

GONZALES COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2010

Gonzales County, Texas
Annual Financial Report
For The Year Ended September 30, 2010

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Financial Section

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FLOYD AND GINDLER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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(830)-672-2824

Independent Auditor's Report on Financial Statements

Commissioners Court
Gonzales County, Texas
414 St. Joseph
Gonzales, Texas 78629

Members of the Commissioners Court:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gonzales County, Texas as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Gonzales County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

Gonzales County has not fully accounted for all capital assets owned nor the depreciation on those assets. Capital assets reported in the financial statements represent those assets acquired within the last five years. Accounting principles generally accepted in the United States of America require that all assets owned by the County, net of accumulated depreciation, be reported in the government-wide financial statements. The amount by which this departure would affect assets and net assets of the government-wide financial statements is not reasonably determinable.


In our opinion, except for the effect on the financial statements of the omission discussed in the previous paragraph, 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 Gonzales County, Texas as of September 30, 2010, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gonzales County, Texas' financial statements as a whole. The combining and individual

nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Respectfully submitted,



Floyd & Gindler, PC

March 31, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Gonzales County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2010. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

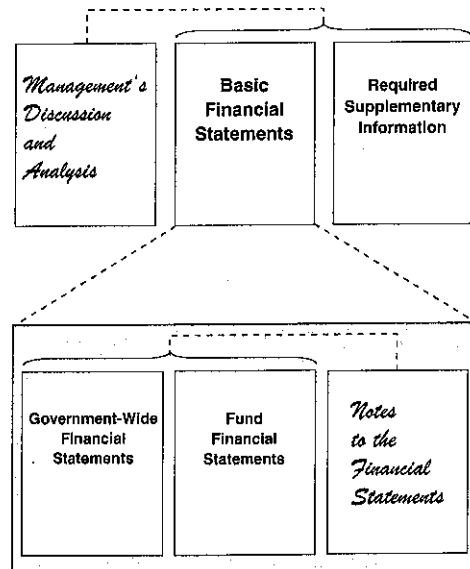
- The County's total combined net assets were \$3,745,538 at September 30, 2010.
- During the year, the County's expenses were \$381,446 less than the \$9,791,611 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs was virtually unchanged from last year, and no new programs were added this year.
- The general fund reported a fund balance this year of \$1,524,190.
- The County's issued no bonds during fiscal year September 30, 2010.

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:

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

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



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

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

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

<i>Type of Statements</i>	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	Entire County's government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to private businesses: self insurance	Instances in which the County is the trustee or agent for someone else's resources
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses and changes in fund net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net assets • Statement of changes in fiduciary net assets
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the Agency's funds do not currently contain capital assets, although they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

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, financial administration, public safety, health and welfare, judicial

courts, public facilities, public transportation, conservation, and interest on long-term debt. Property taxes, charges for services, court fines and grants finance most of these activities.

Fund Financial Statements

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

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

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
- *Internal service funds* 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. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$3,745,538 at September 30, 2010. (See Table A-1).

Table A-1
Gonzales County-Net Assets

	Governmental Activities		Year to Year Change	Total Percentage Change 2010-2009
	2010	2009		
Assets				
Current assets:				
Cash and equivalents	\$ 4,049,112	3,796,962	252,150	7%
Receivables, net of allowance				
Taxes	522,547	485,331	37,216	8%
Notes	460,937	735,870	(274,933)	-37%
Due from other governments	13,680	98,661	(84,981)	-86%
Restricted cash and cash equivalents	132,232	133,494	(1,262)	-1%
Total current assets	5,178,508	5,250,318	(71,810)	-1%
Noncurrent assets:				
Capital assets, net of accumulated depreciation	2,418,395	2,410,495	7,900	0%
Total assets	7,596,903	7,660,813	(63,910)	-1%
Liabilities				
Current liabilities:				
Accounts payable	464,470	515,284	(50,814)	-10%
Accrued wages	150,152	129,137	21,015	16%
Compensated absences	108,137	183,222	(75,085)	-41%
Deferred revenues	25,833	25,833	-	n/a
Current portion capital leases and bonds payable	520,127	495,477	24,650	5%
Total current liabilities	1,268,719	1,348,953	(80,234)	-6%
Long-term liabilities:				
Capital leases payable	244,053	342,768	(98,715)	-29%
Bonds and notes payable	2,295,000	2,605,000	(310,000)	-12%
Other post employment benefits	43,593	-	43,593	n/a
Total long-term liabilities	2,582,646	2,947,768	(365,122)	-12%
Total liabilities	3,851,365	4,296,721	(445,356)	-10%
Net assets				
Investment in capital assets	(640,785)	(1,032,750)	391,965	-38%
Restricted-debt service	132,232	133,494	(1,262)	-1%
Restricted-economic development.	306,153	151,836	154,317	102%
Unrestricted	3,947,938	4,111,512	(163,574)	-4%
Total net assets	3,745,538	3,364,092	381,446	11%

The County's restricted net assets represent proceeds that when spent, are restricted for payment of tax supported debt and economic development through the revolving loan fund. The \$3,947,938 of unrestricted net assets represents resources available to fund the programs of the County next year.

Changes in net assets. The County's total revenues were \$9,791,611 (Table A-2.) A significant portion, 63.9% of the County's revenue comes from property taxes. 8.4% percent comes from charges for services, 6.9% from sales taxes, 6.5% from motor vehicle licenses, 8.2% from court fines, 0.5% from investment income 3.2% from operating grants and 2.4% from all other sources.

The total cost of all governmental programs and services was \$9,410,165; 33.5% of these costs were for public safety; 24.8% were for public transportation; 18.5% for general government; 6.2% for financial administration; 12.1% for judicial; and 4.9% for all others.

Governmental Activities

The tax rate for the 2009-2010 budget year remained level at \$0.6450.

Table A-2
Changes in Gonzales County Net Assets

	Governmental Activities		Year to Year Change	Total Percentage Change 2010-2009
	2010	2009		
Revenues				
Program revenues:				
Charges for services	\$ 823,696	640,284	183,412	29%
Operating grants	316,516	414,778	(98,262)	-24%
General revenues:				
Property taxes	6,246,063	5,832,304	413,759	7%
Sales taxes	672,125	612,198	59,927	10%
Motor vehicle license fees	634,936	664,536	(29,600)	-4%
Bus. licenses & permits	1,789	1,730	59	3%
Investment income	52,440	68,115	(15,675)	-23%
Court fees and fines	806,192	1,061,062	(254,870)	-24%
Other income	237,854	158,353	79,501	50%
Total revenues	9,791,611	9,453,360	338,251	4%
Expenses				
General government	1,743,092	1,476,262	266,830	18%
Financial administration	584,387	572,119	12,268	2%
Public safety	3,156,675	3,159,361	(2,686)	0%
Health & welfare	32,980	30,079	2,901	10%
Judicial	1,135,545	1,071,069	64,476	6%
Public facilities	233,616	313,005	(79,389)	-25%
Public transportation	2,330,378	2,388,420	(58,042)	-2%
Conservation	80,686	86,056	(5,370)	-6%
Interest and fiscal charges	112,806	124,640	(11,834)	-9%
Total expenses	9,410,165	9,221,011	189,154	2%
Increase in net assets	381,446	232,349	149,097	64%
Net assets - beginning	3,364,092	3,131,743	232,349	7%
Net assets - ending	3,745,538	3,364,092	381,446	11%

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

- The cost of all *governmental* activities this year was \$9,410,165.
- The amount that taxpayers paid for these activities through property taxes was \$6,246,063.
- Some of the costs were paid by those who directly benefited from the programs, \$823,696, and others by operating grants of \$316,516.

Table A-3
Net Cost of Selected Gonzales County Functions

	Total Cost of Services			% Change	Net Cost of Services		
	2010	2009			2010	2009	% Change
General government	1,743,092	1,476,362	-18%	1,364,523	1,209,650	-13%	
Public safety	3,156,675	3,159,361	0%	2,898,407	2,943,135	2%	
Judicial	1,135,545	1,071,069	-6%	966,139	1,036,770	7%	
Public transportation	2,330,378	2,388,420	2%	2,301,334	2,359,472	2%	

Business-type Activities

The County's has no business-type activities.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$9,754,395 an increase of \$345,832 or 3.6%. The most significant changes took place in property taxes, a \$421,339 increase, and sales tax, a \$59,927 increase. Decreases were noted in investment earnings and grant revenues. A decrease of \$15,674 in investment earnings was due to a decline in interest rates paid on investments. Governmental grants decreased \$95,593.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget. Even with these adjustments, actual revenues were \$453,509 higher than budgeted and the actual expenditures were \$159,517 lower than budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2010, the County had not fully reported all capital assets owned on the government-wide financial statements. Only those assets acquired within the last five years are reported. The County had invested \$2,418,395 in capital assets, net of accumulated depreciation. (See Table A-4.)

Table A-4
Gonzales County Capital Assets

	Governmental Activities		Year to Year Change	Total Percentage Change 2010-2009
	2010	2009		
Buildings and improvements	50,236	50,236	-	n/a
Equipment	2,301,460	2,001,503	299,957	15.0%
Assets under capital leases	1,093,399	960,227	133,172	13.9%
Total capital assets	3,445,095	3,011,966	433,129	14.4%
Accumulated depreciation	(1,026,700)	(601,471)	(425,229)	70.7%
Net capital assets	2,418,395	2,410,495	7,900	0.3%

(1) Comparative data will presented in future years.

Long Term Debt

At year-end the County had \$3,102,772 in outstanding long term debt as shown in Table A-5. More detailed information about the County's debt is presented in the notes to the financial statements.

Table A-5
Gonzales County Long-Term Debt

	Governmental Activities		Year to Year Change	Total Percentage Change 2010-2009
	2010	2009		
Bonds payable	2,605,000	2,895,000	(290,000)	-10%
Capital leases	454,179	548,245	(94,066)	-17%
Other post employment payable	43,593	-	43,593	n/a
Total long term debt	<u>3,102,772</u>	<u>3,443,245</u>	<u>(340,473)</u>	-10%

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 budget Gonzales County had a net taxable appraised value of \$969 million, which was \$49 million more than the previous year, a 5.3% increase. This is the result of increased property value and growth.

These indicators were taken into account when adopting the general fund budget for 2011. The property tax rate for the budget was set at the previous year's tax rate of \$.6450 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.

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 Gonzales, Texas
Office of County Auditor
Gonzales County Courthouse
414 North Saint Joseph, Suite 203
Gonzales, Texas 78629
(830) 672-6397

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Basic Financial Statements

GONZALES COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2010

	<u>Governmental Activities</u>
ASSETS	
<i>Cash and cash equivalents</i>	\$ 4,049,112
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	522,547
<i>Notes</i>	460,937
<i>Due from other governments</i>	13,680
Restricted assets:	
<i>Cash and cash equivalents</i>	132,232
<i>Fixed assets (net of depreciaton)</i>	2,418,395
Total assets	<u>7,596,903</u>
LIABILITIES	
<i>Accounts payable</i>	464,470
<i>Accrued wages payable</i>	150,152
<i>Compensated absences payable</i>	108,137
<i>Deferred revenue</i>	25,833
<i>Non current liabilities:</i>	
<i>Due within one year</i>	520,127
<i>Due in more than one year</i>	2,582,646
Total liabilities	<u>3,851,365</u>
NET ASSETS	
Invested in capital assets, net of related debt	(640,785)
Restricted for:	
Debt service	132,232
Economic development	306,153
Unrestricted	3,947,938
Total net assets	<u>\$ 3,745,538</u>

The accompanying notes are an integral part of this statement.

GONZALES COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Primary Government				
Governmental activities				
<i>General government</i>	1,743,092	319,598	58,971	(1,364,523)
<i>Financial administration</i>	584,387	304,925	--	(279,462)
<i>Public safety</i>	3,156,675	29,767	228,501	(2,898,407)
<i>Health and welfare</i>	32,980	--	--	(32,980)
<i>Judicial</i>	1,135,545	169,406	--	(966,139)
<i>Public facilities</i>	233,616	--	--	(233,616)
<i>Public transportation</i>	2,330,378	--	29,044	(2,301,334)
<i>Conservation</i>	80,686	--	--	(80,686)
<i>Interest and fiscal charges</i>	112,806	--	--	(112,806)
Total government activities	<u>9,410,165</u>	<u>823,696</u>	<u>316,516</u>	<u>(8,269,953)</u>
Total Primary Government	<u>\$ 9,410,165</u>	<u>\$ 823,696</u>	<u>\$ 316,516</u>	<u>(8,269,953)</u>
General revenues:				
<i>Property taxes</i>				6,246,063
<i>Sales taxes</i>				672,125
<i>Licenses and permits</i>				1,789
<i>Motor vehicle licenses</i>				634,936
<i>Court fines</i>				806,192
<i>Other revenues</i>				237,854
<i>Investment earnings</i>				52,440
Total general revenues				<u>8,651,399</u>
Change in net assets				381,446
Net assets - beginning				3,364,092
Net assets - ending				<u>\$ 3,745,538</u>

The accompanying notes are an integral part of this statement.

GONZALES COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

	<u>General Fund</u>	<u>Road and Bridge Fund Pct. #1</u>	<u>Road and Bridge Fund Pct. #2</u>
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 1,947,043	\$ 497,976	\$ 174,736
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	522,547	--	--
<i>Notes</i>	8,130	--	--
<i>Due from other governments</i>	--	--	--
Restricted assets:			
<i>Cash and cash equivalents</i>	--	--	--
Total assets	<u>\$ 2,477,720</u>	<u>\$ 497,976</u>	<u>\$ 174,736</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accounts payable</i>	\$ 283,008	\$ 12,411	\$ 16,636
<i>Accrued wages payable</i>	114,012	9,216	8,762
<i>Deferred revenue</i>	556,510	--	--
Total liabilities	<u>953,530</u>	<u>21,627</u>	<u>25,398</u>
Equity:			
Fund balances:			
<i>Reserved for debt service</i>	--	--	--
<i>Reserved for economic development</i>	--	--	--
<i>Unreserved, designated</i>	--	--	--
<i>Unreserved, undesignated</i>	1,524,190	476,349	149,338
Total equity	<u>1,524,190</u>	<u>476,349</u>	<u>149,338</u>
Total liabilities and equity	<u>\$ 2,477,720</u>	<u>\$ 497,976</u>	<u>\$ 174,736</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4	Revolving Loan Fund	Other Governmental Funds	Total Governmental Funds
\$ 539,537	\$ 286,716	\$ 307,115	\$ 292,393	\$ 4,045,516
--	--	--	--	522,547
--	--	452,807	--	460,937
--	--	--	13,680	13,680
--	--	--	132,232	132,232
<u>\$ 539,537</u>	<u>\$ 286,716</u>	<u>\$ 759,922</u>	<u>\$ 438,305</u>	<u>\$ 5,174,912</u>
\$ 13,449	\$ 29,131	\$ 962	\$ 105,277	\$ 460,874
8,276	8,827	--	1,059	150,152
--	--	452,807	--	1,009,317
<u>21,725</u>	<u>37,958</u>	<u>453,769</u>	<u>106,336</u>	<u>1,620,343</u>
--	--	--	132,232	132,232
--	--	306,153	--	306,153
--	--	--	193,895	193,895
517,812	248,758	--	5,842	2,922,289
<u>517,812</u>	<u>248,758</u>	<u>306,153</u>	<u>331,969</u>	<u>3,554,569</u>
<u>\$ 539,537</u>	<u>\$ 286,716</u>	<u>\$ 759,922</u>	<u>\$ 438,305</u>	<u>\$ 5,174,912</u>

GONZALES COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2010

Total fund balances - governmental funds balance sheet	\$ 3,554,569
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	2,418,395
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	522,546
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,605,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(454,179)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(108,137)
Post employment benefits which are not due and payable in the current period are not reported in the funds.	(43,593)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	<u>460,937</u>
Net assets of governmental activities - Statement of Net Assets	<u>\$ 3,745,538</u>

The accompanying notes are an integral part of this statement.

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GONZALES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2
Revenue:			
Taxes	\$ 4,651,066	\$ 457,433	\$ 457,432
Licenses and permits	1,789	158,734	158,734
Intergovernmental	41,908	7,261	7,261
Charges for services	791,674	--	--
Fines	672,650	--	--
Interest	19,427	6,659	647
Miscellaneous	161,632	6,655	4,275
Grants	--	--	--
Total revenues	<u>6,340,146</u>	<u>636,742</u>	<u>628,349</u>
Expenditures:			
Current:			
General government	1,367,444	--	--
Financial administration	577,364	--	--
Public safety	2,989,726	--	--
Health and welfare	24,607	--	--
Judicial	1,038,107	--	--
Public facilities	212,511	--	--
Public transportation	--	642,464	761,446
Conservation	80,152	--	--
Debt service:			
Principal	--	--	--
Interest and fiscal charges	--	--	--
Total expenditures	<u>6,289,911</u>	<u>642,464</u>	<u>761,446</u>
Excess (deficiency) of revenues (under) expenditures	50,235	(5,722)	(133,097)
Other financing sources (uses):			
Principal received on loans	--	--	--
Proceeds from capital leases	--	--	133,173
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>133,173</u>
Net change in fund balance	50,235	(5,722)	76
Fund balances/equity, October 1	1,473,955	482,071	149,262
Fund balances/equity, September 30	<u>\$ 1,524,190</u>	<u>\$ 476,349</u>	<u>\$ 149,338</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4	Revolving Loan Fund	Other Governmental Funds	Total Governmental Funds
\$ 457,432	\$ 457,432	\$ --	\$ 400,177	\$ 6,880,972
158,734	158,734	--	--	636,725
7,261	7,261	--	987	71,939
--	--	--	32,022	823,696
--	--	--	133,543	806,193
6,710	2,690	14,909	1,398	52,440
684	13,200	50,000	1,408	237,854
--	--	--	244,576	244,576
<u>630,821</u>	<u>639,317</u>	<u>64,909</u>	<u>814,111</u>	<u>9,754,395</u>
--	--	16,759	77,239	1,461,442
--	--	--	--	577,364
--	--	--	228,501	3,218,227
--	--	--	2,000	26,607
--	--	--	91,698	1,129,805
--	--	--	19,013	231,524
618,158	648,034	--	--	2,670,102
--	--	--	--	80,152
--	--	--	290,000	290,000
--	--	--	112,806	112,806
<u>618,158</u>	<u>648,034</u>	<u>16,759</u>	<u>821,257</u>	<u>9,798,029</u>
12,663	(8,717)	48,150	(7,146)	(43,634)
--	--	106,167	--	106,167
--	--	--	--	133,173
<u>--</u>	<u>--</u>	<u>106,167</u>	<u>--</u>	<u>239,340</u>
12,663	(8,717)	154,317	(7,146)	195,706
505,149	257,475	151,836	339,115	3,358,863
<u>\$ 517,812</u>	<u>\$ 248,758</u>	<u>\$ 306,153</u>	<u>\$ 331,969</u>	<u>\$ 3,554,569</u>

GONZALES COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Net change in fund balances - total governmental funds	\$ 195,706
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	433,129
The depreciation of capital assets used in governmental activities is not reported in the funds.	(425,229)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	37,216
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	290,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	227,238
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	31,492
Certain revolving loan receivables are deferred in the funds. This is the change in these amounts this year.	(274,933)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(133,173)
Change in net assets of governmental activities - Statement of Activities	<u>\$ 381,446</u>

The accompanying notes are an integral part of this statement.

GONZALES COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2010

	Private-purpose Trust Fund	Permanent School Fund
ASSETS		
Assets:		
Cash and cash equivalents	\$ 197,857	
Total assets	<u>\$ 197,857</u>	
LIABILITIES AND EQUITY		
Liabilities:		
Total liabilities	<u>--</u>	
Equity:		
Retained earnings:		
Unreserved	\$ 197,857	
Total equity	<u>197,857</u>	
Total liabilities and equity	<u>\$ 197,857</u>	

The accompanying notes are an integral part of this statement.

GONZALES COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Private-purpore Trust Fund	Permanent School Fund
Additions:		
Investment income	\$ 386	
Total additions	<u>386</u>	
Deductions:		
Administrative expenses		843
Total deductions		<u>843</u>
Change in net assets		(457)
Net assets-beginning of the year		198,314
Net assets-end of the year		<u>\$ 197,857</u>

The accompanying notes are an integral part of this statement.

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

GONZALES COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

The County reports the following major governmental funds:

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

Road and Bridge Precinct Funds: These funds account for all resources of the County that are used to maintain all County roads. The County is divided into four precincts, with each precinct responsible for the roads located within their assigned areas.

Revolving Loan Fund: This fund is used to account for all loans and collections in the County's economic development fund. Low interest loans are made to local businesses to encourage economic development. Loan repayments come back into the fund to be loaned out again.

In addition, the County reports the following fund types:

Private-Purpose Trust Funds: These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

Agency Funds: These funds are used to report resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support County programs, these funds are not included in the government-wide statements.

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

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

3. Financial Statement Amounts

a. Property Taxes

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

Analysis of property taxes receivable at year end:

Gross property taxes receivable	\$ 1,045,094
Less: Allowance for uncollectible taxes	(522,547)
Property taxes receivable, net of allowance for uncollectible	<u>\$ 522,547</u>

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

b. Inventories

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

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	15-40
Vehicles	3-5
Equipment	5-13

d. Receivable and Payable Balances

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

There are no significant receivables which are not scheduled for collection within one year of year end.

e. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

f. Use of Estimates

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

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
Expenditure budget was exceeded in Road & Bridge Precinct #2	Not applicable Budget will be monitored closer in the future to insure budgetary compliance

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

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

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

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2010, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$1,897,255 and the bank balance was \$1,912,071. The County's cash deposits at September 30, 2010 and during the year ended September 30, 2010, were entirely covered by FDIC insurance and by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

The Public Funds Investment Act (Act) requires an annual audit of investment practices. Audit procedures in this area

GONZALES COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County's investment at September 30, 2010 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool-governmental funds	N/A	\$ 2,284,033
Texpool-private purpose trust funds	N/A	197,857
Total Investments		<u>\$ 2,481,890</u>

Analysis of Specific Deposit and Investment Risks:

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

1. Credit Risk

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

At September 30, 2010, the County's investments, other than those which are obligations of or guaranteed by the U.S. Government, are rated as to credit quality as follows:

<u>Investment or Investment Type</u>	<u>Rating</u>	<u>Rating Service</u>
Texpool	AAAm	Standard and Poors

2. Custodial Credit Risk

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

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

3. Concentration of Credit Risk

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

4. Interest Rate Risk

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

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

5. Foreign Currency Risk

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

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

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

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

D. Capital Assets

Capital asset activity for the year ended September 30, 2010, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets being depreciated:</i>				
Buildings and improvements	50,236	--	--	50,236
Equipment	2,001,503	299,956	--	2,301,459
Assets under capitalized leases	960,227	133,173	--	1,093,400
Total capital assets being depreciated	<u>3,011,966</u>	<u>433,129</u>	<u>--</u>	<u>3,445,095</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,256)	(1,256)	--	(2,512)
Equipment	(480,056)	(351,214)	--	(831,270)
Assets under capitalized leases	(120,159)	(72,759)	--	(192,918)
Total accumulated depreciation	<u>(601,471)</u>	<u>(425,229)</u>	<u>--</u>	<u>(1,026,700)</u>
Total capital assets being depreciated, net	<u>2,410,495</u>	<u>7,900</u>	<u>--</u>	<u>2,418,395</u>
Governmental activities capital assets, net	<u>\$ 2,410,495</u>	<u>\$ 7,900</u>	<u>\$ --</u>	<u>\$ 2,418,395</u>

Depreciation was charged to functions as follows:

General administration	\$ 128,003
Public safety	124,013
Public facilities	1,256
Public transportation	171,957
	<u>\$ 425,229</u>

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

E. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2010, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
None		\$ --	

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2010, consisted of the following:

Transfers From	Transfers To	Amount	Reason
None		\$ --	

F. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2010, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<u>Governmental activities:</u>					
General obligation bonds	\$ 2,895,000	\$ --	\$ 290,000	\$ 2,605,000	\$ 310,000
Capital leases	548,245	133,173	227,238	454,180	210,127
Other post employment	--	43,593	--	43,593	--
Total governmental activities	<u>\$ 3,443,245</u>	<u>\$ 176,766</u>	<u>\$ 517,238</u>	<u>\$ 3,102,773</u>	<u>\$ 520,127</u>

Analysis of General Obligation Bonds

	Interest Rates	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>					
General Obligation Bonds Series 2000	5.0-6.25%	\$ 450,000	\$ --	\$ 140,000	\$ 310,000
General Obligation Bonds Series 2002 Refunding	2.0-3.9%	740,000	--	135,000	605,000
General Obligation Bonds Series 2006 Refunding	3.55-4.15%	1,705,000	--	15,000	1,690,000
Total general obligation bonds		<u>\$ 2,895,000</u>	<u>\$ --</u>	<u>\$ 290,000</u>	<u>\$ 2,605,000</u>

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

2. Debt Service Requirements - General Obligation Bonds

Debt service requirements on general obligation bonds at September 30, 2010, are as follows:

Year Ending September 30.	Governmental Activities		
	Principal	Interest	Total
2011	\$ 310,000	\$ 99,442	\$ 409,442
2012	320,000	85,833	405,833
2013	335,000	72,556	407,556
2014	345,000	59,319	404,319
2015	195,000	48,740	243,740
2016-2020	1,100,000	116,318	1,216,318
Totals	\$ 2,605,000	\$ 482,208	\$ 3,087,208

3. Capital Leases

Analysis of capital leases for the year is as follows:

Governmental activities	Interest Rates	Beginning Balances	Increases	Decreases	Ending Balances
R&B Precinct #1					
Motorgrader	4.53%	\$ 30,269	\$ --	\$ 30,269	\$ --
Used motorgrader	6.75%	108,136	--	29,298	78,838
R&B Precinct #2					
2008 Peterbilt	5.68%	47,841	--	16,015	31,826
2007 Motorgrader	4.85%	115,308	--	38,904	76,404
2008 Motorgrader	5.50%	--	133,173	21,761	111,412
R&B Precinct #3					
Motorgrader	4.53%	73,012	--	32,611	40,401
R&B Precinct #4					
Motorgrader	5.25%	173,679	--	58,380	115,299
Total capital leases		\$ 548,245	\$ 133,173	\$ 227,238	\$ 454,180

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2010, are as follows:

Year Ending September 30.	Governmental Activities		
	Principal	Interest	Total
2011	\$ 210,127	\$ 20,001	\$ 230,128
2012	170,117	8,802	178,919
2013	41,902	2,830	44,732
2014	29,500	1,026	30,526
2015	2,534	12	2,546
Totals	\$ 454,180	\$ 32,671	\$ 486,851

The effective interest rate on capital leases is 5.31%.

G. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2010, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool (TAC). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual

GONZALES COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

H. Pension Plan

1. Plan Description

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

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 years or more of service, with 20 years of service regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefits. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposit and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Funding Policy

The employer has elected the annually determined contribution rate (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 9.53%.

The deposit rate payable by the employee members for the fiscal year ending in 2010 is 7% as adopted by the governing body of the employer. 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.

3. Annual Pension Cost

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No.27 parameters based on the actuarial valuations as of December 31, 2008 and 2009, the basis for determining the contribution rates for 2009 and 2010.

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Actuarial Valuation Information:

Actuarial valuation date	12/31/07	12/31/08	12/31/09
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent	level percent	level percent
	of payroll	of payroll	of payroll
Amortization period in years	12.5	18.7	17.8
Asset valuation method	SAF: 10-yr	SAF: 10-yr	SAF: 10-yr
	smoothed value	smoothed value	smoothed value
	ESF: Fund value	ESF: Fund value	ESF: Fund value

Actuarial assumptions:

Investment return	8.0%	8.0%	8.0%
Projected salary increase	5.3%	5.3%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost of living adjustment	0.0%	0.0%	0.0%

4. Funded Status and Funding Progress

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2008	\$ 313,881	100%	\$ --
September 30, 2009	\$ 360,156	100%	\$ --
September 30, 2010	\$ 362,864	100%	\$ --

I. Health Care Coverage

During the year ended September 30, 2010, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$542 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

Latest financial statements for the Texas Association of Counties Health and Employee Benefit Pool are available and have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

J. Commitments and Contingencies

1. Contingencies

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

2. Litigation

No reportable litigation was pending against the County at September 30, 2010.

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

K. Notes Receivable - Revolving Loan Fund

Activity in notes receivable in the revolving loan fund is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Fehner & Sons Grain	\$ 126,821	\$ --	\$ 19,574	\$ 107,247
Lynn Theater-Galan Jansky	81,686	--	--	81,686
Mr. Taco	22,013	--	11,969	10,044
Adams Extract #1	89,452	--	26,380	63,072
Adams Extract #2	98,480	--	25,953	72,527
Adams Extract #3	222,209	--	22,291	199,918
Gonzales Nursing & Rehabilitations	87,079	--	--	87,079
Total loans receivable	\$ 727,740	\$ --	\$ 106,167	\$ 621,573
Allowance for doubtful accounts	--	(168,766)	--	(168,766)
Net loans receivable	\$ 727,740	\$ (168,766)	\$ 106,167	\$ 452,807

Maturity analysis is as follows:

Year Ending September 30,	Principal	Interest	Total
2011	\$ 269,044	\$ 11,473	\$ 280,517
2012	102,621	8,759	111,380
2013	75,156	6,441	81,597
2014	47,332	4,403	51,735
2015	44,843	2,794	47,637
2016-2019	82,577	3,398	85,975
Totals	\$ 621,573	\$ 37,268	\$ 658,841

L. Other Post Employment Benefits

1. Plan Description

General

Beginning in fiscal year 2010, the County implemented GASB Statement No.45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" (OPEB) to prospectively account for the Gonzales County Retiree Health Care Plan (a single employer plan). In connection with such implementation, the County has commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. This study indicates an unfunded actuarial accrued liability of \$401,927 as of September 30, 2010.

The plan was approved by the Commissioners Court and they may amend the plan. The County will have a valuation study every third year. A copy may be obtained from the County.

OPEB Plan Eligibility

The County provides County funded/paid retiree health care coverage upon meeting the following eligibility requirements:

Eligibility

Eligible retired employees and elected officials of the County shall be entitled to health insurance coverage under the County's group medical coverage policy. The eligible employee or official will be entitled to coverage beginning in the month following the attainment of age set under the following paragraph and continuing until the last month before the employee is eligible for and covered by Medicare coverage under federal law.

Eligibility Requirements

Elected officials or employees utilizing the benefit under the paragraph above must meet the requirements set out in one of the following paragraphs:

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

- a. Have served at least 25 years with the County and have attained the age of fifty-nine and one-half (59 1/2) years. County service may include any credit for military service allowed by the County retirement system.
- b. Have served at least 30 years with the County and have attained the age of fifty-seven (57) years. County service may include any credit for military service allowed by the County retirement system.

Coverage For Officials With Less Than 25 Years Of Service

Post employment health benefits for elected officials with at least eight years of service but less than 25 years of service, and are vested in the County retirement system, shall be allowed to participate in the health insurance coverage under the County group medical insurance. Participation shall be entirely at the official's own expense and may continue until the employee is eligible for Medicare coverage under federal law. Elected employees utilizing this benefit must have served at least eight years with the County. Failure to comply with any requirement of participation as outlined in section 3.12 of the County's personnel policy or failure to timely pay premiums may result in the loss of coverage.

2. Funding Policies

The County has elected to fund the plan on a current pay as you go (PAYGO), i.e., the annual contributions each year are equal to the benefits that are paid on behalf of the retirees. Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County is computed through an actuarial valuation performed as of December 1, 2009. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of the OPEB and to analyze changes to conditions.

Actuarial valuations deal with the cost benefits to be paid in the future. The payments considered will range from one month in the future to decades from the valuation date (for a young, newly hired employee who may retire many years from now and live many years after that). In order to establish a present day cost for these future benefit obligations, the actuary bases the valuation on a number of assumptions about future occurrences. The occurrences that must be considered include employee turnover, pay increases, disablement, retirements, deaths and investment income on anticipated plan assets.

Actuarial calculations reflect a long-term perspective and employs methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

Significant Actuarial Assumptions:

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expenses
Mortality rates for males and females	Retirement Plans 2000 Health Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in the actuary's report)
Actuarial cost method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates based on age (detailed in the actuary's report)
Method for determining the actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	23 years

GONZALES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

The following table shows the components of the County's annual OPEB cost for the year:

Annual required contributions	\$ 43,593
Interest on OPEB obligations	--
Adjustment to annual required contributions	--
Annual OPEB cost (expense)	<u>\$ 43,593</u>
Increase (decrease) in net OPEB obligation	--
Net OPEB obligations, beginning of year	--
Net OPEB, end of year	<u><u>\$ 43,593</u></u>

	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
Fiscal Year ending: 9/30/10	\$ 43,593	0.00%	\$ 43,983

Trend data:

Actuarial valuation date	12/01/09
Actuarial value of assets	\$ --
Actuarial Accrued Liability (AAL)	401,927
Unfunded AAL (UAAL)	<u>\$ 401,927</u>
Fund ratio	0.00%
Covered wages	\$ 3,807,561
UAAL as a percent of covered payroll	10.56%

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

GONZALES COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 4,495,174	\$ 4,495,174	\$ 4,651,066	\$ 155,892
<i>Licenses and permits</i>	1,800	1,800	1,789	(11)
<i>Intergovernmental</i>	45,133	45,133	41,908	(3,225)
<i>Charges for services</i>	637,612	637,612	791,674	154,062
<i>Fines</i>	639,330	639,330	672,650	33,320
<i>Interest</i>	25,000	25,000	19,427	(5,573)
<i>Miscellaneous</i>	41,300	42,588	161,632	119,044
Total revenues	<u>5,885,349</u>	<u>5,886,637</u>	<u>6,340,146</u>	<u>453,509</u>
Expenditures:				
Current:				
<i>General government</i>	1,380,544	1,394,631	1,367,444	27,187
<i>Financial administration</i>	592,323	592,323	577,364	14,959
<i>Public safety</i>	2,889,698	3,056,009	2,989,726	66,283
<i>Health and welfare</i>	28,592	28,457	24,607	3,850
<i>Judicial</i>	979,405	1,057,316	1,038,107	19,209
<i>Public facilities</i>	235,387	235,987	212,511	23,476
<i>Conservation</i>	84,584	84,705	80,152	4,553
Total expenditures	<u>6,190,533</u>	<u>6,449,428</u>	<u>6,289,911</u>	<u>159,517</u>
Net change in fund balance	(305,184)	(562,791)	50,235	613,026
Fund balances/equity, October 1	1,473,955	1,473,955	1,473,955	--
Fund balances/equity, September 30	<u>\$ 1,168,771</u>	<u>\$ 911,164</u>	<u>\$ 1,524,190</u>	<u>\$ 613,026</u>

GONZALES COUNTY, TEXAS
 ROAD AND BRIDGE FUND PCT. #1
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 446,897	\$ 446,897	\$ 457,433	\$ 10,536
<i>Licenses and permits</i>	161,357	161,357	158,734	(2,623)
<i>Intergovernmental</i>	7,237	7,237	7,261	24
<i>Interest</i>	3,000	3,000	6,659	3,659
<i>Miscellaneous</i>	--	--	6,655	6,655
Total revenues	<u>618,491</u>	<u>618,491</u>	<u>636,742</u>	<u>18,251</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>709,262</u>	<u>709,802</u>	<u>642,464</u>	<u>67,338</u>
Total expenditures	<u>709,262</u>	<u>709,802</u>	<u>642,464</u>	<u>67,338</u>
Net change in fund balance	(90,771)	(91,311)	(5,722)	85,589
Fund balances/equity, October 1	482,071	482,071	482,071	--
Fund balances/equity, September 30	<u>\$ 391,300</u>	<u>\$ 390,760</u>	<u>\$ 476,349</u>	<u>\$ 85,589</u>

GONZALES COUNTY, TEXAS
ROAD AND BRIDGE FUND PCT. #2
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 446,897	\$ 446,897	\$ 457,432	\$ 10,535
<i>Licenses and permits</i>	164,357	164,357	158,734	(5,623)
<i>Intergovernmental</i>	7,237	7,237	7,261	24
<i>Interest</i>	1,000	1,000	647	(353)
<i>Miscellaneous</i>	--	--	4,275	4,275
Total revenues	<u>619,491</u>	<u>619,491</u>	<u>628,349</u>	<u>8,858</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>694,572</u>	<u>694,572</u>	<u>761,446</u>	<u>(66,874)</u>
Total expenditures	<u>694,572</u>	<u>694,572</u>	<u>761,446</u>	<u>(66,874)</u>
Excess (deficiency) of revenues (under) expenditures	(75,081)	(75,081)	(133,097)	(58,016)
Other financing sources (uses):				
<i>Proceeds from capital leases</i>	--	--	133,173	133,173
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>133,173</u>	<u>133,173</u>
Net change in fund balance	(75,081)	(75,081)	76	75,157
Fund balances/equity, October 1	<u>149,262</u>	<u>149,262</u>	<u>149,262</u>	--
Fund balances/equity, September 30	<u>\$ 74,181</u>	<u>\$ 74,181</u>	<u>\$ 149,338</u>	<u>\$ 75,157</u>

GONZALES COUNTY, TEXAS
 ROAD AND BRIDGE FUND PCT. #3
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT B-4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 446,897	\$ 446,897	\$ 457,432	\$ 10,535
<i>Licenses and permits</i>	161,357	161,357	158,734	(2,623)
<i>Intergovernmental</i>	7,237	7,237	7,261	24
<i>Interest</i>	3,000	3,000	6,710	3,710
<i>Miscellaneous</i>	--	--	684	684
Total revenues	<u>618,491</u>	<u>618,491</u>	<u>630,821</u>	<u>12,330</u>
Expenditures:				
Current:				
<i>Public transportation</i>	<u>669,544</u>	<u>669,544</u>	<u>618,158</u>	<u>51,386</u>
Total expenditures	<u>669,544</u>	<u>669,544</u>	<u>618,158</u>	<u>51,386</u>
Net change in fund balance	(51,053)	(51,053)	12,663	63,716
Fund balances/equity, October 1	505,149	505,149	505,149	--
Fund balances/equity, September 30	<u>\$ 454,096</u>	<u>\$ 454,096</u>	<u>\$ 517,812</u>	<u>\$ 63,716</u>

GONZALES COUNTY, TEXAS
 ROAD AND BRIDGE FUND PCT. #4
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT B-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 446,897	\$ 446,897	\$ 457,432	\$ 10,535
<i>Licenses and permits</i>	161,357	161,357	158,734	(2,623)
<i>Intergovernmental</i>	7,237	7,237	7,261	24
<i>Interest</i>	2,000	2,000	2,690	690
<i>Miscellaneous</i>	--	--	13,200	13,200
Total revenues	<u>617,491</u>	<u>617,491</u>	<u>639,317</u>	<u>21,826</u>
Expenditures:				
Current:				
<i>Public transportation</i>	668,469	669,399	648,034	21,365
Total expenditures	<u>668,469</u>	<u>669,399</u>	<u>648,034</u>	<u>21,365</u>
Net change in fund balance	(50,978)	(51,908)	(8,717)	43,191
Fund balances/equity, October 1	257,475	257,475	257,475	--
Fund balances/equity, September 30	<u>\$ 206,497</u>	<u>\$ 205,567</u>	<u>\$ 248,758</u>	<u>\$ 43,191</u>

GONZALES COUNTY, TEXAS
 REVOLVING LOAN FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT B-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Interest</i>	\$ 1,000	\$ 1,000	\$ 14,909	\$ 13,909
<i>Miscellaneous</i>	--	--	50,000	50,000
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>64,909</u>	<u>63,909</u>
Expenditures:				
Current:				
<i>General government</i>	--	16,929	16,759	170
Total expenditures	<u>--</u>	<u>16,929</u>	<u>16,759</u>	<u>170</u>
Excess (deficiency) of revenues (under) expenditures	1,000	(15,929)	48,150	64,079
Other financing sources (uses):				
<i>Principal received on loans</i>	136,006	136,006	106,167	(29,839)
Total other financing sources (uses)	<u>136,006</u>	<u>136,006</u>	<u>106,167</u>	<u>(29,839)</u>
Net change in fund balance	137,006	120,077	154,317	34,240
Fund balances/equity, October 1	151,836	151,836	151,836	--
Fund balances/equity, September 30	<u>\$ 288,842</u>	<u>\$ 271,913</u>	<u>\$ 306,153</u>	<u>\$ 34,240</u>

GONZALES COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

YEAR ENDED SEPTEMBER 30, 2010

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	\$ 6,231,707	\$ 7,618,183	\$ 1,386,476	81.8%	\$ 3,318,710	41.8%
12/31/08	\$ 5,949,914	\$ 7,869,043	\$ 1,919,129	75.6%	\$ 3,664,200	52.4%
12/31/09	\$ 6,409,370	\$ 8,244,678	\$ 1,835,308	77.7%	\$ 3,773,107	48.6%

OTHER POSTEMPLOYMENT BENEFITS-MEDICAL INSURANCE FOR RETIREES

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ --	\$ 401,927	\$ 401,927	--	\$ 3,807,561	10.6%

*Combining Statements and Budget Comparison
Schedule as Supplementary Information*

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

GONZALES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 292,393	\$ --	\$ 292,393
<i>Due from other governments</i>	13,680	--	13,680
Restricted assets:			
<i>Cash and cash equivalents</i>	--	132,232	132,232
Total assets	<u>\$ 306,073</u>	<u>\$ 132,232</u>	<u>\$ 438,305</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accounts payable</i>	\$ 105,277	\$ --	\$ 105,277
<i>Accrued wages payable</i>	1,059	--	1,059
Total liabilities	<u>106,336</u>	<u>--</u>	<u>106,336</u>
Equity:			
Fund balances:			
<i>Reserved for debt service</i>	--	132,232	132,232
<i>Unreserved, designated</i>	193,895	--	193,895
<i>Unreserved, undesignated</i>	5,842	--	5,842
Total equity	<u>199,737</u>	<u>132,232</u>	<u>331,969</u>
Total liabilities and equity	<u>\$ 306,073</u>	<u>\$ 132,232</u>	<u>\$ 438,305</u>

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Taxes</i>	\$ --	\$ 400,177	\$ 400,177
<i>Intergovernmental</i>	987	--	987
<i>Charges for services</i>	32,022	--	32,022
<i>Fines</i>	133,543	--	133,543
<i>Interest</i>	31	1,367	1,398
<i>Miscellaneous</i>	1,408	--	1,408
<i>Grants</i>	244,576	--	244,576
Total revenues	<u>412,567</u>	<u>401,544</u>	<u>814,111</u>
Expenditures:			
Current:			
<i>General government</i>	77,239	--	77,239
<i>Public safety</i>	228,501	--	228,501
<i>Health and welfare</i>	2,000	--	2,000
<i>Judicial</i>	91,698	--	91,698
<i>Public facilities</i>	19,013	--	19,013
Debt service:			
<i>Principal</i>	--	290,000	290,000
<i>Interest and fiscal charges</i>	--	112,806	112,806
Total expenditures	<u>418,451</u>	<u>402,806</u>	<u>821,257</u>
Net change in fund balance	(5,884)	(1,262)	(7,146)
Fund balances/equity, October 1	205,621	133,494	339,115
Fund balances/equity, September 30	<u>\$ 199,737</u>	<u>\$ 132,232</u>	<u>\$ 331,969</u>

GONZALES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2010

	Law Library Fund	Voter Registration Fund	Crime Stoppers Fund	Attorney Hot Check Fund
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 26,809	\$ 3,404	\$ 14,000	\$ --
<i>Due from other governments</i>	--	--	--	--
Total assets	<u>\$ 26,809</u>	<u>\$ 3,404</u>	<u>\$ 14,000</u>	<u>\$ --</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ 255	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
Total liabilities	<u>255</u>	<u>--</u>	<u>--</u>	<u>--</u>
Equity:				
Fund balances:				
<i>Unreserved, designated</i>	26,554	--	14,000	--
<i>Unreserved, undesignated</i>	--	3,404	--	--
Total equity	<u>26,554</u>	<u>3,404</u>	<u>14,000</u>	<u>--</u>
Total liabilities and equity	<u>\$ 26,809</u>	<u>\$ 3,404</u>	<u>\$ 14,000</u>	<u>\$ --</u>

Records Mgmt. County Clerk	Records Management Courthouse	Court Reporter Services	Probate Court Fund	Courthouse Security Fund
\$ 17,648	\$ 23,500	\$ 2,475	\$ 2,534	\$ 14,523
--	--	--	--	--
<u>\$ 17,648</u>	<u>\$ 23,500</u>	<u>\$ 2,475</u>	<u>\$ 2,534</u>	<u>\$ 14,523</u>
\$ 55	\$ --	\$ --	\$ --	\$ --
--	--	--	--	1,059
<u>55</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,059</u>
17,593	23,500	2,475	2,534	13,464
--	--	--	--	--
<u>17,593</u>	<u>23,500</u>	<u>2,475</u>	<u>2,534</u>	<u>13,464</u>
<u>\$ 17,648</u>	<u>\$ 23,500</u>	<u>\$ 2,475</u>	<u>\$ 2,534</u>	<u>\$ 14,523</u>

GONZALES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2010

	Indigent Health Fund	Justice Court Technology	Appellate Judicial Fund	Homeland Security Fund
ASSETS				
Assets:				
<i>Cash and cash equivalents</i>	\$ 16,052	\$ 48,485	\$ 1,274	\$ --
<i>Due from other governments</i>	--	--	--	13,680
Total assets	<u>\$ 16,052</u>	<u>\$ 48,485</u>	<u>\$ 1,274</u>	<u>\$ 13,680</u>
LIABILITIES AND EQUITY				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 2,557	\$ --	\$ 13,680
<i>Accrued wages payable</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>2,557</u>	<u>--</u>	<u>13,680</u>
Equity:				
Fund balances:				
<i>Unreserved, designated</i>	16,052	45,928	1,274	--
<i>Unreserved, undesignated</i>	--	--	--	--
Total equity	<u>16,052</u>	<u>45,928</u>	<u>1,274</u>	<u>--</u>
Total liabilities and equity	<u>\$ 16,052</u>	<u>\$ 48,485</u>	<u>\$ 1,274</u>	<u>\$ 13,680</u>

<u>Dist. Clk. Records Management</u>	<u>County Judge Excess State Supplement</u>	<u>Justice Court Building Security Fund</u>	<u>Family Protection Fee Fund</u>	<u>Child Abuse Prevention Fund</u>
\$ 2,067	\$ 6,130	\$ 16,432	\$ 1,780	\$ 400
--	--	--	--	--
<u>\$ 2,067</u>	<u>\$ 6,130</u>	<u>\$ 16,432</u>	<u>\$ 1,780</u>	<u>\$ 400</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,067	6,130	16,432	1,780	400
--	--	--	--	--
<u>2,067</u>	<u>6,130</u>	<u>16,432</u>	<u>1,780</u>	<u>400</u>
<u>\$ 2,067</u>	<u>\$ 6,130</u>	<u>\$ 16,432</u>	<u>\$ 1,780</u>	<u>\$ 400</u>

GONZALES COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2010

	<u>Records Mgmt. and Protection Fund</u>	<u>HAVA Fund</u>	<u>Mediation Fee Fund</u>
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 2,365	\$ 8,440	\$ 18,835
<i>Due from other governments</i>	--	--	--
Total assets	<u>\$ 2,365</u>	<u>\$ 8,440</u>	<u>\$ 18,835</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ 31,495	\$ --
<i>Accrued wages payable</i>	--	--	--
Total liabilities	<u>--</u>	<u>31,495</u>	<u>--</u>
Equity:			
Fund balances:			
<i>Unreserved, designated</i>	2,365	(23,055)	18,835
<i>Unreserved, undesignated</i>	--	--	--
Total equity	<u>2,365</u>	<u>(23,055)</u>	<u>18,835</u>
Total liabilities and equity	<u>\$ 2,365</u>	<u>\$ 8,440</u>	<u>\$ 18,835</u>

Supplemental Guardianship Fee Fund	Vital Statistic Fee Fund	MVNA Fund	Digital Records Preservation	County & District Court Technology
\$ 3,680	\$ 4,940	\$ 5,378	\$ 2,350	\$ 88
<u>\$ 3,680</u>	<u>\$ 4,940</u>	<u>\$ 5,378</u>	<u>\$ 2,350</u>	<u>\$ 88</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,431</u>	<u>\$ --</u>	<u>\$ --</u>
<u>3,680</u>	<u>4,940</u>	<u>(3,053)</u>	<u>--</u>	<u>--</u>
<u>3,680</u>	<u>4,940</u>	<u>(3,053)</u>	<u>2,350</u>	<u>88</u>
<u>\$ 3,680</u>	<u>\$ 4,940</u>	<u>\$ 5,378</u>	<u>\$ 2,350</u>	<u>\$ 88</u>

GONZALES COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2010

	CJD Grant	HAVA Grant Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Cash and cash equivalents</i>	\$ 48,804	\$ --	\$ 292,393
<i>Due from other governments</i>	--	--	13,680
Total assets	<u>\$ 48,804</u>	<u>\$ --</u>	<u>\$ 306,073</u>
LIABILITIES AND EQUITY			
Liabilities:			
<i>Accounts payable</i>	\$ 48,804	\$ --	\$ 105,277
<i>Accrued wages payable</i>	--	--	1,059
Total liabilities	<u>48,804</u>	<u>--</u>	<u>106,336</u>
Equity:			
Fund balances:			
<i>Unreserved, designated</i>	--	--	193,895
<i>Unreserved, undesignated</i>	--	--	5,842
Total equity	<u>--</u>	<u>--</u>	<u>199,737</u>
Total liabilities and equity	<u>\$ 48,804</u>	<u>\$ --</u>	<u>\$ 306,073</u>

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GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Law Library Fund	Voter Registration Fund	Crime Stoppers Fund	Attorney Hot Check Fund
Revenue:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	708
Fines	11,410	--	--	--
Interest	--	--	--	--
Miscellaneous	--	--	8	--
Grants	--	--	--	--
Total revenues	<u>11,410</u>	<u>--</u>	<u>8</u>	<u>708</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Health and welfare	--	--	--	--
Judicial	3,408	--	--	1,454
Public facilities	--	--	--	--
Total expenditures	<u>3,408</u>	<u>--</u>	<u>--</u>	<u>1,454</u>
Net change in fund balance	8,002	--	8	(746)
Fund balances/equity, October 1	18,552	3,404	13,992	746
Fund balances/equity, September 30	<u>\$ 26,554</u>	<u>\$ 3,404</u>	<u>\$ 14,000</u>	<u>\$ --</u>

Records Mgmt. County Clerk	Records Management Courthouse	Court Reporter Services	Probate Court Fund	Courthouse Security Fund
\$ --	\$ --	\$ --	\$ --	\$ --
24,592	--	--	210	--
--	7,072	3,135	--	24,782
--	--	--	--	--
--	--	--	--	--
<u>24,592</u>	<u>7,072</u>	<u>3,135</u>	<u>210</u>	<u>24,782</u>
28,392	--	--	--	--
--	--	--	--	--
--	--	3,092	--	--
--	--	--	--	19,013
<u>28,392</u>	<u>--</u>	<u>3,092</u>	<u>--</u>	<u>19,013</u>
(3,800)	7,072	43	210	5,769
21,393	16,428	2,432	2,324	7,695
<u>\$ 17,593</u>	<u>\$ 23,500</u>	<u>\$ 2,475</u>	<u>\$ 2,534</u>	<u>\$ 13,464</u>

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Indigent Health Fund	Justice Court Technology	Appellate Judicial Fund	Homeland Security Fund
Revenue:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	--	--
Fines	--	27,625	1,650	--
Interest	31	--	--	--
Miscellaneous	--	--	--	--
Grants	--	--	--	120,987
Total revenues	<u>31</u>	<u>27,625</u>	<u>1,650</u>	<u>120,987</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	120,987
Health and welfare	--	--	--	--
Judicial	--	30,747	1,431	--
Public facilities	--	--	--	--
Total expenditures	<u>--</u>	<u>30,747</u>	<u>1,431</u>	<u>120,987</u>
Net change in fund balance	31	(3,122)	219	--
Fund balances/equity, October 1	16,021	49,050	1,055	--
Fund balances/equity, September 30	<u>\$ 16,052</u>	<u>\$ 45,928</u>	<u>\$ 1,274</u>	<u>\$ --</u>

Dist. Clk. Records Management	County Judge Excess State Supplement	Justice Court Building Security Fund	Family Protection Fee Fund	Child Abuse Prevention Fund
\$ --	\$ 987	\$ --	\$ --	\$ --
--	--	5,132	1,380	--
1,445	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,445</u>	<u>987</u>	<u>5,132</u>	<u>1,380</u>	<u>--</u>
--	1,277	--	--	--
--	--	--	2,000	--
267	--	--	--	--
--	--	--	--	--
<u>267</u>	<u>1,277</u>	<u>--</u>	<u>2,000</u>	<u>--</u>
1,178	(290)	5,132	(620)	--
889	6,420	11,300	2,400	400
<u>\$ 2,067</u>	<u>\$ 6,130</u>	<u>\$ 16,432</u>	<u>\$ 1,780</u>	<u>\$ 400</u>

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Records Mgmt. and Protection Fund	HAVA Fund	Mediation Fee Fund
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--
<i>Fines</i>	519	--	3,250
<i>Interest</i>	--	--	--
<i>Miscellaneous</i>	--	1,400	--
<i>Grants</i>	--	--	--
Total revenues	<u>519</u>	<u>1,400</u>	<u>3,250</u>
Expenditures:			
Current:			
<i>General government</i>	--	31,495	--
<i>Public safety</i>	--	--	--
<i>Health and welfare</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Public facilities</i>	--	--	--
Total expenditures	<u>--</u>	<u>31,495</u>	<u>--</u>
Net change in fund balance	519	(30,095)	3,250
Fund balances/equity, October 1	1,846	7,040	15,585
Fund balances/equity, September 30	<u>\$ 2,365</u>	<u>\$ (23,055)</u>	<u>\$ 18,835</u>

Supplemental Guardianship Fee Fund	Vital Statistic Fee Fund	MVNA Fund	Digital Records Preservation	County & District Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,400	1,319	47,498	2,350	88
--	--	--	--	--
--	--	--	--	--
<u>1,400</u>	<u>1,319</u>	<u>47,498</u>	<u>2,350</u>	<u>88</u>
--	--	--	--	--
--	--	--	--	--
--	--	51,299	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>51,299</u>	<u>--</u>	<u>--</u>
1,400	1,319	(3,801)	2,350	88
2,280	3,621	748	--	--
<u>\$ 3,680</u>	<u>\$ 4,940</u>	<u>\$ (3,053)</u>	<u>\$ 2,350</u>	<u>\$ 88</u>

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	CJD Grant	HAVA Grant Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ --	\$ 987
<i>Charges for services</i>	--	--	32,022
<i>Fines</i>	--	--	133,543
<i>Interest</i>	--	--	31
<i>Miscellaneous</i>	--	--	1,408
<i>Grants</i>	107,514	16,075	244,576
Total revenues	<u>107,514</u>	<u>16,075</u>	<u>412,567</u>
Expenditures:			
Current:			
<i>General government</i>	--	16,075	77,239
<i>Public safety</i>	107,514	--	228,501
<i>Health and welfare</i>	--	--	2,000
<i>Judicial</i>	--	--	91,698
<i>Public facilities</i>	--	--	19,013
Total expenditures	<u>107,514</u>	<u>16,075</u>	<u>418,451</u>
Net change in fund balance	--	--	(5,884)
Fund balances/equity, October 1	--	--	205,621
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 199,737</u>

GONZALES COUNTY, TEXAS
 VOTER REGISTRATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ --	\$ --	\$ --	\$ --
Expenditures:				
Total expenditures	--	--	--	--
Excess (deficiency) of revenues (under) expenditures	--	--	--	--
Other financing sources (uses):				
Total other financing sources (uses)	--	--	--	--
Net change in fund balance	--	--	--	--
Fund balances/equity, October 1	3,404	3,404	3,404	--
Fund balances/equity, September 30	\$ 3,404	\$ 3,404	\$ 3,404	\$ --

GONZALES COUNTY, TEXAS
 ATTORNEY HOT CHECK FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for services</i>	\$ --	\$ --	\$ 708	\$ 708
Total revenues	<u>--</u>	<u>--</u>	<u>708</u>	<u>708</u>
Expenditures:				
Current:				
<i>Judicial</i>	--	--	1,454	(1,454)
Total expenditures	<u>--</u>	<u>--</u>	<u>1,454</u>	<u>(1,454)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	(746)	(746)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	(746)	(746)
Fund balances/equity, October 1	746	746	746	--
Fund balances/equity, September 30	<u>\$ 746</u>	<u>\$ 746</u>	<u>\$ --</u>	<u>\$ (746)</u>

GONZALES COUNTY, TEXAS
 RECORDS MANAGEMENT-COUNTY CLERK FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 22,000	\$ 22,000	\$ 24,592	\$ 2,592
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>24,592</u>	<u>2,592</u>
Expenditures:				
Current:				
General government	15,000	21,324	28,392	(7,068)
Total expenditures	<u>15,000</u>	<u>21,324</u>	<u>28,392</u>	<u>(7,068)</u>
Excess (deficiency) of revenues (under) expenditures	7,000	676	(3,800)	(4,476)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	7,000	676	(3,800)	(4,476)
Fund balances/equity, October 1	21,393	21,393	21,393	--
Fund balances/equity, September 30	<u>\$ 28,393</u>	<u>\$ 22,069</u>	<u>\$ 17,593</u>	<u>\$ (4,476)</u>

GONZALES COUNTY, TEXAS
 RECORD MANAGEMENT-COURTHOUSE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 2,500	\$ 2,500	\$ 7,072	\$ 4,572
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>7,072</u>	<u>4,572</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	2,500	2,500	7,072	4,572
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	2,500	2,500	7,072	4,572
Fund balances/equity, October 1	16,428	16,428	16,428	--
Fund balances/equity, September 30	<u>\$ 18,928</u>	<u>\$ 18,928</u>	<u>\$ 23,500</u>	<u>\$ 4,572</u>

GONZALES COUNTY, TEXAS
 COURT REPORTER SERVICES FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 3,000	\$ 3,000	\$ 3,135	\$ 135
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>3,135</u>	<u>135</u>
Expenditures:				
Current:				
<i>Judicial</i>	3,000	3,000	3,092	(92)
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>3,092</u>	<u>(92)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	43	43
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	43	43
Fund balances/equity, October 1	2,432	2,432	2,432	--
Fund balances/equity, September 30	<u>\$ 2,432</u>	<u>\$ 2,432</u>	<u>\$ 2,475</u>	<u>\$ 43</u>

GONZALES COUNTY, TEXAS
 PROBATE COURT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 200	\$ 200	\$ 210	\$ 10
Total revenues	<u>200</u>	<u>200</u>	<u>210</u>	<u>10</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	200	200	210	10
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	200	200	210	10
Fund balances/equity, October 1	2,324	2,324	2,324	--
Fund balances/equity, September 30	<u>\$ 2,524</u>	<u>\$ 2,524</u>	<u>\$ 2,534</u>	<u>\$ 10</u>

GONZALES COUNTY, TEXAS
 COURTHOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 25,700	\$ 25,700	\$ 24,780	\$ (920)
Total revenues	<u>25,700</u>	<u>25,700</u>	<u>24,780</u>	<u>(920)</u>
Expenditures:				
Current:				
<i>Public facilities</i>	17,650	17,650	19,013	(1,363)
Total expenditures	<u>17,650</u>	<u>17,650</u>	<u>19,013</u>	<u>(1,363)</u>
Excess (deficiency) of revenues (under) expenditures	8,050	8,050	5,767	(2,283)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	8,050	8,050	5,767	(2,283)
Fund balances/equity, October 1	7,697	7,697	7,697	--
Fund balances/equity, September 30	<u>\$ 15,697</u>	<u>\$ 15,697</u>	<u>\$ 13,464</u>	<u>\$ (2,283)</u>

GONZALES COUNTY, TEXAS
 INDIGENT HEALTH FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Interest	\$ --	\$ --	\$ 31	\$ 31
Total revenues	<u> --</u>	<u> --</u>	<u> 31</u>	<u> 31</u>
Expenditures:				
Total expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (deficiency) of revenues (under) expenditures	<u> --</u>	<u> --</u>	<u> 31</u>	<u> 31</u>
Other financing sources (uses):				
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net change in fund balance	<u> --</u>	<u> --</u>	<u> 31</u>	<u> 31</u>
Fund balances/equity, October 1	16,021	16,021	16,021	--
Fund balances/equity, September 30	<u>\$ 16,021</u>	<u>\$ 16,021</u>	<u>\$ 16,052</u>	<u>\$ 31</u>

GONZALES COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 26,700	\$ 26,700	\$ 27,625	\$ 925
Total revenues	<u>26,700</u>	<u>26,700</u>	<u>27,625</u>	<u>925</u>
Expenditures:				
Current:				
<i>Judicial</i>	42,867	42,867	30,747	12,120
Total expenditures	<u>42,867</u>	<u>42,867</u>	<u>30,747</u>	<u>12,120</u>
Excess (deficiency) of revenues (under) expenditures	(16,167)	(16,167)	(3,122)	13,045
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(16,167)	(16,167)	(3,122)	13,045
Fund balances/equity, October 1	49,050	49,050	49,050	--
Fund balances/equity, September 30	<u>\$ 32,883</u>	<u>\$ 32,883</u>	<u>\$ 45,928</u>	<u>\$ 13,045</u>

GONZALES COUNTY, TEXAS
 HOMELAND SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Grants</i>	\$ --	\$ --	\$ 120,987	\$ 120,987
Total revenues	<u>--</u>	<u>--</u>	<u>120,987</u>	<u>120,987</u>
Expenditures:				
Current:				
<i>Public safety</i>	5,602	155,602	120,987	34,615
Total expenditures	<u>5,602</u>	<u>155,602</u>	<u>120,987</u>	<u>34,615</u>
Excess (deficiency) of revenues (under) expenditures	(5,602)	(155,602)	--	155,602
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(5,602)	(155,602)	--	155,602
Fund balances/equity, October 1	--	--	--	--
Fund balances/equity, September 30	<u><u>\$ (5,602)</u></u>	<u><u>\$ (155,602)</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 155,602</u></u>

GONZALES COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 1,500	\$ 1,500	\$ 1,445	\$ (55)
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>1,445</u>	<u>(55)</u>
Expenditures:				
Current:				
<i>Judicial</i>	1,000	1,000	267	733
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>267</u>	<u>733</u>
Excess (deficiency) of revenues (under) expenditures	500	500	1,178	678
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	500	500	1,178	678
Fund balances/equity, October 1	889	889	889	--
Fund balances/equity, September 30	<u>\$ 1,389</u>	<u>\$ 1,389</u>	<u>\$ 2,067</u>	<u>\$ 678</u>

GONZALES COUNTY, TEXAS

EXHIBIT C-16

COUNTY JUDGE EXCESS STATE SUPPLEMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 1,604	\$ 1,604	\$ 988	\$ (616)
Total revenues	<u>1,604</u>	<u>1,604</u>	<u>988</u>	<u>(616)</u>
Expenditures:				
Current:				
<i>General government</i>	2,105	2,105	1,277	828
Total expenditures	<u>2,105</u>	<u>2,105</u>	<u>1,277</u>	<u>828</u>
Excess (deficiency) of revenues (under) expenditures	(501)	(501)	(289)	212
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(501)	(501)	(289)	212
Fund balances/equity, October 1	6,419	6,419	6,419	--
Fund balances/equity, September 30	<u>\$ 5,918</u>	<u>\$ 5,918</u>	<u>\$ 6,130</u>	<u>\$ 212</u>

GONZALES COUNTY, TEXAS
 JUSTICE COURT BLDG SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ --	\$ --	\$ 5,132	\$ 5,132
Total revenues	<u> --</u>	<u> --</u>	<u>5,132</u>	<u>5,132</u>
Expenditures:				
Total expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (deficiency) of revenues (under) expenditures	<u> --</u>	<u> --</u>	<u>5,132</u>	<u>5,132</u>
Other financing sources (uses):				
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net change in fund balance	<u> --</u>	<u> --</u>	<u>5,132</u>	<u>5,132</u>
Fund balances/equity, October 1	11,300	11,300	11,300	--
Fund balances/equity, September 30	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ 16,432</u>	<u>\$ 5,132</u>

GONZALES COUNTY, TEXAS
 FAMILY PROTECTION FEE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for services	\$ 2,500	\$ 2,500	\$ 1,380	\$ (1,120)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,380</u>	<u>(1,120)</u>
Expenditures:				
Current:				
Health and welfare	2,000	2,000	2,000	--
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	500	500	(620)	(1,120)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	500	500	(620)	(1,120)
Fund balances/equity, October 1	2,400	2,400	2,400	--
Fund balances/equity, September 30	<u>\$ 2,900</u>	<u>\$ 2,900</u>	<u>\$ 1,780</u>	<u>\$ (1,120)</u>

GONZALES COUNTY, TEXAS
 RECORDS MANGEMENT AND PROTECTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ --	\$ --	\$ 519	\$ 519
Total revenues	<u>--</u>	<u>--</u>	<u>519</u>	<u>519</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	--	--	519	519
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	519	519
Fund balances/equity, October 1	1,846	1,846	1,846	--
Fund balances/equity, September 30	<u>\$ 1,846</u>	<u>\$ 1,846</u>	<u>\$ 2,365</u>	<u>\$ 519</u>

GONZALES COUNTY, TEXAS
HAVA FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Miscellaneous</i>	\$ --	\$ --	\$ 1,400	\$ 1,400
Total revenues	<u>--</u>	<u>--</u>	<u>1,400</u>	<u>1,400</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	31,495	(31,495)
Total expenditures	<u>--</u>	<u>--</u>	<u>31,495</u>	<u>(31,495)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	(30,095)	(30,095)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	(30,095)	(30,095)
Fund balances/equity, October 1	7,040	7,040	7,040	--
Fund balances/equity, September 30	<u>\$ 7,040</u>	<u>\$ 7,040</u>	<u>\$ (23,055)</u>	<u>\$ (30,095)</u>

GONZALES COUNTY, TEXAS
 MEDIATION FEE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ --	\$ --	\$ 3,250	\$ 3,250
Total revenues	<u> --</u>	<u> --</u>	<u> 3,250</u>	<u> 3,250</u>
Expenditures:				
Total expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (deficiency) of revenues (under) expenditures	<u> --</u>	<u> --</u>	<u> 3,250</u>	<u> 3,250</u>
Other financing sources (uses):				
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net change in fund balance	<u> --</u>	<u> --</u>	<u> 3,250</u>	<u> 3,250</u>
Fund balances/equity, October 1	15,585	15,585	15,585	--
Fund balances/equity, September 30	<u>\$ 15,585</u>	<u>\$ 15,585</u>	<u>\$ 18,835</u>	<u>\$ 3,250</u>

GONZALES COUNTY, TEXAS
 VITAL STATISTICS FEE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ 1,500	\$ 1,500	\$ 1,319	\$ (181)
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>1,319</u>	<u>(181)</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	1,500	1,500	1,319	(181)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	1,500	1,500	1,319	(181)
Fund balances/equity, October 1	3,621	3,621	3,621	--
Fund balances/equity, September 30	<u>\$ 5,121</u>	<u>\$ 5,121</u>	<u>\$ 4,940</u>	<u>\$ (181)</u>

GONZALES COUNTY, TEXAS
DIGITAL RECORDS PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ --	\$ --	\$ 2,350	\$ 2,350
Total revenues	<u>--</u>	<u>--</u>	<u>2,350</u>	<u>2,350</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	--	--	2,350	2,350
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	--	2,350	2,350
Fund balances/equity, October 1	--	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,350</u>	<u>\$ 2,350</u>

GONZALES COUNTY, TEXAS
 COUNTY AND DISTRICT COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines</i>	\$ --	\$ --	\$ 88	\$ 88
Total revenues	<u> --</u>	<u> --</u>	<u> 88</u>	<u> 88</u>
Expenditures:				
Total expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (deficiency) of revenues (under) expenditures	--	--	88	88
Other financing sources (uses):				
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net change in fund balance	--	--	88	88
Fund balances/equity, October 1	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 88</u>	<u>\$ 88</u>

GONZALES COUNTY, TEXAS
 CRIMINAL JUSTICE DEPARTMENT GRANT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Grants</i>	\$ --	\$ 56,682	\$ 107,514	\$ 50,832
Total revenues	<u>--</u>	<u>56,682</u>	<u>107,514</u>	<u>50,832</u>
Expenditures:				
Current:				
<i>Public safety</i>	--	119,682	107,514	12,168
Total expenditures	<u>--</u>	<u>119,682</u>	<u>107,514</u>	<u>12,168</u>
Excess (deficiency) of revenues (under) expenditures	--	(63,000)	--	63,000
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	(63,000)	--	63,000
Fund balances/equity, October 1	--	--	--	--
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ (63,000)</u>	<u>\$ --</u>	<u>\$ 63,000</u>

GONZALES COUNTY, TEXAS
 HELPING AMERICA TO VOTE GRANT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Grants</i>	\$ --	\$ --	\$ 16,075	\$ 16,075
Total revenues	<u> --</u>	<u> --</u>	<u>16,075</u>	<u>16,075</u>
Expenditures:				
Current:				
<i>General government</i>	<u> --</u>	<u> --</u>	<u>16,075</u>	<u>(16,075)</u>
Total expenditures	<u> --</u>	<u> --</u>	<u>16,075</u>	<u>(16,075)</u>
Excess (deficiency) of revenues (under) expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Other financing sources (uses):				
Total other financing sources (uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net change in fund balance	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund balances/equity, October 1	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

GONZALES COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 372,589	\$ 372,589	\$ 400,177	\$ 27,588
<i>Interest</i>	1,800	1,800	1,367	(433)
Total revenues	<u>374,389</u>	<u>374,389</u>	<u>401,544</u>	<u>27,155</u>
Expenditures:				
Debt service:				
<i>Principal</i>	290,000	290,000	290,000	--
<i>Interest and fiscal charges</i>	112,806	112,806	112,806	--
Total expenditures	<u>402,806</u>	<u>402,806</u>	<u>402,806</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	(28,417)	(28,417)	(1,262)	27,155
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(28,417)	(28,417)	(1,262)	27,155
Fund balances/equity, October 1	133,494	133,494	133,494	--
Fund balances/equity, September 30	<u>\$ 105,077</u>	<u>\$ 105,077</u>	<u>\$ 132,232</u>	<u>\$ 27,155</u>