of the County. Actual expenditures may not legally exceed budgeted appropriations at the expense summary classification level.

The procedures followed by Guadalupe County in establishing the budgetary data reflected in the financial statements are as follows:

Budget Preparation – The County Judge, assisted by the County Auditor, prepares a proposed operating budget for the fiscal year beginning the following October 1, and files the proposed budget with the County Clerk in whose office it is available for public inspection. The operating budget includes proposed expenditures and the means of financing them.

Public Hearing – After proper publication of notice, a budget hearing is conducted by the Commissioners Court to obtain taxpayer comments.

Budget Adoption – During a regular term of the Commissioners Court the budget is adopted through the passage of an order. A separate order is provided in the budget.

Amendments to Budget – Amendments to the budget to transfer budgeted amounts from one budget classification (summary line) to another may be made by the Commissioners Court at its discretion. Amendments to provide for items not included in the original budget may be made by the Commissioners Court upon finding and declaring the existence of an emergency sufficient to require such action. The final amended budget is presented in this report.

Formal Budgetary Integration – Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects, and Internal Service Funds.

FEMA Special Revenue Budget is not legally adopted.

Budgets on GAAP Basis – The Budgets for all governmental fund types are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Expenditure Classifications – Budget is adopted by department for personal services, operations and capital outlay. For management purposes, however, accounting records are maintained to match actual expenditures against several more detailed classifications within each of the budget categories.

Lapse of Appropriations – All budget appropriations lapse at the end of each fiscal period. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances lapse at the end of each year and do not constitute expenditures or liabilities because the commitments must be reappropriated and honored during the subsequent year.

GUADALUPE COUNTY, TEXAS
 INFRASTRUCTURE ASSETS (ROADS) UNDER THE MODIFIED APPROACH
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

The county performs periodic physical condition assessments to determine whether infrastructure assets are being maintained at levels requested.

The condition of road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces. The PCR uses the following scale to measure pavement surfaces.

<u>Condition</u>	<u>Rating</u>	<u>Description</u>
Excellent	5	New or nearly new pavements.
Good to Excellent	4	Free of cracks, patches or rutting. Pavements exhibiting few, if any variable signs of surface deterioration.
Good	3.3	Evidence of initial deterioration, including hairline cracks and minor rutting.
Fair to Poor	2.4	Visible defects, including moderate cracking, distortion and rutting. Some patches may now be present.
Poor	1.2	Extremely deteriorated pavement. Defects include severe cracking, distortion, and rutting. Very extensive patching.
Very Poor	0.8	Pavement is completely deteriorated.

The condition of the county roads is rated according to the PCR in linear feet as follows:

<u>Condition</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Excellent	15.02	13.04	12.08
Good to Excellent	50.08	45.09	40.25
Good	31.27	38.82	43.8
Fair to Poor	2.7	2.84	3.43
Poor	92	0.21	0.44
Very Poor	0	0	0

The County policy is to maintain at least 80% of its road system at a good (3.3%) or better condition level.

GUADALUPE COUNTY, TEXAS
 INFRASTRUCTURE ASSETS (ROADS) UNDER THE MODIFIED APPROACH (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

The County spends the amount necessary to maintain its infrastructure assets at or above a condition level of 3.3 or above. As a measure of the county’s maintenance efforts, the following chart shows actual to budget infrastructure maintenance expenses of the Road & Bridge Department. These infrastructure maintenance costs consist of all personnel and operating costs within the Road and Bridge Department that are used to maintain roads, as well as resurfacing and roadway landscaping costs.

Budget versus actual infrastructure maintenance costs:

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Budget	\$ 2,703,845	\$ 2,815,363	\$ 2,311,241	\$ 2,393,419	\$ 2,283,691
Actual	2,346,981	2,887,027	2,980,569	3,084,479	2,393,419

By using the “modified approach” the County’s accounting practices for infrastructure assets are in agreement with the County’s plans for maintaining its infrastructure at the least overall cost over individual life cycles.

GUADALUPE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 ANALYSIS OF FUNDING PROGRESS
 LAST FOUR FISCAL YEARS

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 Covered Payroll ((b-a)/c)
12/31/2005	\$ 21,328,771	\$ 25,538,218	\$ 4,209,447	83.52%	\$ 14,816,804	28.41%
12/31/2006	25,126,801	28,872,418	3,745,617	87.03%	15,856,873	23.62%
12/31/2007	28,739,961	32,884,255	4,144,314	87.40%	17,594,185	23.56%
12/31/2008	30,264,256	36,916,830	6,652,574	81.98%	19,746,756	33.69%

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Schedule of Revenues, Expenditures by Department and Fund Balance – General Fund
- Comparative Statements – General Fund
- Comparative Statements – Road and Bridge Fund
- Comparative Statements – Juvenile Services Fund
- Comparative Statements – Capital Projects Fund
- Combining Statements – Nonmajor Governmental Funds
- Combining Statements – Internal Service Funds
- Combining Statements – Fiduciary (Agency) Funds

GUADALUPE COUNTY, TEXAS
 OTHER SUPPLEMENTARY INFORMATION
 GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT AND FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budget Amounts		Actual	Variance With
	Original	Final		Final Budget
				Positive (Negative)
REVENUES				
Taxes	\$ 29,179,000	\$ 29,179,000	\$ 29,138,536	\$ (40,464)
Licenses and Permits	115,740	115,740	110,086	(5,654)
Intergovernmental	1,451,433	1,429,170	1,574,631	145,461
Charges for Services	4,256,500	4,256,500	5,260,912	1,004,412
Fines and Forfeits	905,000	1,015,732	962,882	(52,850)
Miscellaneous	816,500	497,238	597,898	100,660
TOTAL REVENUES	36,724,173	36,493,380	37,644,945	1,151,565

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT				
<i>General Administration:</i>				
<i>County Judge:</i>				
Personal Services	\$ 166,409	\$ 168,257	\$ 167,586	\$ 671
Operations	11,963	11,963	7,040	4,923
<i>Total County Judge</i>	<u>178,372</u>	<u>180,220</u>	<u>174,626</u>	<u>5,594</u>
<i>County Commissioners:</i>				
Personal Services	340,542	338,694	280,425	58,269
Operations	23,035	23,035	71,217	(48,182)
<i>Total County Commissioners</i>	<u>363,577</u>	<u>361,729</u>	<u>351,642</u>	<u>10,087</u>
<i>County Clerk:</i>				
Personal Services	956,790	956,790	872,772	84,018
Operations	77,050	77,050	50,349	26,701
<i>Total County Clerk</i>	<u>1,033,840</u>	<u>1,033,840</u>	<u>923,121</u>	<u>110,719</u>
<i>General Expense:</i>				
(Non-Departmental)				
Personal Services	45,000	45,000	17,707	27,293
Operations	1,438,375	1,302,974	1,154,691	148,283
<i>Total General Expense</i>	<u>1,483,375</u>	<u>1,347,974</u>	<u>1,172,398</u>	<u>175,576</u>
<i>Facility Operations/Repairs:</i>				
Personal Services	483,428	483,428	475,784	7,644
Operations	186,890	226,315	215,659	10,656
<i>Total Facility Operations/Repairs</i>	<u>\$ 670,318</u>	<u>\$ 709,743</u>	<u>\$ 691,443</u>	<u>\$ 18,300</u>

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT				
<i>General Administration:</i>				
<i>Computer Operations/Repairs:</i>				
Personal Services	\$ 417,485	\$ 417,485	\$ 414,968	\$ 2,517
Operations	861,635	916,873	827,788	89,085
Capital Outlay	69,000	151,417	65,766	85,651
<i>Total Computer Operations/Repairs</i>	<u>1,348,120</u>	<u>1,485,775</u>	<u>1,308,522</u>	<u>177,253</u>
 <i>Total General Administration</i>	 <u>5,077,602</u>	 <u>5,119,281</u>	 <u>4,621,752</u>	 <u>497,529</u>
 <i>Elections Administration:</i>				
Personal Services	379,964	379,964	313,015	66,949
Operations	89,790	89,790	101,638	(11,848)
<i>Total Elections Administration</i>	<u>469,754</u>	<u>469,754</u>	<u>414,653</u>	<u>55,101</u>
 <i>Financial Administration:</i>				
<i>County Auditor:</i>				
Personal Services	546,050	546,050	515,712	30,338
Operations	28,550	28,550	26,172	2,378
<i>Total County Auditor</i>	<u>574,600</u>	<u>574,600</u>	<u>541,884</u>	<u>32,716</u>
 <i>County Treasurer:</i>				
Personal Services	264,940	264,940	255,354	9,586
Operations	35,825	35,825	31,182	4,643
<i>Total County Treasurer</i>	<u>300,765</u>	<u>300,765</u>	<u>286,536</u>	<u>14,229</u>
 <i>Human Resources Dept:</i>				
Personal Services	164,280	164,280	163,592	688
Operations	33,750	33,750	25,499	8,251
<i>Total Human Resources Dept.</i>	<u>198,030</u>	<u>198,030</u>	<u>189,091</u>	<u>8,939</u>
 <i>County Tax Assessor-Collector:</i>				
Personal Services	982,031	982,031	960,995	21,036
Operations	83,400	83,400	87,612	(4,212)
<i>Total County Tax Assessor-Collector</i>	<u>1,065,431</u>	<u>1,065,431</u>	<u>1,048,607</u>	<u>16,824</u>
 <i>Total Financial Administration</i>	 <u>2,138,826</u>	 <u>2,138,826</u>	 <u>2,066,118</u>	 <u>72,708</u>
TOTAL GENERAL GOVERNMENT	\$ 7,686,182	\$ 7,727,861	\$ 7,102,523	\$ 625,338

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

JUDICIAL	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<i>County Court at Law:</i>				
Personal Services	\$ 529,574	\$ 531,545	\$ 524,188	\$ 7,357
Operations	264,326	262,355	225,055	37,300
<i>Total County Court at Law</i>	793,900	793,900	749,243	44,657
 <i>District Courts:</i>				
Personal Services	398,602	405,738	402,756	2,982
Operations	559,092	556,592	430,062	126,530
<i>Total District Courts</i>	957,694	962,330	832,818	129,512
 <i>District Clerk:</i>				
Personal Services	597,755	597,755	581,123	16,632
Operations	51,420	51,420	44,058	7,362
<i>Total District Clerk</i>	649,175	649,175	625,181	23,994
 <i>Justice of the Peace - Precinct 1:</i>				
Personal Services	291,888	291,888	287,997	3,891
Operations	34,670	36,170	31,303	4,867
<i>Total Justice of the Peace - Precinct 1</i>	326,558	328,058	319,300	8,758
 <i>Justice of the Peace - Precinct 2:</i>				
Personal Services	158,505	158,505	157,761	744
Operations	9,260	9,260	5,254	4,006
<i>Total Justice of the Peace - Precinct 2</i>	167,765	167,765	163,015	4,750
 <i>Justice of the Peace - Precinct 3:</i>				
Personal Services	157,581	157,581	156,206	1,375
Operations	6,360	6,360	5,812	548
<i>Total Justice of the Peace - Precinct 3</i>	\$ 163,941	\$ 163,941	\$ 162,018	\$ 1,923

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
JUDICIAL (Cont.)				
<i>Justice of the Peace - Precinct 4:</i>				
Personal Services	\$ 203,345	\$ 203,345	\$ 195,908	\$ 7,437
Operations	22,685	22,685	19,489	3,196
<i>Total Justice of the Peace - Precinct 4</i>	<u>226,030</u>	<u>226,030</u>	<u>215,397</u>	<u>10,633</u>
 <i>Juvenile Probation:</i>				
Personal Services	28,071	28,071	27,895	176
Operations	96,300	96,300	70,371	25,929
<i>Total Juvenile Probation</i>	<u>124,371</u>	<u>124,371</u>	<u>98,266</u>	<u>26,105</u>
 <i>Legal:</i>				
<i>County Attorney:</i>				
Personal Services	951,073	951,073	929,494	21,579
Operations	60,750	60,750	49,189	11,561
Capital Outlay	18,000	18,000	16,789	1,211
<i>Total County Attorney</i>	<u>1,029,823</u>	<u>1,029,823</u>	<u>995,472</u>	<u>34,351</u>
 <i>District Attorney:</i>				
<i>Total District Attorney</i>	<u>568,963</u>	<u>547,320</u>	<u>541,212</u>	<u>6,108</u>
 <i>Total Legal</i>	<u>1,598,786</u>	<u>1,577,143</u>	<u>1,536,684</u>	<u>40,459</u>
 TOTAL JUDICIAL	<u>\$ 5,008,220</u>	<u>\$ 4,992,713</u>	<u>\$ 4,701,922</u>	<u>\$ 290,791</u>

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budgeted Amounts</u>		Actual	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
PUBLIC SAFETY				
<i>Fire Protection:</i>				
Operations	\$ 532,870	\$ 532,870	\$ 532,868	\$ 2
<i>Total Fire Protection</i>	<u>532,870</u>	<u>532,870</u>	<u>532,868</u>	<u>2</u>
<i>Law Enforcement:</i>				
<i>Constable Precinct 1</i>				
Personal Services	63,594	63,594	63,225	369
Operations	<u>19,175</u>	<u>19,175</u>	<u>8,689</u>	<u>10,486</u>
<i>Total Constable Precinct 1</i>	<u>82,769</u>	<u>82,769</u>	<u>71,914</u>	<u>10,855</u>
<i>Constable Precinct 2:</i>				
Personal Services	54,154	54,154	53,260	894
Operations	<u>5,800</u>	<u>5,800</u>	<u>2,037</u>	<u>3,763</u>
<i>Total Constable Precinct 2</i>	<u>59,954</u>	<u>59,954</u>	<u>55,297</u>	<u>4,657</u>
<i>Constable Precinct 3:</i>				
Personal Services	78,179	78,179	75,083	3,096
Operations	<u>14,750</u>	<u>14,750</u>	<u>7,766</u>	<u>6,984</u>
<i>Total Constable Precinct 3</i>	<u>92,929</u>	<u>92,929</u>	<u>82,849</u>	<u>10,080</u>
<i>Constable Precinct 4:</i>				
Personal Services	63,907	63,907	62,932	975
Operations	<u>11,970</u>	<u>11,970</u>	<u>6,383</u>	<u>5,587</u>
<i>Total Constable Precinct 4</i>	<u>75,877</u>	<u>75,877</u>	<u>69,315</u>	<u>6,562</u>
<i>County Sheriff:</i>				
Personal Services	6,657,483	6,658,383	6,253,017	405,366
Operations	946,200	718,444	687,820	30,624
Capital Outlay	<u>278,000</u>	<u>504,856</u>	<u>477,793</u>	<u>27,063</u>
<i>Total County Sheriff</i>	<u>\$ 7,881,683</u>	<u>\$ 7,881,683</u>	<u>\$ 7,418,630</u>	<u>\$ 463,053</u>

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY (CONT.)				
<i>Law Enforcement (Cont.):</i>				
<i>Dept. of Public Safety:</i>				
Personal Services	\$ 123,736	\$ 123,736	\$ 118,498	\$ 5,238
Operations	29,142	32,042	29,574	2,468
<i>Total Dept. of Public Safety</i>	<u>152,878</u>	<u>155,778</u>	<u>148,072</u>	<u>7,706</u>
<i>Total Law Enforcement</i>	<u>8,346,090</u>	<u>8,348,990</u>	<u>7,846,077</u>	<u>502,913</u>
<i>Corrections:</i>				
<i>Feeding and Care of Prisoners:</i>				
Personal Services	5,983,659	5,935,459	5,517,502	417,957
Operations	1,728,700	1,760,045	1,670,998	89,047
Capital Outlay	50,000	130,758	109,520	21,238
<i>Total Feeding and Care of Prisoners</i>	<u>7,762,359</u>	<u>7,826,262</u>	<u>7,298,020</u>	<u>528,242</u>
<i>Adult Probation Local Support:</i>				
Operations	60,331	88,014	87,460	554
<i>Total Adult Probation Local Support</i>	<u>60,331</u>	<u>88,014</u>	<u>87,460</u>	<u>554</u>
<i>Total Corrections</i>	<u>7,822,690</u>	<u>7,914,276</u>	<u>7,385,480</u>	<u>528,796</u>
<i>Other Protection:</i>				
<i>Emergency Management:</i>				
Personal Services	89,406	89,406	84,985	4,421
Operations	41,995	41,995	33,049	8,946
<i>Total Emergency Management</i>	<u>131,401</u>	<u>131,401</u>	<u>118,034</u>	<u>13,367</u>
TOTAL PUBLIC SAFETY	<u>\$ 16,833,051</u>	<u>\$ 16,927,537</u>	<u>\$ 15,882,459</u>	<u>\$ 1,045,078</u>

GUADALUPE COUNTY, TEXAS
OTHER SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH & SOCIAL SERVICES				
<i>Health Services:</i>				
Indigent Care	\$ 3,051,152	\$ 3,025,726	\$ 3,312,950	\$ (287,224)
Other Services	419,024	424,024	110,352	313,672
<i>Total Health Services</i>	<u>3,470,176</u>	<u>3,449,750</u>	<u>3,423,302</u>	<u>26,448</u>
<i>Veterans Services:</i>				
Personal Services	53,009	53,009	46,038	6,971
Operations	5,325	5,325	3,376	1,949
<i>Total Veterans Services</i>	<u>58,334</u>	<u>58,334</u>	<u>49,414</u>	<u>8,920</u>
<i>Sanitation:</i>				
Personal Services	290,835	290,835	288,366	2,469
Operations	29,812	29,812	22,839	6,973
Capital Outlay	29,000	29,000	24,398	4,602
<i>Total Sanitation</i>	<u>349,647</u>	<u>349,647</u>	<u>335,603</u>	<u>14,044</u>
<i>Animal Control:</i>				
Personal Services	150,187	150,187	140,391	9,796
Operations	105,975	105,975	81,855	24,120
<i>Total Animal Control</i>	<u>256,162</u>	<u>256,162</u>	<u>222,246</u>	<u>33,916</u>
<i>Landfill Operation:</i>				
Operations	125,000	126,717	117,156	9,561
<i>Total Landfill Operation</i>	<u>125,000</u>	<u>126,717</u>	<u>117,156</u>	<u>9,561</u>
<i>Agrucultural Extension Service:</i>				
Personal Services	195,608	195,608	187,211	8,397
Operations	33,150	33,150	23,410	9,740
<i>Total Agricultural Extension Service</i>	<u>228,758</u>	<u>228,758</u>	<u>210,621</u>	<u>18,137</u>
TOTAL HEALTH & SOCIAL SERVICES	<u>4,488,077</u>	<u>4,469,368</u>	<u>4,358,342</u>	<u>92,889</u>
TOTAL EXPENDITURES	<u>\$ 34,015,530</u>	<u>\$ 34,117,479</u>	<u>\$ 32,045,246</u>	<u>\$ 2,072,233</u>

GUADALUPE COUNTY, TEXAS
 OTHER SUPPLEMENTARY INFORMATION
 GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES BY DEPARTMENT, AND FUND BALANCE (CONT.)
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 2,479,885</u>	<u>\$ 2,375,901</u>	<u>\$ 5,599,699</u>	<u>\$ 3,223,798</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	23,424	-	(23,424)
Transfers Out	<u>(2,418,643)</u>	<u>(3,482,928)</u>	<u>(3,482,928)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,418,643)</u>	<u>(3,459,504)</u>	<u>(3,482,928)</u>	<u>(23,424)</u>
Net Change in Fund Balance	61,242	(1,083,603)	2,116,771	3,200,374
Fund Balance at Beginning of Year	<u>10,658,341</u>	<u>10,658,341</u>	<u>10,658,341</u>	-
Fund Balance at End of Year	<u><u>\$ 10,719,583</u></u>	<u><u>\$ 9,574,738</u></u>	<u><u>\$ 12,775,112</u></u>	<u><u>\$ 3,200,374</u></u>



GUADALUPE COUNTY, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2009 AND 2008

	2009	2008
ASSETS		
Cash and Investments	\$ 12,606,179	\$ 9,952,971
Receivables (Net of Allowances for Estimated Uncollectibles of \$29,606 and \$29,606):		
Taxes	1,118,153	1,080,292
Other Receivables	1,270,447	1,654,106
Due from Other Funds	174,050	137,291
Prepaid Items	237,078	316,860
TOTAL ASSETS	\$ 15,405,907	\$ 13,141,520
 LIABILITIES & FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 849,224	\$ 909,902
Accrued Wages & Benefits	697,499	369,935
Due to Other Funds	-	8,399
Due to Other Governments	12,040	22,792
Deferred Revenues	1,072,032	1,172,151
<i>Total Liabilities</i>	2,630,795	2,483,179
 <i>Fund Balance:</i>		
Reserved for Prepaid Items	237,078	316,860
Unreserved - Undesignated	12,538,034	10,341,481
<i>Total Fund Balance</i>	12,775,112	10,658,341
TOTAL LIABILITIES AND FUND BALANCE	\$ 15,405,907	\$ 13,141,520

GUADALUPE COUNTY, TEXAS
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2009	2008
REVENUES		
Taxes	\$ 29,138,536	\$ 26,634,405
Licenses and Permits	110,086	135,259
Intergovernmental	1,574,631	1,452,218
Charges for Services	5,260,912	5,148,255
Fines and Forfeits	962,882	955,648
Miscellaneous	597,898	1,337,602
TOTAL REVENUES	37,644,945	35,663,387
EXPENDITURES		
Current:		
General Government	7,036,757	7,079,909
Judicial	4,685,133	4,490,855
Public Safety	15,858,061	14,280,406
Health & Social Services	3,771,029	4,038,785
Capital Outlay	694,266	985,189
TOTAL EXPENDITURES	32,045,246	30,875,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,599,699	4,788,243
OTHER FINANCING SOURCES (USES)		
Transfers (Out)	(3,482,928)	(5,139,740)
TOTAL OTHER FINANCING SOURCES (USES)	(3,482,928)	(5,139,740)
Net Change in Fund Balance	2,116,771	(351,497)
Fund Balance at Beginning of Year	10,658,341	11,009,838
Fund Balance at End of Year	\$ 12,775,112	\$ 10,658,341

GUADALUPE COUNTY, TEXAS
ROAD AND BRIDGE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2009 AND 2008

	2009	2008
ASSETS		
Cash and Investments	\$ 1,786,130	\$ 1,410,434
Receivables (Net of Allowances for Uncollectibles):		
Taxes	196,770	186,126
Accounts	34,714	20,663
Due from Other Funds	11,309	20,562
Inventory of Supplies at Cost	20,510	148,428
Prepaid Insurance	81,347	17,528
 TOTAL ASSETS	 \$ 2,130,780	 \$ 1,803,741
 LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 69,190	\$ 162,523
Accrued Wages & Benefits	10,388	62,912
Due to Other Funds	74,588	2,183
Deferred Revenues	181,416	186,126
<i>Total Liabilities</i>	<i>335,582</i>	<i>413,744</i>
 <i>Fund Balance:</i>		
Reserved for Inventory and Prepaid Items	101,857	165,956
Unreserved	1,693,341	1,224,041
<i>Total Fund Balance</i>	<i>1,795,198</i>	<i>1,389,997</i>
FUND BALANCE	\$ 2,130,780	\$ 1,803,741

GUADALUPE COUNTY, TEXAS
ROAD AND BRIDGE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u> Actual	<u>2008</u> Actual
REVENUES		
Taxes	\$ 6,188,358	\$ 5,695,915
Licenses and Permits	83,586	38,807
Intergovernmental	3,214	39,333
Fines and Forfeits	460,285	490,923
Miscellaneous	<u>45,707</u>	<u>130,662</u>
TOTAL REVENUES	<u>6,781,150</u>	<u>6,395,640</u>
EXPENDITURES		
Infrastructure:		
Personal Services	3,106,358	3,169,921
Operations	2,843,087	2,718,215
Capital Outlay	<u>426,504</u>	<u>251,256</u>
TOTAL EXPENDITURES	<u>6,375,949</u>	<u>6,139,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>405,201</u>	<u>256,248</u>
OTHER FINANCING SOURCES		
Transfers In (Out)	<u>-</u>	<u>24,999</u>
Net Change in Fund Balance	405,201	281,247
Fund Balance at Beginning of Year	<u>1,389,997</u>	<u>1,108,750</u>
Fund Balance at End of Year	<u>\$ 1,795,198</u>	<u>\$ 1,389,997</u>

GUADALUPE COUNTY, TEXAS
 JUVENILE SERVICES FUND
 COMPARATIVE BALANCE SHEET
 SEPTEMBER 30, 2009 AND 2008

	2009	2008
ASSETS		
Cash and Investments	\$ 2,504,766	\$ 2,403,117
Receivables (Net of Allowances for Uncollectibles)		
Accounts	47,024	35,955
Due from Other Funds	-	1,424
Prepaid Insurance	400	287
TOTAL ASSETS	\$ 2,552,190	\$ 2,440,783
 LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 72,176	\$ 72,037
Accrued Wages & Benefits	5,826	55,420
Due to Other Funds	68,679	357
<i>Total Liabilities</i>	146,681	127,814
 <i>Fund Balance:</i>		
Reserved for Inventory and Prepaid Items	400	287
Unreserved	2,405,109	2,312,682
<i>Total Fund Balance</i>	2,405,509	2,312,969
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 2,552,190	 \$ 2,440,783

GUADALUPE COUNTY, TEXAS
 JUVENILE SERVICES FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2009	2008
REVENUES		
Intergovernmental	\$ 676,659	\$ 739,061
Charges for Services	320,357	417,777
Miscellaneous	21,708	72,552
	1,018,724	1,229,390
EXPENDITURES		
Judicial:		
Personal Services	2,985,868	2,665,834
Operations	485,824	455,032
Capital Outlay	18,135	48,769
	3,489,827	3,169,635
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,471,103)	(1,940,245)
OTHER FINANCING SOURCES		
Transfers In (Out)	2,563,643	2,500,113
Net Change in Fund Balance	92,540	559,868
Fund Balance at Beginning of Year	2,312,969	1,753,101
Fund Balance at End of Year	\$ 2,405,509	\$ 2,312,969

GUADALUPE COUNTY, TEXAS
 CAPITAL PROJECTS FUND
 COMPARATIVE BALANCE SHEET
 SEPTEMBER 30, 2009 AND 2008

	2009	2008
ASSETS		
Cash and Investments	\$ 6,758,252	\$ 2,768,479
Accounts Receivable	30,154	-
TOTAL ASSETS	\$ 6,788,406	\$ 2,768,479
 LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 393,699	\$ 166,063
Due to Other Funds	11,309	-
<i>Total Liabilities</i>	405,008	166,063
 <i>Fund Balance:</i>		
Unreserved	6,383,398	2,602,416
<i>Total Fund Balance</i>	6,383,398	2,602,416
 TOTAL LIABILITIES AND FUND BALANCE	\$ 6,788,406	\$ 2,768,479

GUADALUPE COUNTY, TEXAS
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND FUND BALANCE
 BUDGET TO ACTUAL (WITH COMPARATIVE TOTALS FOR YEAR ENDED 2008)
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts Original	Budgeted Amounts Final	2009 Actual	Variance	2008 Actual
REVENUES					
Miscellaneous	\$ 6,500,000	\$ -	\$ 40,270	\$ 40,270	\$ 37,673
TOTAL REVENUES	<u>6,500,000</u>	<u>-</u>	<u>40,270</u>	<u>40,270</u>	<u>37,673</u>
EXPENDITURES					
Capital Outlay	9,005,000	13,025,276	6,787,428	6,237,848	1,476,679
Bond Issue Costs	-	-	79,000	(79,000)	-
TOTAL EXPENDITURES	<u>9,005,000</u>	<u>13,025,276</u>	<u>6,866,428</u>	<u>6,158,848</u>	<u>1,476,679</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,505,000)</u>	<u>(13,025,276)</u>	<u>(6,826,158)</u>	<u>(6,199,118)</u>	<u>(1,439,006)</u>
OTHER FINANCING SOURCES					
Transfers In (Out)	145,000	707,140	707,140	-	2,614,627
Issuance of Bond Proceeds	-	9,821,000	9,900,000	79,000	-
TOTAL OTHER FINANCING SOURCES	<u>145,000</u>	<u>10,528,140</u>	<u>10,607,140</u>	<u>79,000</u>	<u>2,614,627</u>
Net Change in Fund Balance	<u>(2,360,000)</u>	<u>(2,497,136)</u>	<u>3,780,982</u>	<u>(6,278,118)</u>	<u>1,175,621</u>
Fund Balance at Beginning of Year	<u>2,602,415</u>	<u>2,602,415</u>	<u>2,602,415</u>	<u>-</u>	<u>1,426,794</u>
Fund Balance at End of Year	<u>\$ 242,415</u>	<u>\$ 105,279</u>	<u>\$ 6,383,397</u>	<u>\$ 6,278,118</u>	<u>\$ 2,602,415</u>



GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources which are legally restricted to expenditures for specified current operating purposes, or to the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short – lived fixed assets. The Special Revenue Funds used by the County are as follows:

County Sheriff Fund – To account for federal and state forfeitures restricted to expenditures for law enforcement. Also accounts for revenues and expenditures of the jail commissary.

County Attorney Fund – To account for fees collected for administration of the collection of “hot checks.” These fees are used for items not otherwise budgeted by Guadalupe County General Fund for the County Attorney.

Law Enforcement Training Fund – To account for state funds received for the training of licensed law enforcement officers.

Combined Grant Funds

Third Administrative District Fund – To account for Third Administrative District funds received from the state and counties to be used for the operation of the Third Administrative District.

District Attorney Grant Fund – To account for grant funds received from the state for the operations of the District Attorney’s Office.

FEMA – To account for program income from the sale of weather radios received through a FEMA grant.

Help Americans Vote Act Fund – To account for grant funds received from the Office of the Secretary of State for the education and operations of the elections office.

Department of Justice Grant Fund – To account for grant funds received for the improvement of local law enforcement.

Other Nonmajor Funds

Miscellaneous Grants Fund – To account for receipts and expenditures of federal and state awarded grants for various purposes.

Alternative Dispute Fund – To account for the collection of fees by the District Clerk and the expenditures of the county in accordance with Civil Procedures and Remedies, Section 152.004.

Animal Registration Fund – A special revenue fund to account for the fees collected and disbursed by the County. These fees must be spent in accordance with the Health and Safety Code, Section 822.029.

Courthouse Reporter Fund – A special revenue fund to account for fees collected by the District Court to be spent in accordance with Government Code 51.601.

GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Courthouse Security Fund – A special revenue fund to account for the fees collected by the County Clerk and District Clerk. These expenses must be spent in accordance with the Code of Criminal Procedures, Section 102.017.

Court Initiated Guardianship Fund – A special revenue fund to account for the collection and expenses made to supplement available County funds for guardianship issues.

Elections Contracts Fund – A special revenue fund to account for direct costs associated with Contracted Elections, fees and surpluses from the elections and can be used only to defray expenses in the County Election Office.

Employee Fund – To account for commissions earned on vending machines located on county property. Funds are used to provide employee achievement awards, memorials and supplies for employee break rooms.

Family Fee Protection Fund – A special revenue fund to account for a special fee paid at the time a suit for dissolution of marriage is filed. The expenses are to provide services to families that are at risk of experiencing or having experienced family violence, abuse or neglect.

Vehicle Inventory Tax Fund – Special revenue fund to account for the interest income received on the motor vehicle inventory account. These funds are to be used to defray the cost of the administration of prepayment procedures of the motor vehicle inventory. Purchases with these funds are not subject to the County Purchasing Policies.

Justice of the Peace Courthouse Security Fund – A special revenue fund to account for fees collected by the Justice of the Peace. These funds must be spent in accordance with the Code of Criminal Procedures, Section 102.017.

Justice Court Technology Fund – To account for the fees collected from a defendant convicted of a misdemeanor offense in Justice Court. The expenses may be used to purchase technological enhancements for the Justice Courts.

Law Library Fund – To account for fees collected on civil cases filed in the county and district courts. These funds must be used to enhance the law library.

Record Archive Fee Fund – To account for the collection of fees and expenses for the preservation and restoration of the clerk's records archive.

Records Management Fee Fund – To account for the fees collected by the County Clerk and District Clerk. These funds must be spent on records management and preservation in line with Local Government Code Section 118.0216 and 118.0546.

Vital Statistics Prevention Fund – To account for the fee collected on the filing of all vital statistic records, including birth, death, marriage, divorce and annulment records and for the preservation of those records.

County Drug Court Funds – To account for the county's share of the fee collected under code of criminal procedures, Article 102.0178. The fee is to be used for the development and maintenance of drug court programs established within the County.

GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND

Debt Service Fund is used to account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt.

GUADALUPE COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2009

ASSETS	<u>County Sheriff Fund</u>	<u>County Attorney Fund</u>	<u>Law Enforcement Training Fund</u>
Cash and Investments	\$ 323,357	\$ 37,410	\$ 33,155
Receivables (Net of Allowances for Uncollectibles)			
Taxes		-	-
Accounts	-	1,113	-
Due from Other Governments	-	-	-
Prepaid Expenses	1,428	-	-
Inventory, at Cost	15,323	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 340,108</u></u>	<u><u>\$ 38,523</u></u>	<u><u>\$ 33,155</u></u>
 LIABILITIES AND FUND BALANCE			
<i>Liabilities:</i>			
Accounts Payable	\$ 10,600	\$ 858	\$ 235
Payroll Liabilities	84	-	-
Due to Other Funds	994	92	-
Deferred Revenues	-	-	-
<i>Total Liabilities</i>	<u>11,678</u>	<u>950</u>	<u>235</u>
 <i>Fund Balance:</i>			
Reserved	16,751	-	-
Unreserved	311,679	37,573	32,920
<i>Total Fund Balance</i>	<u>328,430</u>	<u>37,573</u>	<u>32,920</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 340,108</u></u>	<u><u>\$ 38,523</u></u>	<u><u>\$ 33,155</u></u>

Combined Grant Funds	Other Nonmajor Funds	Debt Service Fund	Totals
\$ 84,186	\$ 2,454,247	\$ 116,882	\$ 3,049,237
-	-	70,553	70,553
11,484	26,288	-	38,885
-	25,000	-	25,000
-	2,432	-	3,860
-	-	-	15,323
<u>\$ 95,670</u>	<u>\$ 2,507,967</u>	<u>\$ 187,435</u>	<u>\$ 3,202,858</u>

\$ 5,696	\$ 34,808	\$ -	\$ 52,197
97	212		393
1,743	2,954		5,783
-	69,563	65,779	135,342
<u>7,536</u>	<u>107,537</u>	<u>65,779</u>	<u>193,715</u>

-	2,432	-	19,183
88,134	2,397,998	121,656	2,989,960
<u>88,134</u>	<u>2,400,430</u>	<u>121,656</u>	<u>3,009,143</u>

<u>\$ 95,670</u>	<u>\$ 2,507,967</u>	<u>\$ 187,435</u>	<u>\$ 3,202,858</u>
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GUADALUPE COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

REVENUES	<u>County Sheriff Fund</u>	<u>County Attorney Fund</u>	<u>Law Enforcement Training Fund</u>
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	14,309
Charges for Services	596	16,650	-
Fines and Forfeits	155,306	-	-
Miscellaneous	270,106	-	-
TOTAL REVENUES	<u>426,008</u>	<u>16,650</u>	<u>14,309</u>
EXPENDITURES			
General Government	-	10,501	-
Judicial	-	-	-
Public Safety	440,542	-	17,272
Health & Social Services	-	-	-
Capital Outlay	110,277	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
TOTAL EXPENDITURES	<u>550,819</u>	<u>10,501</u>	<u>17,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(124,811)</u>	<u>6,149</u>	<u>(2,963)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers (Out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(124,811)	6,149	(2,963)
Fund Balance at Beginning of Year	453,241	31,424	35,883
Fund Balance at End of Year	<u>\$ 328,430</u>	<u>\$ 37,573</u>	<u>\$ 32,920</u>

Combined Grant Funds	Other Nonmajor Funds	Debt Service Fund	Totals
\$ -	\$ -	\$ 1,279,317	\$ 1,279,317
103,624	374,887	-	492,820
-	584,731	-	601,977
-	-	-	155,306
-	6,216	3,013	279,335
<u>103,624</u>	<u>965,834</u>	<u>1,282,330</u>	<u>2,808,755</u>
46,731	19,617	-	76,849
-	286,134	-	286,134
-	2,152	-	459,966
55,450	316,623	-	372,073
-	20,000	-	130,277
-	-	785,000	785,000
-	-	547,269	547,269
<u>102,181</u>	<u>644,526</u>	<u>1,332,269</u>	<u>2,657,568</u>
<u>1,443</u>	<u>321,308</u>	<u>(49,939)</u>	<u>151,187</u>
-	101,759	112,145	213,904
-	(1,759)	-	(1,759)
-	100,000	112,145	212,145
1,443	421,308	62,206	363,332
86,691	1,979,122	59,450	2,645,811
<u>\$ 88,134</u>	<u>\$ 2,400,430</u>	<u>\$ 121,656</u>	<u>\$ 3,009,143</u>

GUADALUPE COUNTY, TEXAS
COUNTY SHERIFF FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ -	\$ 596	\$ 596	\$ -
Fines and Forfeits	115,000	155,306	40,306	175,487
Miscellaneous	296,500	270,106	(26,394)	270,622
TOTAL REVENUES	411,500	426,008	14,508	446,109
EXPENDITURES				
Judicial:				
Operations	290,518	440,542	(150,024)	399,380
Capital Outlay	528,097	110,277	417,820	82,502
TOTAL EXPENDITURES	818,615	550,819	267,796	481,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	(407,115)	(124,811)	282,304	(35,773)
Fund Balance at Beginning of Year	453,241	453,241	-	489,014
Fund Balance at End of Year	\$ 46,126	\$ 328,430	\$ 282,304	\$ 453,241

GUADALUPE COUNTY, TEXAS
 COUNTY ATTORNEY FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts <u>Original/ Final</u>	2009 Amounts	Variance With Final Budget Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ -	\$ 16,650	\$ 16,650	\$ 19,395
TOTAL REVENUES	<u>-</u>	<u>16,650</u>	<u>16,650</u>	<u>19,395</u>
EXPENDITURES				
General Government:				
Operations	-	10,501	(10,501)	17,495
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>10,501</u>	<u>(10,501)</u>	<u>17,495</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,149	(6,149)	1,900
Fund Balance at Beginning of Year	-	31,424	31,424	29,524
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 37,573</u>	<u>\$ 25,275</u>	<u>\$ 31,424</u>

* No budget was approved for the County Attorney Fund.

GUADALUPE COUNTY, TEXAS
 LAW ENFORCEMENT TRAINING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ -	\$ 14,309	\$ 14,309	\$ 51,060
TOTAL REVENUES	-	14,309	14,309	51,060
EXPENDITURES				
Public Safety:				
Operations	47,917	17,272	30,645	15,177
TOTAL EXPENDITURES	47,917	17,272	30,645	15,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,917)	(2,963)	44,954	35,883
Fund Balance at Beginning of Year	35,883	35,883	-	-
Fund Balance at End of Year	\$ (12,034)	\$ 32,920	\$ 44,954	\$ 35,883

GUADALUPE COUNTY, TEXAS
 THIRD ADMINISTRATIVE DISTRICT COMBINED GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ 46,792	\$ 46,996	\$ 204	\$ 58,354
TOTAL REVENUES	<u>46,792</u>	<u>46,996</u>	<u>204</u>	<u>58,354</u>
EXPENDITURES				
General Government:				
Personal Services	46,792	46,731	61	58,354
TOTAL EXPENDITURES	<u>46,792</u>	<u>46,731</u>	<u>61</u>	<u>58,354</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	265	143	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 265</u>	<u>\$ 143</u>	<u>\$ -</u>

GUADALUPE COUNTY, TEXAS
 DISTRICT ATTORNEY GRANT - COMBINED GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ 48,044	\$ 47,988	\$ (56)	\$ 47,566
TOTAL REVENUES	<u>48,044</u>	<u>47,988</u>	<u>(56)</u>	<u>47,566</u>
EXPENDITURES				
Social Services:				
Personal Services	48,044	47,988	56	47,566
TOTAL EXPENDITURES	<u>48,044</u>	<u>47,988</u>	<u>56</u>	<u>47,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GUADALUPE COUNTY, TEXAS
 FEMA - COMBINED GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Health & Social Serices:				
Personal Services	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balance at Beginning of Year	-	3,569	(3,569)	3,569
Fund Balance at End of Year	\$ -	\$ 3,569	\$ (3,569)	\$ 3,569

Note: No activity in 2008 or 2009.
 No Budget was adopted for 2009.

GUADALUPE COUNTY, TEXAS
 HELP AMERICANS VOTE ACT - COMBINED GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ 9,000	\$ 8,639	\$ (361)	\$ 96,251
TOTAL REVENUES	<u>9,000</u>	<u>8,639</u>	<u>(361)</u>	<u>96,251</u>
EXPENDITURES				
Health & Social Services				
Operations	26,000	7,461	18,539	63,757
TOTAL EXPENDITURES	<u>26,000</u>	<u>7,461</u>	<u>18,539</u>	<u>63,757</u>
Net Change in Fund Balance	(17,000)	1,178	(18,900)	32,494
Fund Balance at Beginning of Year	83,122	83,122	-	50,628
Fund Balance at End of Year	<u>\$ 66,122</u>	<u>\$ 84,300</u>	<u>\$ (18,900)</u>	<u>\$ 83,122</u>

GUADALUPE COUNTY, TEXAS
 DEPARTMENT OF JUSTICE GRANT - COMBINED GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 10,937
TOTAL REVENUES	-	-	-	10,937
EXPENDITURES				
Judicial	-	-	-	10,937
TOTAL EXPENDITURES	-	-	-	10,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: There was no activity in 2009.

GUADALUPE COUNTY, TEXAS
 MISCELLANEOUS GRANT – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ 711,290	\$ 341,460	\$ (369,830)	\$ 20,698
TOTAL REVENUES	<u>711,290</u>	<u>341,460</u>	<u>(369,830)</u>	<u>20,698</u>
EXPENDITURES				
Public Safety	118,790	118,789	1	-
Judicial & Operations	330,000	23,923	306,077	-
Health & Social Services	262,500	197,834	64,666	27,597
TOTAL EXPENDITURES	<u>711,290</u>	<u>340,546</u>	<u>370,744</u>	<u>27,597</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>914</u>	<u>914</u>	<u>(6,899)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	100,000	100,000	-	-
Net Change in Fund Balance	100,000	100,914	914	(6,899)
Fund Balance at Beginning of Year	(6,899)	(6,899)	-	-
Fund Balance at End of Year	<u>\$ 93,101</u>	<u>\$ 94,015</u>	<u>\$ 914</u>	<u>\$ (6,899)</u>

GUADALUPE COUNTY, TEXAS
 ALTERNATIVE DISPUTE FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Sevices	\$ 19,000	\$ 18,392	\$ (608)	\$ 19,456
TOTAL REVENUES	<u>19,000</u>	<u>18,392</u>	<u>(608)</u>	<u>19,456</u>
EXPENDITURES				
Judicial:				
Personal Services	19,000	2,000	17,000	650
TOTAL EXPENDITURES	<u>19,000</u>	<u>2,000</u>	<u>17,000</u>	<u>650</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	16,392	16,392	18,806
Fund Balance at Beginning of Year	173,081	173,081	-	154,275
Fund Balance at End of Year	<u>\$ 173,081</u>	<u>\$ 189,473</u>	<u>\$ 16,392</u>	<u>\$ 173,081</u>

GUADALUPE COUNTY, TEXAS
 ANIMAL REGISTRATION FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 700	\$ 637	\$ 63	\$ 494
TOTAL REVENUES	700	637	63	494
EXPENDITURES				
Judicial:				
Operations	500	84	416	250
TOTAL EXPENDITURES	500	84	416	250
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	553	479	244
Fund Balance at Beginning of Year	7,999	7,999	-	7,755
Fund Balance at End of Year	\$ 8,199	\$ 8,552	\$ 479	\$ 7,999

GUADALUPE COUNTY, TEXAS
 COURTHOUSE REPORTER FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Sevices	\$ 18,000	\$ 19,888	\$ 1,888	\$ 19,895
TOTAL REVENUES	18,000	19,888	1,888	19,895
EXPENDITURES				
Judicial:				
Operations	18,000	14,163	3,837	11,392
TOTAL EXPENDITURES	18,000	14,163	3,837	11,392
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	5,725	5,725	8,503
Fund Balance at Beginning of Year	15,173	15,173	-	6,670
Fund Balance at End of Year	\$ 15,173	\$ 20,898	\$ 5,725	\$ 15,173

GUADALUPE COUNTY, TEXAS
 COURTHOUSE SECURITY FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 90,000	\$ 72,431	\$ (17,569)	\$ 81,655
TOTAL REVENUES	<u>90,000</u>	<u>72,431</u>	<u>(17,569)</u>	<u>81,655</u>
EXPENDITURES				
Judicial:				
Personal Services	103,678	75,255	28,423	76,029
TOTAL EXPENDITURES	<u>103,678</u>	<u>75,255</u>	<u>28,423</u>	<u>76,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,678)	(2,824)	10,854	5,626
Fund Balance at Beginning of Year	30,476	30,476	-	24,850
Fund Balance at End of Year	<u>\$ 16,798</u>	<u>\$ 27,652</u>	<u>\$ 10,854</u>	<u>\$ 30,476</u>

GUADALUPE COUNTY, TEXAS
 COURT INITIATED GUARDIANSHIP FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Seivces	\$ 6,000	\$ 6,280	\$ 280	\$ 4,680
TOTAL REVENUES	<u>6,000</u>	<u>6,280</u>	<u>280</u>	<u>4,680</u>
EXPENDITURES				
Judicial:				
Operations	6,000	-	6,000	-
TOTAL EXPENDITURES	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,280	6,280	4,680
Fund Balance at Beginning of Year	4,680	4,680	-	-
Fund Balance at End of Year	<u>\$ 4,680</u>	<u>\$ 10,960</u>	<u>\$ 6,280</u>	<u>\$ 4,680</u>

NOTE: The Court Initiated Fund was established during 2008.

GUADALUPE COUNTY, TEXAS
ELECTIONS CONTRACTS FUND – OTHER NONMAJOR FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Intergovernmental	\$ 30,250	\$ 33,427	\$ 3,177	\$ -
Charges for Sevices	-	42,406	42,406	59,948
TOTAL REVENUES	<u>30,250</u>	<u>75,833</u>	<u>45,583</u>	<u>59,948</u>
EXPENDITURES				
General Government	-	14,724	(14,724)	-
Judicial	30,250	56,220	(25,970)	59,115
TOTAL EXPENDITURES	<u>30,250</u>	<u>70,944</u>	<u>(40,694)</u>	<u>59,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>4,889</u>	<u>4,889</u>	<u>833</u>
OPERATING FINANCING SOURCES (USES):				
Operating Transfers (In)	5,000	1,759	(3,241)	409
Operating Transfers (Out)	-	(1,759)	(1,759)	(409)
TOTAL OPERATING FINANCING SOURCES (USES)	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>
Net Change in Fund Balance	5,000	4,889	(111)	833
Fund Balance at Beginning of Year	6,934	6,934	-	6,101
Fund Balance at End of Year	<u>\$ 11,934</u>	<u>\$ 11,823</u>	<u>\$ (111)</u>	<u>\$ 6,934</u>

GUADALUPE COUNTY, TEXAS
 EMPLOYEE FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Miscellaneous	\$ 5,500	\$ 5,030	\$ (470)	\$ 5,583
TOTAL REVENUES	<u>5,500</u>	<u>5,030</u>	<u>(470)</u>	<u>5,583</u>
EXPENDITURES				
General Government:				
Operations	5,700	4,417	1,283	2,632
TOTAL EXPENDITURES	<u>5,700</u>	<u>4,417</u>	<u>1,283</u>	<u>2,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200)	613	813	2,951
Fund Balance at Beginning of Year	5,137	5,137	-	2,186
Fund Balance at End of Year	<u>\$ 4,937</u>	<u>\$ 5,750</u>	<u>\$ 813</u>	<u>\$ 5,137</u>

GUADALUPE COUNTY, TEXAS
 FAMILY FEE PROTECTION FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 6,500	\$ 8,237	\$ 1,737	\$ 8,613
TOTAL REVENUES	6,500	8,237	1,737	8,613
EXPENDITURES				
Judicial:				
Operations	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,500	8,237	1,737	8,613
Fund Balance at Beginning of Year	8,613	8,613	-	-
Fund Balance at End of Year	\$ 15,113	\$ 16,850	\$ 1,737	\$ 8,613

GUADALUPE COUNTY, TEXAS
 VEHICLE INVENTORY TAX SPECIAL INTEREST FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Miscellaneous	\$ 2,000	\$ 1,186	\$ (814)	\$ 8,885
TOTAL REVENUES	<u>2,000</u>	<u>1,186</u>	<u>(814)</u>	<u>8,885</u>
EXPENDITURES				
General Government	1,000	478	522	-
Judicial	1,000	159	841	3,715
TOTAL EXPENDITURES	<u>2,000</u>	<u>637</u>	<u>1,363</u>	<u>3,715</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	549	549	5,170
Fund Balance at Beginning of Year	10,615	10,615	-	5,445
Fund Balance at End of Year	<u>\$ 10,615</u>	<u>\$ 11,164</u>	<u>\$ 549</u>	<u>\$ 10,615</u>

GUADALUPE COUNTY, TEXAS
 JUSTICE OF THE PEACE - COURT SECURITY FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 13,000	\$ 10,643	\$ (2,357)	\$ 12,852
TOTAL REVENUES	<u>13,000</u>	<u>10,643</u>	<u>(2,357)</u>	<u>12,852</u>
EXPENDITURES				
Public Safety:				
Operations	7,000	2,152	4,848	23,692
TOTAL EXPENDITURES	<u>7,000</u>	<u>2,152</u>	<u>4,848</u>	<u>23,692</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,000	8,491	7,205	(10,840)
Fund Balance at Beginning of Year	470	470	-	11,310
Fund Balance at End of Year	<u>\$ 6,470</u>	<u>\$ 8,961</u>	<u>\$ 7,205</u>	<u>\$ 470</u>

GUADALUPE COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 55,000	\$ 44,130	\$ (10,870)	\$ 53,537
TOTAL REVENUES	55,000	44,130	(10,870)	53,537
EXPENDITURES				
Judicial:				
Operations	30,350	9,834	20,516	24,046
Capital Outlay	30,000	-	30,000	7,893
TOTAL EXPENDITURES	60,350	9,834	50,516	31,939
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,350)	34,296	39,646	21,598
Fund Balance at Beginning of Year	147,876	147,876	-	126,278
Fund Balance at End of Year	\$ 142,526	\$ 182,172	\$ 39,646	\$ 147,876

GUADALUPE COUNTY, TEXAS
 LAW LIBRARY FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 56,000	\$ 55,943	\$ (57)	\$ 59,138
TOTAL REVENUES	<u>56,000</u>	<u>55,943</u>	<u>(57)</u>	<u>59,138</u>
EXPENDITURES				
Judicial:				
Operations	58,001	51,918	6,083	47,675
TOTAL EXPENDITURES	<u>58,001</u>	<u>51,918</u>	<u>6,083</u>	<u>47,675</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,001)	4,025	6,026	11,463
Fund Balance at Beginning of Year	74,074	74,074	-	62,611
Fund Balance at End of Year	<u>\$ 72,073</u>	<u>\$ 78,099</u>	<u>\$ 6,026</u>	<u>\$ 74,074</u>

GUADALUPE COUNTY, TEXAS
 RECORD ARCHIVE FEE FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ -	\$ 117,395	\$ 117,395	\$ 124,075
Miscellaneous	-	-	-	20,989
TOTAL REVENUES	-	117,395	117,395	145,064
EXPENDITURES				
Judicial:				
Operations	250,000	-	250,000	-
TOTAL EXPENDITURES	250,000	-	250,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,000)	117,395	367,395	145,064
Fund Balance at Beginning of Year	714,164	714,164	-	569,100
Fund Balance at End of Year	\$ 464,164	\$ 831,559	\$ 367,395	\$ 714,164

GUADALUPE COUNTY, TEXAS
RECORDS MANAGEMENT FEE FUND – OTHER NONMAJOR FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 197,600	\$ 168,665	\$ (28,935)	\$ 178,617
Miscellaneous	18,700	-	(18,700)	19,271
TOTAL REVENUES	216,300	168,665	(47,635)	197,888
EXPENDITURES				
Judicial:				
Personal Services	319,823	32,102	287,721	39,208
Operations	259,447	20,475	238,972	32,102
Capital Outlay	20,000	20,000	-	31,849
TOTAL EXPENDITURES	599,270	72,577	526,693	103,159
Excess (Deficiency) of Revenues Over (Under) Expenditures	(382,970)	96,088	479,058	94,729
Fund Balance at Beginning of Year	745,839	745,839	-	651,110
Fund Balance at End of Year	\$ 362,869	\$ 841,927	\$ 479,058	\$ 745,839

GUADALUPE COUNTY, TEXAS
 VITAL STATISTICS FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ 8,000	\$ 6,931	\$ (1,069)	\$ 8,387
Miscellaneous	-	-	-	1,088
TOTAL REVENUES	8,000	6,931	(1,069)	9,475
EXPENDITURES				
Judicial:				
Operations	10,000	-	10,000	-
TOTAL EXPENDITURES	10,000	-	10,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	6,931	8,931	9,475
Fund Balance at Beginning of Year	40,890	40,890	-	31,415
Fund Balance at End of Year	\$ 38,890	\$ 47,821	\$ 8,931	\$ 40,890

GUADALUPE COUNTY, TEXAS
 COUNTY DRUG COURT FUND – OTHER NONMAJOR FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		Variance With Final Budget	
	Original/ Final	2009 Amounts	Positive (Negative)	2008 Amounts
REVENUES				
Charges for Services	\$ -	\$ 12,753	\$ 12,753	\$ -
TOTAL REVENUES	-	12,753	12,753	-
EXPENDITURES				
General Government:				
Personal Services	-	-	-	-
Judicial	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	12,753	12,753	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ 12,753	\$ 12,753	\$ -

*Note: Fund was established in 2009
 No budget was adopted in 2009*

GUADALUPE COUNTY, TEXAS
DEBT SERVICE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2008)

	Budgeted Amounts		2009 Amounts	Variance With Final Budget Positive (Negative)	2008 Amounts
	Original	Final			
REVENUES					
Taxes	\$ 1,279,000	\$ 1,279,000	\$ 1,279,317	\$ 317	\$ 1,029,717
Miscellaneous	17,000	17,000	3,013	(13,987)	14,804
TOTAL REVENUES	<u>1,296,000</u>	<u>1,296,000</u>	<u>1,282,330</u>	<u>(13,670)</u>	<u>1,044,521</u>
EXPENDITURES					
Bond Principal	785,000	785,000	785,000	-	745,000
Bond Interest	433,525	545,670	545,669	1	466,572
Bond Agent Fees	2,000	2,000	1,600	400	1,300
TOTAL EXPENDITURES	<u>1,220,525</u>	<u>1,332,670</u>	<u>1,332,269</u>	<u>401</u>	<u>1,212,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>75,475</u>	<u>(36,670)</u>	<u>(49,939)</u>	<u>(13,269)</u>	<u>(168,351)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers In (Out)	112,145	112,145	112,145	-	-
Net Change in Fund Balance	187,620	75,475	62,206	(13,269)	(168,351)
Fund Balance at Beginning of Year	59,540	59,540	59,450	(90)	227,801
Fund Balance at End of Year	<u>\$ 247,160</u>	<u>\$ 135,015</u>	<u>\$ 121,656</u>	<u>\$ (13,359)</u>	<u>\$ 59,450</u>

GUADALUPE COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009
(WITH COMPARATIVE TOTALS FOR 2008)

ASSETS	Workers'	Medical	Totals	
	Compensation Fund	Benefits Fund	2009	2008
<i>Current Assets:</i>				
Cash and Investments	\$ 895,230	\$ 4,398,449	\$ 5,293,679	\$ 4,737,624
Accounts Receivable	25,000	6,481	31,481	25,651
Due from Other Funds	-	-	-	9,188
Prepaid Expense	20,001	-	20,001	96,388
<i>Total Current Assets</i>	<u>940,231</u>	<u>4,404,930</u>	<u>5,345,161</u>	<u>4,868,851</u>
<i>Capital Assets:</i>				
Equipment	7,384	-	7,384	7,384
Accumulated Depreciation	(7,384)	-	(7,384)	(7,384)
<i>Total Capital Assets</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 940,231</u>	<u>\$ 4,404,930</u>	<u>\$ 5,345,161</u>	<u>\$ 4,868,851</u>
LIABILITIES AND NET ASSETS				
<i>Liabilities:</i>				
Outstanding Claims and Payables	\$ -	\$ 179,659	\$ 179,659	\$ 105,448
Due to Other Funds	-	25,000	25,000	137,856
Accrued Wages & Benefits	-	-	-	1,226
<i>Total Liabilities</i>	<u>-</u>	<u>204,659</u>	<u>204,659</u>	<u>244,530</u>
<i>Net Assets:</i>				
Restricted For Future Claims	876,727	3,747,594	4,624,321	2,908,386
Unrestricted	63,504	452,677	516,181	1,715,935
<i>Total Net Assets</i>	<u>940,231</u>	<u>4,200,271</u>	<u>5,140,502</u>	<u>4,624,321</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 940,231</u>	<u>\$ 4,404,930</u>	<u>\$ 5,345,161</u>	<u>\$ 4,868,851</u>



GUADALUPE COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE TOTALS FOR 2008)

	Workers' Compensation Fund	Medical Benefits Fund	Totals	
			2009	2008
OPERATING REVENUES				
Fees Paid by County	\$ 468,738	\$ 3,111,846	\$ 3,580,584	\$ 4,518,503
Fees Paid by Employees	-	703,104	703,104	668,861
Other Premiums Paid	249	14,209	14,458	4,493
TOTAL OPERATING REVENUES	468,987	3,829,159	4,298,146	5,191,857
OPERATING EXPENSES				
Personnel Services	7,107	-	7,107	86,483
Claims Paid	31,307	2,629,024	2,660,331	2,497,728
Administrative Fees	373,065	63,142	436,207	313,056
Premiums for Excess Coverage	-	718,829	718,829	671,429
TOTAL OPERATING EXPENDITURES	411,479	3,410,995	3,822,474	3,568,696
NET OPERATING INCOME (LOSS)	57,508	418,164	475,672	1,623,161
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	5,996	34,513	40,509	92,773
TOTAL NON-OPERATING REVENUES (EXPENSES)	5,996	34,513	40,509	110,610
Change in Net Assets	63,504	452,677	516,181	1,715,934
Net Assets at Beginning of Year	876,727	3,747,594	4,624,321	2,908,387
Net Assets at End of Year	\$ 940,231	\$ 4,200,271	\$ 5,140,502	\$ 4,624,321

GUADALUPE COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARATIVE TOTALS FOR 2008)

	Workers' Compensation Fund	Medical Benefits Fund	Totals	
			2009	2008
Cash Flows From Operating Activities:				
Cash Received From Participants	\$ 468,987	\$ 3,823,329	\$ 4,292,316	\$ 5,984,695
Cash Paid for Employee Wages & Benefits	(7,696)	(637)	(8,333)	(87,560)
Cash Paid to Benefit Claims & Excess Coverage	(332,190)	(2,717,418)	(3,049,608)	(3,617,279)
Cash Paid Excess Coverage	-	(718,829)	(718,829)	(671,429)
Net Cash Provided (Used) by Operating Activities	<u>129,101</u>	<u>386,445</u>	<u>515,546</u>	<u>1,608,427</u>
Cash Flows From Investing Activities:				
Interest Received	5,996	34,513	40,509	92,733
Net Cash Provided (Used) by Investing Activities	<u>5,996</u>	<u>34,513</u>	<u>40,509</u>	<u>92,733</u>
Net Increase (Decrease) in Cash and Cash Equivalents	135,097	420,958	556,055	1,701,160
Cash and Equivalents at Beginning of Year	<u>760,133</u>	<u>3,977,491</u>	<u>4,737,624</u>	<u>3,036,424</u>
Cash and Equivalents at End of Year	<u>\$ 895,230</u>	<u>\$ 4,398,449</u>	<u>\$ 5,293,679</u>	<u>\$ 4,737,584</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ 57,508	\$ 418,164	\$ 475,672	\$ 1,623,161
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
(Increase) Decrease in Operating Assets:				
Accounts Receivable	-	(5,830)	(5,830)	792,838
Due from Other Funds	9188	-	9,188	-9188
Prepaid Expenses	76,387	-	76,387	(76,387)
Increase (Decrease) in Operating Liabilities:				
Accounts Payable	(13,393)	87,604	74,211	(858,776)
Accrued Wages & Benefits	(589)	(637)	(1,226)	(1,077)
Due to Other Funds	-	(112,856)	(112,856)	137,856
Net Cash Provided (Used) by Operating Activities	<u>\$ 129,101</u>	<u>\$ 386,445</u>	<u>\$ 515,546</u>	<u>\$ 1,608,427</u>

GUADALUPE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 SEPTEMBER 30, 2009

	<u>Inmate Fund</u>	<u>District Clerk</u>	<u>Tax Assesor- Collector</u>	<u>District Clerk Trust & Registry</u>	<u>County Clerk Registry</u>
ASSETS:					
Cash and Investments	\$ 22,567	\$ (97)	\$ 1,514,389	\$ 2,002,635	\$ 692,108
Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 22,567</u></u>	<u><u>\$ (97)</u></u>	<u><u>\$ 1,514,389</u></u>	<u><u>\$ 2,002,635</u></u>	<u><u>\$ 692,108</u></u>
LIABILITIES:					
Accounts Payable	\$ 22,567	\$ -	\$ -	\$ 2,002,635	\$ 692,108
Due to Other Governments	<u>-</u>	<u>(97)</u>	<u>1,514,389</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u><u>\$ 22,567</u></u>	<u><u>\$ (97)</u></u>	<u><u>\$ 1,514,389</u></u>	<u><u>\$ 2,002,635</u></u>	<u><u>\$ 692,108</u></u>

<u>Adult Probation</u>	<u>Child Protection</u>	<u>Sheriff Jackpot Fund</u>	<u>County Attorney</u>	<u>Unclaimed Property</u>	<u>Totals</u>
\$ 259,492	\$ 8,601	\$ -	\$ 2,211	\$ 23,484	\$ 4,525,390
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 259,492</u>	<u>\$ 8,601</u>	<u>\$ -</u>	<u>\$ 2,211</u>	<u>\$ 23,484</u>	<u>\$ 4,525,390</u>
\$ 259,492	\$ 8,601	\$ -	\$ 2,211	\$ 23,484	\$ 3,011,098
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,514,292</u>
<u>\$ 259,492</u>	<u>\$ 8,601</u>	<u>\$ -</u>	<u>\$ 2,211</u>	<u>\$ 23,484</u>	<u>\$ 4,525,390</u>

GUADALUPE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN AGENCY ASSETS AND LIABILITIES
 AGENCY FUNDS
 SEPTEMBER 30, 2009

	Inmate Fund	District Clerk	Tax Assesor- Collector	District Clerk Trust & Registry	County Clerk Registry
<i>Additions:</i>					
Property Tax Revenues	\$ -	\$ -	\$ 140,572,046	\$ -	\$ -
Auto Registration	-	-	26,265,120	-	-
Criminal & Civil Fees	-	-	-	70,617	-
Restitution	-	-	-	-	-
Trust Funds, Bonds & Registry	-	-	-	3,298,215	155,595
Miscellaneous Fees	3,864	135,738	-	135,738	-
Interest Income	-	-	3,170	-	-
<i>Total Additions</i>	<u>3,864</u>	<u>135,738</u>	<u>166,840,336</u>	<u>3,504,570</u>	<u>155,595</u>
<i>Deletions:</i>					
Property Taxes	-	-	140,393,132	-	-
Registration, Sales & Use	-	-	26,674,523	-	-
Disbursements to Other Funds	-	-	-	70,617	-
Restitution	-	-	-	-	-
Forfeitures	-	-	-	-	-
Refunds	-	-	-	-	-
State Fees	-	-	-	-	-
Trust Funds, Bonds & Registry	-	-	-	1,885,086	105,727
Miscellaneous Payables	-	136,288	-	251,702	-
<i>Total Deletions</i>	<u>-</u>	<u>136,288</u>	<u>167,067,655</u>	<u>2,207,405</u>	<u>105,727</u>
Change in Liabilities	3,864	(550)	(227,319)	1,297,165	49,868
Liabilities, Beginning	<u>18,703</u>	<u>453</u>	<u>1,741,708</u>	<u>705,470</u>	<u>642,240</u>
Liabilities, Ending	<u>\$ 22,567</u>	<u>\$ (97)</u>	<u>\$ 1,514,389</u>	<u>\$ 2,002,635</u>	<u>\$ 692,108</u>

<u>Adult Probation</u>	<u>Child Protection</u>	<u>Sheriff Jackpot Fund</u>	<u>County Attorney</u>	<u>Unclaimed Property</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,572,046
-	-	-	-	-	26,265,120
-	-	-	-	-	70,617
149,774	-	-	-	-	149,774
-	22,999	-	-	-	3,476,809
-	-	-	-	2,540	277,880
22	10	-	-	-	3,202
<u>149,796</u>	<u>23,009</u>	<u>-</u>	<u>-</u>	<u>2,540</u>	<u>170,815,448</u>
-	-	-	-	-	-
-	-	-	-	-	140,393,132
-	-	-	-	-	26,674,523
-	-	-	-	-	70,617
79,370	-	-	-	-	79,370
-	-	36,164	-	-	36,164
-	-	-	-	-	-
-	16,844	-	-	-	16,844
-	-	-	-	-	1,990,813
-	-	-	496	-	388,486
<u>79,370</u>	<u>16,844</u>	<u>36,164</u>	<u>496</u>	<u>-</u>	<u>169,649,949</u>
70,426	6,165	(36,164)	(496)	2,540	1,165,499
<u>189,066</u>	<u>2,436</u>	<u>36,164</u>	<u>2,707</u>	<u>20,944</u>	<u>3,359,891</u>
<u>\$ 259,492</u>	<u>\$ 8,601</u>	<u>\$ -</u>	<u>\$ 2,211</u>	<u>\$ 23,484</u>	<u>\$ 4,525,390</u>



GUADALUPE COUNTY, TEXAS
STATISTICAL SECTION
SEPTEMBER 30, 2009

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

Financial Trends (Tables 1 through 4)

Net Assets by Component
Change in Net Assets
Fund Balances, Governmental Funds
Changes in Fund Balances, Governmental Funds

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5 through 10)

Tax Revenues by Source, Governmental Funds
Assessed Value and Actual Value of Property
Property Tax Rates – All Overlapping Governments
Principal Taxpayers
Property Tax Levies and Collections

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales tax.

Debt Capacity (Tables 11 through 14)

Ratios of Outstanding Debt by Type
Ratios of General Bonded Debt Outstanding
Direct and Overlapping Governmental Activities Debt
Legal Debt Margin

These schedules present information to help the reader assess the affordability of the County's current level of debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 15 through 18)

Demographic and Economic Statistics
Principal Employers
Full Time Equivalent Government Employees by Function

These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.

GUADALUPE COUNTY, TEXAS
STATISTICAL SECTION (CONTINUED)
SEPTEMBER 30, 2009

Operating Information (Tables 18 through 21)

Operating Indicators by Function – Capital Assets
Tax Rate Chart
Insurance Bond Coverage
Surety Bonds of Principal Officers
Miscellaneous Statistics

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

GUADALUPE COUNTY, TEXAS
NET ASSETS BY COMPONENT
LAST SIX FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE 1

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
<i>Governmental Activities:</i>						
Invested in Capital Assets,						
Net of Related Debt	\$ 8,147,107 ⁽¹⁾	\$ 22,322,060	\$ 24,513,144	\$ 25,664,890	\$ 29,640,339	\$ 28,247,282
Restricted	140,792	49,274	268,840	317,359	156,723	187,436
Unrestricted	12,497,312	14,094,336	16,778,004	21,946,013	25,509,627	32,390,761
Total Governmental Activities Net Assets	<u>\$ 20,785,211</u>	<u>\$ 36,465,670</u>	<u>\$ 41,559,988</u>	<u>\$ 47,928,262</u>	<u>\$ 55,306,689</u>	<u>\$ 60,825,479</u>

(1) Retroactive Reporting of Infrastructure Assets under GASB 34.

GUADALUPE COUNTY, TEXAS
CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE 2

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
EXPENSES						
<i>Governmental Activities:</i>						
General Government	\$ 8,204,898	\$ 9,036,349	\$ 10,150,652	\$ 6,428,584	\$ 6,854,394	\$ 7,830,513
Judicial	-	-	-	7,507,134	8,197,806	8,586,200
Public Safety	10,640,424	11,503,670	13,227,482	13,793,072	14,849,005	16,676,072
Health and Social Services	4,524,406	3,753,443	3,934,746	4,264,741	4,101,436	4,248,397
Infrastructure and Environmental Services	6,025,349	6,544,199	6,709,576	4,349,623	4,186,228	4,538,561
Interest on Long-Term Debt	678,162	642,361	549,682	519,698	503,508	651,252
<i>Total Governmental Activities Expenses</i>	<u>\$ 30,073,239</u>	<u>\$ 31,480,022</u>	<u>\$ 34,572,138</u>	<u>\$ 36,862,852</u>	<u>\$ 38,692,377</u>	<u>\$ 42,530,995</u>
PROGRAM REVENUES						
<i>Governmental Activities:</i>						
Charges for Service:						
General Government	\$ 3,346,519	\$ 3,327,476	\$ 4,147,774	\$ 3,107,604	\$ 2,546,800	\$ 1,507,493
Judicial	-	-	-	1,576,806	1,503,238	2,145,790
Public Safety	3,089,937	2,976,254	4,404,129	4,554,942	3,705,631	4,147,677
Infrastructure	580,148	477,021	464,452	574,379	539,205	61,622
Social Services	523,526	568,213	326,910	154,944	168,551	483,601
Operating Grants and Contributions	2,021,487	2,272,175	2,562,884	2,560,239	2,520,114	2,687,547
Capital Grants and Contributions	156,732	330,037	45,924	140,660	278,160	118,790
<i>Total Governmental Activities Program Revenues</i>	<u>\$ 9,718,349</u>	<u>\$ 9,951,176</u>	<u>\$ 11,952,073</u>	<u>\$ 12,669,574</u>	<u>\$ 11,261,699</u>	<u>\$ 11,152,520</u>

The Judicial Activities line item was added in the 2007 report. The Judicial Activities amounts had previously been included in the General Government and Public Safety Activities.

GUADALUPE COUNTY, TEXAS
 CHANGES IN NET ASSETS (CONTINUED)
 LAST SIX FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)

TABLE 2 (Continued)

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
NET (EXPENSES) REVENUE						
Governmental Activities	\$(20,354,890)	\$(21,528,846)	\$(22,620,065)	\$(24,193,278)	\$(27,430,678)	\$(31,577,398)
Total Government Net Expenses	<u>\$(20,354,890)</u>	<u>\$(21,528,846)</u>	<u>\$(22,620,065)</u>	<u>\$(24,193,278)</u>	<u>\$(27,430,678)</u>	<u>\$(31,577,398)</u>
GOVERNMENTAL REVENUES AND OTHER CHANGES IN NET ASSETS						
<i>Governmental Activities:</i>						
Taxes						
Property Taxes	\$ 19,235,320	\$ 20,624,494	\$ 22,471,764	\$ 25,171,944	\$ 26,253,635	\$ 29,538,431
Sales Taxes	3,232,326	3,634,415	4,092,473	4,684,240	4,748,085	4,669,169
Other Taxes	66,857	70,768	87,224	108,678	2,270,859	2,315,443
Interest and Investment Earnings	167,814	440,656	916,132	1,283,441	1,056,795	486,557
Miscellaneous	36,102	26,690	53,279	109,301	441,014	57,832
Gain (Loss) on Disposal of Capital Assets	-	39,597	93,511	(796,052)	38,717	28,756
Special Item - Gain (Loss) on Disposal of Capital Assets	(915,189)	-	-	-	-	-
Total Governmental Activities	<u>21,823,230</u>	<u>24,836,620</u>	<u>27,714,383</u>	<u>30,561,552</u>	<u>34,809,105</u>	<u>37,096,188</u>
CHANGE IN NET ASSETS						
Government Activities	1,468,340	3,307,774	5,094,318	6,368,274	7,387,427	5,518,790
Total Government	<u>\$ 1,468,340</u>	<u>\$ 3,307,774</u>	<u>\$ 5,094,318</u>	<u>\$ 6,368,274</u>	<u>\$ 7,387,427</u>	<u>\$ 5,518,790</u>

GUADALUPE COUNTY, TEXAS
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST SIX FISCAL YEARS

TABLE 3

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
<i>General Fund:</i>						
Reserved	\$ 360,903	\$ 317,035	\$ 326,353	\$ 344,315	\$ 316,860	\$ 237,078
Unreserved	6,414,783	7,000,966	8,021,229	10,665,523	10,341,481	12,538,034
<i>Total General Fund</i>	<u>6,775,686</u>	<u>7,318,001</u>	<u>8,347,582</u>	<u>11,009,838</u>	<u>10,658,341</u>	<u>12,775,112</u>
<i>Other Governmental Funds:</i>						
Reserved Reported in:						
Road and Bridge	100,448	84,761	105,976	996,863	165,956	101,857
Other NonMajor	12,537	13,029	23,326	3,967,655	23,434	19,583
Unreserved Reported in:						
Road and Bridge	960,528	537,559	677,339	111,887	1,224,041	1,693,341
Debt Service	140,792	49,274	173,107	227,801	59,450	121,656
Capital Projects Fund	406,330	425,854	904,592	1,426,793	2,602,416	6,383,398
Other NonMajor	2,007,377	2,537,213	3,111,804	17,279	4,875,896	5,273,413
<i>Total Other Governmental Funds</i>	<u>3,628,012</u>	<u>3,647,690</u>	<u>4,996,144</u>	<u>6,748,278</u>	<u>8,951,193</u>	<u>13,593,248</u>
TOTAL ALL GOVERNMENTAL FUNDS	<u>\$ 10,403,698</u>	<u>\$ 10,965,691</u>	<u>\$ 13,343,726</u>	<u>\$ 17,758,116</u>	<u>\$ 19,609,534</u>	<u>\$ 26,368,360</u>

Note: Financial data prior to fiscal year 2004 was not available.

GUADALUPE COUNTY, TEXAS
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST SIX FISCAL YEARS

TABLE 4

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
REVENUES						
Taxes	\$ 22,455,124	\$ 24,215,575	\$ 26,662,126	\$ 29,992,868	\$ 33,360,037	\$ 36,606,211
Licenses and Permits	337,995	352,351	436,360	466,791	174,066	193,672
Intergovernmental	2,177,821	2,397,315	2,564,490	2,607,662	2,515,488	2,747,324
Charges for Services	5,213,198	4,582,392	6,811,799	7,183,595	6,216,774	6,183,246
Fines and Forfeits	1,609,128	1,525,235	1,408,682	1,581,621	1,622,058	1,578,473
Miscellaneous	568,696	1,557,121	1,509,821	1,903,950	1,919,731	984,918
TOTAL REVENUES	32,361,962	34,629,989	39,393,278	43,736,487	45,808,154	48,293,844
EXPENDITURES						
<i>Current:</i>						
General Government	7,968,486	8,678,173	9,430,748	4,456,106	7,163,247	7,113,606
Judicial*	-	-	-	7,230,843	7,901,046	8,442,959
Public Safety	9,716,968	11,112,542	11,837,489	13,261,398	14,729,591	16,318,027
Infrastructure	4,426,595	4,792,572	5,137,024	5,493,032	5,888,136	6,321,518
Health and Social Services	5,880,613	6,851,945	6,683,940	4,326,924	4,177,704	3,901,306
Conservation	160,592	-	-	-	-	-
Capital Projects/Outlay	848,756	1,381,486	2,665,147	3,340,601	2,884,140	7,926,332
<i>Debt Service:</i>						
Principal	580,000	610,000	755,000	710,000	745,000	785,000
Interest and Other Charges	806,204	641,278	576,292	503,193	467,872	626,269
TOTAL EXPENDITURES	30,388,214	34,067,996	37,085,640	39,322,097	43,956,736	51,435,017
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,973,748	561,993	2,307,638	4,414,390	1,851,418	(3,141,173)
OTHER FINANCING SOURCES (USES)						
Transfers In	2,008,223	2,247,849	3,945,740	3,945,640	5,140,149	3,484,687
Transfers (Out)	(2,008,223)	(2,247,849)	(3,945,740)	(3,945,640)	(5,140,149)	(3,484,687)
Refunding Bond Issued	-	-	9,495,000	-	-	9,900,000
Payment to Bond Escrow	-	-	(9,726,211)	-	-	-
Bond Premium	-	-	301,608	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	70,397	-	-	9,900,000
Net Change in Fund Balance	1,973,748	561,993	2,378,035	4,414,390	1,851,418	6,758,827
Fund Balances at Beginning of Year	8,429,950	10,403,698	10,965,691	13,343,726	17,758,116	19,609,533
Fund Balances at End of Year	<u>\$ 10,403,698</u>	<u>\$ 10,965,691</u>	<u>\$ 13,343,726</u>	<u>\$ 17,758,116</u>	<u>\$ 19,609,534</u>	<u>\$ 26,368,360</u>
Debt Servicing Expenditures as a percentage of Non-Capital Expenditures	4.7%	3.8%	3.9%	3.4%	3.0%	3.2%

* The Judicial Activities line item was added in the 2007 report. The Judicial Activities amounts had previously been included in the General Government and Public Safety Activities.

GUADALUPE COUNTY, TEXAS
TAX REVENUES BY SOURCE
LAST SIX FISCAL YEARS
(UNAUDITED)

TABLE 5

Year	Property Tax	Sales and Use Tax	Other Tax	Total
2004	\$ 19,155,941	\$ 3,232,326	\$ 66,857	\$ 22,455,124
2005	20,510,392	3,634,415	70,768	24,215,575
2006	22,482,429	4,092,473	87,224	26,662,126
2007	25,153,434	4,684,240	108,678	29,946,352
2008	26,611,093	4,478,085	2,270,859	33,360,037
2009	29,621,599	4,669,169	2,315,443	36,606,211

GUADALUPE COUNTY, TEXAS
 ASSESSED VALUE AND ACTUAL VALUE OF PROPERTY
 LAST SIX FISCAL YEARS
 (UNAUDITED)

TABLE 6

Fiscal Year	Residential Property	Commercial Property	Industrial Property	All Other	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2004	\$ 3,341,149,747	\$ 540,927,049	\$ 811,855,573	\$ 1,093,528,761	\$ (68,013,302)	\$ 5,719,447,828	0.4131
2005	3,708,328,379	604,569,412	841,973,961	1,211,540,420	(77,589,283)	6,288,822,889	0.4030
2006	4,276,407,896	715,290,536	795,054,840	1,499,119,564	(89,647,194)	7,196,225,642	0.4031
2007	4,623,456,204	708,507,326	788,986,851	1,503,855,301	(90,557,880)	7,534,247,802	0.4031
2008	4,565,174,534	699,576,131	779,041,159	1,484,898,228	(89,416,339)	7,439,273,713	0.3895
2009	4,727,611,383	719,819,804	794,068,229	1,491,119,519	(91,838,351)	7,640,780,584	0.3895

*Source: Guadalupe County Appraisal District
 Tax rates are per \$100 of assessed value.*

GUADALUPE COUNTY, TEXAS
PROPERTY TAX RATES – ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(UNAUDITED)

Jurisdiction	Fiscal Year				
	2000	2001	2002	2003	2004
	1999 Rate	2000 Rate	2001 Rate	2002 Rate	2003 Rate
Guadalupe County	0.3417	0.3193	0.3499	0.3668	0.3654
Lateral Road	0.0582	0.0630	0.0420	0.0463	0.0477
<i>Cities:</i>					
City of Seguin	0.3964	0.3947	0.3891	0.4007	0.3976
City of Schertz	0.3455	0.3405	0.3826	0.3825	0.3825
City of Cibolo	0.3699	0.3800	0.3573	0.3215	0.2895
City of Marion	0.3542	0.3495	0.3495	0.3795	0.3791
City of Selma	0.4500	0.3900	0.3900	0.3700	0.3490
City of New Braunfels	0.3200	0.3136	0.3136	0.3185	0.3711
City of San Marcos	0.4610	0.4610	0.4710	0.4710	0.4710
<i>School Districts:</i>					
Schertz-UC ISD	1.4945	1.6267	1.7100	1.7300	1.7800
Marion ISD	1.5062	1.5450	1.1544	1.7800	1.7800
Seguin ISD	1.6400	1.6400	1.6400	1.6850	1.6850
Navarro ISD	1.6140	1.5874	1.6545	1.6380	1.6203
Comal ISD	1.8800	1.8500	1.8500	1.8000	1.8300
Luling ISD	1.1100	1.1100	1.1500	1.2395	1.2700
La Vernia ISD	1.4300	1.4300	1.4620	1.5932	1.5900
New Braunfels ISD	1.7680	1.9210	1.9210	1.8550	1.8550
Nixon-Smilely CISD	1.2400	1.2900	1.2790	1.3000	1.3000
Prairie Lea ISD	1.3483	1.3483	1.3448	1.3485	1.4148
San Marcos CISD	1.4438	1.4952	1.4296	1.6000	1.6000
Guadalupe County MUD#1	0.5675	0.5675	0.4300		
Guadalupe County MUD#2	1.2187	1.2117	1.1711		
York Creek Water	0.0037	0.0033	0.0033	0.0033	0.0033

TABLE 7

Fiscal Year				
2005	2006	2007	2008	2009
2004 Rate	2005 Rate	2006 Rate	2007 Rate	2008 Rate
0.3530	0.3531	0.3481	0.3295	0.3295
0.0500	0.0500	0.0550	0.0600	0.0600
0.4021	0.4326	0.4814	0.4726	0.4823
0.3760	0.3977	0.4317	0.4090	0.4090
0.2695	0.3178	0.3186	0.3186	0.3186
0.3856	0.3900	0.3900	0.3688	0.3980
0.3199	0.3193	0.2865	0.2621	0.2498
0.448329	0.425614	0.4099	0.4099	0.4099
0.4710	0.4702	0.4702	0.5302	0.5302
1.7400	1.7200	1.6100	1.3150	1.3850
1.7679	1.6905	1.5315	1.2300	1.2300
1.6944	1.6890	1.5351	1.1600	1.2498
1.8551	1.8800	1.8200	1.4400	1.4400
1.8200	1.8200	1.6400	1.3100	1.3100
1.3050	1.3450	1.2390	1.0390	1.0390
1.7100	1.6900	1.5176	1.3788	1.3788
1.8200	1.8200	1.6525	1.3388	1.3388
1.3332	1.3332	1.2562	1.0664	1.0664
1.4148	1.2000	1.1000	0.9400	0.9400
1.7300	1.8300	1.7000	1.3700	1.3700
0.0034	0.0034	0.0038	0.3800	0.3800

GUADALUPE COUNTY, TEXAS
 PRINCIPAL TAXPAYERS
 CURRENT YEAR AND TEN YEARS AGO
 (UNAUDITED)

TABLE 8

	2009			1999		
	Rank	Assessed Taxable Valuation (\$1,000)	% of Total Assessed Valuation	Rank	Assessed Taxable Valuation (\$1,000)	% of Total Assessed Valuation
Structural Metals, Inc	1	\$ 95,238	1.25%	2	\$ 51,849	2.08%
Texas Petroleum Investment Co.	2	80,895	1.06%			
LCRA Transmission Services Corp	3	60,498	0.79%			
Temple - Inland Inc	4	53,464	0.70%			
Guadalupe Power Partnes, LP	5	42,539	0.56%			
Rio Nogales Power Project LP	6	42,454	0.56%			
TEMIC Automotive	7	32,966	0.43%			
ACME Brick Co.	8	30,719	0.40%			
Southwestern Bell Telephone	9	23,454	0.31%	3	29,457	1.18%
San Lilippo John B & Son Inc.	10	22,302	0.29%	7	14,204	0.57%
Motorola				1	81,225	3.26%
Hexel Corp.				4	21,451	0.86%
Vintage Petroleum				9	9,346	0.37%
H.E. Butt Grocery Store				5	14,807	0.59%
Guadalupe Valley Electric Co.				6	14,461	0.58%
Wal-Mart Store #901				8	12,534	0.50%
AT&T Communications				10	8,784	0.35%
		\$ 484,529	7.29%		\$ 258,118	10.34%

GUADALUPE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST SIX FISCAL YEARS
(UNAUDITED)

TABLE 9

Fiscal Year Ended September 30,	Taxes Levied For The Fiscal Year	Collections Within Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2004	\$ 17,270,475	\$ 16,756,882	97.0%	\$ 436,713	\$ 17,193,595	99.6%
2005	18,616,842	18,024,097	96.8%	473,534	18,497,631	99.4%
2006	20,428,930	19,898,422	97.4%	387,885	20,286,307	99.3%
2007	23,035,688	22,566,576	98.0%	326,017	22,892,593	99.4%
2008	22,009,651	21,547,799	97.9%	325,575	21,873,374	99.4%
2009	24,547,982	23,948,004	97.6%	-	23,948,004	97.6%

GUADALUPE COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST SIX FISCAL YEARS
(UNAUDITED)

TABLE 10

Fiscal Year	Governmental Activities			Total Primary Government	Actual Taxable Value of Property	Percentage of Taxable Value of Property
	General Obligation Bonds	Certificates of Obligation	Tax Notes			
2004	\$ 345,000	\$ 13,020,000	\$ -	\$ 13,365,000	\$ 5,719,447,828	0.2%
2005	75,000	12,680,000	-	12,755,000	6,288,822,889	0.2%
2006	9,385,000	2,935,000	-	12,320,000	7,196,225,642	0.2%
2007	9,355,000	2,255,000	-	11,610,000	7,534,247,602	0.2%
2008	9,325,000	1,540,000	-	10,865,000	7,439,273,713	0.1%
2009	9,290,000	790,000	9,900,000	19,980,000	7,640,780,584	0.3%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

** Population data can be found on table 14.*

GUADALUPE COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST SIX FISCAL YEARS
(UNAUDITED)

TABLE 11

Fiscal Year	General Bonded Debt		Tax Notes	Less Available in Debt Service Funds	Total	Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation						
2004	\$ 345,000	\$ 13,020,000	\$ -	\$ (140,792)	\$ 13,224,208	\$ 5,719,447,828	0.23%	\$ 125.85
2005	75,000	12,680,000	-	(49,274)	12,705,726	6,288,822,889	0.20%	121.02
2006	9,385,000	2,935,000	-	(173,107)	12,146,893	7,196,225,642	0.17%	123.66
2007	9,355,000	2,255,000	-	(227,801)	11,382,199	7,534,247,602	0.15%	108.33
2008	9,355,000	2,255,000	-	(59,450)	11,550,550	7,534,247,602	0.15%	101.06
2009	9,290,000	790,000	9,900,000	(121,656)	19,858,344	7,640,780,584	0.26%	169.48

Note: Details about the County's outstanding debt can be found in the notes to the financial statements.

**Population information is on table 14.*

GUADALUPE COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2009
(UNAUDITED)

TABLE 12

Taxing Body	Net Debt		% Overlapping	Amount Overlapping
	Amount	As of		
Cibolo Creek MA	-	09/30/09	**	-
Cibolo, City of	\$ 24,760,000	09/30/09	100.00	\$ 24,760,000
Comal ISD	543,984,141	09/30/09	2.39	13,001,221
La Vernia ISD	51,370,189	09/30/09	12.59	6,467,507
Luling ISD	4,130,000	09/30/09	21.35	881,755
Luling, City of	5,815,000	09/30/09	1.54	89,551
Marion ISD	2,465,000	09/30/09	100.00	2,465,000
Marion, City of	65,000	09/30/09	100.00	65,000
Navarro ISD	25,201,067	09/30/09	100.00	25,201,067
New Braunfels ISD	110,732,656	09/30/09	17.31	19,167,823
New Braunfels, City of	78,935,000	09/30/09	13.09	10,332,592
Nixon-Smiley CISD	1,270,000	09/30/09	1.70	21,590
Prairie Lea ISD	-	09/30/09	23.06	-
San Marcos CISD	128,809,959	09/30/09	4.06	5,229,684
Schertz, City of	61,140,000	09/30/09	82.80	50,623,920
Schertz-Cibolo-Universal ISD	285,330,515	09/30/09	89.99	256,768,930
Seguin ISD	80,749,430	09/30/09	100.00	80,749,430
Seguin, City of	32,505,000	09/30/09	100.00	32,505,000
Selma, City of	12,845,000	09/30/09	27.80	3,570,910
Total Net Overlapping Debt: .				531,900,980
Guadalupe County		09/30/09		19,980,000
Total Direct and Overlapping Debt:				<u>\$ 551,880,980</u>
Total Direct and Overlapping Debt % of A.V.:				7.22%
Total Direct and Overlapping Debt Per Capita:				\$ 4,829

Source: Municipal Advisory Council

GUADALUPE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 2009
 (UNAUDITED)

TABLE 13

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed Value	<u>\$7,640,780,584</u>
* Debt limit (10% of assessed value)	764,078,058
Outstanding Debt ^[1]	19,980,000
Less amount set aside for repayment of general obligation debt	<u>(121,656)</u>
Total net debt applicable to limit	19,858,344
Economic Debt Margin	<u>\$ 744,219,714</u>

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
Debt Limit	<u>\$ 571,944,783</u>	<u>\$ 628,882,289</u>	<u>\$7,196,255,642</u>	<u>\$ 753,424,760</u>	<u>\$ 743,927,371</u>	<u>\$ 764,078,058</u>
Total Net Debt Applicable to Limit	<u>13,224,208</u>	<u>(12,705,726)</u>	<u>12,146,893</u>	<u>11,382,919</u>	<u>10,865,000</u>	<u>19,858,344</u>
Economic Debt Margin	<u>\$ 558,720,575</u>	<u>\$ 641,588,015</u>	<u>\$7,184,108,749</u>	<u>\$ 742,041,841</u>	<u>\$ 733,062,371</u>	<u>\$ 744,219,714</u>

^[1] Texas does not have a legal debt margin for counties. The only limit on taxation is \$2.50 per \$100 of assessed value. Good financial integrity calls for 10% of assessed value to be used for debt limit.

GUADALUPE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST SIX FISCAL YEARS
 (UNAUDITED)

TABLE 14

Year	Population	Personal Income (Amounts in thousands)	Per Capita Personal Income ¹	Unemployment Rate ²
2008	117,172	3,605,000	\$ 32,083 *	4.5%
2007	114,291	3,283,600	30,554 *	4.5%
2006	109,561	2,990,000	29,330 *	4.4%
2005	104,831	2,646,000	26,584 *	4.4%
2004	98,227	2,458,000	25,365	4.7%
2003	97,221	2,328,000	24,678	5.2%

*Based on 2005 figures from the Bureau of Economic Analysis, U.S. Department of Commerce

¹Personal Income provided by the Bureau of Economic Analysis, U.S. Department of Commerce

²Unemployment rate is provided by the Texas Workforce Commission

GUADALUPE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

TABLE 15

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Schertz-Cibolo-Universal City ISD	1,400	1	4.20%
Seguin Independent School District	1,189	2	3.57%
Commercial Metals Company (SMI)	855	3	2.57%
Tyson Foods, Inc.	850	4	2.55%
Guadalupe Regional Medical Center	713	5	2.14%
Wal-Mart Supercenter	650	6	1.95%
HEB Food Stores	570	7	1.71%
Guadalupe County	566	8	1.70%
Brandt Engineering	450	9	1.35%
City of Schertz	330	10	0.99%
City of Seguin	277	11	0.83%
Texas Lutheran University	262	12	0.79%
Total	<u>8,112</u>		<u>24.35%</u>

Source: Schertz Chamber of Commerce, Seguin Area Chamber of Commerce, Texas Workforce Commission, and US Dept. of Labor.

Note: Comparative information of nine years ago was not available.

GUADALUPE COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
CAPITAL ASSETS
LAST SIX FISCAL YEARS
(UNAUDITED)

TABLE 16

Function	Fiscal Year					
	2004	2005	2006	2007	2008	2009
<i>General Government:</i>						
Land	\$ 205,822	\$ 205,822	\$ 205,822	\$ 205,822	\$ 205,822	\$ 229,062
Buildings	3,622,547	2,743,781	2,743,781	3,010,782	3,575,562	3,873,362
Equipment	973,006	1,161,973	1,262,209	1,579,678	1,597,482	1,567,812
Vehicles	82,276	79,961	70,396	112,060	143,836	163,253
<i>General Government Total</i>	<u>4,883,651</u>	<u>4,191,537</u>	<u>4,282,208</u>	<u>4,908,342</u>	<u>5,522,702</u>	<u>5,833,489</u>
<i>Judicial:</i>						
Land	57,399	57,399	57,399	108,110	108,110	108,110
Buildings	6,388,736	6,388,736	6,803,669	6,819,196	6,837,626	6,869,472
Equipment	121,474	200,607	206,016	165,446	178,646	185,957
Vehicles	134,766	123,156	138,515	126,906	172,968	194,518
<i>Judicial Total</i>	<u>6,702,375</u>	<u>6,769,898</u>	<u>7,205,599</u>	<u>7,219,658</u>	<u>7,297,350</u>	<u>7,358,057</u>
<i>Public Safety:</i>						
Land	745,042	788,085	788,085	788,085	788,085	788,085
Buildings	14,773,263	15,652,029	15,652,029	15,737,852	15,737,852	16,551,851
Equipment	705,161	811,070	958,616	1,041,485	1,242,849	1,333,369
Vehicles	1,657,266	1,720,607	2,116,584	2,057,582	2,247,872	2,757,293
<i>Public Safety Total</i>	<u>17,880,732</u>	<u>18,971,791</u>	<u>19,515,314</u>	<u>19,625,004</u>	<u>20,016,658</u>	<u>21,430,598</u>
<i>Infrastructure:</i>						
Land	151,060	153,893	153,893	153,893	153,893	153,893
Infrastructure - Roads	11,145,037	12,293,541	13,489,174	14,721,898	16,565,483	18,422,592
Infrastructure - Bridges	1,583,133	1,899,928	1,899,928	1,288,974	1,322,350	1,399,641
Buildings	331,462	331,462	357,913	357,913	357,913	357,913
Equipment	-	-	6,424	169,314	169,314	189,513
Heavy Equipment	3,976,556	4,060,356	4,178,396	2,759,277	2,811,743	2,903,351
Vehicles	474,987	507,021	579,491	1,898,263	2,029,091	2,140,691
<i>Infrastructure Total</i>	<u>17,662,235</u>	<u>19,246,201</u>	<u>20,665,219</u>	<u>21,349,532</u>	<u>23,409,787</u>	<u>25,567,594</u>
<i>Health & Social Services:</i>						
Land	-	-	-	6,500	6,500	6,500
Buildings	127,420	127,420	176,188	524,264	524,264	1,021,531
Equipment	12,056	-	-	18,943	17,943	20,001
Vehicles	71,874	82,333	60,949	177,258	232,104	230,401
<i>Health & Social Services Total</i>	<u>211,350</u>	<u>209,753</u>	<u>237,137</u>	<u>726,965</u>	<u>780,811</u>	<u>1,278,433</u>
<i>Conservation: *</i>						
Land	6,500	6,500	6,500	-	-	-
Buildings	348,076	348,076	348,076	-	-	-
Equipment	13,500	13,500	13,500	-	-	-
Vehicles	93,549	92,105	114,866	-	-	-
<i>Conservation Total</i>	<u>461,625</u>	<u>460,181</u>	<u>482,942</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Totals:</i>						
Land	1,165,823	1,211,699	1,211,699	1,262,410	1,262,410	1,285,650
Infrastructure	12,728,170	14,193,469	15,389,102	16,010,872	17,887,833	19,822,233
Buildings	25,591,504	25,591,504	26,081,656	26,450,007	27,033,217	28,674,129
Equipment	1,825,197	2,187,150	2,446,765	2,974,866	3,206,234	3,296,652
Heavy Equipment	3,976,556	4,060,356	4,178,396	2,759,277	2,811,743	2,903,351
Vehicles	2,514,718	2,605,183	3,080,801	4,372,069	4,825,871	5,486,156
	<u>\$ 47,801,968</u>	<u>\$ 49,849,361</u>	<u>\$ 52,388,419</u>	<u>\$ 53,829,501</u>	<u>\$ 57,027,308</u>	<u>\$61,468,171</u>

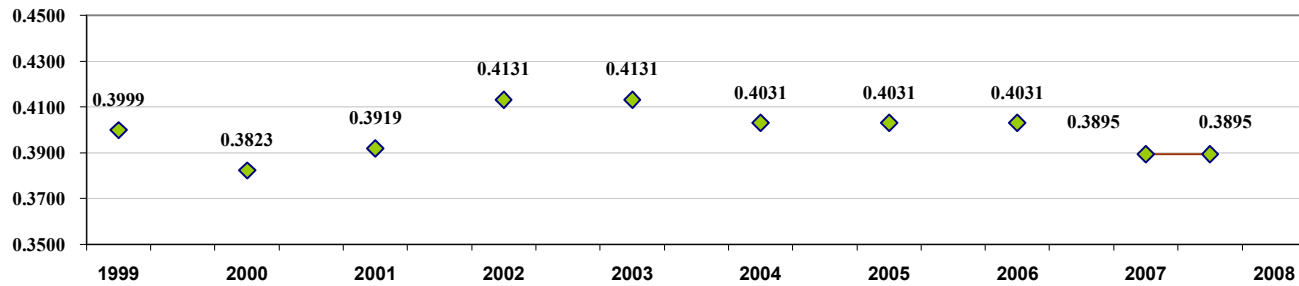
* Conservation was included in Social Services Beginning in 2007.

GUADALUPE COUNTY, TEXAS
TAX RATE CHART
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 17

	RATE									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Maintenance & Operations:	0.3751	0.3658	0.3910	0.4128	0.4046	0.3927	0.4035	0.4069	0.3845	0.3819
Less: Sales Tax	(0.0897)	(0.0845)	(0.0770)	(0.0775)	(0.0677)	(0.0641)	(0.0759)	(0.0800)	(0.0700)	(0.0691)
Total Maintenance & Operations:	<u>0.2854</u>	<u>0.2813</u>	<u>0.3140</u>	<u>0.3353</u>	<u>0.3369</u>	<u>0.3286</u>	<u>0.3276</u>	<u>0.3269</u>	<u>0.3145</u>	<u>0.3128</u>
Interest & Sinking Rate:	0.0563	0.0380	0.0359	0.0315	0.0285	0.0245	0.0255	0.0212	0.0150	0.0167
Lateral Road Rate:	<u>0.0582</u>	<u>0.0630</u>	<u>0.0420</u>	<u>0.0463</u>	<u>0.0477</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0550</u>	<u>0.0600</u>	<u>0.0600</u>
Total Guadalupe County Rate:	<u>0.3999</u>	<u>0.3823</u>	<u>0.3919</u>	<u>0.4131</u>	<u>0.4131</u>	<u>0.4031</u>	<u>0.4031</u>	<u>0.4031</u>	<u>0.3895</u>	<u>0.3895</u>

Total Tax Rate by Year



GUADALUPE COUNTY, TEXAS
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS
 (UNAUDITED)

TABLE 18

<u>Function</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
General Government	63	65	66	68	69	73	75	83	89	90
Judicial	35	36	36	37	38	40	40	42	44	45
Public Safety	111	186	120	179	185	192	195	218	228	230
Infrastructure	66	67	67	67	69	69	69	69	70	70
Social Services	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>15</u>	<u>14</u>	<u>14</u>	<u>15</u>	<u>15</u>
	<u><u>287</u></u>	<u><u>366</u></u>	<u><u>301</u></u>	<u><u>363</u></u>	<u><u>373</u></u>	<u><u>389</u></u>	<u><u>393</u></u>	<u><u>426</u></u>	<u><u>446</u></u>	<u><u>450</u></u>

GUADALUPE COUNTY, TEXAS
INSURANCE AND BOND COVERAGE
FOR THE YEAR ENDED SEPTEMBER 30, 2009

COVERAGE: PROPERTY INSURANCE

Coverage Period	May 1, 2009 – May 1, 2010
Policy No.	GP09314254
Deductible	\$5,000 (unless otherwise specified)
Company	St. Paul Fire & Marine Ins. Co.

Limits:	Buildings	\$32,183,757; deductible \$5,000
	Personal Property	
	Business Income with Extra Expense (Road & Bridge)	\$2,000,000; waiting period 48 hours
	Valuable Papers (Administration Building)	\$315,000; deductible \$1,000
	Personal - Property – EDP Property	\$5,738,795; deductible \$1,000
	Contractor's Equipment	\$2,914,959; deductible \$1,000
	Commercial Articles	\$325,160; deductible \$1,000

COVERAGE: GENERAL LIABILITY

Coverage Period	May 1, 2009 – May 1, 2010
Coverage Document No.	GL 0940 2009 05 01
Deductible	\$25,000
Company	Texas Association of Counties, County Government Risk Management Pool

Limits of Liability:

Bodily Injury	per person \$100,000; per occurrence \$300,000
Property Damage	per occurrence \$100,000
Damage to Premises Rented	\$50,000
Personal & Advertising Injury Liability	per person \$100,000; per offence/aggregate \$300,000
Employee Benefits	\$100,000
Medical Payment Per Person	\$1,000

COVERAGE: AUTO LIABILITY (county owned, non-owned and hired vehicles)

Coverage Period	May 1, 2009 – May 1, 2010
Coverage Document No.	AL 0940 2009 05 01
Deductible	\$1,000
Company	Texas Association of Counties, County Government Risk Management Pool

Limits:	Bodily Injury Liability	each person \$100,000; each accident \$300,000
	Property Damage Liability	each accident \$100,000

GUADALUPE COUNTY, TEXAS
INSURANCE AND BOND COVERAGE (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

COVERAGE: PUBLIC OFFICIALS LIABILITY

Coverage Period	May 1, 2009 – May 1, 2010
Coverage Document No.	PO 0940 2009 05 01
Deductible	\$25,000
Company	Texas Association of Counties, County Government Risk Management Pool

Limits of Liability:

Each Wrongful Act	\$2,000,000
Aggregate	\$2,000,000; plus CPOL/CCEO Endorsement \$1,000,000; plus CPOL/DCEO Endorsement \$830,000

COVERAGE: LAW ENDORCEMENT PROFESSIONAL LIABILITY

Coverage Period	May 1, 2009 – May 1, 2010
Policy No.	LE 0940 2009 05 01
Deductible	\$25,000
Company	Texas Association of Counties, County Government Risk Management Pool

Limits of Liability:

Each Wrongful Act	\$2,000,000
Aggregate	\$2,000,000

COVERAGE: CRIME POLICY, PUBLIC EMPLOYEE DISHONESTY

Coverage Period	January 1, 2007 – January 1, 2009
Policy No.	CCP 1484622 12
Deductible	\$2,500
Company	Fidelity and Deposit Company of Maryland (The F&D Companies)

Limits:	Per occurrence	\$100,000 (excludes active law enforcement personnel)
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COVERAGE: COMMERCIAL CRIME, EMPLOYEE DISHONESTY

Coverage Period	August 21, 1995 (continuous)
Policy No.	88000184
Deductible	\$500
Company	Universal Surety of America

Limits:	Per occurrence	\$5,000 (includes active law enforcement personnel)
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COVERAGE: COMMERCIAL CRIME, EXCESS EMPLOYEE DISHONESTY

Coverage Period	August 21, 1995 (continuous)
Policy No.	88000195
Deductible	\$4,500
Company	Universal Surety of America

Limits:	Per occurrence	\$45,000 (includes active law enforcement personnel)
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GUADALUPE COUNTY, TEXAS
INSURANCE AND BOND COVERAGE (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

COVERAGE:	FLOOD INSURANCE (1101 ELBEL ROAD, SCHERTZ, TX)	
	Coverage Period	July 9, 2009 – July 9, 2010
	Policy No.	42 2510135605 05
	Deductible	\$5,000 bldg/\$5,000 contents
	Company	Fidelity National Insurance
Limits:	Building	\$500,000
	Contents	\$325,900
COVERAGE:	EXCESS FLOOD INSURANCE (1101 ELBEL ROAD, SCHERTZ, TX)	
	Coverage Period	July 9, 2009 – July 9, 2010
	Certificate No.	FLEX 4209003387-01
	Deductible	\$500,000 (Basic Flood Coverage)
	Company	WNC Insurance Services
Limits:	Building	\$1,000,000
COVERAGE:	FLOOD INSURANCE (307 W. COURT, SEGUIN, TX)	
	Coverage Period	July 9, 2009 – July 9, 2010
	Policy No.	422510135606 05
	Deductible	\$5,000 bldg/\$5,000 contents
	Company	Fidelity National Insurance
Limits:	Building	\$500,000
	Contents	\$201,600
COVERAGE:	EXCESS FLOOD INSURANCE (307 W. COURT, SEGUIN, TX)	
	Coverage Period	July 9, 2009 - July 9, 2010
	Certificate No.	FLEX 4209003388-01
	Deductible	\$500,000 (Basic Flood Insurance)
	Company	WNC Insurance Services
Limits:	Building	\$500,000
COVERAGE:	JUVENILE BOARD DISHONESTY	
	Coverage Period:	November 1, 2003 (continuous)
	Policy No.	65BPECN6623
	Deductible	\$100
	Company	Hartford Casualty Insurance
Limits:	Per occurrence	\$5,000

GUADALUPE COUNTY, TEXAS
INSURANCE AND BOND COVERAGE (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009

COVERAGE: JUDGES' PROFESSIONAL LIABILITY INSURANCE

Coverage Period:	Dwight Eric Peschel, 01/26/09 – 01/26/10 Gary L. Steel, 12/21/09 – 12/21/10 W.C. Kirkendall, 01/27/09 – 01/27/10 Linda Z. Jones, 03/29/09 – 03/29/10
Deductible	\$1,000
Company	Texas Lawyers' Insurance Exchange

Limits:	Per occurrence	\$1,000,000
	Aggregate	\$1,000,000

COVERAGE: WORKERS COMPENSATION & EMPLOYERS LIABILITY

Coverage Period	January 1, 2009 – January 1, 2010
Policy No.	WC-00500-200812
	Workers' Compensation
Company	TAC Risk Management Pool

Limits:	EL - \$1,000,000/WC – Statue of Limitations
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COVERAGE: HEALTH INSURANCE PLAN

Coverage Period	January 1, 2009 – December 31, 2010
Company	TAC Health & Employee Benefits Pool

Specific Stop Loss Deductible	\$90,000
Specific Lifetime Reimbursement	Maximum per covered person: \$1,000,000
Separate Individual Specific Deducted	\$500
Group #	94537
Statutory Limit	\$1,000,000
	Lifetime

GUADALUPE COUNTY, TEXAS
SURETY BONDS OF PRINCIPAL OFFICERS
SEPTEMBER 30, 2009

Name	Title	Amount of Surety Bond
Mike Wiggins	County Judge	\$ 10,000
Roger Baenziger	Commissioners, Precinct 1	3,000
Cesareo Guadarrama, III	Commissioners, Precinct 2	3,000
Jim Wolverton	Commissioners, Precinct 3	3,000
Judy Cope	Commissioners, Precinct 4	3,000
Linda Z. Jones	County Court-at-Law Judge	5,000
Frank Follis	County Court-at-Law Judge No. 2	5,000
Linda Douglass	Treasurer	25,000
Elizabeth Murray-Kolb	County Attorney	2,500
Arnold Zwicke	Sheriff	7,500
Teresa Kiel	County Clerk	100,000
Tavie Murphy	Tax Assessor-Collector	100,000
Debra Crow	District Clerk	100,000
Kristen Klein	County Auditor	5,000
Sue Basham	Election Administrator	10,000
William Darrell Hunter	Justice of the Peace, Precinct 1	5,000
Edmundo "Cass" Castellanos	Justice of the Peace, Precinct 2	1,000
Roy Richard	Justice of the Peace, Precinct 3	5,000
Larry Morawietz	Justice of the Peace, Precinct 4	1,000
Bobby Jahns	Constable, Precinct 1	1,000
Steve Garcia	Constable, Precinct 2	1,000
Travis Payne	Constable, Precinct 3	1,000
Eugene Mayes	Constable, Precinct 4	1,000
Daniel L. Kinsey	Emergency Management Coordinator	5,000

Source: Applicable court orders and payroll records.

GUADALUPE COUNTY, TEXAS
MISCELLANEOUS STATISTICS/OPERATING INDICATORS BY FUNCTION
LAST SEVEN FISCAL YEARS

FUNCTION	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT							
<i>Tax Office</i>							
Ad valorem assessment notices issued	60,648	61,930	64,360	67,238	68,215	72,401	75,527
*per certified tax roll							
Motor Vehicle Registrations	82,967	90,806	96,003	101,989	107,905	109,527	118,003
Auto Titles Issued	19,142	19,842	19,600	20,266	20,838	20,355	18,720
<i>County Clerk</i>							
Marriage licenses	607	506	561	555	591	571	515
Birth certificates	3,118	3,423	3,516	3,278	3,169	3,054	3,105
Deeds & Records recording transactions	25,909	27,004	26,676	27,266	17,510	16,781	16,603
JUSTICE SYSTEM **							
<i>Justice of the Peace Courts</i>							
<i>Criminal Cases -</i>							
JP1 new cases filed	10,405	13,763	13,328	13,444	12,013	11,351	9,501
cases disposed	9,940	11,303	11,208	11,112	10,540	9,516	7,980
JP2 new cases filed	1,427	1,203	1,236	1,030	916	656	1,082
cases disposed	1,253	1,137	1,172	922	898	661	888
JP3 new cases filed	700	1,207	1,631	2,050	1,511	1,546	1,123
cases disposed	615	845	1,202	1,415	1,528	1,340	1,138
JP4 new cases filed	2,872	4,956	5,230	3,712	3,981	3,605	3,114
cases disposed	3,358	3,924	4,912	3,396	3,492	3,371	2,956
<i>Civil Cases</i>							
JP1 new cases filed	87	100	118	79	161	233	154
cases disposed	75	107	100	85	78	194	171
JP2 new cases filed	177	201	250	194	252	313	313
cases disposed	181	209	231	196	183	234	276
JP3 new cases filed	118	113	124	152	201	371	329
cases disposed	132	110	109	153	90	221	283
JP4 new cases filed	168	147	184	338	265	436	309
cases disposed	146	136	171	234	287	345	265
<i>County Courts</i>							
<i>Civil cases</i>							
new cases filed	378	539	504	642	659	483	406
disposed	295	466	644	616	522	541	555
<i>Criminal cases</i>							
cases added to docket during year	2,658	3,021	3,119	3,135	2,544	2,557	2,503
disposition other than dismissal	1,637	2,123	2,102	2,205	2,020	1,863	1,773
dismissals	1,189	1,068	2,112	1,089	1,010	1,488	917
<i>Probate cases</i>							
filed	285	277	281	300	293	303	310
hearings	259	294	299	321	329	320	307
<i>Mental health cases</i>							
filed	9	16	20	5	10	5	5
hearings	-	-	-	3	9	1	5
<i>District Courts</i>							
<i>Civil cases</i>							
new cases filed	1,707	1,723	1,585	1,765	1,785	1,798	2,006
disposed	1,855	2,097	1,929	1,806	2,191	1,989	2,364
<i>Criminal cases</i>							
cases added to docket during year	650	702	844	921	847	755	808
disposition other than dismissal	434	574	533	810	638	569	578
dismissals	78	231	115	198	200	221	231
<i>Juvenile cases</i>							
new petitions filed	136	247	246	331	207	172	108
disposed	142	272	230	499	335	296	167

** data obtained from reports filed with Office of the Court Administrator

GUADALUPE COUNTY, TEXAS
 MISCELLANEOUS STATISTICS/OPERATING INDICATORS BY FUNCTION (CONTINUED)
 LAST SEVEN FISCAL YEARS

FUNCTION	2003	2004	2005	2006	2007	2008	2009
PUBLIC SAFETY							
Calls for service	N/A	16,011	16,769	18,236	16,630	17,375	17,649
911 calls	N/A	23,219	36,510	30,602	39,654	51,386	50,412
assaults reported/cleared	N/A	463/378	583/412	650/406	508/270	536/279	521-274
burglaries reported/cleared	N/A	329/115	280/76	282/43	260/53	265/53	304/57
citations	N/A	3,139	2,047	1,822	1,591	1,797	2,226
number of budgeted employees - sheriff	67	72	75	78	88	94	106
Number of autopsies county paid for	23	22	23	32	28	34	39
CORRECTIONS & REHABILITATION							
<i>County Jail</i>							
Inmates housed (average per day)	458	454	444	555	487	413	447
bookings processed	7,645	6,791	6,563	6,541	6,894	6,031	6,185
releases processed	7,550	6,756	6,414	6,501	6,998	5,673	6,200
number of budgeted employees- county	104	105	109	109	122	126	116
<i>Juvenile Detention Center *</i>							
Guadalupe County juveniles detained	277	432	655	not avail	not avail	not avail	not avail
Juveniles detained from other counties	75	199	144	not avail	not avail	not avail	not avail
Juveniles detained at request of INS	140	23	3	not avail	not avail	not avail	not avail

* Pre-adjudication center, calendar year amounts obtained from the Texas Juvenile Probation Commission



FEDERAL AWARD SECTION





REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Judge and Members of Commissioner's Court
Guadalupe County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas, as of and for the year ended September 30, 2009, which collectively comprise the County of Guadalupe's basic financial statements and have issued our report thereon dated March 08, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Guadalupe County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Guadalupe County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Guadalupe County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Guadalupe County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of Guadalupe County in a separate letter dated March 08, 2010.

This report is intended for the information of the Commissioner's Court, management, and others within the organization and is not intended to, and should not, be used by anyone other than these specific parties.

A handwritten signature in black ink that reads "Armstrong, Vaughan & Assoc, P.C." in a cursive style.

Armstrong, Vaughan & Assoc., P.C.

March 08, 2010



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Judge and Members of Commissioner's Court
Guadalupe County, Texas

Compliance

We have audited the compliance of Guadalupe County, Texas with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2009. Guadalupe County, Texas major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Guadalupe County, Texas' management. Our responsibility is to express an opinion on Guadalupe County, Texas' compliance based on our audit.

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

In our opinion, Guadalupe County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

Internal Control Over Compliance

The management of Guadalupe County, Texas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Guadalupe County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of management, the Commissioner's Court, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink that reads "Armstrong, Vaughan & Assoc, P.C." The signature is written in a cursive, flowing style.

Armstrong, Vaughan & Assoc., P.C.

March 08, 2010

GUADALUPE COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEPTEMBER 30, 2009

FINDING 2008- None

GUADALUPE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Guadalupe County, Texas.
2. No instances of noncompliance material to the financial statements of Guadalupe County, Texas were disclosed during the audit.
3. The auditor's report on compliance for the major federal award programs for Guadalupe County, Texas expresses an unqualified opinion on all major federal programs.
4. Major programs tested are as follows:
 - A) U.S. Department of Homeland Security
 1. Enhanced Specialized Response and Decontamination CFDA 97.074
 - B) Housing of Urban Development
 2. Rehabilitation of Septic Systems CFDA 14.228
5. The threshold used to distinguish between Type A and Type B federal programs was \$300,000.
6. The County was classified as a low-risk auditee in the context of OMB Circular A-133.
7. No material weaknesses or reportable conditions were identified in internal control over financial reporting in accordance with GAS were found.
8. There were no material weaknesses or reportable conditions identified over major programs in accordance with OMB Circular A-133.

B. Findings Relating to the Financial Statement Which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None.

C. Findings and Questioned Costs for Federal Awards

None.

GUADALUPE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Federal Grantor/Pass-through Grantor/Program Title	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
DEPARTMENT OF HOMELAND SECURITY		
Passed Through Texas Department of Public Safety		
Emergency Management Performance	97.042	\$ 16,410
Enhanced Specialized Response and Decontamination	97.074	118,790
U.S. DEPARTMENT OF JUSTICE		
Passed Through Alamo Area Council of Governments		
Juvenile Accountability Incentive Block Grant	16.523	10,085
Passed Through US Bureau of Justice Assistance		
State Criminal Alien Assistance Program	16.606	-
Bullet Proof Vests	16.607	2,865
Federal Seizure	None	216,197
DEA Salary Reimbursement	None	26,566
Justice Assistance Grant	16.738	-
Juvenile Justice and Delinquency Prevention	16.540	107,994
Auto Theft Task Force	None	40,807
HOUSING OF URBAN DEVELOPMENT		
Passed Through Office of Rural and Community Affairs		
Rehabilitation of Septic Systems	14.228	197,833
ELECTION ASSISTANCE COMMISSION		
Passed Through Texas Office of the Secretary of State		
Help America Vote Act Requirements Payments	90.401	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Title IV-D Child Support Cases	93.563	95,423
Title IV-E Foster Care Placement	93.658	8,500
Title IV-E Enhanced Administrative Claims	93.658	78,345
TOTAL FEDERAL AWARDS EXPENDED		<u><u>\$ 919,815</u></u>

GUADALUPE COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Basis of Presentation

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

