

**GUADALUPE COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2012**



**DEPARTMENT ISSUING REPORT**

**Guadalupe County Auditor's Office**  
**Kristen Klein, County Auditor**



**GUADALUPE COUNTY, TEXAS**  
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## **INTRODUCTORY SECTION**





**OFFICE OF COUNTY AUDITOR**

**KRISTEN KLEIN, CPA**  
**COUNTY AUDITOR**



**GUADALUPE COUNTY, TEXAS**

Guadalupe County Administration Building  
307 West Court Street, Suite 205  
Seguin, Texas 78155  
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kris@co.guadalupe.tx.us

March 26, 2013

Honorable District Judges of Guadalupe County and  
Honorable Members of the Guadalupe County Commissioners Court

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 (the "County") for the fiscal year ended September 30, 2012. 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 which requires a complete set of audited financial statements annually.

The purpose of this report is to provide the District Judges of Guadalupe County, the Guadalupe County Commissioners' Court, citizens, representatives of financial institutions and others with detailed information concerning the financial condition and performance of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefit likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. 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.

Whitley Penn, LLP, 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, 2012, 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, 2012 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 auditor's 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 presented separately in the Single Audit Report.

### ***Profile of Guadalupe County***

**Geographic Information.** 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.

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. In 1846, the year that the Republic of Texas became the State of Texas, Guadalupe County was formed with Seguin as its county seat. On March 30, 1846, the Texas Legislature approved the act creating Guadalupe County. Guadalupe County was created from Gonzales and Bexar counties and was organized on July 13, 1846. 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.

**Population.** The County population has grown significantly since 1850. In 1850, the U.S. Census Bureau showed the County population at 1,511. By 1900, the population had grown to 21,835, and in 2000, the population was 89,023. The 2011 population is 131,553. 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). Recently completed 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 – County Structure.** 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 commissioner’s court dates on an annual basis. This calendar is available from the County Judge’s office, the County Clerk, or on the Commissioners Court webpage on the County’s website [www.co.guadalupe.tx.us](http://www.co.guadalupe.tx.us).

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 a population, based on the 2010 U.S. Census, of 131,533 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 Non-Major 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 Guadalupe County operates.

**Local economy.** The County is transitioning from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. The population has grown by an estimated 36% since the 2000 census and by 87% since the 1990 census. Most of the large-scale growth has been in the northwestern region of the County, primarily in the cities of Schertz and Cibolo. However, homebuilding slowed in this area from beginning in 2008.

From 2004 through 2007 there was double-digit growth in sales tax revenue, from 2008 to 2010 sales tax remained flat, then in 2011 sales tax increased 8.5% and in 2012 increased by 13.8%.

While Guadalupe County has had an increase in the unemployment rate, it has not been as severe as other areas of the State of Texas or the nation. In September 2012, Guadalupe County had an unemployment rate of 5.5% compared to the national rate of 7.8% and 6.8% for the State of Texas. As of September 2012, the labor force figures for the County, as established by the Texas Workforce Commission, are 66,682 of which 63,001 are currently employed. While residential homebuilding did slow, major commercial construction projects, such a new Caterpillar plant and expansion project by Guadalupe Regional Medical Center, significantly contributed to the lower unemployment rate.

The recent increase in employment and sales tax is also attributed residual activity from the Eagle Ford Shale oil development in areas south of Guadalupe County. The Eagle Ford Shale gas formation was discovered in 2008 and is unlike many other shale formations because it has both oil and natural gas resources. Located in Southwest Texas from the Mexican border to areas in east Texas, all south of Guadalupe County, the Eagle Ford Shale is estimated to have 20.81 trillion cubic feet of natural gas and 3.351 billion barrels of oil. The formation ranges in depth from 4,000 to 14,000 feet and covers over 3,000 square miles. The Texas Railroad Commissioner issued 94 drilling permits in 2009 compared to the 2,826 in 2011 and an estimated 4279 in 2012.

The trend of solid gains in the tax base from 2003 to 2008 slowed in 2009. However the new construction as well as values have steadily increased since 2009.

*Freeze Adjusted Taxable Value (in billions) by Year*

2012	2011	2010	2009	2008	2007	2006
\$7.55	\$7.33	\$6.98	\$6.86	\$6.13	\$5.18	\$4.51

In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales is an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County’s second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171 million which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. This complex legal agreement was an agreement by each of the Taxing Authorities to release in full and to covenants not sue, CPS Energy and the City of San Antonio as to the qualification of the Subject Property for an exemption from ad valorem taxes throughout the term of this Agreement in order to avoid the uncertainties and the expense of litigation through the term of this contract which terminates December 31, 2041. For the exemption period, if this property becomes taxable, then the payment from CPS Energy shall be credited against ad valorem taxes as prepayment of and credit against any tax liability until such credit is fully exhausted.

The economic outlook for Guadalupe County remains cautiously optimistic for the near future. In 2010, Caterpillar completed construction on a new plant that manufactures diesel engines and is projected to employ over 1,000 people. The local hospital, Guadalupe Regional Medical Center completed a \$100 million expansion project nearly doubling its size. The construction of the State toll road State Highway 130, was completed in 2012. This additional infrastructure, which is intended to divert traffic on Interstate Highway 35 around Austin, should be additional economic growth to Guadalupe County. Additionally, Amazon.com signed an economic development incentive with Guadalupe County and the city of Schertz on the new construction of a 1.3 million square foot distribution center located in the northwest corner of Guadalupe County which is expected to be operation by the late fall of 2013.

The continued growth in population, while has a positive impact on the local economic community as a whole, will continue to present real challenges for County government. If the County is to continue to provide the level of service it has established, it will need to explore all avenues of increasing revenues as well as finding more efficient ways to operate and to keep up with demands imposed by the constituents. Currently, Guadalupe County has one of the lower tax rates of the 254 Texas counties.

**Major Initiatives and Capital Planning.** Guadalupe County has added much needed infrastructure, including remodeling two floors of a furniture warehouse business into a Justice Center housing the Commissioners Court, County Clerk, County Attorney, County Court-at-Law, County Court-at-Law No. 2, and the Veterans' Service Officer. The County constructed a new Elections building, remodeled the Administration building (now known as the Finance Center) for the County Tax-Assessor, County Treasurer and County Auditor, and constructed an addition to the Schertz Annex to house the County Clerk and the Elections Office.

**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Guadalupe County for the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011, received for the second consecutive year.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Guadalupe County has been awarded the Leadership Circle Gold award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across the Texas that are striving to meet a high standard of financial transparency online by opening up their books to the public; providing a clear, consistent picture of spending; and sharing information in a user-friendly format. The Gold distinction highlights those entities that are setting the bar in their transparency efforts.

**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, Whitley Penn, LLP. 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". The signature is fluid and cursive, with a large initial "K" and a distinct "L" at the end.

Kristen Klein, CPA  
Guadalupe County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Guadalupe County  
Texas

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

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



*Christopher P. Moirice*

President

*Jeffrey R. Enev*

Executive Director





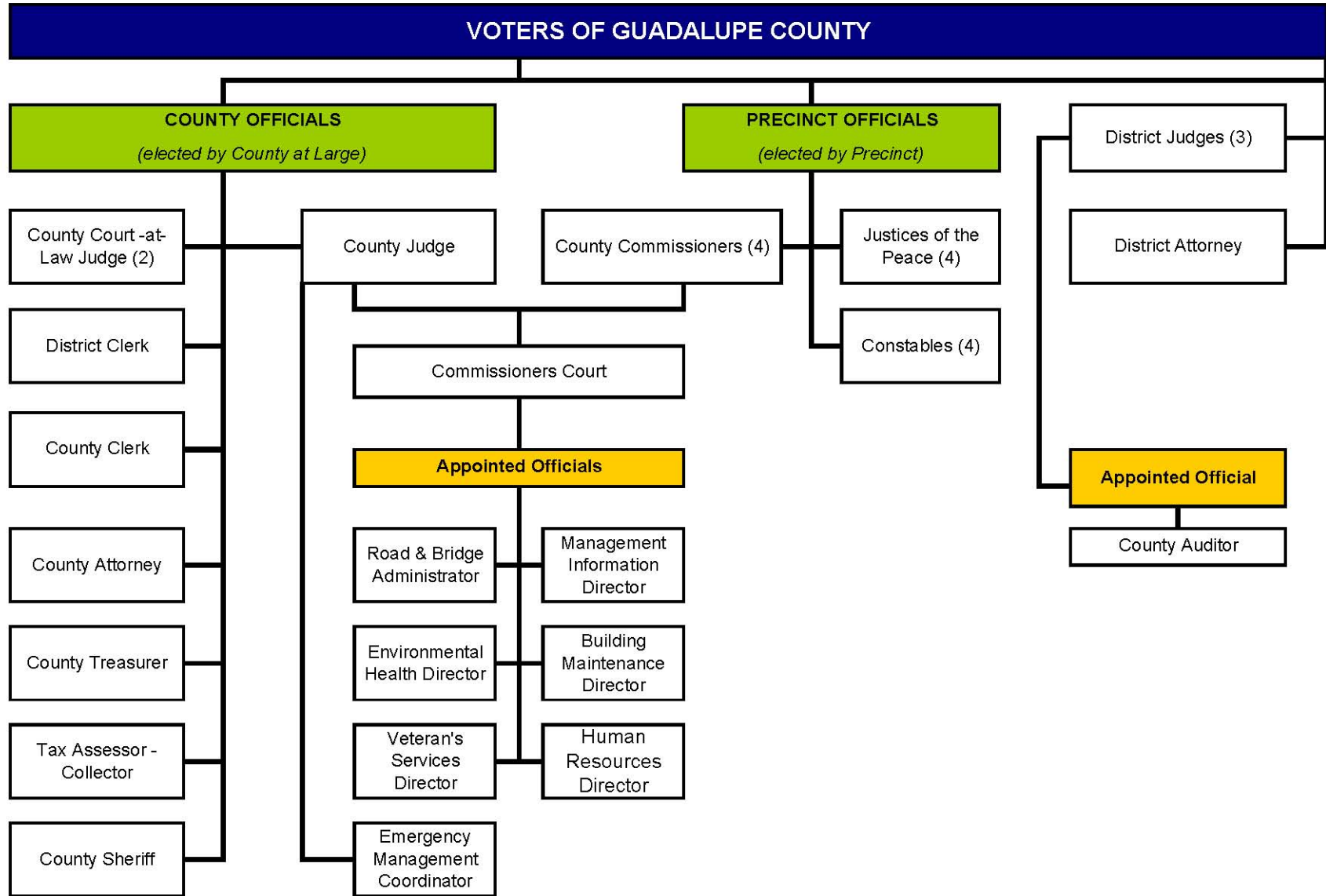
**GUADALUPE COUNTY, TEXAS**  
**PRINCIPAL OFFICIALS**

COUNTY JUDGE ..... CHARLIE WILLMANN  
COMMISSIONER, PRECINCT 1 ..... ROGER BAENZIGER  
COMMISSIONER, PRECINCT 2 ..... KYLE KUTSCHER  
COMMISSIONER, PRECINCT 3 ..... JIM WOLVERTON  
COMMISSIONER, PRECINCT 4 ..... JUDY COPE  
COUNTY AUDITOR ..... KRISTEN KLEIN  
COUNTY TREASURER ..... LINDA DOUGLASS  
TAX ASSESSOR-COLLECTOR ..... TAVIE MURPHY  
COUNTY CLERK ..... TERESA KIEL  
DISTRICT CLERK ..... DEBRA CROW  
SHERIFF ..... ARNOLD ZWICKE  
COUNTY ROAD ADMINISTRATOR ..... MARK GREEN  
COUNTY ATTORNEY ..... ELIZABETH MURRAY-KOLB  
DISTRICT ATTORNEY ..... HEATHER McMINN  
COUNTY COURT-AT-LAW JUDGE ..... LINDA Z. JONES  
COUNTY COURT-AT-LAW JUDGE NO. 2 ..... FRANK FOLLIS

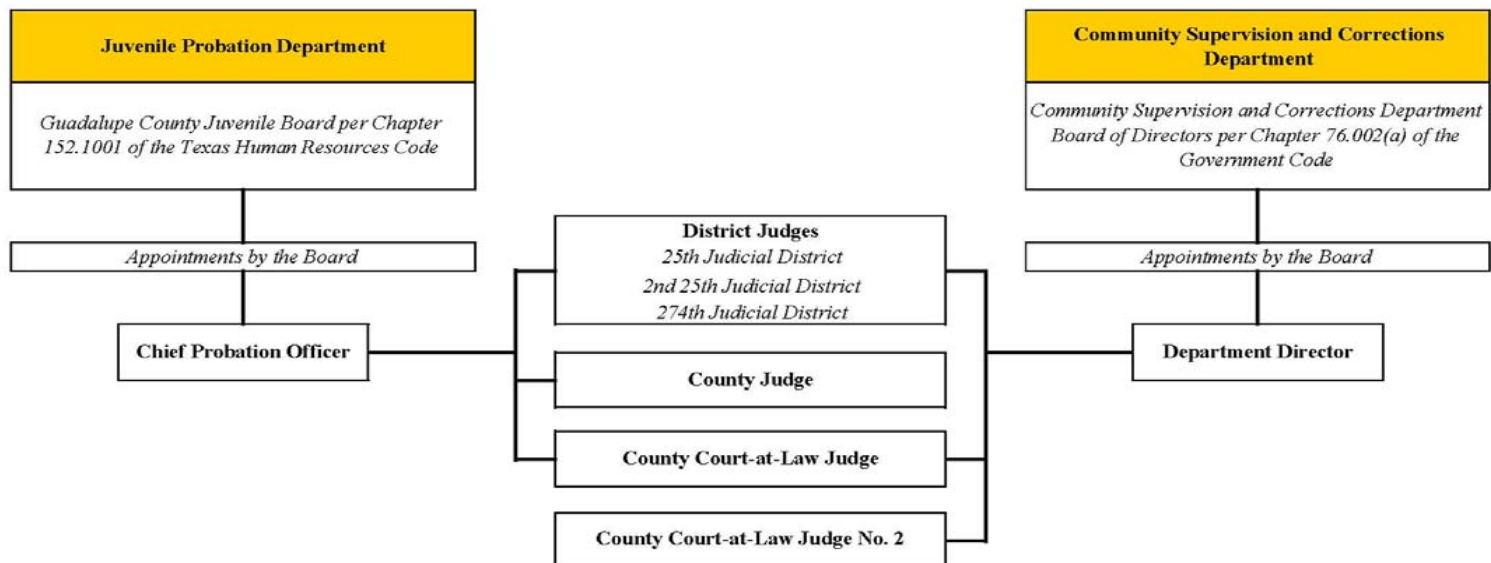
OFFICIAL ISSUING REPORT  
COUNTY AUDITOR



**GUADALUPE COUNTY ORGANIZATIONAL CHART**



## SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



## **Financial Section**



## Report of Independent Auditors

The Honorable Judge and Members of  
the Commissioners' 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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of County 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, 2012, 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 23, 2013, 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 considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison, infrastructure assets (roads) under the modified approach and schedule of funding progress information on pages 3 through 14 and 64 through 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States

of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The introductory section, combining and individual non major fund statements and schedules, other supplementary information, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual non major fund information and other supplementary information as listed in the table of contents are the responsibility of management and are derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The information in the Introductory Section and Statistical Section listed in the foregoing table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

March 23, 2013



# **GUADALUPE COUNTY, TEXAS**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of 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, 2012. 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, 2012 by \$77,408,127 (net assets), an increase from the previous year of \$ 11,818,592 .
- Of this amount, \$ 180,685 is restricted for debt service, \$ 41,827,872 is invested in capital assets, net of related debt, and \$ 29,753,277 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- Total revenue from all sources was \$ 60.0 million. The primary revenue sources for governmental activities were property (ad valorem) taxes ( \$34.2 million), charges for services ( \$8.8 million), and sales tax ( \$6.0 million). These three revenue sources accounted for 57.0%, 14.7%, and 10.0%, respectively, or 81.7% of total governmental activities revenues.
- Total expenses for governmental activities were \$ 48.0 million. The largest functional expenses were public safety (\$ 19.9 million), general government (\$ 9.5 million), and judicial ( \$ 8.1 million).

### **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.

*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.

**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

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.

**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 interfund transactions.

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.

**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

- *Internal service funds* - These are used to report activities that provide supplies and services for the County's other programs and activities.
- *Fiduciary funds* - The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that -- because of a trust arrangement -- can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets 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 \$77,408,127 at September 30, 2012.

**COMPARATIVE SCHEDULE OF NET ASSETS**

*September 30, 2012 and 2011*

*Amounts in (000's)*

	<b>Primary Government Governmental Activities</b>	
	<b>2012</b>	<b>2011</b>
Current and other assets	\$ 40,833	\$ 31,042
Capital assets, net	57,678	56,264
<b>Total Assets</b>	<b>98,511</b>	<b>87,306</b>
Long-term liabilities	17,153	18,460
Other liabilities	3,949	3,257
<b>Total Liabilities</b>	<b>21,102</b>	<b>21,717</b>
Net Assets:		
Invested in capital assets, net of debt	41,828	39,013
Restricted	5,827	5,655
Unrestricted	29,754	20,921
<b>Total Net Assets</b>	<b>\$ 77,408</b>	<b>\$ 65,589</b>

The County's assets exceeded liabilities by \$77.4 million at the close of the current fiscal year. Of this amount, \$ 41.8 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, \$180,685, 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.

**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Statement of Activities**

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

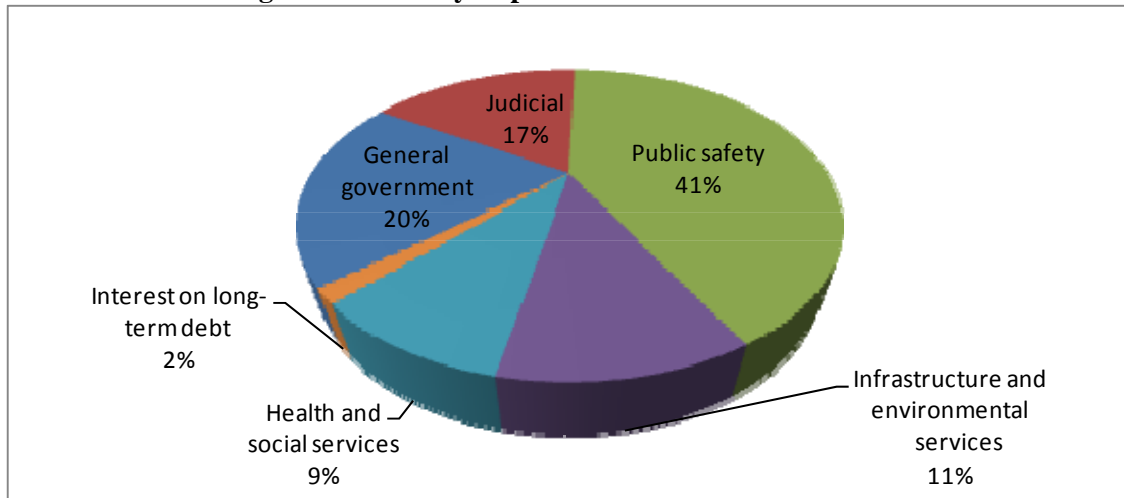
**COMPARATIVE SCHEDULE OF CHANGES IN NET ASSETS**  
**For the Years Ended September 30, 2012 and 2011**  
**Amounts in (000's)**

	<b>Primary Government Governmental Activities</b>	
	<b>2012</b>	<b>2011</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 8,838	\$ 9,014
Operating grants and contributions	3,014	3,159
Capital grants and contributions	0	211
General revenues:		
Property taxes	34,181	32,904
Sales and use taxes	5,956	5,251
Earnings on investments	166	249
Other	136	39
Special Item - CPS Energy	7,667	
<b>Total Revenues</b>	<b>59,958</b>	<b>50,827</b>
<b>Expenses</b>		
General government	9,496	9,496
Judicial	8,096	7,998
Public safety	19,941	20,378
Infrastructure and environmental services	5,405	5,588
Health and social services	4,482	4,417
Interest on long-term debt	718	767
<b>Total Expenses</b>	<b>48,138</b>	<b>48,644</b>
Change in Net Assets	11,820	2,183
<b>Net Assets, Beginning</b>	<b>65,589</b>	<b>63,406</b>
<b>Net Assets, Ending</b>	<b>\$ 77,408</b>	<b>\$ 65,589</b>

**Expenses.** The total cost of all programs and services was \$48,138,165 . Infrastructure and environmental services decreased about 3%. Interest on long-term debt decreased about 6%. The other categories stayed relatively consistent changing less than 2% (see Figure A-3).

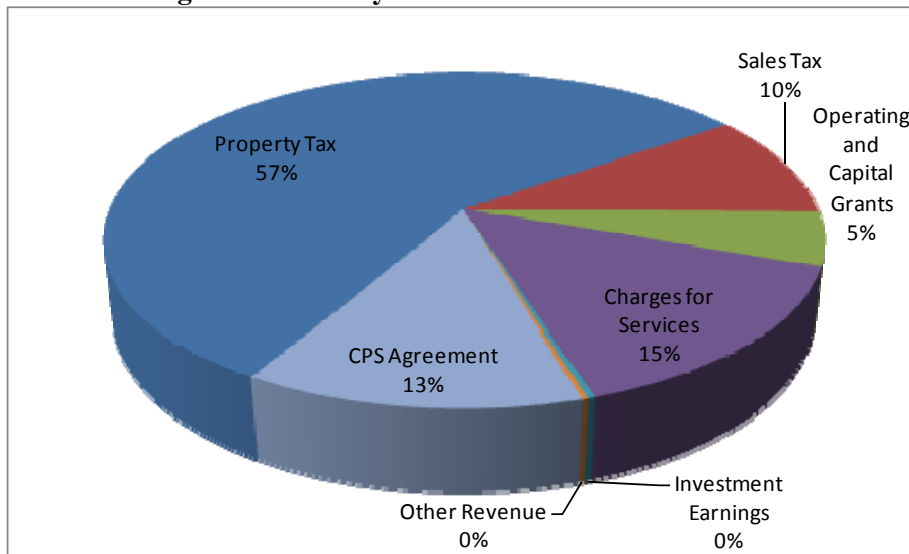
**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Figure A-3 County Expenditures for Fiscal Year 2012**



- 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, Juvenile Probation and Detention Service, Fire Protection costs, Emergency Management and County's expenses related to the Department of Public Safety.
- 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 2012**



**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Revenues.** The County's total revenues were \$59,956,757. A significant portion, 57%, of the County's revenue comes from property taxes (see Figure A-4). Other revenue sources include 15% from charges for services, with only 5% from grants and contributions. Sales tax collections for the fiscal year were \$6.0 million, which were \$705,038 or 13.4% higher than the previous year. The \$7.7 million from CPS Energy makes up 13% of total revenue (see Note K - Commitments and Contingencies)

**Changes in Net Assets.** The table below presents the cost of each of the County's 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 \$ 48.0 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$34.2 million and \$6.0 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$8.8 million.

The total received by the County for grants and contributions was \$3.0 million.

*For the Years Ended September 30, 2012 and 2011*

*Amounts in millions*

	2012			2011		
	Expenses	Revenues	Net cost of services	Expenses	Revenues	Net cost of services
General government	\$ 9.5	\$ 2.6	\$ (6.9)	\$ 9.5	\$ 2.8	\$ (6.7)
Judicial	8.1	2.7	(5.4)	8.0	2.8	(5.2)
Public safety	19.9	2.9	(17.0)	20.1	3.1	(17.0)
Infrastructure and environmental services	5.4	2.4	(3.0)	5.6	2.3	(3.3)
Health and social services	4.5	1.3	(3.2)	4.4	1.2	(3.2)

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As of September 30, 2012, the County's governmental funds reported a combined ending unassigned fund balance of \$10.7 million, and are available for spending at the County's discretion. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The remainder of the fund balances are categorized as nonspendable (\$446,455), restricted (\$5,826,978), committed (\$5,250,000), or assigned (\$7,958,841) to reflect the varying levels of liquidity.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balance approximating \$30.2 million, an increase of \$9.6 million in comparison with the prior year. The increase can be primarily attributed to the one-time payment of \$7.7 million from CPS Energy (see Note K - Commitments and Contingencies) and an increase in sales tax revenue over budget of \$1.1 million. These increases are reflected in the General Fund balance, which increased by 9.5 million, a 61% increase.

**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

The County's major general governmental funds are contained in the General Fund and the Road and Bridge Fund.

*General Fund.* The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$25.2 million, which is an increase of \$9,547,734 from September 30, 2011. The target budgetary fund balance is 20% (2 ½ months) of operating revenue, this year's fund balance of \$25.2 million unreserved equals 26% of the fiscal year 2012 total general fund original budget. The undesignated portion of the General Fund's fund balance is \$10.7 million, a decrease of \$ 2.9 million, or 22% less from the prior year. The fund unassigned balance was reduced to fund major capital projects for the County, including the replacement of the air conditioning system (HVAC) at the Jail and the remodeling of the second floor of the Justice Center. For further information about fund balance see footnote The committed fund balance is \$5,250,000, of this amount \$250,000 of these funds will be used to reduce the property tax rate to offset the increase from the tax anticipation notes and \$5,000,000 will be used to cover the capital costs, such as the cost construction of the remodeling of the Justice Center and new heating and air conditioning system at the Jail, and/or be used to reduce the balloon debt service payments due in 2015 and 2016.

As a result of the implementation of Government Accounting Standards Board Statement No. 54, the fund balance categories have changed. Nonspendable fund balance consists of deposits and prepaid amounts. Restricted includes restricted cash and unspent proceeds from legislative mandated ad valorem taxes. Unrestricted fund balance, which includes committed, assigned and unassigned fund balances, totaled \$23.9 million.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance to total general fund expenditures. Unassigned fund balance for fiscal year 2012 represents 29.6% of total General Fund actual expenditures. This fund balance to total expenditure ratio indicates a healthy financial position.

At September 30, 2012, the General Fund reported revenues of \$41,297,080, an increase of \$1,377,544 or about 3.5% over the prior year. The increase is a result of increase in property tax and sale tax collection. Actual revenues for General Fund were \$1.5 million over the 2012 budget. This variance is a result of the rising sales tax collections as noted below.

Sales tax growth for the area had increased at double-digit rates steadily from 2004 through 2007. However, from 2008 to 2010 sales tax remained flat, then in 2011 sales tax increased 8.5% and in 2012 increased by 13.8%.

Decreased interest rates continued to impact interest income. Interest income was \$147,515 for 2012, a decrease from the prior year of 18%. As shown below, interest income has significantly decreased from 2008 to 2012, as a result of the decreased federal funds rate.

<b>Interest Income</b>				
2007	2008	2009	2011	2012
\$ 641,815	\$ 353,305	\$ 261,674	\$ 180,532	\$ 147,515

Expenditures in the General Fund increased by approximately \$967,984 or about 2.8% over the prior year. Increases in the majority of functions are a result of a variety of expenditures in different classifications.

*Road and Bridge Fund.* The Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the fiscal year, the Road and Bridge Fund has a total fund balance of \$1.7 million which is reported as \$158,078 nonspendable and \$1,557,711 as restricted. The unreserved,

**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

undesignated fund balance in the Road and Bridge Fund was \$1.5 million, an increase over the previous fiscal year by \$461,411 or 42%. The fund balance increased during the current fiscal year due to a combination of increased vehicle registration revenues and reduced expenditures, some due to reduced oil and fuel prices.

**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 \$38.0 million, or \$452,697 higher than the original approved budget. Actual expenditures were \$36.0 million, or 6% less than the final budget.

General Fund revenues exceeded the amended budget by \$1,473,073. This difference is primarily made up of one factor: sales tax exceeded budget by \$1.1 million, an increase of 14% over the previous year collections.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

At the end of 2012, the County had invested \$57.7 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. This amount represents a net increase (including additions and deductions) of \$ 1.4 million or 2.5% percent more than last year.

**County's Capital Assets**  
*(In millions dollars)*

	Governmental Activities	
	2012	2011
Land	\$ 1.3	\$ 1.3
Infrastructure - Roads	23.5	21.8
Infrastructure - Bridges	1.8	1.8
Buildings and improvements	41.3	41.3
Construction in Progress	0.2	-
Equipment	13.6	12.6
Totals at Historical Cost	81.7	78.7
Total Accumulated Depreciation	(24.1)	(22.4)
Net Capital Assets	<u>\$ 57.7</u>	<u>\$ 56.3</u>



**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (continued)**

The County has elected to report infrastructure using the depreciation method for the bridges and the “Modified Approach” for reporting the 693 miles of county roads, rights-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 2012 fiscal year, the County had 98.3% of the County paved roads at this level or above. More detailed information on capital assets can be found in the notes to the financial statements (Note D – Capital Assets) and the *Infrastructure Assets (Roads) Under the Modified Approach* in the Required Supplementary Information after the Notes.

**CAPITAL PROJECTS/EXPENDITURES FOR FY13**

The County’s fiscal year 2013 Capital Projects Fund estimates spending \$7.7 million for capital projects. The major projects are as follows:

- \$3,510,000 – Remodel 2<sup>nd</sup> floor of Justice Center Odyssey Software package for Law Enforcement and Court System
- \$4,210,000 – Replace air conditioning/heating system at Adult Detention Center (Jail)

**Bond Ratings**

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

**Long-Term Debt**

At year-end, the County had \$16.6 million in bonds and notes outstanding, as shown below in Table A-5.

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

	Governmental Activities	
	2012	2011
2005 Refunding Bonds	\$ 7.5	\$ 8.4
2009 Tax Notes	8.4	8.9
Compensated Absences	0.7	0.6
	\$ 16.6	\$ 17.9

The total principal amount of long term debt outstanding, for the two outstanding debt issues, was \$15,915,000 as of September 30, 2012.

More detailed information on capital assets can be found in the notes to the financial statements (Note E - Long-Term Debt).

**GUADALUPE COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**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 2013 budget, as of July 25, 2012, Guadalupe County had a net taxable appraised value, freeze adjusted, of \$7.5 billion, which was \$217 million more than the previous year, a 3.0% increase. The increase is a combined effect of increased property value, increased mineral property and a small amount of growth.

In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales is an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County's second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171 million which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. This complex legal agreement was an agreement by each of the Taxing Authorities to release in full and to covenants not sue, CPS Energy and the City of San Antonio as to the qualification of the Subject Property for an exemption from ad valorem taxes throughout the term of this Agreement in order to avoid the uncertainties and the expense of litigation through the term of this contract which terminates December 31, 2041. For the exemption period, if this property becomes taxable, then the payment from CPS Energy shall be credited against ad valorem taxes as prepayment of and credit against any tax liability until such credit is fully exhausted.

These indicators were taken into account when adopting the general fund budget for 2013. The tax rate adopted by the Commissioners Court for the 2013 budget was set at \$.4036 per hundred dollar valuation, which was 2.28% more than the effective tax rate of \$.3946 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 2013 budget to \$42.1 from \$40.7 million in the 2012 budget. This is a 3.5% increase. The largest increases are across the board pay increases and increased cost in employee benefits.

In order to help fund current construction and renovation projects, the County adopted a budget with the intent that there would be a net decrease in fund balance between budgeted revenues and budgeted expenditures. These additional funds, a portion of the current fund balance, will be used to fund current and construction and renovation projects or reduce the existing debt payments.

**GUADALUPE COUNTY, TEXAS**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)*

**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  
307 W. Court, Suite 205  
Seguin, Texas 78155  
(830) 303-4188 Ext. 328

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## **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, 2012

	<b>Primary Government Governmental Activities</b>
<b>Assets</b>	
Cash and Investments	\$ 35,826,897
Receivables:	
Taxes, net	1,566,063
Other	2,848,103
Prepaid items	327,743
Inventory	168,712
Deferred issuance costs	95,295
Capital assets, not being depreciated	
Land	1,285,650
Infrastructure - Roads	23,536,416
Construction in progress	169,334
Capital assets, net of accumulated depreciation	
Equipment	4,223,868
Buildings and Improvements	27,087,403
Infrastructure - Bridges	1,375,254
<b>Total Assets</b>	<b>98,510,738</b>
<b>Liabilities</b>	
Accounts payable and accrued expenses	2,227,928
Accrued payroll	1,585,906
Net Other Post Employment Benefit Obligations	
Due to other governments	
Unearned revenues	28,527
Accrued Interest Payable	107,101
<i>Total Current Liabilities</i>	<u>3,949,462</u>
Long-term liabilities due within one-year	1,797,716
Long-term liabilities due in more than one-year	15,355,433
<i>Total Noncurrent Liabilities</i>	<u>17,153,149</u>
<b>Total Liabilities</b>	<b>21,102,611</b>
<b>Net Assets</b>	
Invested in capital assets, net of related debt	41,827,872
Restricted for:	
Debt Service	180,685
Road and Bridge	1,557,711
Public Safety	1,280,666
Records Management	1,327,856
Other Purposes	1,480,060
Unrestricted	29,753,277
<b>Total net assets</b>	<b>\$ 77,408,127</b>

The accompanying notes are an integral part of these financial statements.





**GUADALUPE COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES**

*For the Year Ended September 30, 2012*

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General government	\$ 9,496,422	\$ 2,399,002	\$ 162,861	\$ (6,934,559)
Judicial	8,096,118	1,516,483	1,175,955	(5,403,680)
Public safety	19,940,941	2,765,811	128,858	(17,046,272)
Infrastructure and environmental services	5,404,756	2,135,705	275,052	(2,993,999)
Health and social services	4,482,183	20,815	1,271,392	(3,189,976)
Interest on long-term debt	717,745			(717,745)
<b>Total Primary Government</b>	<u>\$ 48,138,165</u>	<u>\$ 8,837,816</u>	<u>\$ 3,014,118</u>	<u>(36,286,231)</u>
<b>General revenues:</b>				
Property taxes, penalties, and interest				34,181,203
Sales and use taxes				5,956,369
Unrestricted earnings on investments				165,789
Miscellaneous				134,462
Special item - CPS Agreement				7,667,000
<b>Total General Revenues and Special Items</b>				<u>48,104,823</u>
Changes in Net Assets				11,818,592
<b>Net Assets, Beginning</b>				<u>65,589,535</u>
<b>Net Assets, Ending</b>				<u>\$ 77,408,127</u>

*The accompanying notes are an integral part of these financial statements.*

**GUADALUPE COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

September 30, 2012

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and equivalents	\$ 232,001	\$ 1,317	\$ 715,245	\$ 948,563
Investments	25,702,949	2,036,639	2,680,011	30,419,599
Taxes receivable, net	1,273,290	217,263	75,510	1,566,063
Other receivables	1,363,867	44,384	173,605	1,581,856
Due from other funds	44,848		39,383	84,231
Inventory		152,949	15,763	168,712
Prepaid items	245,326	5,129	27,288	277,743
<b>Total Assets</b>	<u>\$ 28,862,281</u>	<u>\$ 2,457,681</u>	<u>\$ 3,726,805</u>	<u>\$ 35,046,767</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,027,032	\$ 386,451	\$ 234,189	\$ 1,647,672
Accrued wages and benefits	1,328,357	142,360	115,188	1,585,905
Due to other funds			84,231	84,231
Deferred revenue	1,275,376	213,081	74,105	1,562,562
<b>Total Liabilities</b>	<u>3,630,765</u>	<u>741,892</u>	<u>507,713</u>	<u>4,880,370</u>
<b>Fund Balances:</b>				
Nonspendable				
Prepays	245,326	5,129	27,288	277,743
Inventories		152,949	15,763	168,712
Restricted for:				
Debt Service			180,685	180,685
Roads & Bridges		1,557,711		1,557,711
Public Safety			1,280,666	1,280,666
Records Management	1,327,856			1,327,856
Other Purposes	55,892		1,424,168	1,480,060
Committed	5,250,000			5,250,000
Assigned	7,668,319		290,522	7,958,841
Unassigned	10,684,123			10,684,123
<b>Total Fund Balances</b>	<u>25,231,516</u>	<u>1,715,789</u>	<u>3,219,092</u>	<u>30,166,397</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 28,862,281</u>	<u>\$ 2,457,681</u>	<u>\$ 3,726,805</u>	<u>\$ 35,046,767</u>

*The accompanying notes are an integral part of these financial statements.*

**GUADALUPE COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET TO**  
**THE STATEMENT OF NET ASSETS**  
*September 30, 2012*

Total fund balance, governmental funds \$ 30,166,397

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets. 57,677,925

Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds. 1,535,900

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. 4,360,979

Outstanding Receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements. 831,881

Unamortized bond issue costs are not available to pay for current-period expenditures and, therefore, are not reported in the funds 95,295

Some liabilities (such as Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Bonds payable	(15,905,723)
Compensated absences	(603,623)
Other post-employment benefit (OPEB) obligation	(699,473)
Premiums on issuance of debt	(129,256)
Deferred Difference on Bond Refunding	184,926

Accrued interest is not due and payable in the current period and therefore not reported in the funds. (107,101)

Net Assets of Governmental Activities \$ 77,408,127

*The accompanying notes are an integral part of these financial statements.*

**GUADALUPE COUNTY, TEXAS**

*STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES*

**GOVERNMENTAL FUNDS**

*For the Year Ended September 30, 2012*

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Property taxes	\$ 27,581,171	\$ 4,820,690	\$ 1,646,131	\$ 34,047,992
Sales and use taxes	5,837,212			5,837,212
Other taxes	830,993	1,708,472		2,539,465
Licenses and permits	138,563	2,525		141,088
Intergovernmental	3,583,294	123,433	1,022,886	4,729,613
Charges for services	2,245,969		812,037	3,058,006
Fines and forfeitures	701,931	390,236	185,758	1,277,925
Earnings on investments	147,515	5,536	6,825	159,876
Miscellaneous	230,432	20,692	11,160	262,284
<b>Total Revenues</b>	<u>41,297,080</u>	<u>7,071,584</u>	<u>3,684,797</u>	<u>52,053,461</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	7,811,644		126,406	7,938,050
Judicial	5,606,595		2,302,267	7,908,862
Public safety	16,607,269		2,310,689	18,917,958
Infrastructure and environmental services	125,309	6,219,024	151,620	6,495,953
Health and social services	4,704,871			4,704,871
<b>Capital Outlay</b>	1,186,392	372,467	528,018	2,086,877
<b>Debt Service:</b>				
Principal			1,410,000	1,410,000
Interest and fiscal charges			674,784	674,784
<b>Total Expenditures</b>	<u>36,042,080</u>	<u>6,591,491</u>	<u>7,503,784</u>	<u>50,137,355</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,255,000</u>	<u>480,093</u>	<u>(3,818,987)</u>	<u>1,916,106</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	10,200		3,397,824	3,408,024
Transfers out	(3,384,466)		(23,558)	(3,408,024)
<b>Total other financing sources (uses)</b>	<u>(3,374,266)</u>		<u>3,374,266</u>	
<b>Special Item - CPS Energy Payment</b>	<u>7,667,000</u>			<u>7,667,000</u>
Net change in fund balances	9,547,734	480,093	(444,721)	9,583,106
<b>Fund balances - beginning</b>	<u>15,683,782</u>	<u>1,235,696</u>	<u>3,663,813</u>	<u>20,583,291</u>
<b>Fund balances - ending</b>	<u>\$ 25,231,516</u>	<u>\$ 1,715,789</u>	<u>\$ 3,219,092</u>	<u>\$ 30,166,397</u>

*The accompanying notes are an integral part of these financial statements.*

## GUADALUPE COUNTY, TEXAS

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (GOVERNMENTAL FUNDS) TO THE STATEMENT OF ACTIVITIES For the Year Ended September 30, 2012

Net change in fund balances - total governmental funds: \$ 9,583,106

#### Adjustments for the Statement of Activities:

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 (\$3.6 million) exceeded depreciation expense (\$2.2 million) in the current period. 1,429,456

The statement of activities reports losses arising from disposal of capital assets as the difference between the proceeds from disposal and the net book value of the assets. The governmental funds report only the proceeds from disposal. This amount represents the net book value of capital assets disposed during the year. (15,416)

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting. 139,142

The issuance of long-term debt (e.g. bonds, leases) 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. This is the amount by which repayments exceeded proceeds. 1,410,000

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 the governmental funds.

Other Post Employment Benefit Expenses	(126,487)
Accrued Interest on Bond	8,500
Amortization of Bond Premium	21,544
Amortization of Bond Issuance Cost	(43,184)
Amortization of Deferred Difference on Refunding	(30,821)

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. (589,698)

Changes in long-term liabilities such as compensated absences are not reflected in fund-basis statements. This amount represents the change in long-term compensated absences. 32,450

Change in net assets of governmental activities \$ 11,818,592

*The accompanying notes are an integral part of these financial statements.*

**GUADALUPE COUNTY, TEXAS**

**STATEMENT OF NET ASSETS**

**PROPRIETARY FUNDS**

*September 30, 2012*

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
<b>Current assets:</b>	
Cash and cash equivalents	\$ 4,458,735
Accounts receivable, net of allowance for doubtful accounts	426,018
Interest receivable	8,346
Prepaid items	50,000
<b>Total assets</b>	<b>4,943,099</b>
<b>Liabilities</b>	
Accounts payable and accrued expenses	325,067
Unearned revenue	1,865
Long-term claims payable	255,188
<b>Total liabilities</b>	<b>582,120</b>
<b>Net Assets</b>	
Restricted for future claims	
Unrestricted	4,360,979
<b>Total net assets</b>	<b>\$ 4,360,979</b>

*The accompanying notes are an integral part of these financial statements.*

**GUADALUPE COUNTY, TEXAS**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**

**PROPRIETARY FUNDS**

*For the Year Ended September 30, 2012*

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
<b>Revenues</b>	
Fees Paid by County	\$ 4,006,168
Fees Paid by Employees	825,186
Other Premiums Paid	38,156
<b>Total Operating Revenues</b>	<u>4,869,510</u>
<b>Operating Expenses</b>	
Administrative charges	57,188
Insurance premiums	1,136,838
Benefit claims	4,294,407
<b>Total Operating Expenses</b>	<u>5,488,433</u>
Operating income (loss)	<u>(618,923)</u>
<b>Non-Operating Revenues (Expenses)</b>	
Miscellaneous revenue	6,440
Interest and investment revenue	22,785
<b>Total Non-operating Revenue (expenses)</b>	<u>29,225</u>
Change in net assets	(589,698)
<b>Total net assets - beginning</b>	<u>4,950,677</u>
<b>Total net assets - ending</b>	<u>\$ 4,360,979</u>

*The accompanying notes are an integral part of these financial statements.*

**GUADALUPE COUNTY, TEXAS**

**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUNDS**

*For the Year Ended September 30, 2012*

	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities:</b>	
Cash Received from Participants	\$ 4,481,951
Disbursed for Administrative Services	(57,188)
Cash Paid to Benefit Claims & Excess Coverage	(5,159,247)
<b>Net cash provided (used) by operating activities</b>	<b>(734,484)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>	
Miscellaneous Cash Receipts	6,441
<b>Net cash provided by (used by) noncapital financing activities</b>	<b>6,441</b>
<b>Cash Flows from Investing Activities</b>	
Interest received	22,785
<b>Net cash provided by (used by) investing activities</b>	<b>22,785</b>
<b>Net increase/(decrease) in cash and equivalents</b>	<b>(705,258)</b>
Cash and equivalents, beginning of year	5,163,993
<b>Cash and equivalents, at end of year</b>	<b>\$ 4,458,735</b>
<b>Reconciliation of operating income to net cash provided by operating activities</b>	
Operating income (loss)	\$ (618,923)
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>	
(Increase) decrease in accounts receivable	(387,559)
(Increase) decrease in prepaid expenses	65,893
Increase (decrease) in accounts payable	206,105
<b>Net cash provided by operating activities</b>	<b>\$ (734,484)</b>

*The accompanying notes are an integral part of these financial statements.*



**GUADALUPE COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
*September 30, 2012*

	<u>Agency Funds</u>	
<b>Assets</b>		
Cash and cash equivalents	\$	4,664,351
Certificates of Deposit		160,000
<b>Total Assets</b>	\$	<u>4,824,351</u>
<b>Liabilities</b>		
Funds Held for Others	\$	4,824,351
<b>Total Liabilities</b>	\$	<u>4,824,351</u>

*The accompanying notes are an integral part of these financial statements.*



**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**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 K (Commitments and 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)**

**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 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, and the Road and Bridge (Special Revenue) Fund, meet the criteria as major governmental funds. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include Other Capital Projects Fund, Debt Service Fund, and Other Special Revenue Funds. 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 non-major 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)**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

Governmental funds are used to account for all or most of a government's general activity. The County has reported two major funds for the year ended September 30, 2012:

**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.

The County reports the following non-major governmental funds: special revenue, debt service funds, and capital projects.

**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)**

**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 nine Agency Funds. Agency Funds are custodial in nature and are used to account for assets that the county holds as agent for others. Agency Funds do not present results of operations. The county's nine Agency Funds, and the monies for which they account, are the following:

- Bail Bond Security - a fund to account for property and investments of bail bondsmen doing business in Guadalupe County. The property and investments act as collateral for bond contracts between the bondsmen and the County;
- Inmate Fund - personal funds used by inmates while in jail and withdrawn upon release;
- Tax Assessor-Collector - tax receipts and vehicle registration fees awaiting distribution to the various entities for which the county collects tax levies and vehicle registration fees;
- District Clerk Trust & Registry - registry funds in the custody of the District Clerk until court order determines their disposition;
- County Clerk Trust & Registry - registry funds in the custody of the County Clerk until court order determines their disposition;
- Adult Probation – funds held for the 25<sup>th</sup> Judicial District Community Supervision and Corrections Department, a specialized local entity;
- Children's Protection - funds held for the use of the Guadalupe County Child Welfare Board for children under the supervision of Children's Protective Services;
- County Attorney - a fund used to account for monies seized during an illegal gambling investigation. The County Attorney's office evaluates each case and files a civil case to have the seized funds forfeited. Upon receipt of a court judgment, the seized funds are disbursed.
- Unclaimed Property - A fund established to account for property with a value of \$100 or less that is presumed to be abandoned under the laws of the State of Texas.

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, certificates of deposit with a maturity date within thirty-six 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 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.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

4. CASH AND INVESTMENTS (continued)

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, 2011 and past due after January 31, 2012. 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.

Other Accounts receivable include amounts due from other governments and 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.

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.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

8. CAPITAL ASSETS (continued)

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>Asset Description</u>	<u>Estimated Useful Life</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

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. When an employee leaves the service of the county, he or she will be paid for all accrued but unused vacation leave upon retirement. Upon resignation or termination, a maximum of 80 hours of unused accrued vacation leave will be paid. In the event of death of an active employee, all unused accrued vacation leave will be paid (approved November 10, 2009) by Commissioners' Court. The rate of pay will be determined by the salary rate in effect at the time of separation. Any employee who leaves county employment for any reason during the first 12 months of employment will not be paid for any vacation leave. 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.



**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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.

**12. FUND EQUITY**

The County reports fund balance classifications in its governmental funds that correspond to a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These categories are listed below:

Non-spendable - Includes fund balance amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact, such as a permanent fund. Not in spendable form includes items that are not expected to be converted to cash, such as inventories and prepaid items.

Restricted - Includes amounts that are restricted to a specific purpose when constraints are placed on the use of resources by constitution, external resource providers, or through enabling legislation.

Committed - Includes fund balance amounts that can be used only for the specific purposes determined by formal action a resolution of the County (the highest level of decision-making authority). Formal action of the County would be those actions which are voted on at Commissioners' Court meetings that are in compliance with Texas law. Similar action of the County is required to modify or rescind such commitments.

Assigned - Includes fund balance amounts that are intended to be used by the County for specific purposes as determined by the County Auditor or her designee in accordance with County Fund Balance Policy. Constraints imposed on the use of assigned amounts do not rise to the level required to be classified as either restricted or committed.

Unassigned - Represents the residual classification for the County's funds and includes all spendable amounts not contained in the four classifications described above.

The County considers amounts to have been spent in order of greatest to least constraints when an expenditure is incurred for purposes for which amounts in any of those fund balance classifications could be used.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 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. Investments in local government investment pools are reported at share price, which approximates fair value. The County deposits and investments are as follows:

	<u>Total Fair Value</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Cash deposits	\$ 1,702,925		
Cash on Hand	12,537		
Certificates of Deposit	13,186,929		
Investment pools			
MBIA Texas Class Portfolio	14,129,271	39	68%
TexPool	2,528,581	41	12%
TexPool Prime	4,266,654	32	20%
<b>Total cash deposits</b>	<u>\$ 35,826,897</u>	<u>38</u>	

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE B - CASH AND INVESTMENTS (continued)**

*Interest 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 principal 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 Commissioners’ Court must approve of the investment. As of September 30, 2012, the investment in TexPool and MBIA were rated AAAM.

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, 2012, the government’s deposits were fully collateralized.

*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, 2012, the County’s investments were held in certificates of deposit and government investment pools.

**NOTE C – RECEIVABLES**

Receivables at September 30, 2012 consisted of the following:

	<b>General</b>	<b>Road and Bridge</b>	<b>Other Governmental Funds</b>	<b>Total</b>
Receivables:				
Taxes	1,304,502	224,239	77,551	\$ 1,606,292
Grants				-
Fees & fines				-
Other	1,363,867	44,384	173,605	1,581,856
Gross receivables	2,668,369	268,623	251,156	2,264,988
Less: allowance for uncollectible taxes	(31,212)	(6,976)	(2,041)	(40,229)
<b>Total</b>	<b>\$ 2,637,157</b>	<b>\$ 261,647</b>	<b>\$ 249,115</b>	<b>\$ 3,147,919</b>

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE C - RECEIVABLES (continued)**

**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 Commissioners' 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 2011 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2012, was \$.4036 per \$100 assessed valuation. The total tax levy for the fiscal year 2011 was \$ 33,896,099 of which \$ 540,828 remained outstanding in current delinquent taxes as of September 30, 2012.

**NOTE D - CAPITAL ASSETS**

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

	<b>Primary Government</b>			<b>Balance 09/30/12</b>
	<b>Balance 10/01/11</b>	<b>Increases</b>	<b>Decreases</b>	
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Construction in Progress	\$	\$ 169,334		\$ 169,334
Land	1,285,650			1,285,650
Infrastructure - Roads	21,799,003	1,737,413		23,536,416
<b>Total capital assets not being depreciated</b>	<b>23,084,653</b>	<b>1,906,747</b>		<b>24,991,400</b>
Other capital assets:				
Infrastructure - Bridges	1,771,760			1,771,760
Buildings and improvements	41,259,175	59,288		41,318,463
Equipment	12,588,512	1,701,485	(643,343)	13,646,654
<b>Total other capital assets</b>	<b>55,619,447</b>	<b>1,760,773</b>	<b>(643,343)</b>	<b>56,736,877</b>
Accumulated depreciation for:				
Infrastructure - Bridges	(360,206)	(36,300)		(396,506)
Buildings and improvements	(13,157,053)	(1,074,007)		(14,231,060)
Equipment	(8,922,958)	(1,127,755)	627,927	(9,422,786)
<b>Total accumulated depreciation</b>	<b>(22,440,217)</b>	<b>(2,238,062)</b>	<b>627,927</b>	<b>(24,050,352)</b>
Other capital assets, net	33,179,230	(477,289)	(15,416)	32,686,525
<b>Total Net Assets</b>	<b>\$ 56,263,883</b>	<b>\$ 1,429,458</b>	<b>\$ (15,416)</b>	<b>\$ 57,677,925</b>

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE D - CAPITAL ASSETS (continued)**

Depreciation was charged to the governmental functions as follows:

General Government	\$ 514,167
Judicial	205,847
Public Safety	1,058,149
Health and Social Services	56,005
Infrastructure and Environmental Services	<u>403,894</u>
<b>Total Depreciation Expense</b>	<b><u><u>\$ 2,238,062</u></u></b>

**NOTE E - LONG-TERM DEBT**

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2012, is as follows:

<b>Primary Government</b>				
<b>Original Issue</b>	<b>Description</b>	<b>Interest Rate %</b>	<b>Matures</b>	<b>Debt Outstanding</b>
\$ 9,495,000	General Obligation Refunding Bonds, Series 2005	4.35-5.6%	2019	\$ 7,495,000
\$ 9,900,000	Tax Note Series 2009	3.25-4.00%	2016	8,420,000

A summary of long-term liability transactions of the County for the year ended September 30, 2012, follows:

	<b>October 1, 2011 Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>September 30, 2012 Balance</b>	<b>Amounts Due Within One Year</b>
General Obligation Refunding					
Bonds Series 2005	\$ 8,395,000	\$	\$ 900,000	\$ 7,495,000	\$ 940,000
Tax Note Series 2009	8,930,000		510,000	8,420,000	535,000
Bond Premium Series 2005	172,344		21,544	150,800	21,544
Deferred gain or loss on refunding	(246,568)		(30,821)	(215,747)	(30,821)
Other post-employment benefit (OPEB) obligation	572,986	126,487		699,473	
Compensated Absences	636,074	509,344	541,795	603,623	\$ 331,993
	<u>\$ 18,459,836</u>	<u>\$ 635,831</u>	<u>\$ 1,942,518</u>	<u>\$ 17,153,149</u>	<u>\$ 1,797,716</u>

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE E - LONG-TERM DEBT (continued)**

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 1 and August 1. Principal payments are due annually on August 1. Annual debt service requirements (excluding compensated absences) to maturity are summarized as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2013	1,475,000	618,128	2,093,128
2014	1,540,000	555,834	2,095,834
2015	4,610,000	432,266	5,042,266
2016	4,815,000	239,981	5,054,981
2017	1,110,000	116,800	1,226,800
2018	1,160,000	71,400	1,231,400
2019	1,205,000	24,100	1,229,100
	<u>\$ 15,915,000</u>	<u>\$ 2,058,509</u>	<u>\$ 17,973,509</u>

**NOTE F - EMPLOYEES' RETIREMENT SYSTEM**

**Texas County and District Retirement System**

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 602 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 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. 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.

*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.

**GUADALUPE COUNTY, TEXAS**  
*NOTES TO BASIC FINANCIAL STATEMENTS (continued)*

**NOTE F - EMPLOYEES' RETIREMENT SYSTEM (continued)**

**Texas County and District Retirement System (continued)**

*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 9.47% for the months of the accounting year in 2010, and 9.68% for the months of the accounting year in 2011.

The deposit rate payable by the employee members for calendar year 2011 and 2012 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*

In the fiscal year ended September 30, 2012, the cost of the county's TCDRS pension plan, as well as the county's required and actual contributions, equaled \$2,149,042. The required contribution was determined as part of the December 31, 2011, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 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, 2011, was 20 years.

*D. Funded Status and Funding Progress*

As of December 31, 2011, the most recent actuarial valuation date, the plan was 82.49 percent funded. The actuarial accrued liability for benefits was \$51,948,892, and the actuarial value of assets was \$42,557,979 resulting in an unfunded actuarial accrued liability (UAAL) of \$9,390,913. The covered payroll (annual payroll of active employees covered by the plan) was \$23,829,633 and the ratio of the UAAL to the covered payroll was 39.41 percent.

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.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE F - EMPLOYEES' RETIREMENT SYSTEM (continued)**

**Texas County and District Retirement System (continued)**

*E. Actuarial Valuation Information (Summarized)*

	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2011</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10 year smoothed value ESF: Fund Value	SAF: 10 year smoothed value ESF: Fund Value	SAF: 10 year smoothed value ESF: Fund Value
Assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost of living adjustments	0.00%	0.00%	0.00%

*F. Contribution 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, 2009	\$ 1,956,063	100%	\$0
September 30, 2010	2,103,683	100%	0
September 30, 2011	2,129,493	100%	0
September 30, 2012	2,149,042	100%	0

**NOTE G - 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:

<u>Length of Service</u>	<u>Vacation Leave Earned</u>
1st year of Employment	1.5385 hours every pay period
13th month through 10th anniversary	3.0769 hours every pay period
10 years and 1 month through 20th anniversary	4.6154 hours every pay period
20 years and 1 month forward	6.1538 hours every pay period



**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE G - EMPLOYEE BENEFITS (continued)**

The County permits employees to accumulate earned but unused vacation pay benefits. When an employee leaves the service of the county, he or she will be paid for all accrued but unused vacation leave upon retirement. Upon resignation or termination, a maximum of 80 hours of unused accrued vacation leave will be paid. In the event of the death of an active employee, all unused accrued vacation leave will be paid (approved November 10, 2009, by Commissioners' Court). The rate of pay will be determined by the salary rate in effect at the time of separation. Any employee who leaves county employment for any reason during the first 12 months of employment will not be paid for any vacation leave.

Sick leave accrues at the rate of 2.1538 hours per biweekly pay period, up to a maximum balance of 480 days. 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.

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 L - Self-Insurance Fund).

The County is required by state statute to provide workers' compensation coverage for its employees. The County has elected to purchase this insurance through Texas Association of Counties' Workers' Compensation Fund.

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).

**COMPENSATORY TIME**

A liability for unused vacation and compensatory time for all full-time regular employees is calculated and reported in the government-wide financial statements. For financial reporting purposes, the following criteria have been applied in considering the accrual of the liability associated with compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation No. 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent the liabilities have matured and are payable out of current available resources. Compensated absences are accrued in the government- wide statements.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE G - EMPLOYEE BENEFITS (continued)**

COMPENSATORY TIME (continued)

The County permits employees to accumulate earned but unused vacation pay benefits. When an employee leaves the service of the county, he or she will be paid for all accrued but unused vacation leave upon retirement. Upon resignation or termination, a maximum of 80 hours of unused accrued vacation leave will be paid. In the event of death of an active employee, all unused accrued vacation leave will be paid (approved November 10, 2009) by Commissioners' Court. The rate of pay will be determined by the salary rate in effect at the time of separation. Any employee who leaves county employment for any reason during the first 12 months of employment will not be paid for any vacation leave. 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.

In accordance with the FLSA as it applies to local governments, non-exempt county employees are granted compensatory time for hours worked beyond their regular working hours. The policy of Guadalupe County is to allow overtime to be worked only in cases of emergencies or when specifically authorized by Guadalupe County Commissioners' Court. Employees may be required in emergencies to provide services in addition to normal hours or on weekends or holidays. Overtime is defined as hours actually worked in excess of the allowable number of hours under the Fair Labor Standards Act (FLSA) (40 hours per seven-day workweek for non-law enforcement employees; 171 hours for 28-day work period for law enforcement and detention officers).

Any compensatory time earned should be used within 60 days of the date the overtime was worked. Compensatory time should be used before any other leave is taken except sick leave. The maximum amount of accumulated compensatory time allowed by federal law is 240 hours for non-law enforcement and 480 hours for law enforcement employees. Once the maximum is reached, any future overtime is paid out at one and one half times the regular hourly rate. However, some departments are not in compliance with this policy, and have allowed compensatory time to accrue past the 60 days and are not enforcing that compensatory time is used before other leave.

**NOTE H - POST-EMPLOYEE BENEFITS**

*Plan Description*

Guadalupe County Commissioners' Court established a single employer 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. The County Plan does not issue publicly available financial report prepared in accordance with generally accepted accounting principles.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE H - POST-EMPLOYEE BENEFITS (continued)**

*Funding Policy*

Guadalupe County is under no legal obligation to supplement, directly or indirectly, the retiree health coverage, and the decision to 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 nine 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, 2012, were \$29,726.

*Annual Other Post-Employment Benefits Cost (OPEB)*

For the fiscal year ending September 30, 2012, the County's annual OPEB cost was \$126,487. The County contributed \$65,965, the amount required to cover the current year expenditures based on actuarial assumptions. The components of the OPEB cost for the fiscal year ended September 30, 2012, are as follows:

	<b>2012</b>
Annual Required Contribution (ARC)	\$ 199,457
Interest on PY OPEB	15,828
Amortization of UAL	(22,833)
Contributions Made	(65,965)
Increase (Decrease) in NPO	126,487
OPEB Obligation, Beginning of Year	572,986
OPEB Obligation, End of Year	<u>\$ 699,473</u>

**Trend Information**

For the OPEB Plan for the Retired Employees of Guadalupe County

Fiscal Year Ending	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2010	395,686		0%	395,686
June 30, 2011	588,138	15,152	3%	572,986
June 30, 2012	765,438	65,965	9%	699,473

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE H - POST-EMPLOYEE BENEFITS (continued)**

*Funded Status and Funding Progress*

The funded status of the plan as of September 30, 2012, was as follows:

<b>Schedule of Funding</b>	
Actuarial Accrued Liability (AAL)	\$ 1,189,248
Actuarial Value of Plan Assets	
Unfunded Actuarial Accrued Liability (UAAL)	\$ 1,189,248
Funded Ratio Actuarial Value of Plan Assets (AAL)	0.0%
Covered Payroll (active plan members)	\$ 23,829,633
UAAL as a Percentage of Covered Payroll	4.99%

*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 pattern 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	<u>9/30/2011</u>
Actuarial Cost Method	Projected Unit Credit Method
Amortization Method	Straight Years of Service
Amortization Period in Years	28
Asset Valuation Method	full eligibility age
Actuarial Assumptions	
Investment Rate of Return	4%
Healthcare Cost Trend Rate	10%-5.0%

*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.

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE H - POST-EMPLOYEE BENEFITS (continued)**

*Additional Disclosures (continued)*

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 is 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.

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 may not have a legally enforceable obligation to pay OPEB benefits.

At age 65, a supplemental insurance may be obtained from the County Silver Choice Program.

The General and Special revenue funds have typically been used in prior years to liquidate the net pension obligation or net OPEB obligation.

**NOTE I - INTERFUND BALANCES**

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, 2012, balances of interfund amounts receivable or payable have been recorded as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General Fund	Short Term Grant Fund	\$ 44,848
Juvenile Probation Fund	Juvenile Drug Court Grant Fund	15,208
Juvenile Probation Fund	Texas Juvenile Justice Grant Fund	9,927
HAVA Grant Fund	Elections Contract Fund	14,248
		<u>\$ 84,231</u>

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE J - INTERFUND TRANSFERS**

Interfund transfers during the year ended September 30, 2012, were as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>	<u>Reason</u>
General Fund	Capital Projects Fund	\$ 10,200	Finance Building
Juvenile Drug Court Fund	Juvenile Probation Fund	11,908	Grant required matching fund
Juvenile Probation Fund	General Fund	2,500,000	Funding for operations
Surplus Funds - Election Contract Fund	Election Contracts	1,450	Special revenue
Debt Service Fund	General Fund	500,000	Debt service
Capital Projects Fund	General Fund	155,844	Odyssey Software
Capital Projects Fund	General Fund	59,288	Elections building additions
Capital Projects Fund	General Fund	169,334	Justice Ctr - 2nd floor
		<u>\$ 3,408,024</u>	

**NOTE K - 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 Regional Medical Center, if any, with the Guadalupe County 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 Regional Medical Center's most recent audited financial statements dated September 30, 2012:

**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**NOTE K - COMMITMENTS AND CONTINGENCIES (continued)**

<b>ASSETS</b>	
Current Assets	\$ 24,970,652
Other Assets	15,627,428
Property, Plant, and Equipment (Net)	<u>99,106,440</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 139,704,520</u></u>
<b>LIABILITIES</b>	
Current Liabilities	\$ 11,569,397
Other Liabilities	<u>96,676,578</u>
<b>TOTAL LIABILITIES</b>	<u>108,245,975</u>
Net Assets	<u>31,458,545</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 139,704,520</u></u>
<b>OPERATING REVENUES:</b>	
Net Revenues from Patient Services	\$ 77,814,444
Other Operating Revenue	<u>2,564,047</u>
<b>TOTAL OPERATING REVENUE</b>	<u>80,378,491</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>81,029,657</u>
<b>OPERATING INCOME</b>	(651,166)
<b>NONOPERATING REVENUES (EXPENSES)</b>	<u>(3,840,128)</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u><u>\$ (4,491,294)</u></u>

*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 such risks. During the year ended September 30, 2012, 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 BASIC FINANCIAL STATEMENTS (continued)**

**NOTE K - COMMITMENTS AND CONTINGENCIES (continued)**

*CPS Energy Agreement*

In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales is an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County's second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171 million which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. This complex legal agreement was an agreement by each of the Taxing Authorities to release in full and to covenants not to sue, CPS Energy and the City of San Antonio as to the qualification of the Subject Property for an exemption from ad valorem taxes throughout the term of this Agreement in order to avoid the uncertainties and the expense of litigation through the term of this contract which terminates December 31, 2041. For the exemption period, if this property becomes taxable, then the payment from CPS Energy shall be credited against ad valorem taxes as prepayment of and credit against any tax liability until such credit is fully exhausted.

**NOTE L - SELF-INSURANCE FUND**

*1. Employee Health Benefits Fund*

The County established an internal service fund to account for the County's self-funded plan for benefits for comprehensive major medical and dental care offered to all full-time County employees and their dependents. The County pays the employee premium which is recorded as expenditures in the governmental fund paying them. Dependent coverage is paid by the employee. Corresponding revenues are recorded in the internal service fund. The internal service fund is used to pay claims, stoploss insurance and administrative costs of the plan. The stoploss insurance covers the plan against individual claims in excess of \$90,000 per covered person per year.

As of September 30, 2012, outstanding claims amounted to \$274,661 and were recorded as a current liability of the employee health benefit fund. Claims payable are estimated based upon two month's subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated. A reconciliation of outstanding claims is as follows:

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Outstanding Claims at October 1	\$ 374,149	\$ 495,935	\$ 179,659
Claims Submitted	4,325,272	3,335,527	3,258,740
Claims Paid	<u>(4,424,760)</u>	<u>(3,457,313)</u>	<u>(2,942,464)</u>
Outstanding Claims at September 30	<u>\$ 274,661</u>	<u>\$ 374,149</u>	<u>\$ 495,935</u>



**GUADALUPE COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS, (continued)**

**NOTE L – SELF-INSURANCE FUND (continued)**

*Workers’ Compensation Fund*

In January 2008, the County eliminated the self-funded Workmen’s Compensation Fund and contracted with the Texas Association of Counties (TAC) to handle workmen’s compensation claims process. However, the County will be responsible for any future medical claims related to injuries which occurred prior to joining the TAC pool. Currently there is one open claim, which based on actuarial calculations, has an estimated reserve of \$255,188. This has been recorded as a long term liability in the worker’s compensation fund as of September 30, 2012.

**NOTE M – RELATED PARTIES**

Jim Wolverton, County Commissioner, serves on the Board of Directors at Schertz Bank and Trust. The County had \$5,065,772 in Certificates of Depot with Schertz Bank and Trust at year-end.

**NOTE N – COMMITTED AND ASSIGNED FUND BALANCES**

Committed	\$5,000,000	Major Capital Projects and / or to reduce debt service
	\$250,000	Reduce Debt Service
		<i>By Resolution of the Commissioners Court September 25, 2012</i>
Assigned	\$7,668,319	CPS Energy Agreement
		<i>See Note K, page 50</i>



## **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
- @ 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**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 27,645,000	\$ 27,645,000	\$ 27,581,171	\$ (63,829)
Sales and use taxes	4,724,000	4,724,000	5,837,212	1,113,212
Other Tax	882,000	882,000	830,993	(51,007)
License and Permits	95,200	95,200	138,563	43,363
Intergovernmental	3,173,355	3,157,648	3,583,294	425,646
Charges for Services	2,232,700	2,242,211	2,245,969	3,758
Fines & Forfeitures	722,000	722,000	701,931	(20,069)
Earnings on investments	151,000	151,000	147,515	(3,485)
Miscellaneous	135,900	204,948	230,432	25,484
<b>TOTAL REVENUES</b>	<b>39,761,155</b>	<b>39,824,007</b>	<b>41,297,080</b>	<b>1,473,073</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENTAL</b>				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel Service	266,061	184,175	169,111	15,064
Operations	13,071	14,648	6,845	7,803
<i>Total County Judge</i>	<u>279,132</u>	<u>198,823</u>	<u>175,956</u>	<u>22,867</u>
<i>County Commissioners</i>				
Personnel Service	353,373	412,882	388,433	24,449
Operations	22,971	22,942	15,251	7,691
<i>Total County Commissioners</i>	<u>376,344</u>	<u>435,824</u>	<u>403,684</u>	<u>32,140</u>
<i>County Clerk</i>				
Personnel Service	1,018,921	1,013,921	977,457	36,464
Operations	62,524	67,524	64,072	3,452
<i>Total County Clerk</i>	<u>1,081,445</u>	<u>1,081,445</u>	<u>1,041,529</u>	<u>39,916</u>
<i>County Clerk Records Archive</i>				
Operations	563,800	563,800		563,800
<i>Total County Clerk Records Archive</i>	<u>563,800</u>	<u>563,800</u>		<u>563,800</u>
<i>Vital Statistics Preservation</i>				
Operations	38,000	38,000	5,890	32,110
<i>Total Vital Statistics Preservation</i>	<u>38,000</u>	<u>38,000</u>	<u>5,890</u>	<u>32,110</u>
<i>Employee Fund</i>				
Operations	3,500	4,500	4,294	206
<i>Total Employee Fund</i>	<u>3,500</u>	<u>4,500</u>	<u>4,294</u>	<u>206</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (continued)**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<i>General Expense</i>				
<i>(Non-Departmental)</i>				
Personnel Service	\$ 80,000	\$ 69,986	\$ 56,260	\$ 13,726
Operations	1,677,379	1,438,022	1,224,746	213,276
<i>Total General Expense</i>	<u>1,757,379</u>	<u>1,508,008</u>	<u>1,281,006</u>	<u>227,002</u>
<i>Building and Grounds Maintenance</i>				
Personnel Service	633,782	638,457	602,142	36,315
Operations	287,900	302,100	288,399	13,701
<i>Total Building and Grounds Maintenance</i>	<u>921,682</u>	<u>940,557</u>	<u>890,541</u>	<u>50,016</u>
<i>Management Information Systems</i>				
Personnel Service	449,516	451,816	450,846	970
Operations	749,055	765,755	737,302	28,453
Capital Outlay	146,500	146,500	145,252	1,248
<i>Total Management Information Systems</i>	<u>1,345,071</u>	<u>1,364,071</u>	<u>1,333,400</u>	<u>30,671</u>
<i>Total General Administration</i>	<u>6,366,353</u>	<u>6,135,028</u>	<u>5,136,300</u>	<u>998,728</u>
<i>Elections Administration</i>				
Personnel Service	407,328	407,328	403,707	3,621
Operations	106,750	105,173	82,532	22,641
<i>Total Elections Administration</i>	<u>514,078</u>	<u>512,501</u>	<u>486,239</u>	<u>26,262</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
Personnel Service	616,271	616,271	590,231	26,040
Operations	34,660	34,660	30,045	4,615
<i>Total County Auditor</i>	<u>650,931</u>	<u>650,931</u>	<u>620,276</u>	<u>30,655</u>
<i>County Treasurer</i>				
Personnel Service	262,019	262,019	256,097	5,922
Operations	44,125	44,125	39,142	4,983
<i>Total County Treasurer</i>	<u>306,144</u>	<u>306,144</u>	<u>295,239</u>	<u>10,905</u>
<i>Human Resources</i>				
Personnel Service	225,256	225,256	224,266	990
Operations	29,271	34,771	28,358	6,413
<i>Total Human Resources</i>	<u>254,527</u>	<u>260,027</u>	<u>252,624</u>	<u>7,403</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (continued)**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<i>County Tax Assessor-Collector</i>				
Personnel Service	\$ 1,076,268	\$ 1,076,268	\$ 1,073,520	\$ 2,748
Operations	87,700	104,423	92,698	11,725
<i>Total County Tax Assessor-Collector</i>	<u>1,163,968</u>	<u>1,180,691</u>	<u>1,166,218</u>	<u>14,473</u>
<i>Total Financial Administration</i>	<u>2,375,570</u>	<u>2,397,793</u>	<u>2,334,357</u>	<u>63,436</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>\$ 9,256,001</u>	<u>\$ 9,045,322</u>	<u>\$ 7,956,896</u>	<u>\$ 1,088,426</u>
<b>JUDICIAL</b>				
<i>County Court at Law</i>				
Personnel Service	610,761	636,833	635,243	1,590
Operations	240,961	243,011	215,131	27,880
<i>Total County Court at Law</i>	<u>851,722</u>	<u>879,844</u>	<u>850,374</u>	<u>29,470</u>
<i>District Courts</i>				
Personnel Service	431,478	436,394	434,404	1,990
Operations	711,425	711,425	646,594	64,831
<i>Total District Courts</i>	<u>1,142,903</u>	<u>1,147,819</u>	<u>1,080,998</u>	<u>66,821</u>
<i>District Clerk</i>				
Personnel Service	655,636	655,636	631,848	23,788
Operations	53,569	53,569	46,013	7,556
<i>Total District Clerk</i>	<u>709,205</u>	<u>709,205</u>	<u>677,861</u>	<u>31,344</u>
<i>District Clerk Records Archive</i>				
Operations	3,000	3,000		3,000
<i>Total District Clerk Records Archive</i>	<u>3,000</u>	<u>3,000</u>		<u>3,000</u>
<i>Court Records Preservation</i>				
Operations	12,000	12,000		12,000
<i>Total Court Records Preservation</i>	<u>12,000</u>	<u>12,000</u>		<u>12,000</u>
<i>Justice of the Peace - Precinct 1</i>				
Personnel Service	310,791	310,791	308,994	1,797
Operations	37,200	37,200	30,537	6,663
<i>Total Justice of the Peace - Precinct 1</i>	<u>347,991</u>	<u>347,991</u>	<u>339,531</u>	<u>8,460</u>
<i>Justice of the Peace - Precinct 2</i>				
Personnel Service	167,972	167,972	167,425	547
Operations	9,100	9,100	7,321	1,779
<i>Total Justice of the Peace - Precinct 2</i>	<u>177,072</u>	<u>177,072</u>	<u>174,746</u>	<u>2,326</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (continued)**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<i>Justice of the Peace - Precinct 3</i>				
Personnel Service	\$ 168,372	\$ 168,372	\$ 167,266	\$ 1,106
Operations	7,450	7,450	7,028	422
<i>Total Justice of the Peace - Precinct 3</i>	<u>175,822</u>	<u>175,822</u>	<u>174,294</u>	<u>1,528</u>
<i>Justice of the Peace - Precinct 4</i>				
Personnel Service	214,578	214,578	209,653	4,925
Operations	24,095	24,095	22,473	1,622
<i>Total Justice of the Peace - Precinct 4</i>	<u>238,673</u>	<u>238,673</u>	<u>232,126</u>	<u>6,547</u>
<i>Juvenile Probation</i>				
Personnel Service	28,206	28,206	28,076	130
Operations	80,500	80,500	79,593	907
<i>Total Juvenile Probation</i>	<u>108,706</u>	<u>108,706</u>	<u>107,669</u>	<u>1,037</u>
<i>Legal</i>				
<i>County Attorney</i>				
Personnel Service	1,026,099	1,026,099	1,012,192	13,907
Operations	54,250	54,250	53,038	1,212
Capital Outlay	5,149	5,149		5,149
<i>Total County Attorney</i>	<u>1,085,498</u>	<u>1,085,498</u>	<u>1,065,230</u>	<u>20,268</u>
<i>District Attorney</i>	<u>912,622</u>	<u>914,251</u>	<u>903,766</u>	<u>10,485</u>
<i>Total Legal</i>	<u>1,998,120</u>	<u>1,999,749</u>	<u>1,968,996</u>	<u>30,753</u>
<b>TOTAL JUDICIAL</b>	<u>\$ 5,765,214</u>	<u>\$ 5,799,881</u>	<u>\$ 5,606,595</u>	<u>\$ 193,286</u>
<b>PUBLIC SAFETY</b>				
<i>Fire Protection</i>				
Personnel Service	22,370	22,370	21,841	529
Operations	167,911	167,911	167,911	
Other Services	374,788	374,788	372,286	2,502
<i>Total Fire Protection</i>	<u>565,069</u>	<u>565,069</u>	<u>562,038</u>	<u>3,031</u>
<i>Law Enforcement</i>				
<i>Constable Precinct 1</i>				
Personnel Service	81,555	81,555	78,850	2,705
Operations	27,302	30,502	22,053	8,449
<i>Total Constable Precinct 1</i>	<u>108,857</u>	<u>112,057</u>	<u>100,903</u>	<u>11,154</u>
<i>Constable Precinct 2</i>				
Personnel Service	57,693	57,693	57,429	264
Operations	5,375	6,175	2,770	3,405
<i>Total Constable Precinct 2</i>	<u>63,068</u>	<u>63,868</u>	<u>60,199</u>	<u>3,669</u>



**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (continued)**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<i>Constable Precinct 3</i>				
Personnel Service	\$ 92,558	\$ 92,558	\$ 84,504	\$ 8,054
Operations	13,000	15,400	8,819	6,581
<i>Total Constable Precinct 3</i>	<u>105,558</u>	<u>107,958</u>	<u>93,323</u>	<u>14,635</u>
<i>Constable Precinct 4</i>				
Personnel Service	72,259	72,259	69,461	2,798
Operations	13,370	14,970	12,527	2,443
<i>Total Constable Precinct 4</i>	<u>85,629</u>	<u>87,229</u>	<u>81,988</u>	<u>5,241</u>
<i>County Sheriff</i>				
Personnel Service	7,327,987	7,109,416	7,056,077	53,339
Operations	905,825	1,142,370	1,076,062	66,308
Capital Outlay	35,000	1,023,599	1,022,340	1,259
<i>Total County Sheriff</i>	<u>8,268,812</u>	<u>9,275,385</u>	<u>9,154,479</u>	<u>120,906</u>
<i>Department of Public Safety</i>				
Personnel Service	123,642	123,642	105,816	17,826
Operations	36,492	36,492	26,941	9,551
<i>Total Department of Public Safety</i>	<u>160,134</u>	<u>160,134</u>	<u>132,757</u>	<u>27,377</u>
<i>Total Law Enforcement</i>	<u>8,792,058</u>	<u>9,806,631</u>	<u>9,623,649</u>	<u>182,982</u>
<i>Corrections</i>				
<i>Feeding and Care of Prisoners</i>				
Personnel Service	6,344,391	6,018,241	5,820,756	197,485
Operations	1,736,600	1,736,600	1,431,549	305,051
<i>Total Feeding and Care of Prisoners</i>	<u>8,080,991</u>	<u>7,754,841</u>	<u>7,252,305</u>	<u>502,536</u>
<i>Adult Probation Local Support</i>				
Operations	59,470	59,470	54,902	4,568
<i>Total Corrections</i>	<u>8,140,461</u>	<u>7,814,311</u>	<u>7,307,207</u>	<u>507,104</u>
<i>Emergency Management</i>				
Personnel Service	99,447	111,555	102,254	9,301
Operations	34,080	36,473	34,461	2,012
<i>Total Emergency Management</i>	<u>133,527</u>	<u>148,028</u>	<u>136,715</u>	<u>11,313</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>\$ 17,631,115</u>	<u>\$ 18,334,039</u>	<u>\$ 17,629,609</u>	<u>\$ 704,430</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (continued)**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Amended Positive (Negative)</b>
<b>INFRASTRUCTURE &amp; ENVIRONMENTAL SERVICES</b>				
<i>Landfill Operation</i>				
Operations	125,500	125,500	125,309	191
<i>Total Landfill Operations</i>	<u>125,500</u>	<u>125,500</u>	<u>125,309</u>	<u>191</u>
<b>TOTAL INFRASTRUCTURE &amp; ENVIRONMENTAL SERVICES</b>	<u>\$ 125,500</u>	<u>\$ 125,500</u>	<u>\$ 125,309</u>	<u>\$ 191</u>
<b>HEALTH &amp; SOCIAL SERVICES</b>				
<i>Health Services</i>				
Indigent Care	3,541,607	3,444,392	3,413,437	30,955
Other Services	454,174	454,174	453,863	311
<i>Total Health Services</i>	<u>3,995,781</u>	<u>3,898,566</u>	<u>3,867,300</u>	<u>31,266</u>
<i>Veterans Services</i>				
Personnel Service	66,597	66,597	66,580	17
Operations	5,400	5,400	3,460	1,940
<i>Total Veterans Services</i>	<u>71,997</u>	<u>71,997</u>	<u>70,040</u>	<u>1,957</u>
<i>Sanitation</i>				
Personnel Service	315,143	315,143	249,247	65,896
Operations	30,004	33,804	31,929	1,875
Capital Outlay	22,600	18,800	18,800	-
<i>Total Sanitation</i>	<u>367,747</u>	<u>367,747</u>	<u>299,976</u>	<u>67,771</u>
<i>Animal Control</i>				
Personnel Service	201,239	201,239	198,605	2,634
Operations	50,400	50,400	39,049	11,351
Capital Outlay		23,000		23,000
<i>Total Animal Control</i>	<u>251,639</u>	<u>274,639</u>	<u>237,654</u>	<u>36,985</u>
<i>Agricultural Extension Service</i>				
Personnel Service	235,945	229,445	217,184	12,261
Operations	31,500	38,000	31,517	6,483
<i>Total Agricultural Extension Service</i>	<u>267,445</u>	<u>267,445</u>	<u>248,701</u>	<u>18,744</u>
<b>TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<u>\$ 4,954,609</u>	<u>\$ 4,880,394</u>	<u>\$ 4,723,671</u>	<u>\$ 156,723</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 37,732,439</u>	<u>\$ 38,185,136</u>	<u>\$ 36,042,080</u>	<u>\$ 2,143,056</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (continued)**  
**GENERAL FUND**  
**Year Ended September 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	2,028,716	1,638,871	5,255,000	3,616,129
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in		10,200	10,200	
Transfers out	(3,594,000)	(3,822,622)	(3,384,466)	438,156
CPS Agreement			7,667,000	7,667,000
<b>TOTAL OTHER FINANCING SOURCES (USE)</b>	<u>(3,594,000)</u>	<u>(3,812,422)</u>	<u>4,292,734</u>	<u>8,105,156</u>
Net Changes in Fund Balances	(1,565,284)	(2,173,551)	9,547,734	11,721,285
<b>Fund Balances, Beginning of Year</b>	<u>15,683,782</u>	<u>15,683,782</u>	<u>15,683,782</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 14,118,498</u>	<u>\$ 13,510,231</u>	<u>\$ 25,231,516</u>	<u>\$ 11,721,285</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
*For the Year Ended September 30, 2012*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>REVENUES</b>				
Property taxes	\$ 4,817,000	\$ 4,817,000	\$ 4,820,690	\$ 3,690
Other Taxes	1,410,600	1,410,600	1,708,472	297,872
Licenses and permits	2,000	2,000	2,525	525
Intergovernmental	77,000	77,000	123,433	46,433
Fines and forfeitures	390,000	390,000	390,236	236
Earnings on investments	4,000	4,000	5,536	1,536
Miscellaneous	500	500	20,692	20,192
<b>TOTAL REVENUES</b>	<b>6,701,100</b>	<b>6,701,100</b>	<b>7,071,584</b>	<b>370,484</b>
<b>EXPENDITURES</b>				
Infrastructure and Environmental Services				
Personnel Services	3,590,760	3,467,760	3,387,520	80,240
Operations	3,153,000	3,137,200	2,831,504	305,696
Capital Outlay	226,000	404,700	372,467	32,233
<b>TOTAL EXPENDITURES</b>	<b>6,969,760</b>	<b>7,009,660</b>	<b>6,591,491</b>	<b>418,169</b>
Net Changes in Fund Balances	(268,660)	(308,560)	480,093	788,653
<b>Fund Balances - Beginning of Year</b>	<b>1,235,696</b>	<b>1,235,696</b>	<b>1,235,696</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 967,036</b>	<b>\$ 927,136</b>	<b>\$ 1,715,789</b>	<b>\$ 788,653</b>

## **GUADALUPE COUNTY, TEXAS**

### **NOTES TO SCHEDULES OF REVENUES, EXPENDITURES**

#### **AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

*For the Year Ended September 30, 2012*

### **Budget and Budgetary Accounting**

An annual budget is adopted for substantially all governmental funds of the County. Budget to actual comparison schedules have been included for all funds with a legally adopted budget. 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.

*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 personnel 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, 2012*

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>2012</u>	<u>2011</u>	<u>2010</u>
Excellent	15.88%	15.69%	17.67%
Good to Excellent	54.87%	50.42%	53.87%
Good	27.56%	30.92%	26.00%
Fair to Poor	1.43%	2.71%	2.26%
Poor	0.26%	0.26%	0.21%
Very Poor	0.00%	0.00%	0.00%

The County's 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, 2012**

The County spends the amount necessary to maintain its infrastructure assets at or above a condition level of 3.3. 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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Budget	\$ 3,942,607	\$ 3,969,777	\$ 3,643,439	\$ 3,287,402
Actual	3,707,406	3,880,630	3,605,778	3,137,914

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 THREE CALENDAR YEARS**

Actuarial valuation date	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2011</u>
Actuarial value of assets	\$ 34,897,604	\$ 38,130,538	\$ 42,557,979
Actuarial accrued liability (AAL)	42,332,724	46,225,942	51,948,892
Unfunded actuarial accrued liability (UAAL or OAAL)	7,435,120	8,095,404	9,390,913
Funded ratio	82.44%	82.49%	81.92%
Annual covered payroll (actuarial)	22,740,731	22,854,529	23,829,633
UAAL or OAAL as % of covered payroll	32.70%	35.42%	39.41%



### **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:

- Combining Statements - Non-Major Governmental Funds
- Schedules of Revenues, Expenditures by Changes in Fund Balance - Non-Major Governmental Funds
- Combining Statements - Internal Service Funds
- Combining Statements - Agency Funds



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

**CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for capital projects such as major construction or acquisitions of capital assets budgeted for the county.

**DEBT SERVICE FUND**

The 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.

**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes.

**JUVENILE PROBATION FUND**

The fund is used to account for the resources and expenses of the county's juvenile probation department. Under local government code section 140.003 the juvenile probation department is a special local entity but receives the majority of their funding from the county.

**SHERIFF'S FORFEITURE FUNDS**

The funds are used to account for federal and state forfeiture proceeds restricted for law enforcement purposes.

**JAIL COMMISSARY FUND**

The fund is used to account for the expenditures and proceeds of the jail commissary. The sheriff may use commissary proceeds only to: (1) fund, staff, and equip a program addressing the social needs of the county prisoners, including an educational or recreational program and religious or rehabilitative counseling; (2) supply county prisoners with clothing, writing materials, and hygiene supplies; (3) establish staff, and equip the commissary operation; (4) fund, staff, and equip a library for the educational use of county prisoners. Local Government Code 351.0415; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

**COMBINED GRANT FUNDS**

Grant funds are established to account for revenues and expenditures related to State or Federal grants. The following grant funds are maintained.

**TITLE IV/E FEDERAL FOSTER CARE FUND**

To account for funds received under the federal Title IV/E Foster Care entitlement program. The Juvenile Probation department receives funds for juveniles placed in foster care.

**JUVENILE DRUG COURT GRANT FUNDS**

To account for funds received from the Office of Governor's Criminal Justice Department under the various grant programs to fund a juvenile drug court program.

**TEXAS JUVENILE PROBATION COMMISSION GRANT FUNDS**

To account for funds received from the Texas Juvenile Probation Commission to provide probation services to juveniles residing in Guadalupe County. The funds are to be used for staff services, non-residential services, and residential services.

**DEPARTMENT OF JUSTICE GRANTS**

To account for federal grant funds received from the U.S. Department of Justice. This includes the Edward Byrne Memorial grants and the Office of Community Oriented Policing Services (COPS) grant.

**AMERICAN RECOVERY AND REINVESTMENT ACT GRANT FUNDS**

To account for federal grant funds received for American Recovery and Reinvestment Act projects.

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

**COMBINED GRANT FUNDS (continued)**

**HAVA GRANT FUNDS**

The fund was established per grant requirements to account for federal grant funds received from the Office of the Secretary of State under the Help America Vote Act to improve the voting process.

**MISCELLANEOUS SHORT-TERM GRANTS**

To account for revenues and expenditures related to one-time short-term grants.

**OTHER NON-MAJOR FUNDS**

**JUVENILE PROBATION FEES FUND**

To account for the probation fees collected under Texas Family Code Section 54.061. The fee may only be used for juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision.

**SHERIFF'S DONATION FUND**

The fund was created to account for donations made to the sheriff's department.

**LAW LIBRARY FUND**

The fund is used to account for the fee collected under Local Government Code 323.023. The fund must be used to establish a public law library, purchase or lease law library materials, maintain the library, and acquire furniture, shelving or equipment for the law library.

**FIRE CODE INSPECTION FEE FUND**

To account for the fee collected under Local Government Code 233.065. The fees collected may only be used for the administration and enforcement of the fire code.

**COUNTY CLERK RECORDS MANAGEMENT & PRESERVATION FUND**

A fund established under Local Government Code 203, section 203.003(5) to account for the fee the County Clerk may collect under Local Government Code section 118.011(b)(2). The fee must be spent in accordance with Local Government Code 118.0216 for records management and preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk.

**COUNTY RECORDS MANAGEMENT**

A fund established under Local Government Code 203, section 203.003(6) to account for the fees authorized under Local Government Code sections 118.052, 118.0546 and 118.0645 and Article 102.005(d) of the Code of Criminal Procedures. The fees collected may only be used for the purpose of records management and preservation and for county records' automation projects.

**COURTHOUSE SECURITY**

The fund was created to account for the fees authorized under Article 102.017 of the Code of Criminal Procedures. The fee is to help finance security services related to buildings that house the operations of district, county, or justice courts.

**DISTRICT CLERK RECORDS MANAGEMENT**

The fund was established under Government Code section 51.317. The fees are to be used for the specific purpose of records management and automation projects in the district clerk's office.

**JUSTICE COURT TECHNOLOGY FUND**

To account for the fee authorized under Code of Criminal Procedures Article 102.0173. The fund is under the direction of the Commissioners' Court and may only be used for improving technology in the justice courts as outlined under Article 102.0173(d).

**JUSTICE COURT SECURITY**

To account for the fees authorized under Article 102.017 of the Code of Criminal Procedures. The fee is to help finance security services for justice courts that are not located in the county courthouse.

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

**OTHER NON-MAJOR FUNDS (continued)**

**COURT REPORTER SERVICE FUND**

To account for the fee authorized under Government Code Section 51.601. The fund is under the direction of the commissioners' court and shall be used to assist in the payment of court-reporter related services such as transcription services.

**ALTERNATIVE DISPUTE RESOLUTION FUND**

To account for the fee authorized under Civil Procedures and Remedies 152.004. The fund is under the direction of the commissioners' court and may only be used to establish and maintain an alternative dispute resolution (mediation) system.

**COURT-INITIATED GUARDIANSHIP**

The fund is established under Local Government Code Section 118.067 to account for the fee collected under Local Government Code Section 118.052(2)(E). The fee is for the support of the judiciary in guardianships initiated under Section 683 of the Texas Probate Code.

**COUNTY AND DISTRICT COURTS TECHNOLOGY FUND**

To account for the fee authorized under Code of Criminal Procedures Article 102.0169. The fund is under the direction of the Commissioners' Court and may only be used for the purposes outlined under Article 102.0169(d).

**SURPLUS FUNDS - ELECTION CONTRACTS**

To account for surplus revenue from election service contracts with other government entities. A surplus in the election contracts fund may only be used to defray expenses of the county election officer's office in connection with election-related duties or functions. The secretary of state shall prescribe regulations for the use of any surplus fund.

**FAMILY PROTECTION FEE FUND**

To account for the fee assessed under Article 102.0186 of the Code of Criminal Procedures and the fee adopted under Section 51.961 of the Government Code. The fund is under the direction of the commissioners' court and can only be used to provide funding to nonprofit organizations in the county that provide programs for family violence and child abuse prevention, family strengthening and marriage preservation.

**SPECIAL VIT INTEREST FUND**

The Tax Assessor-Collector holds funds collected under Chapter 23.122 of the Property Tax Code in an escrow account -- the Vehicle Inventory Tax Escrow Account. Interest earned on the escrow account and any penalties assessed for non-payment on these property taxes are transferred to the Tax-Assessor-Collectors VIT Interest Fund. The funds may only be used to help defray the cost of administration of the prepayment procedure established under Chapter 23.122.

**HOT CHECK FUND / COUNTY ATTORNEY**

The fund is used to account for the fees collected under Article 102.007 of the Code of Criminal Procedures. Expenditures from this fund shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but in no event may the county attorney, district attorney, or criminal district attorney supplement his or her own salary from this fund.

**FEMA**

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

**GUADALUPE COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2012**

	<u>Special Revenue Funds</u>			
	<u>Capital Projects</u>	<u>Debt Service Fund</u>	<u>Juvenile Probation</u>	<u>Sheriff's Forfeiture Funds</u>
<b>Assets</b>				
Cash and equivalents	\$ 238,009	\$ -	\$ -	\$ 179,839
Investments	169,161	179,280	1,168,033	14,173
Taxes receivable, net		75,510		
Other receivables	2,500		18,986	
Due from other funds			25,135	
Inventory				
Prepaid items	25,000		100	
<b>Total Assets</b>	<u>\$ 434,670</u>	<u>\$ 254,790</u>	<u>\$ 1,212,254</u>	<u>\$ 194,012</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 119,148	\$ -	\$ 46,971	\$ 6,076
Accrued wages and benefits			94,556	
Due to other funds				
Deferred revenue		74,105		
<b>Total Liabilities</b>	<u>119,148</u>	<u>74,105</u>	<u>141,527</u>	<u>6,076</u>
<b>Fund Balances:</b>				
Nonspendable				
Prepays	25,000		100	
Inventories				
Restricted for:				
Debt Service		180,685		
Public Safety			1,070,627	187,936
Other purposes				
Committed				
Assigned	290,522			
Unassigned				
<b>Total Fund Balances</b>	<u>315,522</u>	<u>180,685</u>	<u>1,070,727</u>	<u>187,936</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 434,670</u>	<u>\$ 254,790</u>	<u>\$ 1,212,254</u>	<u>\$ 194,012</u>

**Special Revenue Funds**

<b>Jail Commissary Fund</b>	<b>Combined Grant Funds</b>	<b>Other Nonmajor Special Revenue</b>	<b>Total NonMajor Governmental Funds</b>
\$ 7,122	\$ 37,313	\$ 252,962	\$ 715,245
25,000	81,532	1,042,832	2,680,011
	137,098	15,021	75,510
	14,248		173,605
15,763			39,383
		2,188	15,763
			27,288
<u>\$ 47,885</u>	<u>\$ 270,191</u>	<u>\$ 1,313,003</u>	<u>\$ 3,726,805</u>
\$ 10,019	\$ 43,633	\$ 8,342	\$ 234,189
	17,731	2,901	115,188
	69,983	14,248	84,231
			74,105
<u>10,019</u>	<u>131,347</u>	<u>25,491</u>	<u>507,713</u>
		2,188	27,288
15,763			15,763
			180,685
22,103			1,280,666
	138,844	1,285,324	1,424,168
			290,522
<u>37,866</u>	<u>138,844</u>	<u>1,287,512</u>	<u>3,219,092</u>
<u>\$ 47,885</u>	<u>\$ 270,191</u>	<u>\$ 1,313,003</u>	<u>\$ 3,726,805</u>

**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2012**

	<u>Special Revenue Funds</u>			
	<u>Capital Projects</u>	<u>Debt Service Fund</u>	<u>Juvenile Probation</u>	<u>Sheriff's Forfeiture Funds</u>
<b>Revenues</b>				
Property taxes	\$	\$ 1,646,131	\$	\$
Intergovernmental				
Charges for services			150,890	
Fines and forfeitures				185,758
Earnings on investments		457	5,915	152
Miscellaneous	1,000		1,166	8,987
<b>Total Revenues</b>	<u>1,000</u>	<u>1,646,588</u>	<u>157,971</u>	<u>194,897</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government				
Judicial			1,120,257	
Public safety			1,919,477	140,086
Infrastructure and environmental services				
Health and social services				
<b>Capital Outlay</b>	359,028		161,506	
<b>Debt Service:</b>				
Principal		1,410,000		
Interest and fiscal charges		674,784		
<b>Total Expenditures</b>	<u>359,028</u>	<u>2,084,784</u>	<u>3,201,240</u>	<u>140,086</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(358,028)</u>	<u>(438,196)</u>	<u>(3,043,269)</u>	<u>54,811</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	384,466	500,000	2,500,000	
Transfers out	(10,200)		(11,908)	
<b>Total other financing sources (uses)</b>	<u>374,266</u>	<u>500,000</u>	<u>2,488,092</u>	
Net change in fund balances	16,238	61,804	(555,177)	54,811
<b>Fund balances - beginning of year</b>	<u>299,284</u>	<u>118,881</u>	<u>1,625,904</u>	<u>133,125</u>
<b>Fund balances - end of year</b>	<u>\$ 315,522</u>	<u>\$ 180,685</u>	<u>\$ 1,070,727</u>	<u>\$ 187,936</u>



<b>Special Revenue Funds</b>			
<b>Jail Commissary Fund</b>	<b>Combined Grant Funds</b>	<b>Other Nonmajor Special Revenue</b>	<b>Total NonMajor Governmental Funds</b>
\$	\$	\$	\$ 1,646,131
	1,022,886		1,022,886
219,143	8,815	433,189	812,037
			185,758
24	211	66	6,825
	3	4	11,160
<u>219,167</u>	<u>1,031,915</u>	<u>433,259</u>	<u>3,684,797</u>
	53,535	72,871	126,406
	1,027,079	154,931	2,302,267
203,701		47,425	2,310,689
	151,620		151,620
		7,484	528,018
			1,410,000
			674,784
<u>203,701</u>	<u>1,232,234</u>	<u>282,711</u>	<u>7,503,784</u>
<u>15,466</u>	<u>(200,319)</u>	<u>150,548</u>	<u>(3,818,987)</u>
	11,908	1,450	3,397,824
		(1,450)	(23,558)
	11,908		3,374,266
15,466	(188,411)	150,548	(444,721)
22,400	327,255	1,136,964	3,663,813
<u>\$ 37,866</u>	<u>\$ 138,844</u>	<u>\$ 1,287,512</u>	<u>\$ 3,219,092</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND**  
**For the Year Ended September 30, 2012**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Miscellaneous	\$	\$ 1,000	\$ 1,000
<b>Total Revenues</b>		<u>1,000</u>	<u>1,000</u>
<b>Expenditures</b>			
Capital Outlay	842,622	359,028	483,594
<b>Total Expenditures</b>	<u>842,622</u>	<u>359,028</u>	<u>483,594</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(842,622)</u>	<u>(358,028)</u>	<u>484,594</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	822,622	384,466	438,156
Transfers (out)	(10,200)	(10,200)	
<b>Total Other Financing Sources (Uses)</b>	<u>812,422</u>	<u>374,266</u>	<u>438,156</u>
Net Changes in Fund Balances	(30,200)	16,238	46,438
<b>Fund Balances - Beginning of Year</b>	<u>299,284</u>	<u>299,284</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 269,084</u>	<u>\$ 315,522</u>	<u>\$ 46,438</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**For the Year Ended September 30, 2012**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Property taxes	\$ 1,636,600	\$ 1,646,131	\$ 9,531
Earnings on investments	500	457	(43)
<b>Total Revenues</b>	<u>1,637,100</u>	<u>1,646,588</u>	<u>9,488</u>
<b>Expenditures</b>			
<b>Debt Service:</b>			
Principal and interest	1,410,000	1,410,000	
Interest and fiscal charges	675,784	674,784	1,000
<b>Total Expenditures</b>	<u>2,085,784</u>	<u>2,084,784</u>	<u>1,000</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(448,684)</u>	<u>(438,196)</u>	<u>10,488</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	500,000	500,000	
<b>Total Other Financing Sources (Uses)</b>	<u>500,000</u>	<u>500,000</u>	
Net Changes in Fund Balances	51,316	61,804	10,488
<b>Fund Balances - Beginning of Year</b>	<u>118,881</u>	<u>118,881</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 170,197</u>	<u>\$ 180,685</u>	<u>\$ 10,488</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUVENILE PROBATION FUND**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 135,000	\$ 150,890	\$ 15,890
Earnings on investments	12,500	5,915	(6,585)
Miscellaneous	500	1,166	666
<b>Total Revenues</b>	<b>148,000</b>	<b>157,971</b>	<b>9,971</b>
<b>Expenditures</b>			
Judicial			
Personnel	1,087,545	984,785	102,760
Operations	159,145	135,472	23,673
Public Safety			
Personnel	1,890,987	1,753,863	137,124
Operations	201,360	165,614	35,746
Capital Outlay	166,554	161,506	5,048
<b>Total Expenditures</b>	<b>3,505,591</b>	<b>3,201,240</b>	<b>304,351</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>			
	<b>(3,357,591)</b>	<b>(3,043,269)</b>	<b>314,322</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	2,500,000	2,500,000	
Transfers (out)	(14,296)	(11,908)	2,388
<b>Total Other Financing Sources (Uses)</b>	<b>2,485,704</b>	<b>2,488,092</b>	<b>2,388</b>
Net Changes in Fund Balances	(871,887)	(555,177)	311,934
<b>Fund Balances - Beginning of Year</b>	<b>1,625,904</b>	<b>1,625,904</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 754,017</b>	<b>\$ 1,070,727</b>	<b>\$ 311,934</b>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**SHERIFF'S FORFEITURE FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fines and forfeitures	\$ 5,000	\$ 185,758	\$ 180,758
Earnings on investments	100	152	52
Miscellaneous	8,977	8,987	10
<b>Total Revenues</b>	<u>14,077</u>	<u>194,897</u>	<u>180,820</u>
<b>Expenditures</b>			
Public Safety			
Operations	188,177	140,086	48,091
<b>Total Expenditures</b>	<u>188,177</u>	<u>140,086</u>	<u>48,091</u>
Net Changes in Fund Balances	(174,100)	54,811	228,911
<b>Fund Balances - Beginning of Year</b>	<u>133,125</u>	<u>133,125</u>	
<b>Fund Balances - End of Year</b>	<u>\$ (40,975)</u>	<u>\$ 187,936</u>	<u>\$ 228,911</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JAIL COMMISSARY FUND**  
**For the Year Ended September 30, 2012**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Charges for Service	\$ 230,000	\$ 219,143	\$ (10,857)
Earnings on investments		24	24
<b>Total Revenues</b>	<u>230,000</u>	<u>219,167</u>	<u>(10,833)</u>
<b>Expenditures</b>			
Personnel	52,601		52,601
Operations	272,000	203,701	68,299
<b>Total Expenditures</b>	<u>324,601</u>	<u>203,701</u>	<u>120,900</u>
Net Changes in Fund Balances	(94,601)	15,466	110,067
<b>Fund Balances - Beginning of Year</b>	<u>22,400</u>	<u>22,400</u>	
<b>Fund Balances - End of Year</b>	<u>\$ (72,201)</u>	<u>\$ 37,866</u>	<u>\$ 110,067</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUVENILE PROBATION TITLE IV/E - COMBINED GRANT FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$	\$ 32,745	\$ 32,745
Earnings on investments	10	211	201
<b>Total Revenues</b>	<u>10</u>	<u>32,956</u>	<u>32,946</u>
<b>Expenditures</b>			
Judicial			
Operations	177,735	167,575	10,160
<b>Total Expenditures</b>	<u>177,735</u>	<u>167,575</u>	<u>10,160</u>
Net Changes in Fund Balances	(177,725)	(134,619)	43,106
<b>Fund Balances - Beginning of Year</b>	<u>214,115</u>	<u>214,115</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 36,390</u>	<u>\$ 79,496</u>	<u>\$ 43,106</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUVENILE DRUG COURT - COMBINED GRANT FUNDS**  
**For the Year Ended September 30, 2012**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 128,664	\$ 107,175	\$ (21,489)
<b>Total Revenues</b>	<u>128,664</u>	<u>107,175</u>	<u>(21,489)</u>
<b>Expenditures</b>			
Personnel Services	111,728	111,047	681
Operations	31,232	8,036	23,196
<b>Total Expenditures</b>	<u>142,960</u>	<u>119,083</u>	<u>23,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,296)</u>	<u>(11,908)</u>	<u>2,388</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	11,908	11,908	-
<b>Total Other Financing Sources (Uses)</b>	<u>11,908</u>	<u>11,908</u>	<u>-</u>
Net Changes in Fund Balances	(2,388)		2,388
<b>Fund Balances, Beginning of Year</b>			
<b>Fund Balances, End of Year</b>	<u>\$ (2,388)</u>	<u>\$</u>	<u>\$ 2,388</u>



**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TEXAS JUVENILE JUSTICE DEPARTMENT - COMBINED GRANT FUNDS**  
**For the Year Ended September 30, 2012**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	727,499	\$ 731,347	\$ 3,848
<b>Total Revenues</b>	<u>727,499</u>	<u>731,347</u>	<u>3,848</u>
<b>Expenditures</b>			
Personnel Services	455,585	445,849	9,736
Operations	296,913	294,571	2,342
<b>Total Expenditures</b>	<u>752,498</u>	<u>740,420</u>	<u>12,078</u>
Net Changes in Fund Balances	(24,999)	(9,073)	15,926
<b>Fund Balances - Beginning of Year</b>	<u>24,999</u>	<u>24,999</u>	
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 15,926</u>	<u>\$ 15,926</u>

**GUADALUPE COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**

**IN FUND BALANCE - BUDGET AND ACTUAL**

**HELP AMERICANS VOTE ACT (HAVA) FUND PROGRAM REVENUE - COMBINED GRANT FUNDS**

*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 60,450	\$ -	\$ (60,450)
Charges for Services		8,815	8,815
<b>Total Revenues</b>	<u>60,450</u>	<u>8,815</u>	<u>(51,635)</u>
<b>Expenditures</b>			
General Government			
Operations	134,950	53,535	81,415
<b>Total Expenditures</b>	<u>134,950</u>	<u>53,535</u>	<u>81,415</u>
Net Changes in Fund Balances	(74,500)	(44,720)	29,780
<b>Fund Balances - Beginning of Year</b>	<u>74,684</u>	<u>74,684</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 184</u>	<u>\$ 29,964</u>	<u>\$ 29,780</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**MISCELLANEOUS SHORT-TERM GRANTS - COMBINED GRANT FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 167,850	\$ 151,619	\$ (16,231)
<b>Total Revenues</b>	<u>167,850</u>	<u>151,619</u>	<u>(16,231)</u>
<b>Expenditures</b>			
Public Safety			
Operations	11,375	11,119	256
Infrastructure & Environmental Services			
Operations	156,475	140,500	15,975
<b>Total Expenditures</b>	<u>167,850</u>	<u>151,619</u>	<u>16,231</u>
Net Changes in Fund Balances			
<b>Fund Balances - Beginning of Year</b>	<u>9,877</u>	<u>9,877</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 9,877</u>	<u>\$ 9,877</u>	<u>\$ -</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUVENILE PROBATION FEE FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 6,000	\$ 5,923	\$ (77)
Earnings on investments	35	66	31
<b>Total Revenues</b>	<u>6,035</u>	<u>5,989</u>	<u>(46)</u>
<b>Expenditures</b>			
Judicial			
Operations	9,050	2,729	6,321
<b>Total Expenditures</b>	<u>9,050</u>	<u>2,729</u>	<u>6,321</u>
Net Changes in Fund Balances	(3,015)	3,260	6,275
<b>Fund Balances - Beginning of Year</b>	<u>44,260</u>	<u>44,260</u>	
<b>Fund Balances - End of Year</b>	<u><u>\$ 41,245</u></u>	<u><u>\$ 47,520</u></u>	<u><u>\$ 6,275</u></u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**SHERIFF'S DONATION FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Miscellaneous	\$ 3,873	\$ 3,873	\$ -
<b>Total Revenues</b>	<u>3,873</u>	<u>3,873</u>	<u>-</u>
<b>Expenditures</b>			
Public Safety			
Operations	8,132	5,692	2,440
<b>Total Expenditures</b>	<u>8,132</u>	<u>5,692</u>	<u>2,440</u>
Net Changes in Fund Balances	(4,259)	(1,819)	2,440
<b>Fund Balances - Beginning of Year</b>	<u>5,811</u>	<u>5,811</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 1,552</u>	<u>\$ 3,992</u>	<u>\$ 2,440</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 60,000	\$ 54,509	\$ (5,491)
<b>Total Revenues</b>	<u>60,000</u>	<u>54,509</u>	<u>(5,491)</u>
<b>Expenditures</b>			
Judicial			
Personnel	3,680	3,659	21
Operations	70,200	66,770	3,430
<b>Total Expenditures</b>	<u>73,880</u>	<u>70,429</u>	<u>3,451</u>
Net Changes in Fund Balances	(13,880)	(15,920)	(2,040)
<b>Fund Balances - Beginning of Year</b>	<u>67,638</u>	<u>67,638</u>	
<b>Fund Balances - End of Year</b>	<u><u>\$ 53,758</u></u>	<u><u>\$ 51,718</u></u>	<u><u>\$ (2,040)</u></u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**FIRE CODE INSPECTION FEE FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 3,000	\$ 11,448	\$ 8,448
<b>Total Revenues</b>	<u>3,000</u>	<u>11,448</u>	<u>8,448</u>
<b>Expenditures</b>			
Public Safety			
Operations	700		700
<b>Total Expenditures</b>	<u>700</u>		<u>700</u>
Net Changes in Fund Balances	2,300	11,448	9,148
<b>Fund Balances - Beginning of Year</b>	<u>1,406</u>	<u>1,406</u>	
Fund Balances - End of Year	<u>\$ 3,706</u>	<u>\$ 12,854</u>	<u>\$ 9,148</u>

**GUADALUPE COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**

**IN FUND BALANCE - BUDGET AND ACTUAL**

**COUNTY CLERKS RECORDS MANAGEMENT FUNDS - OTHER NON-MAJOR FUNDS**

*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 120,000	\$ 128,989	\$ 8,989
<b>Total Revenues</b>	<u>120,000</u>	<u>128,989</u>	<u>8,989</u>
<b>Expenditures</b>			
General Government			
Personnel	8,824	8,800	24
Operations	210,000	9,944	200,056
Capital Outlay	8,000	7,484	516
<b>Total Expenditures</b>	<u>226,824</u>	<u>26,228</u>	<u>200,596</u>
Net Changes in Fund Balances	(106,824)	102,761	209,585
<b>Fund Balances - Beginning of Year</b>	<u>391,397</u>	<u>391,397</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 284,573</u>	<u>\$ 494,158</u>	<u>\$ 209,585</u>



**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY RECORDS MANAGEMENT FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 35,000	\$ 36,790	\$ 1,790
<b>Total Revenues</b>	<u>35,000</u>	<u>36,790</u>	<u>1,790</u>
<b>Expenditures</b>			
General Government			
Personnel	41,882	41,624	258
Operations	<u>33,600</u>	<u>13,953</u>	<u>19,647</u>
<b>Total Expenditures</b>	<u>75,482</u>	<u>55,577</u>	<u>19,905</u>
Net Changes in Fund Balances	(40,482)	(18,787)	21,695
<b>Fund Balances - Beginning of Year</b>	<u>87,715</u>	<u>87,715</u>	
<b>Fund Balances - End of Year</b>	<u><u>\$ 47,233</u></u>	<u><u>\$ 68,928</u></u>	<u><u>\$ 21,695</u></u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 66,000	\$ 66,356	\$ 356
<b>Total Revenues</b>	<u>66,000</u>	<u>66,356</u>	<u>356</u>
<b>Expenditures</b>			
Public Safety			
Personnel Services	41,924	39,692	2,232
Operations	15,000	5,507	9,493
<b>Total Expenditures</b>	<u>56,924</u>	<u>45,199</u>	<u>11,725</u>
Net Changes in Fund Balances	9,076	21,157	12,081
<b>Fund Balances - Beginning of Year</b>	<u>37,856</u>	<u>37,856</u>	
<b>Fund Balances - End of Year</b>	<u><u>\$ 46,932</u></u>	<u><u>\$ 59,013</u></u>	<u><u>\$ 12,081</u></u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK RECORDS MANAGEMENT - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 9,000	\$ 9,029	\$ 29
<b>Total Revenues</b>	<u>9,000</u>	<u>9,029</u>	<u>29</u>
<b>Expenditures</b>			
Judicial			
Operations	15,000	15,000	
<b>Total Expenditures</b>	<u>15,000</u>	<u>15,000</u>	
Net Changes in Fund Balances	(6,000)	(5,971)	29
<b>Fund Balances - Beginning of Year</b>	<u>12,270</u>	<u>12,270</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 6,270</u>	<u>\$ 6,299</u>	<u>\$ 29</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 34,500	\$ 33,802	\$ (698)
<b>Total Revenues</b>	<u>34,500</u>	<u>33,802</u>	<u>(698)</u>
<b>Expenditures</b>			
Judicial			
Operations	23,660	9,128	14,532
<b>Total Expenditures</b>	<u>23,660</u>	<u>9,128</u>	<u>14,532</u>
Net Changes in Fund Balances	10,840	24,674	13,834
<b>Fund Balances - Beginning of Year</b>	<u>133,582</u>	<u>133,582</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 144,422</u>	<u>\$ 158,256</u>	<u>\$ 13,834</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT SECURITY FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 9,000	\$ 8,242	\$ (758)
<b>Total Revenues</b>	<u>9,000</u>	<u>8,242</u>	<u>(758)</u>
<b>Expenditures</b>			
Judicial			
Operations	13,000	7,502	5,498
<b>Total Expenditures</b>	<u>13,000</u>	<u>7,502</u>	<u>5,498</u>
Net Changes in Fund Balances	(4,000)	740	4,740
<b>Fund Balances - Beginning of Year</b>	<u>21,928</u>	<u>21,928</u>	
<b>Fund Balances - End of Year</b>	<u><u>\$ 17,928</u></u>	<u><u>\$ 22,668</u></u>	<u><u>\$ 4,740</u></u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURT REPORTER SERVICE FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 22,160	\$ 23,960	\$ 1,800
<b>Total Revenues</b>	<u>22,160</u>	<u>23,960</u>	<u>1,800</u>
<b>Expenditures</b>			
Judicial			
Operations	22,160	22,160	-
<b>Total Expenditures</b>	<u>22,160</u>	<u>22,160</u>	<u>-</u>
Net Changes in Fund Balances	-	1,800	1,800
<b>Fund Balances - Beginning of Year</b>	<u>82</u>	<u>82</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 82</u>	<u>\$ 1,882</u>	<u>\$ 1,800</u>

**GUADALUPE COUNTY, TEXAS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**

**IN FUND BALANCE - BUDGET AND ACTUAL**

**ALTERNATIVE DISPUTE RESOLUTION FUND - OTHER NON-MAJOR FUNDS**

*For the Year Ended September 30, 2012*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 19,000	\$ 18,111	\$ (889)
<b>Total Revenues</b>	<u>19,000</u>	<u>18,111</u>	<u>(889)</u>
<b>Expenditures</b>			
Judicial			
Operations	19,000	2,460	16,540
<b>Total Expenditures</b>	<u>19,000</u>	<u>2,460</u>	<u>16,540</u>
Net Changes in Fund Balances		15,651	15,651
<b>Fund Balances - Beginning of Year</b>	<u>221,673</u>	<u>221,673</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 221,673</u>	<u>\$ 237,324</u>	<u>\$ 15,651</u>

**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURT INITIATED GUARDIANSHIP FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 6,000	\$ 7,317	\$ 1,317
<b>Total Revenues</b>	<u>6,000</u>	<u>7,317</u>	<u>1,317</u>
<b>Expenditures</b>			
Judicial			
Operations	6,000	5,500	500
<b>Total Expenditures</b>	<u>6,000</u>	<u>5,500</u>	<u>500</u>
Net Changes in Fund Balances	-	1,817	1,817
<b>Fund Balances - Beginning of Year</b>	<u>15,750</u>	<u>15,750</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 15,750</u>	<u>\$ 17,567</u>	<u>\$ 1,817</u>



**GUADALUPE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**FAMILY PROTECTION FEE FUND - OTHER NON-MAJOR FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 8,000	\$ 9,428	\$ 1,428
<b>Total Revenues</b>	<u>8,000</u>	<u>9,428</u>	<u>1,428</u>
<b>Expenditures</b>			
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	8,000	9,428	1,428
<b>Fund Balances - Beginning of Year</b>	<u>34,423</u>	<u>34,423</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 42,423</u>	<u>\$ 43,851</u>	<u>\$ 1,428</u>

**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
*September 30, 2012*

	<b>Workers'</b>	<b>Medical Benefits</b>	
	<b>Compensations</b>	<b>Fund</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	
	<hr/>	<hr/>	<hr/>
<b>Assets</b>			
<b>Current assets:</b>			
Cash and cash equivalents	\$ 1,282,761	\$ 3,175,974	\$ 4,458,735
Accounts receivables, net	25,000	401,018	426,018
Interest receivable		8,346	8,346
Prepaid Expenses		50,000	50,000
<b>Total assets</b>	<hr/> <b>1,307,761</b>	<hr/> <b>3,635,338</b>	<hr/> <b>4,943,099</b>
<b>Liabilities</b>			
<b>Current Liabilities:</b>			
Accounts payable		325,067	325,067
Deferred revenue		1,865	1,865
Long-term claims payable	255,188		255,188
<b>Total liabilities</b>	<hr/> <b>255,188</b>	<hr/> <b>326,932</b>	<hr/> <b>582,120</b>
<b>Net Assets</b>			
Restricted for future claims			
Unrestricted	1,052,573	3,308,406	4,360,979
<b>Total net assets</b>	<hr/> <b>\$ 1,052,573</b>	<hr/> <b>\$ 3,308,406</b>	<hr/> <b>\$ 4,360,979</b>

**GUADALUPE COUNTY, TEXAS****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS****INTERNAL SERVICE FUNDS***For the Year Ended September 30, 2012*

	<b>Workers' Compensations Fund</b>	<b>Medical Benefits Fund</b>	<b>Total</b>
<b>Revenues</b>			
Fees Paid by County	\$ 410,103	\$ 3,596,065	\$ 4,006,168
Fees Paid by Employees		825,186	825,186
Other Premiums Paid		38,156	38,156
<b>Total operating revenues</b>	<u>410,103</u>	<u>4,459,407</u>	<u>4,869,510</u>
<b>Operating Expenses</b>			
Administrative charges	350	56,838	57,188
Insurance premiums	321,655	815,183	1,136,838
Benefit claims	234,245	4,060,162	4,294,407
<b>Total operating expenses</b>	<u>556,250</u>	<u>4,932,183</u>	<u>5,488,433</u>
Operating income (loss)	<u>(146,147)</u>	<u>(472,776)</u>	<u>(618,923)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Miscellaneous Income		6,440	6,440
Interest and investment revenue	1,480	21,305	22,785
<b>Total non-operating revenue (expenses)</b>	<u>1,480</u>	<u>27,745</u>	<u>29,225</u>
Change in net assets	(144,667)	(445,031)	(589,698)
<b>Total net assets - beginning</b>	<u>1,197,240</u>	<u>3,753,437</u>	<u>4,950,677</u>
<b>Total net assets - ending</b>	<u>\$ 1,052,573</u>	<u>\$ 3,308,406</u>	<u>\$ 4,360,979</u>



**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
*For the Year Ended September 30, 2012*

	<b>Workers' Compensations Fund</b>	<b>Medical Benefits Fund</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Participants	\$ 410,103	\$ 4,071,848	\$ 4,481,951
Disbursed for personnel services	(350)	(56,838)	(57,188)
Cash Paid to Benefit Claims & Excess Coverage	(300,712)	(4,858,535)	(5,159,247)
<b>Net cash provided (used) by operating activities</b>	<u>109,041</u>	<u>(843,525)</u>	<u>(734,484)</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Miscellaneous Cash Receipts		6,441	6,441
<b>Net cash provided by (used by) noncapital financing activities</b>		<u>6,441</u>	<u>6,441</u>
<b>Cash Flows from Investing Activities</b>			
Interest received	1,480	21,305	22,785
<b>Net cash provided by (used by) investing activities</b>	<u>1,480</u>	<u>21,305</u>	<u>22,785</u>
<b>Net increase/(decrease) in cash and equivalents</b>	110,521	(815,779)	(705,258)
Cash and equivalents, beginning of year	1,172,240	3,991,753	5,163,993
<b>Cash and equivalents, at end of year</b>	<u>\$ 1,282,761</u>	<u>\$ 3,175,974</u>	<u>\$ 4,458,735</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ (146,147)	\$ (472,776)	\$ (618,923)
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>			
(Increase) decrease in accounts receivable		(387,559)	(387,559)
(Increase) decrease in prepaid expenses		65,893	65,893
Increase (decrease) in accounts payable	255,188	(49,083)	206,105
<b>Net cash provided by operating activities</b>	<u>\$ 109,041</u>	<u>\$ (843,525)</u>	<u>\$ (734,484)</u>

**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
*September 30, 2012*

	<b>Agency Funds</b>			
	<b>Bail Bond Security</b>	<b>Inmate Fund</b>	<b>Tax Assessor- Collector</b>	<b>District Clerk Trust &amp; Registry</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 309,317	\$ 16,164	\$ 2,290,902	\$ 805,406
Certificates of Deposit	160,000			
<b>Total Assets</b>	<b>\$ 469,317</b>	<b>\$ 16,164</b>	<b>\$ 2,290,902</b>	<b>\$ 805,406</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 469,317	\$ 16,164	\$ 2,290,902	\$ 805,406
<b>Total Liabilities</b>	<b>\$ 469,317</b>	<b>\$ 16,164</b>	<b>\$ 2,290,902</b>	<b>\$ 805,406</b>

*The accompanying notes are an integral part of these financial statements.*

**Agency Funds**

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<b>County Clerk Registry</b>	<b>Adult Probation</b>	<b>Child Protection</b>	<b>County Attorney</b>	<b>Unclaimed Property</b>	<b>Total Agency Funds</b>
\$ 716,496	\$ 468,812	\$ 4,160	\$ 20,371	\$ 32,723	\$ 4,664,351
<u>\$ 716,496</u>	<u>\$ 468,812</u>	<u>\$ 4,160</u>	<u>\$ 20,371</u>	<u>\$ 32,723</u>	<u>\$ 4,824,351</u>
<u>\$ 716,496</u>	<u>\$ 468,812</u>	<u>\$ 4,160</u>	<u>\$ 20,371</u>	<u>32,723</u>	<u>4,824,351</u>
<u>\$ 716,496</u>	<u>\$ 468,812</u>	<u>\$ 4,160</u>	<u>\$ 20,371</u>	<u>\$ 32,723</u>	<u>\$ 4,824,351</u>





**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**For the Year Ended September 30, 2012**

	Balance 10/1/2011	Additions	Deletions	Balance 9/30/2012
<b>Bail Bond Security</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 254,924	\$ 109,393	\$ 55,000	\$ 309,317
Certificates of Deposit	60,000	100,000		160,000
<b>Total Assets</b>	<b>\$ 314,924</b>	<b>\$ 209,393</b>	<b>\$ 55,000</b>	<b>\$ 469,317</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 314,924	\$ 156,184	\$ 1,791	469,317
<b>Total Liabilities</b>	<b>\$ 314,924</b>	<b>\$ 156,184</b>	<b>\$ 1,791</b>	<b>\$ 469,317</b>
<b>Inmate Fund</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 22,984	\$ 583,069	\$ 589,889	\$ 16,164
<b>Total Assets</b>	<b>\$ 22,984</b>	<b>\$ 583,069</b>	<b>\$ 589,889</b>	<b>\$ 16,164</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 22,984	\$ 10,839	\$ 17,659	\$ 16,164
<b>Total Liabilities</b>	<b>\$ 22,984</b>	<b>\$ 10,839</b>	<b>\$ 17,659</b>	<b>\$ 16,164</b>
<b>Tax Assessor-Collector</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,691,896	\$ 206,060,412	\$ 205,461,406	\$ 2,290,902
<b>Total Assets</b>	<b>\$ 1,691,896</b>	<b>\$ 206,060,412</b>	<b>\$ 205,461,406</b>	<b>\$ 2,290,902</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 1,691,896	\$ 875,736	\$ 276,729	\$ 2,290,902
<b>Total Liabilities</b>	<b>\$ 1,691,896</b>	<b>\$ 875,736</b>	<b>\$ 276,729</b>	<b>\$ 2,290,902</b>
<b>District Clerk Trust &amp; Registry</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,289,778	\$ 633,699	\$ 1,118,072	\$ 805,406
<b>Total Assets</b>	<b>\$ 1,289,778</b>	<b>\$ 633,699</b>	<b>\$ 1,118,072</b>	<b>\$ 805,406</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 1,289,778	\$ 11,862	\$ 496,234	\$ 805,406
<b>Total Liabilities</b>	<b>\$ 1,289,778</b>	<b>\$ 11,862</b>	<b>\$ 496,234</b>	<b>\$ 805,406</b>

**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**For the Year Ended September 30, 2012**

	Balance 10/1/2011	Additions	Deletions	Balance 9/30/2012
<b>County Clerk Registry</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 803,918	\$ 851,319	\$ 938,741	\$ 716,496
<b>Total Assets</b>	<b>\$ 803,918</b>	<b>\$ 851,319</b>	<b>\$ 938,741</b>	<b>\$ 716,496</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 803,918	\$ 130,666	\$ 218,087	\$ 716,496
<b>Total Liabilities</b>	<b>\$ 803,918</b>	<b>\$ 130,666</b>	<b>\$ 218,087</b>	<b>\$ 716,496</b>
<b>Adult Probation</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 364,245	\$ 2,310,514	\$ 2,205,947	\$ 468,812
<b>Total Assets</b>	<b>\$ 364,245</b>	<b>\$ 2,310,514</b>	<b>\$ 2,205,947</b>	<b>\$ 468,812</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 364,245	\$ 2,310,514	\$ 2,205,947	\$ 468,812
<b>Total Liabilities</b>	<b>\$ 364,245</b>	<b>\$ 2,310,514</b>	<b>\$ 2,205,947</b>	<b>\$ 468,812</b>
<b>Child Protection</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,789	\$ 17,751	\$ 16,380	\$ 4,160
<b>Total Assets</b>	<b>\$ 2,789</b>	<b>\$ 17,751</b>	<b>\$ 16,380</b>	<b>\$ 4,160</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 2,789	\$ 1,371	\$ 0	\$ 4,160
<b>Total Liabilities</b>	<b>\$ 2,789</b>	<b>\$ 1,371</b>	<b>\$ 0</b>	<b>\$ 4,160</b>
<b>County Attorney</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 13,279	\$ 121,158	\$ 114,066	\$ 20,371
<b>Total Assets</b>	<b>\$ 13,279</b>	<b>\$ 121,158</b>	<b>\$ 114,066</b>	<b>\$ 20,371</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 13,279	\$ 10,683	\$ 3,591	\$ 20,371
<b>Total Liabilities</b>	<b>\$ 13,279</b>	<b>\$ 10,683</b>	<b>\$ 3,591</b>	<b>\$ 20,371</b>

**GUADALUPE COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
*For the Year Ended September 30, 2012*

	Balance 10/1/2011	Additions	Deletions	Balance 9/30/2012
<b>Unclaimed Property</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 30,629	\$ 2,094	\$ -	\$ 32,723
<b>Total Assets</b>	<b>\$ 30,629</b>	<b>\$ 2,094</b>	<b>\$ -</b>	<b>\$ 32,723</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 30,629	\$ 2,094	\$ -	\$ 32,723
<b>Total Liabilities</b>	<b>\$ 30,629</b>	<b>\$ 2,094</b>	<b>\$ -</b>	<b>\$ 32,723</b>
<b>Total All Agency Funds</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,474,442	\$ 210,689,411	\$ 210,499,501	\$ 4,664,351
Certificates of Deposit	60,000	100,000		160,000
<b>Total Assets</b>	<b>\$ 4,534,442</b>	<b>\$ 210,789,411</b>	<b>\$ 210,499,501</b>	<b>\$ 4,824,351</b>
<b>Liabilities</b>				
Funds Held for Others	\$ 4,534,442	\$ 3,509,948	\$ 3,220,039	\$ 4,824,351
<b>Total Liabilities</b>	<b>\$ 4,534,442</b>	<b>\$ 3,509,948</b>	<b>\$ 3,220,039</b>	<b>\$ 4,824,351</b>

**GUADALUPE COUNTY, TEXAS**  
**STATISTICAL SECTION**  
**SEPTEMBER 30, 2012**

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

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

Assessed Value and Actual Value of Property  
Property Tax Levies and Collections  
Property Tax Rates – All Overlapping Governments  
Principal Taxpayers

*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

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

Demographic and Economic Statistics  
Principal Employers  
Operating Indicators by Function  
Tax Rate 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, 2012**

Operating Information

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 NINE FISCAL YEARS**

*Amounts in (000's)*

*(Accrual Basis of Accounting)*

	<b>Fiscal Year</b>			
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<b>Governmental Activities</b>				
Invested in capital assets, net of related debt	\$ 8,147	\$ 22,322	\$ 24,513	\$ 25,664
Restricted	141	49	269	317
Unrestricted	12,497	14,094	16,778	21,946
<b>Total governmental activities net assets</b>	<b>\$ 20,785</b>	<b>\$ 36,465</b>	<b>\$ 41,560</b>	<b>\$ 47,927</b>

\*GASB 34 was implemented in fiscal year 2004, therefore 10 years of data is unavailable

<b>Fiscal Year</b>				
<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
\$ 29,640	\$ 28,247	\$ 36,383	\$ 39,013	\$ 41,828
157	187	257	5,655	5,827
25,510	32,391	26,766	20,922	29,753
<u>\$ 55,307</u>	<u>\$ 60,825</u>	<u>\$ 63,406</u>	<u>\$ 65,590</u>	<u>\$ 77,408</u>

**GUADALUPE COUNTY, TEXAS**

**CHANGES IN NET ASSETS**

*Last Nine Fiscal Years\**

*(Accrual Basis of Accounting)*

	Fiscal Year			
	2004	2005	2006	2007
<b>Expenses</b>				
<b>Governmental Activities:</b>				
General government	\$ 8,204,898	\$ 9,036,349	\$ 10,150,652	\$ 6,428,584
Judicial				7,507,134
Public safety	10,640,424	11,503,670	13,227,482	13,793,072
Infrastructure and Environmental Support	6,025,349	6,544,199	6,709,576	4,349,623
Health and Social Services	4,524,406	3,753,443	3,934,746	4,264,741
Interest on long-term debt	678,162	642,361	549,682	519,698
Capital outlay				
<b>Total governmental activities expenses</b>	<u>30,073,239</u>	<u>31,480,022</u>	<u>34,572,138</u>	<u>36,862,852</u>
<b>Program Revenues</b>				
<b>Governmental Activities:</b>				
<b>Charges for services:</b>				
General government	\$ 3,346,519	\$ 3,327,476	\$ 4,147,774	\$ 3,107,604
Judicial				1,576,806
Public Safety	3,089,937	2,976,254	4,404,129	4,554,942
Infrastructure and Environmental Support	580,148	477,021	464,452	574,379
Health and Social Services	523,526	568,213	326,910	154,944
Operating grants and contributions	2,021,487	2,272,175	2,562,884	2,560,239
Capital grants and contributions	156,732	330,037	45,924	140,660
<b>Total governmental activities program revenues</b>	<u>9,718,349</u>	<u>9,951,176</u>	<u>11,952,073</u>	<u>12,669,574</u>
<b>Net (Expense) Revenue</b>				
Governmental activities	(20,354,890)	(21,528,846)	(22,620,065)	(24,193,278)
<b>Total primary government net expense</b>	<u>\$ (20,354,890)</u>	<u>\$ (21,528,846)</u>	<u>\$ (22,620,065)</u>	<u>\$ (24,193,278)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
<b>Governmental Activities:</b>				
<b>Taxes:</b>				
Property taxes	\$ 19,235,320	\$ 20,624,494	\$ 22,471,764	\$ 25,171,944
Sales and use taxes	3,232,326	3,634,415	4,092,473	4,684,240
Other Taxes	66,857	70,768	87,224	108,678
Investment earnings	167,814	440,656	916,132	1,283,441
Miscellaneous	36,102	26,690	53,279	109,301
Special Item - CPS Agreement				
Gain (Loss) on Disposal of Capital Assets		39,597	93,511	(796,052)
<b>Total governmental activities</b>	<u>22,738,419</u>	<u>24,836,620</u>	<u>27,714,383</u>	<u>30,561,552</u>
<b>Changes in Net Assets:</b>				
Governmental activities	\$ 2,383,529	\$ 3,307,774	\$ 5,094,318	\$ 6,368,274
<b>Total primary government</b>	<u>\$ 2,383,529</u>	<u>\$ 3,307,774</u>	<u>\$ 5,094,318</u>	<u>\$ 6,368,274</u>

\*GASB 34 was implemented in fiscal year 2004, therefore 10 years of data is unavailable



<b>Fiscal Year</b>				
<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
\$ 6,854,394	7,830,513	8,674,334	9,496,276	9,496,422
8,197,806	8,586,200	9,089,541	7,997,761	8,096,118
14,849,005	16,676,072	17,710,994	20,122,322	19,940,941
4,186,228	4,538,561	5,007,359	5,587,963	5,404,756
4,101,436	4,248,397	4,517,483	4,417,310	4,482,183
503,508	651,252	818,503	767,308	717,745
<u>38,692,377</u>	<u>42,530,995</u>	<u>45,818,214</u>	<u>48,388,940</u>	<u>48,138,165</u>
\$ 2,546,800	\$ 1,507,493	\$ 1,560,440	2,472,200	2,399,002
1,503,238	2,145,790	2,203,309	1,609,124	1,516,483
3,705,631	4,147,677	3,243,420	2,801,568	2,765,811
539,205	61,622	1,519,542	2,109,106	2,135,705
168,551	483,601	79,179	21,647	20,815
2,520,114	2,687,547	3,029,805	3,159,332	3,014,118
278,160	118,790		211,441	-
<u>11,261,699</u>	<u>11,152,520</u>	<u>11,635,695</u>	<u>12,384,418</u>	<u>11,851,934</u>
<u>(27,430,678)</u>	<u>(31,378,475)</u>	<u>(34,182,519)</u>	<u>(36,004,522)</u>	<u>(36,286,231)</u>
<u>\$ (27,430,678)</u>	<u>\$ (31,378,475)</u>	<u>\$ (34,182,519)</u>	<u>\$ (36,004,522)</u>	<u>\$ (36,286,231)</u>
\$ 26,253,635	\$ 29,538,431	\$ 30,476,717	\$ 32,904,361	\$ 34,181,203
4,748,085	4,669,169	4,671,993	5,251,331	5,956,369
2,270,859	2,315,443	1,099,123		
1,056,795	486,557	339,255	248,979	165,789
441,014	57,832	98,877	38,855	150,874
				7,667,000
<u>38,717</u>	<u>28,756</u>	<u>77,230</u>	<u>(255,617)</u>	<u>(16,412)</u>
<u>34,809,105</u>	<u>37,096,188</u>	<u>36,763,195</u>	<u>38,187,909</u>	<u>48,104,823</u>
<u>\$ 7,378,427</u>	<u>\$ 5,717,713</u>	<u>\$ 2,580,676</u>	<u>\$ 2,183,387</u>	<u>\$ 11,818,592</u>
<u>\$ 7,378,427</u>	<u>\$ 5,717,713</u>	<u>\$ 2,580,676</u>	<u>\$ 2,183,387</u>	<u>\$ 11,818,592</u>

**GUADALUPE COUNTY, TEXAS**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
*Last Nine Fiscal Years\**  
*(Modified Accrual Basis of Accounting)*

	<b>Fiscal Year</b>			
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<b>General fund</b>				
Nonspendable:				
Prepaid items	\$ 360,903	\$ 317,035	\$ 326,353	\$ 344,315
Inventories				
Restricted:				
Special Revenue Funds				
Records Management				
Other Purposes				
Committed				
Assigned for other purposes				
Unassigned	6,414,783	7,000,966	8,021,229	10,665,523
<b>Total General fund</b>	<u>\$ 6,775,686</u>	<u>\$ 7,318,001</u>	<u>\$ 8,347,582</u>	<u>\$ 11,009,838</u>
<b>All other governmental funds</b>				
Nonspendable:				
Prepaid items	\$ 90,717	\$ 79,505	\$ 112,574	\$ 109,945
Inventories	22,268	18,285	17,442	19,221
Restricted:				
Debt Service Fund	140,792	49,275	173,107	227,801
Road & Bridge	960,528	537,559	677,339	996,863
Public Safety				
Other Purposes				
Juvenile Services	999,373	1,244,188	1,411,294	1,751,249
Special Revenue Funds	1,003,740	1,289,185	1,698,720	2,214,219
Committed	406,330	425,854	904,592	1,426,794
Assigned for other purposes	4,265	3,839	1,076	2,186
<b>Total all other governmental funds</b>	<u>\$ 3,628,012</u>	<u>\$ 3,647,690</u>	<u>\$ 4,996,144</u>	<u>\$ 6,748,278</u>

\*GASB 34 was implemented in fiscal year 2004, therefore 10 years of data is unavailable

Note: In conforming to provisions of GASB Statement No. 54, fund balances of prior periods were restated to the new fund balance classifications.

<b>Fiscal Year</b>				
<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
\$ 316,860	\$ 237,078	\$ 279,507	\$ 341,437	245,326
			1,213,652	
				1,327,856
				55,892
			500,000	5,250,000
			1,440	7,668,319
10,341,481	12,538,034	12,677,955	13,627,254	10,684,123
<u>\$ 10,658,341</u>	<u>\$ 12,775,112</u>	<u>\$ 12,957,462</u>	<u>\$ 15,683,783</u>	<u>\$ 25,231,516</u>
\$ 169,500	\$ 96,670	\$ 142,836	\$ 5,971	32,417
19,890	24,770	11,946	153,210	168,712
59,450	121,656	190,722	118,880	180,685
1,224,041	1,693,341	1,493,286	1,096,300	1,557,711
				1,280,666
				1,424,168
2,312,682	2,405,109	2,299,568	1,625,907	
2,558,077	7,817,619	2,979,695	1,599,956	
2,602,416	1,428,334	1,042,555	299,284	16,238
5,137	5,750	4,454		274,284
<u>\$ 8,951,193</u>	<u>\$ 13,593,248</u>	<u>\$ 8,165,063</u>	<u>\$ 4,899,508</u>	<u>\$ 4,934,881</u>

**GUADALUPE COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
*Last Nine Fiscal Years*  
*(Modified Accrual Basis of Accounting)*

	Fiscal Year			
	2004	2005	2006	2007
<b>Revenues</b>				
Taxes				
Property Tax	\$ 19,155,941	\$ 20,510,392	\$ 22,482,429	\$ 25,153,434
Sales and Use Tax	3,232,326	3,634,415	4,092,473	4,684,240
Other Tax	66,857	70,768	87,224	108,678
Licenses and permits	337,995	352,351	436,360	466,791
Intergovernmental	2,177,821	2,397,315	2,564,490	2,607,662
Charges for services	5,213,198	4,582,392	6,811,799	7,183,595
Fines and forfeitures	1,609,128	1,525,235	1,408,682	1,581,621
Earnings on Investments				
Miscellaneous	568,696	1,557,121	1,509,821	1,903,950
<b>Total Revenues</b>	<u>32,361,962</u>	<u>34,629,989</u>	<u>39,393,278</u>	<u>43,689,971</u>
<b>Expenditures</b>				
<i>Current:</i>				
General government	7,968,486	8,678,173	9,430,748	4,456,106
Judicial**				7,230,843
Public safety	9,716,968	11,112,542	11,837,489	13,261,398
Infrastructure & Environmental	4,426,595	4,792,572	5,137,024	5,493,032
Health and Social Services	5,880,613	6,851,945	6,683,940	4,326,924
Conservation	160,592			
<b>Debt Service:</b>				
Principal	580,000	610,000	755,000	710,000
Interest and other charges	806,204	641,278	576,292	503,193
Capital outlay	848,756	1,381,486	2,665,147	3,340,601
<b>Total Expenditures</b>	<u>30,388,214</u>	<u>34,067,996</u>	<u>37,085,640</u>	<u>39,322,097</u>
Excess of revenues over (under) expenditures	1,973,748	561,993	2,307,638	4,367,874
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,008,223	2,247,849	3,945,740	3,945,640
Transfers Out	(2,008,223)	(2,247,849)	(3,945,740)	(3,945,640)
Proceeds from Bonds			9,495,000	
CPS Energy Payment				
<b>Total other financing sources (uses)</b>			<u>70,397</u>	
Net change in fund balances	<u>\$ 1,973,748</u>	<u>\$ 561,993</u>	<u>\$ 2,378,035</u>	<u>\$ 4,367,874</u>
Debt service as a percentage of noncapital expenditures	4.7%	3.8%	3.9%	3.4%

\*GASB 34 was implemented in fiscal year 2004, therefore 10 years of data is unavailable

\*\* 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.

		<b>Fiscal Year</b>							
		<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>			
\$	26,611,093	\$	29,621,599	\$	30,423,558	\$	32,821,340	\$	34,047,992
	4,478,085		4,669,169		4,671,993		5,128,516		5,837,212
	2,270,859		2,315,443		2,228,974		2,388,717		2,539,465
	174,066		193,672		210,420		104,418		141,088
	2,515,488		2,747,324		2,683,829		5,100,213		4,729,613
	6,216,774		6,183,246		5,686,786		3,177,371		3,058,006
	1,622,058		1,578,473		1,444,721		1,205,879		1,277,925
							200,772		159,876
	1,919,731		984,918		841,804		232,309		262,284
	<u>45,808,154</u>		<u>48,293,844</u>		<u>48,192,085</u>		<u>50,359,535</u>		<u>52,053,461</u>
	7,163,247		7,113,606		7,617,893		8,568,776		7,938,050
	7,901,046		8,442,959		8,848,004		7,704,889		7,908,862
	14,729,591		16,318,027		16,028,646		18,981,948		18,917,958
	5,888,136		6,321,518		6,340,086		6,906,632		6,495,953
	4,177,704		3,901,306		5,008,854		4,700,120		4,704,871
	745,000		785,000		1,300,000		1,355,000		1,410,000
	467,872		626,269		770,907		723,717		674,784
	2,884,140		7,926,332		7,523,530		1,957,688		2,086,877
	<u>43,956,736</u>		<u>51,435,017</u>		<u>53,437,920</u>		<u>50,898,770</u>		<u>50,137,355</u>
	1,851,418		(3,141,173)		(5,245,835)		(539,235)		1,916,106
	5,140,149		3,484,687		4,774,195		3,377,880		3,408,024
	(5,140,149)		(3,484,687)		(4,774,195)		(3,377,880)		(3,408,024)
			9,900,000						7,667,000
			<u>9,900,000</u>						<u>7,667,000</u>
\$	<u>1,851,418</u>	\$	<u>6,758,827</u>	\$	<u>(5,245,835)</u>	\$	<u>(539,235)</u>	\$	<u>9,583,106</u>
	3.0%		3.2%		4.5%		4.2%		4.3%

**GUADALUPE COUNTY, TEXAS**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE**  
**OF TAXABLE PROPERTY**  
*Last Nine Fiscal Years*

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>All Other Property</b>	<b>Less Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
2004	2003	\$ 2,937,055,251	\$ 559,621,629	\$ 828,187,048	\$ 994,699,404	\$ (1,137,673,368)	\$ 4,181,889,964	0.41310
2005	2004	3,339,261,140	595,316,888	811,563,073	1,037,025,524	(1,162,213,619)	4,620,953,006	0.40310
2006	2005	3,708,595,112	663,052,172	837,162,984	1,147,373,443	(1,850,482,838)	4,505,700,873	0.40310
2007	2006	4,260,620,430	794,878,863	786,908,666	1,418,586,228	(2,084,617,690)	5,176,376,497	0.40310
2008	2007	5,011,234,309	947,112,502	813,325,398	1,745,866,450	(2,392,065,845)	6,125,472,814	0.38950
2009	2008	5,727,120,325	1,088,382,749	821,868,929	2,097,756,354	(2,875,402,136)	6,859,726,221	0.38950
2010	2009	6,008,537,429	1,158,382,924	854,308,941	2,132,780,059	(3,172,923,673)	6,981,085,680	0.38950
2011	2010	6,274,887,772	1,201,621,064	816,267,220	2,183,669,551	(3,146,942,797)	7,329,502,810	0.39990
2012	2011	6,455,723,607	1,158,152,630	1,165,647,116	2,325,352,167	(3,556,012,069)	7,548,863,451	0.40360

\*GASB 34 was implemented in fiscal year 2004, therefore 10 years of data is unavailable  
Source: Guadalupe County Appraisal District  
Note: Tax rates are per \$100 of assessed value.

**GUADALUPE COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
*Last Nine Fiscal Years*

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected Within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
			<b>Amount</b>	<b>Percent of Levy</b>	<b>Amount</b>	<b>Amount</b>	<b>Percent of Levy</b>
2004	2003	\$ 17,270,475	\$ 16,756,882	97.0%	\$ 482,732	\$ 17,239,614	99.8%
2005	2004	18,616,842	18,024,097	96.8%	550,648	18,574,745	99.8%
2006	2005	20,428,930	19,898,422	97.4%	484,656	20,383,078	99.8%
2007	2006	23,035,688	22,566,576	98.0%	403,894	22,970,470	99.7%
2008	2007	22,099,651	21,547,799	97.5%	467,024	22,014,823	99.6%
2009	2008	24,547,982	23,948,004	97.6%	470,787	24,418,791	99.5%
2010	2009	29,973,693	29,406,738	98.1%	396,566	29,803,304	99.4%
2011	2010	28,066,450	27,572,118	98.2%	240,544	27,812,662	99.1%
2012	2011	29,091,923	28,627,225	98.4%		28,627,225	98.4%

**GUADALUPE COUNTY, TEXAS**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
*Last Ten Fiscal Years*

<b>Fiscal Year</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b>Tax Year</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Tax Rates</b>				
Guadalupe County	\$ 0.36680	\$ 0.36540	\$ 0.35300	\$ 0.35310
Lateral Road	0.04630	0.04770	0.05000	0.05000
Total tax rate	<u>\$ 0.41310</u>	<u>\$ 0.41310</u>	<u>\$ 0.40300</u>	<u>\$ 0.40310</u>
<i>Cities:</i>				
City of Seguin	\$ 0.40070	\$ 0.39760	\$ 0.40210	\$ 0.43260
City of Shertz	0.38250	0.38250	0.36700	0.39770
City of Cibolo	0.32150	0.28950	0.26950	0.31780
City of Marion	0.37950	0.37910	0.38560	0.39000
City of Selma	0.37000	0.34900	0.31990	0.31930
City of New Braunfels	0.31850	0.37110	0.44833	0.42561
City of San Marcos	0.47100	0.47100	0.47100	0.47020
City of Santa Clara				
City of Luling				
<i>School Districts</i>				
Schertz-UC ISD	1.73000	1.78000	1.74000	1.72000
Marion ISD	1.78000	1.78000	1.76790	1.69050
Seguin ISD	1.68500	1.68500	1.69440	1.68900
Navarro ISD	1.63800	1.62030	1.85510	1.88000
Comal ISD	1.80000	1.83000	1.82000	1.82000
Luling ISD	1.23950	1.27000	1.30500	1.34500
La Vernia ISD	1.59320	1.59000	1.71000	1.69000
New Braunfels ISD	1.85500	1.85500	1.82000	1.82000
Nixon-Smilely ISD	1.30000	1.30000	1.33320	1.33320
Prairie Lea ISD	1.34850	1.41480	1.41480	1.20000
San Marcos ISD	1.60000	1.60000	1.73000	1.83000
Guadalupe County MUD #1				
Guadalupe County MUD #2				
York Creek Water	0.00330	0.00330	0.00340	0.00340



<u>2007</u> <u>2006</u>	<u>2008</u> <u>2007</u>	<u>2009</u> <u>2008</u>	<u>2010</u> <u>2009</u>	<u>2011</u> <u>2010</u>	<u>2012</u> <u>2011</u>
\$ 0.34810	\$ 0.32950	\$ 0.32950	\$ 0.33450	\$ 0.34490	\$ 0.34560
0.05500	0.06000	0.06000	0.05500	0.05500	0.05800
<u>\$ 0.40310</u>	<u>\$ 0.38950</u>	<u>\$ 0.38950</u>	<u>\$ 0.38950</u>	<u>\$ 0.39990</u>	<u>\$ 0.40360</u>
\$ 0.48140	\$ 0.48230	\$ 0.48230	\$ 0.46000	\$ 0.48930	\$ 0.05073
0.43170	0.40900	0.40900	0.43420	0.44930	0.48430
0.31860	0.31860	0.31860	0.41000	0.41930	0.42560
0.39000	0.36880	0.39800	0.38240	0.43490	0.46650
0.28650	0.26210	0.24980	2.65000	0.27930	0.27930
0.40990	0.40990	0.40990	0.40990	0.40980	0.44836
0.47020	0.53020	0.53020	0.53020	0.53020	0.53020
			0.12000	0.12000	-
		0.39530	0.39440	0.43460	0.43460
1.61000	1.31500	1.38500	1.42000	1.43500	1.43500
1.53150	1.23000	1.23000	1.22000	1.31000	1.30320
1.53510	1.16000	1.24980	1.24980	1.24980	1.25980
1.82000	1.44000	1.44000	1.44000	1.46000	1.46000
1.64000	1.31000	1.31000	1.31000	1.37000	1.43000
1.23900	1.03900	1.03900	1.03900	1.03900	1.03900
1.51760	1.37880	1.37880	1.42500	1.40500	1.40500
1.65250	1.33880	1.33880	1.33910	1.33910	1.33910
1.25620	1.06640	1.06640	1.07600	1.26500	1.39500
1.10000	0.94000	0.94000	0.94000	0.95000	0.95000
1.70000	1.37000	1.37000	1.37000	1.35000	1.35000
0.00380	0.00380	0.00380	0.00380	0.00380	0.0038

**GUADALUPE COUNTY, TEXAS**

**PRINCIPAL PROPERTY TAXPAYERS**

*Current Year and Ten Years Ago*

<u>Taxpayer</u>	<u>Fiscal Year 2012</u>			<u>Fiscal Year 2002</u>		
	<u>Tax Year 2011</u>			<u>Tax Year 2001</u>		
	<u>Taxable Assessed Value (\$1000)</u>	<u>Rank</u>	<u>% of Total Assessed Valuation</u>	<u>Taxable Assessed Value (\$1000)</u>	<u>Rank</u>	<u>% of Total Assessed Valuation</u>
Guadalupe Power Partners	197,581	1	2.7%	79,447	2	2.6%
Rio Nogales Power Project	136,512	2	1.9%	73,675	3	2.4%
Structural Metals Inc.	96,108	3	1.3%	43,206	4	1.4%
LCRA Transmission Services	76,334	4	1.0%	37,681	5	
Texas Petroleum Investment	70,362	5	1.0%			
Temic Automotive	39,604	6	0.5%			
Guadalupe Valley Electric Co-Op	22,803	7	0.3%	15,127	10	0.5%
Southwestern Bell	19,949	8	0.3%	32,382	6	1.1%
San Antonio MTA	18,195	9	0.2%			
Union Pacific Railroad Co	17,457	10	0.2%			
Hexcel Corp				15,399	8	0.5%
San Filippi John & Son, Inc.				17,716	7	0.6%
Motorola				97,091	1	3.2%
Vintage Petroleum, Inc.						
H.E. Butt Grocery Store						
Wal-Mart Store #901				15,317	9	0.5%
	694,905		9.5%	427,041		14.1%
Other taxpayers	6,634,598		90.5%	2,596,876		85.9%
<b>Total Assessed Valuation</b>	<b>\$ 7,329,503</b>		<b>100.0%</b>	<b>\$ 3,023,917</b>		<b>100.0%</b>

Source - Tax assessor/collector's records

**GUADALUPE COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
*Last Nine Fiscal Years*

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Certificates of Obligation</b>	<b>Tax Notes</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value* of Property</b>
2004	\$ 345,000	\$ 13,020,000	\$	\$ 140,792	\$ 13,224,208	0.32%
2005	75,000	12,680,000		49,274	\$ 12,705,726	0.27%
2006	9,385,000	2,935,000		173,107	\$ 12,146,893	0.27%
2007	9,355,000	2,255,000		227,801	\$ 11,382,199	0.22%
2008	9,325,000	2,255,000		59,450	\$ 11,520,550	0.19%
2009	9,290,000	790,000	9,900,000	121,656	\$ 19,858,344	0.29%
2010	9,255,000		9,425,000	190,723	\$ 18,489,277	0.26%
2011	8,395,000		8,930,000	118,880	\$ 17,206,120	0.23%
2012	7,495,000		8,420,000	180,685	\$ 15,734,315	0.21%

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

\* See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

\*\* Population data can be found in the Schedule of Demographic and Economic Statistics.

**GUADALUPE COUNTY, TEXAS****RATIOS OF GENERAL BONDED DEBT***Last Nine Fiscal Years*

<b>Governmental Activities</b>							
<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Certificates of Obligation</b>	<b>Tax Notes</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income*</b>	<b>Percentage of Actual Taxable value of Property</b>	<b>Per Capita*</b>
2004	\$ 345,000	\$ 13,020,000	\$	\$ 13,365,000	0.5%	0.3%	132
2005	75,000	12,680,000		12,755,000	0.4%	0.3%	121
2006	9,385,000	2,935,000		12,320,000	0.4%	0.3%	110
2007	9,355,000	2,255,000		11,610,000	0.3%	0.2%	99
2008	3,955,000	2,255,000		6,210,000	0.1%	0.1%	50
2009	9,290,000	790,000	9,900,000	19,980,000	0.5%	0.3%	156
2010	9,255,000		9,425,000	18,680,000	0.4%	0.3%	142
2011	8,395,000		8,930,000	17,325,000	0.3%	0.2%	132
2012	7,495,000		8,420,000	15,915,000	0.3%	0.2%	117

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

\* Population data can be found in the Schedule of Demographic and Economic Statistics.

**GUADALUPE COUNTY, TEXAS**  
**DIRECT AND ESTIMATED OVERLAPPING**  
**GOVERNMENTAL ACTIVITIES DEBT**  
*September 30, 2012*

<b>Taxing Jurisdiction</b>	<b>Gross Debt</b>	<b>Overlapping</b>	
		<b>Percentage</b>	<b>Amount</b>
Cibolo, City of	\$ 31,910,000	100.00%	\$ 31,910,000
Comal ISD	506,983,268	2.81%	14,246,230
La Vernia ISD	47,319,516	11.16%	5,280,858
Luling ISD	3,520,000	22.37%	787,424
Luling, City of	8,305,000	1.44%	119,592
Marion ISD	9,730,000	100.00%	9,730,000
Marion, City of	103,500	100.00%	103,500
Navarro ISD	24,519,490	100.00%	24,519,490
New Braunfels ISD	139,443,758	18.29%	25,504,263
New Braunfels, City of	103,465,000	13.74%	14,216,091
Nixon-Smilely CISD	13,394,500	2.08%	278,606
Prairie Lea ISD	none	29.33%	
San Marcos CISD	112,154,959	5.62%	6,303,109
San Marcos, City of	213,690,000	0.08%	170,952
Schertz, City of	72,895,000	77.72%	56,653,994
Schertz-Cibolo-Universal ISD	265,495,515	90.20%	239,476,955
Seguin ISD	73,159,564	100.00%	73,159,564
Seguin, City of	43,610,000	100.00%	43,610,000
Selma, City of	13,320,000	28.74%	3,828,168
<b>Total Overlapping Debt</b>			<b>\$ 549,898,795</b>
Guadalupe County			<b>15,483,848</b>
<b>Total Direct and Overlapping Debt</b>			<b>\$ 565,382,643</b>
Ratio of Direct and Overlapping Funded Debt to 2011 Taxable Assessed Valuation			7.49%
Per Capita Debt - Direct and Overlapping			\$ 4,165

*Source: Municipal Advisory Council*

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Guadalupe County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt for the school district not wholly located with the boundaries of Guadalupe County was estimated by determining the portion of the entities' taxable assessed value within the county's boundaries and divided its total taxable assessed value.

**GUADALUPE COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
*Last Ten Fiscal Years*

<b>Fiscal Year</b>	<b>Population (A)</b>	<b>Personal Income<sup>1</sup> (\$000's)</b>	<b>Per Capita Income<sup>1</sup></b>	<b>Unemployment Rate<sup>2</sup></b>
2003	98,137	\$ 2,438,732	\$ 24,850	5.3%
2004	101,495	2,694,301	26,546	4.9%
2005	105,585	3,031,534	28,712	4.6%
2006	111,878	3,328,128	29,748	4.3%
2007	117,667	3,753,914	31,903	3.8%
2008	123,398	4,185,947	33,922	4.4%
2009	128,265	4,300,400	33,527	6.4%
2010	131,533	4,634,593	35,002	6.8%
2011	135,757	5,044,267	37,157	6.7%
2012 (3)	135,757	5,044,267	37,157	5.9%

Data Sources:

1 - U.S. Census

2 - Texas Workforce Commission

3 - 2012 data was not released at time of publication

Note: Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average.



**GUADALUPE COUNTY, TEXAS****PRINCIPAL EMPLOYERS***Current Year*

	<b>2012</b>		
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment*</b>
Continental AG (Motorola)	1,171	1	3.9%
Seguin Independent School District	1,078	2	3.6%
Texas Power System/CAT	1,036	3	3.5%
CMC Steel	880	4	3.0%
Tyson Foods	762	5	2.6%
Guadalupe Regional Medical Center	667	6	2.2%
Guadalupe County	579	7	1.9%
Walmart	400	8	1.3%
Texas Lutheran University	326	9	1.1%
HEB	250	10	0.8%
	<u>7,149</u>		<u>23.9%</u>

Note: Comparative information for 9 years ago is not readily available  
Source: Seguin Economic Development Corporation, Schertz Economic  
Development Corporation, Texas Workforce Commission



**GUADALUPE COUNTY, TEXAS**  
**CAPITAL ASSETS STATISTICS BY FUNCTION**  
*Last Nine Fiscal Years*

<b>Function</b>	<b>Fiscal Year</b>			
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<b>General Government</b>				
Buildings	3	3	3	4
Building for Future Use	1	1	1	1
Parking Garage				
Vehicles	8	8	8	5
Totals	12	12	12	10
<b>Judicial</b>				
Buildings	3	3	4	4
Vehicles	4	4	4	4
Totals	7	7	8	8
<b>Public Safety</b>				
Buildings	5	5	5	5
Vehicles	108	108	108	121
Totals	113	113	113	126
<b>Infrastructure &amp; Environmental Services</b>				
Buildings	3	3	4	4
Vehicles	58	58	58	60
Road Maintenance Equipment	65	65	65	65
Number of Bridges	19	19	19	19
Paved Roads in Miles	598	598	598	598
Gravel Roads in Miles	55.25	55.25	55.25	55.25
Totals	798.25	798.25	799.25	801.25
<b>Health &amp; Social Services</b>				
Buildings	1	1	1	1
Vehicles	4	4	4	4
Totals	5	5	5	5
<b>Totals</b>				
Buildings	15	15	17	18
Building for Future Use	1	1	1	1
Parking Garage				
Vehicles	182	182	182	194
Road Maintenance Equipment	65	65	65	65
Number of Bridges	19	19	19	19
Paved Roads in Miles	598	598	598	598
Gravel Roads in Miles	55.25	55.25	55.25	55.25
	935.25	935.25	937.25	950.25

Fiscal Year				
2008	2009	2010	2011	2012
4	5	5.5	5.5	5.5
1	1	0	0	0
		1	1	1
6	7	9	9	9
11	13	15.5	15.5	15.5
4	4	4.5	4.5	4.5
4	5	5	5	5
8	9	9.5	9.5	9.5
5	5	5	5	5
129	137	125	130	141
134	142	130	135	146
4	4	4	4	4
60	61	73	73	73
65	65	65	66	70
19	19	19	19	19
598	600	609	605	599
55.25	55.25	50.23	42.25	36.58
801.25	804.25	820.23	809.25	801.58
1	2	2	2	2
4	7	7	7	7
5	9	9	9	9
18	20	21	21	21
1	1	0	0	0
		1	1	1
203	217	219	224	235
65	65	65	66	70
19	19	19	19	19
598	600	609	605	599
55.25	55.25	50.23	42.25	36.58
959.25	977.25	984.23	978.25	981.58

**GUADALUPE COUNTY, TEXAS**

***FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION***

*Last Ten Fiscal Years*

**Full-time Equivalent Employees as of September 30, 2012**

<b>Function</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Governmental Activities:</b>										
General government	68	69	3	75	83	89	90	92	100	100
Judicial	37	38	40	40	42	44	45	45	46	46
Public safety	179	185	192	195	218	228	230	233	235	238
Infrastructure & Environmental	67	69	69	69	69	70	70	70	70	70
Health & Social Services	12	12	15	14	14	15	15	15	16	16
<b>Total</b>	<b>363</b>	<b>373</b>	<b>319</b>	<b>393</b>	<b>426</b>	<b>446</b>	<b>450</b>	<b>455</b>	<b>467</b>	<b>470</b>

**GUADALUPE COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
*Last Nine Fiscal Years*

Function	Fiscal Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government									
Tax Office									
Ad valorem assessment notices issued	61,930	64,360	67,238	68,215	72,401	75,527	77,410	76,781	79,318
Motor Vehicle Registrations	90,806	96,003	101,989	107,905	109,527	118,003	120,925	125,579	130,478
Auto Titles Issued	19,842	19,600	20,266	20,838	20,355	18,720	20,205	21,655	23,141
County Clerk									
Marriage licenses	506	561	555	591	571	515	489	525	453
Birth certificates	3,423	3,516	3,278	3,169	3,054	3,105	2,559	2,483	2,434
Deeds & Records recording transactions	27,004	26,676	27,266	17,510	16,781	16,603	16,239	15,222	17,814
Justice System									
Justice of the Peace Courts									
Criminal Cases -									
JP1 new cases filed	13,763	13,328	13,444	12,013	11,351	9,501	7,981	4,990	6,078
cases disposed	11,303	11,208	11,112	10,540	9,516	7,980	8,437	4,853	6,320
JP2 new cases filed	1,203	1,236	1,030	916	656	1,082	685	443	1,035
cases disposed	1,137	1,172	922	898	661	888	984	392	968
JP3 new cases filed	1,207	1,631	2,050	1,511	1,546	1,123	1,040	395	342
cases disposed	845	1,202	1,415	1,528	1,340	1,138	736	407	436
JP4 new cases filed	4,956	5,230	3,712	3,981	3,605	3,114	2,985	1,852	3,058
cases disposed	3,924	4,912	3,396	3,492	3,371	2,956	2,680	1,924	3,096
Civil Cases									
JP1 new cases filed	100	118	79	161	233	154	170	111	231
cases disposed	107	100	85	78	194	171	114	71	142
JP2 new cases filed	201	250	194	252	313	313	299	160	387
cases disposed	209	231	196	183	234	276	232	121	373
JP3 new cases filed	113	124	152	201	371	329	289	211	255
cases disposed	110	109	153	90	221	283	239	100	291
JP4 new cases filed	147	184	338	265	436	309	271	179	328
cases disposed	136	171	234	287	345	265	201	110	241
County Courts									
Civil Cases									
new cases filed	539	504	642	659	483	406	431	510	403
disposed	466	644	616	522	541	555	344	438	432
Criminal cases									
cases added to docket during year	3,021	3,119	3,135	2,544	2,557	2,503	2,217	2,278	2,138
disposition other than dismissal	2,123	2,102	2,205	2,020	1,863	1,773	1,454	1,408	1,389
dismissals	1,068	2,112	1,089	1,020	1,488	917	1,473	901	701
Probate cases									
filed	277	281	300	293	303	310	314	323	343
District Courts									
Civil cases									
new cases filed	619	673	775	679	644	842	634	815	719
disposed	1,094	1,124	952	1,131	989	1,220	661	721	653
Family cases									
new cases filed	1,104	912	990	1,106	1,154	1,164	681	1,660	1,593
disposed	1,003	805	854	1,060	1,000	1,144	656	1,395	1,512
Criminal cases									
cases added to docket during year	702	844	921	847	755	808	858	717	720
dispositions	805	648	1,008	838	790	809	875	848	657

**GUADALUPE COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
*Last Nine Fiscal Years*

<b>Function</b>	<b>Fiscal Year</b>								
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Justice System (continued)									
Juvenile cases									
new petitions filed	247	246	331	207	172	108	124	151	107
disposed	272	230	499	335	296	167	130	129	95
<b>PUBLIC SAFETY</b>									
Calls for service	16,011	16,769	18,236	16,630	17,375	17,649	16,956	16,385	16,729
911 calls	23,219	36,510	30,602	39,654	51,386	50,412	23,631	17,886	18,506
assaults reported/cleared	463/378	583/412	650/406	508/270	536/279	521/274	487/292	466/334	443/345
burglaries reported/cleared	329/115	280/76	282/43	260/53	265/53	304/57	314/71	295/70	226/29
citations	3,139	2,047	1,822	1,591	1,797	2,226	1,449	1,535	1,749
number of budgeted employees - sheriff department	72	75	78	88	94	106	106	108	111
<b>CORRECTIONS &amp; REHABILITATION</b>									
County Jail									
Inmates housed (average per day)	454	444	555	487	413	447	461	382	362
bookings processed	6,791	6,563	6,541	6,894	6,031	6,185	6,413	5,754	6,859
number of budgeted employees - county jail	105	109	109	122	126	116	120	120	120