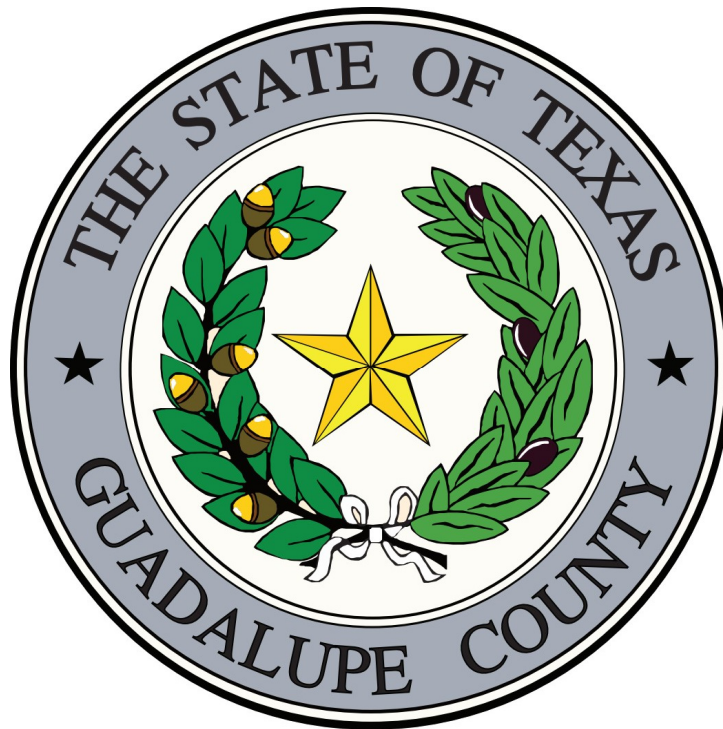


Guadalupe County, Texas

Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2017



Department Issuing Report
Guadalupe County Auditor's Office
Kristen Klein, County Auditor

Guadalupe County, Texas
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended September 30, 2017
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Introductory Section

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GUADALUPE COUNTY AUDITOR'S OFFICE
Kristen Klein, County Auditor

307 W. Court Street, Suite 205, Seguin, Texas 78155
Telephone: 830-303-8862

March 20, 2018

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

Dear Judges and Commissioners:

The County Auditor's office is pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Guadalupe, Texas, (County) for the fiscal year ended September 30, 2017. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and this report submitted is in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code which requires a complete set of auditing financial statements annually.

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

This report consists of management's representation concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. The responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and the each of the Elected Officials. Because the cost of internal controls should not outweigh their benefits, the County's the internal controls are designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Weaver and Tidwell, LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2017, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified ("clean") opinion that the County's financial statement for the fiscal year ended September 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Guadalupe County's MD&A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes to the basic financial statements, required supplementary information and the combining and individual fund financial statements and schedules in addition to the report of the independent auditors. The statistical section of this report includes selected financial and demographic information, which is generally presented on a multi-year basis.

The independent audit of the financial statements of the County is part of the broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. These reports are a separate document, and are available upon request.

Profile of Guadalupe County

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



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

In 1838, a group of former Texas Rangers and other settlers founded the community of Walnut Springs, which changed its name to Seguin in 1839 to honor Juan Nepumocemo Seguin, a hero in the Texas Revolution, who had served as mayor of San Antonio and had been a senator for the Republic of Texas. In 1846, the year that the Republic of Texas became the State of Texas, Guadalupe County was formed with Seguin as its county seat. On March 30, 1846, the Texas Legislature approved the act creating Guadalupe County. Guadalupe County was created from Gonzales and Bexar counties and was organized on July 13, 1846. Guadalupe County takes its name from the Guadalupe River, which Alonso de Leon named in 1689 in honor of the Lady of Guadalupe depicted on his standard.

Population. The County population has grown significantly since 1850. In 1850, the U.S. Census Bureau shows the County population at 1511. By 1900, the population had grown to 21,835, and in 2000, the population was 89,023. The 2016 population estimate is 155,265. The increased growth is evident in the increased demand for service at the county level.

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

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

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

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

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

The County serves a population, based on the 2010 U.S. Census, of 131,533 and provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and most local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail, property tax collections for multiple agencies and general governmental administration. The County, while not directly providing the service, does provide funding for Emergency Medical Services (EMS), Volunteer Fire Departments, and Libraries.

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

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

Factors Affecting Financial Condition

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

Local economy. The County is transitioning from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. The population has grown by 48% since the 2000 census and by 103% since the 1990 census. Most of the large-scale growth has been in the northwestern region of the County, primarily in the cities of Schertz and Cibolo. However, homebuilding slowed in this area from beginning in 2008, but since then has continued with moderate increases in new homes each year.

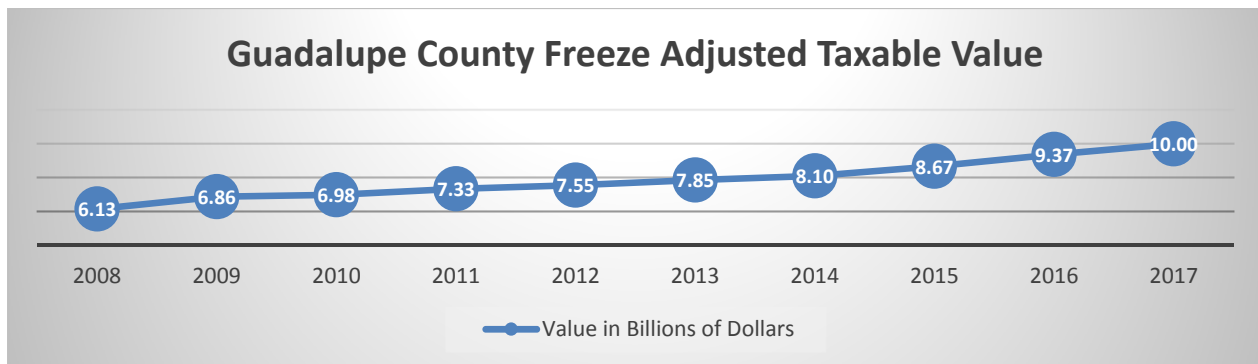
Revenues from sales tax have increased each year since 2004. From 2004 through 2007 there was double-digit growth in sales tax revenue, from 2008 to 2010 sales tax increased annually but at a much slower rate. During the period from 2011 through 2014, the County saw increased growth each year of 8 to 13% in sales tax. In fiscal year 2015, sales tax collections compared to prior years was much less stable, seeing both increases over the prior year of up to 10.9% and decreases from the prior year of up to 12.3%, with an overall increase of one half of one percent (0.50%) for the year. Sales tax collections in 2016 had modest growth of 2.2% over 2015, however this was offset by a decrease of 1.8% from 2016 to 2017.

Sales tax growth from 2011 through 2014 was attributed to major new businesses locating in Guadalupe County such as Amazon and Caterpillar combined with the impact of the oil boom in the Eagle Ford Shale, which is located south, and east of Guadalupe County. The decrease in oil prices, starting in August 2014 began impacting Guadalupe County with sales tax transactions in April 2015 (sales from February 2015).

Guadalupe County has a low unemployment rate as compared to the State of Texas and the national average. In September 2017, Guadalupe County had an unemployment rate of 3.1% compared to the national rate of 4.1% and 4.0% for the State of Texas. As of September 2017, the labor force figures for the County, as established by the Texas Workforce Commission, were at 77,236, of which 74,840 were currently employed. The growth within Guadalupe County, and the growth of the communities within commuting distance, has significantly contributed to the low unemployment rate for the County.

The Eagle Ford Shale gas formation was discovered in 2008 and is unlike many other shale formations because it has both oil and natural gas resources. Located in Southwest Texas from the Mexican border to areas in east Texas, all south of Guadalupe County, the Eagle Ford Shale is estimated to have 20.81 trillion cubic feet of natural gas and 3.351 billion barrels of oil. The formation ranges in depth from 4,000 to 14,000 feet and covers over 3,000 square miles.

The trend of solid gains in the tax base from 2003 to 2008 reversed in 2009. Freeze adjusted taxable value decreased in 2009 from \$7.05 billion to \$6.81 billion, however the new construction as well as values have steadily increased since 2009.



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

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. This complex legal agreement was an agreement by each of the Taxing Authorities to release in full and to covenants not sue, CPS Energy and the City of San Antonio as to the qualification of the Subject Property for an exemption from ad valorem taxes throughout the term of this Agreement in order to avoid the uncertainties and the expense of litigation through the term of this contract which terminates December 31, 2041. For the exemption period, if this property becomes taxable, then the payment from CPS Energy shall be credited against ad valorem taxes as prepayment of and credit against any tax liability until such credit is fully exhausted. The two exceptions are losses of property tax exemption caused by (1) CPS Energy's transfer of the property to a non-exempt owner or (2) a change in law or other action by a third party (i.e., someone other than any of the taxing authority parties to the agreement or the County Appraisal District). Under either of these two exceptions, the amount paid by CPS Energy to the County is prorated over the first 15 years of the agreement, and only the unamortized portion at the time the property becomes taxable may be claimed as a credit.

Due to this potential liability, during the first 15 years of the agreement, Guadalupe County has one expended a portion of these funds (\$1.2 million for the renovation of the Agriculture Extension building), and is expected to utilize a prorated portion for capital projects during the fifteen year period. The balance of these proceeds, \$6,467,000 has been classified in the category of assigned fund balance.

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

Growth continues in the County with more businesses and industry taking advantage of 'pro-business' economic development incentives. In 2015, Niagara Bottling broke ground on an \$85 million, 557,000-square-foot bottling plant and Tractor Supply Tractor Supply was approved for an incentive package to build a 75,000 square foot facility for a regional distribution center.

The economic outlook for Guadalupe County remains optimistic for the near future. The steady, but slow increase, of crude oil prices will have an impact on employment in the Eagle Ford Shale, and therefore an impact on the economy of Guadalupe County. The low unemployment and growth within the County has presented a good economic outlook.

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

Major Initiatives and Capital Planning. Guadalupe County has worked to improve and add to the building capacity for operations at the County. In 2014, the County completed the renovation of the 2nd floor of the Justice Center, which now houses the District Courts, District Clerk, and additional space for the County Attorney. During 2015, the County completed the renovation of the Agriculture Extension (Agri-life) Building. Then in 2016, completed the renovation of the historic County Courthouse and the construction of a lube center for the Road and Bridge Department.

During 2017, the Commissioners Court moved forward with capital project planning, and purchased three additional properties for county use. The first property was a piece of property on Camp Street in Seguin located directly behind (south of) the Justice Center; with future use mostly likely to be parking for the expanding court needs. The second piece of property, located on State Highway 78 in Schertz, was a former furniture store. This property will be used as an additional annex building on the west end of the County to house County offices. The third piece of property was 134 acres of land across the street from the Law Enforcement Center, which is located in Seguin on N. Guadalupe Street. This property will be used to house future County facilities, which the County will develop as it works to complete a master plan for its use.

Plans for the future include the renovation the new building in Schertz (located in the west end of the County), renovation of the plumbing systems and a new roof at the Juvenile Detention center, the renovation of the Road and Bridge Maintenance Shop (new roof, insulation, and awnings), purchase of new election equipment, construction of an addition to the Law Enforcement Center and an advance funding agreement with the State of Texas for improvements to the Department of Public Safety Weigh Station.

Long-Term Financial Planning. A major component of long-term financial planning is the funding of capital projects and maintenance of existing infrastructure with limited debt. The Commissioners Court continues to be very active in infrastructure development, including both maintaining level of roads and renovation and purchase of additional building to accommodate the needs of the growing population. Both previous and current Commissioners Courts have had a very conservative approach to funding major capital projects, using debt as a tool to finance said projects on a limited basis. As part of their fiscally conservative plans, they build fund balance to fund major projects.

The Commissioners Court continues to be active in economic development to insure and promote continued growth. Working with the local city economic development corporations to attract new industry to the area is continuing, and the prospect of continued growth in the local economy is very encouraging at this time.

Relevant Financial Policies. As sound financial management practice, members of the Commissioners Court emphasize maintaining a sufficient unassigned fund balance to assist in maintaining financial stability, funding for emergencies and major capital projects, and retaining and enhancing the County's bond rating. As part of this plan, Guadalupe County has adopted a fund balance policy to ensure its long-term financial health. In the General Fund, the target reserve level is 20% of budgeted expenditures to provide stability and flexibility for the organization. The actual reserve level has exceeded this target for the current and previous fiscal years. As described in the accompanying CAFR document, the unassigned fund balance is \$14.5 million, or 28.4%, of the budgeted General Fund expenditures for the fiscal year ended September 30, 2017.

The County includes a separate "Contingency" line-item in the budget, which ensures that unexpected situations do not diminish our projected fund balances; keeping them at a healthy level. The County also maintains a fund that is considered for capital projects or other, large, one-time expenditures. The County created this fund by transfer of funds that represent some of the tax revenue derived from tipping fees and transferring of reserve funds.

Additionally, the county deposits idle cash into temporary investment vehicles in accordance with its formal investment policy. Temporary investments may include, among others, certificates of deposit, United States government agency securities, money market investment accounts, and local government investment pool

facilities. During the year ended September 30, 2017, the county earned \$464,902 in interest. More information about the county's deposits and investments can be found in Note 2 – Deposits and Investments to the Financial Statements on pages 38-39 of this report.


Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Guadalupe County for the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2016, received for the fourth consecutive year.

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

Acknowledgments. The preparation of this report would not have been possible without the efficient and dedicated work of Heidi Franzen, 1st Assistant County Auditor, and the professional services provide by our Independent Auditors, Weaver and Tidwell, LLP. We also wish to commend the county officials, department heads, and all members of the departments who assisted and contributed to the preparation of this report. Furthermore, it is important to recognize the members of the Commissioners Court for their interest and support in planning and conducting the financial operations of the County. I should also like to thank the District Judges of Guadalupe County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County and work with the outstanding officials and employees that help make Guadalupe County one of the best in Texas.

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

Respectfully submitted,



Kristen Klein, CPA
Guadalupe County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Guadalupe County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morill

Executive Director/CEO

Guadalupe County Officials

Commissioners' Court

Kyle Kutscher	County Judge
Gregory Seidenberger	County Commissioner, Precinct 1
Jack Shanafelt	County Commissioner, Precinct 2
Jim Wolverton	County Commissioner, Precinct 3
Judy Cope	County Commissioner, Precinct 4

District Court

William Old	District Judge, 25th Judicial District
Jessica Crawford	District Judge, 2nd 25th Judicial District
Gary Steel	District Judge, 274th Judicial District

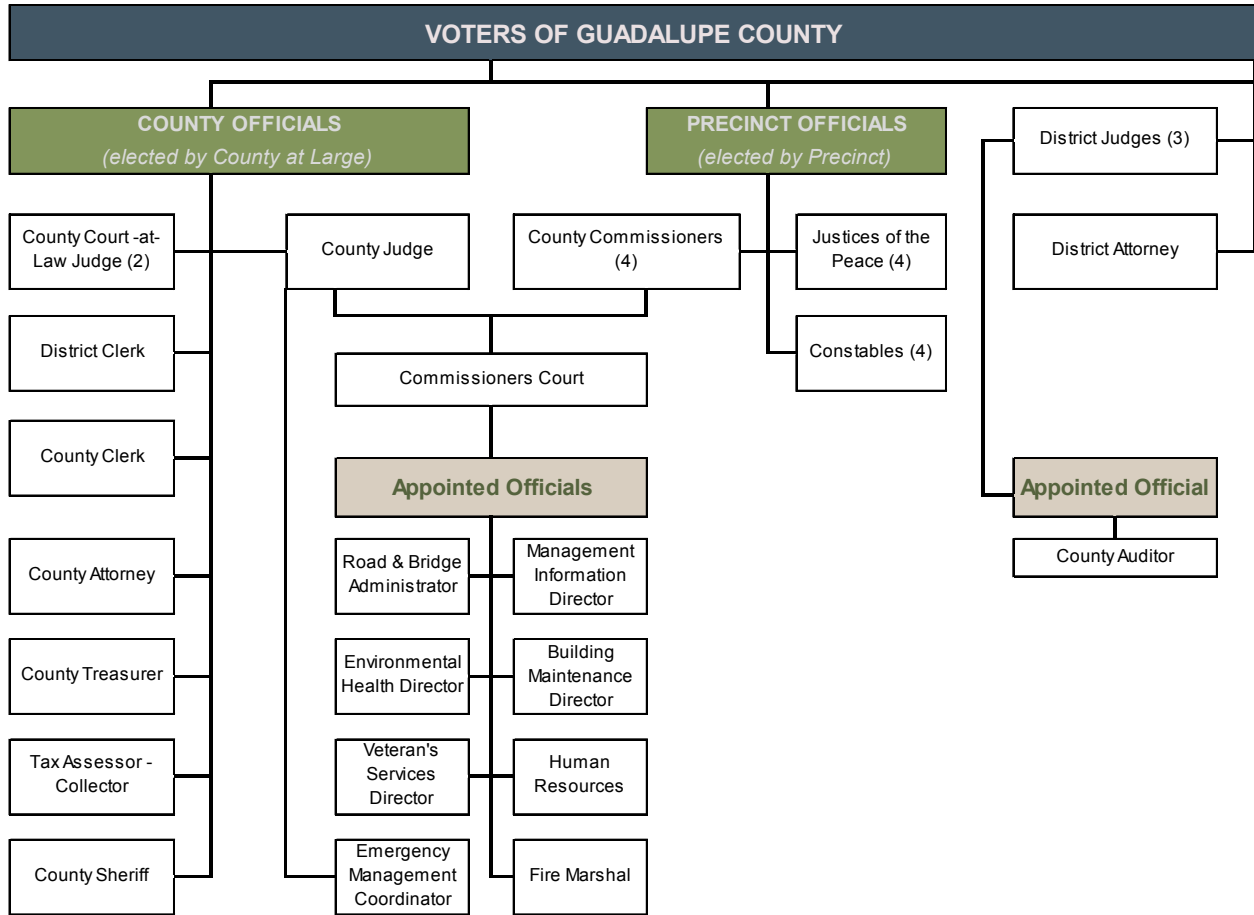
Elected County and Precinct Officials

Robin Dwyer	Judge, County Court at Law
Frank Follis	Judge, County Court at Law No. 2
Darrell Hunter	Justice of the Peace, Precinct 1
Sheryl Sachtleben	Justice of the Peace, Precinct 2
Roy Richard	Justice of the Peace, Precinct 3
Todd Friesenhahn	Justice of the Peace, Precinct 4
Linda Douglass	County Treasurer
Daryl John	Tax Assessor / Collector
Teresa Kiel	County Clerk
David Willborn	County Attorney
Debi Crow	District Clerk
Arnold Zwicke	Sheriff
Bobby Jahns	Constable, Precinct 1
James Harless	Constable, Precinct 2
Michael Skrobarcek	Constable, Precinct 3
Harvey Faulkner	Constable, Precinct 4

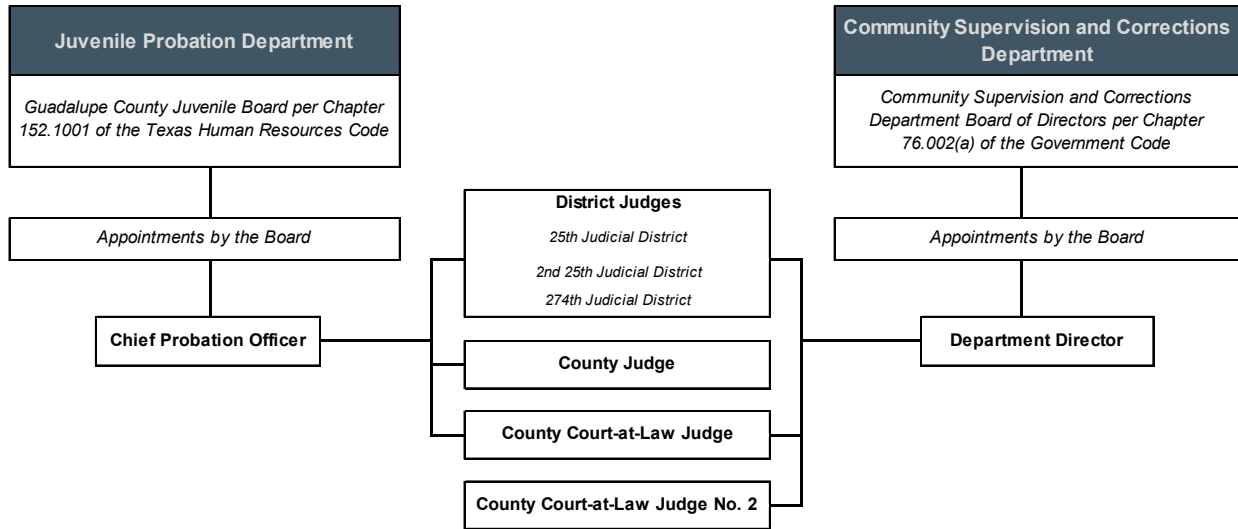
Appointed County Officials

James Bennett	Chief Adult Probation
Ron Quiros	Chief Juvenile Probation Officer
Lisa Adam	Elections Administrator
Kristen Klein	County Auditor
Carl Bertschy	Management Information Systems Director
Audrey McDougal	Human Resources Director
Richard Vasquez	Building Maintenance Director
Travis Franke	County Extension Agent
William MacAllister	Veterans' Service Officer
Patrick Pinder	Emergency Management Coordinator/Fire Marshall
Mark Green	Road and Bridge Administrator
Michelle Coleman	Environmental Health Director

Guadalupe County Organizational Chart



Guadalupe County Specialized Local Entities Organizational Chart



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Financial Section

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Independent Auditor's Report

To the Honorable County Judge and
Members of Commissioners Court
Guadalupe County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas (the County), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2016 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 to 17, budgetary comparison schedules on pages 60 to 67, infrastructure information on pages 70 to 71, Texas County District Retirement System Schedule of Changes in the Employers Net Pension Liability and Related Ratios, and the Texas County District Retirement System Schedule of Employer Contributions on pages 72 through 74, respectively, 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, which 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section 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 and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

Guadalupe County, Texas

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
March 20, 2018

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Guadalupe County, Texas' (the "County") Comprehensive Annual Financial Report (CAFR) presents a narrative overview and comparative analysis of the financial activities of the County for the fiscal year ended September 30, 2017 and 2016.

Readers are encouraged to consider the information presented here in conjunction with the basic financial statements that immediately follow, along with the letter of transmittal, the accompanying notes to those financial statements, and other portions of the CAFR.

FINANCIAL HIGHLIGHTS

Government-wide Financial Statements

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

- The total government-wide assets and deferred outflow of resources of the County exceeded the liabilities at September 30, 2017 by \$110,532,512 (net position), an increase of \$7,983,463 from the previous year's net position.
- The net position is categorized as follows:
 - Restricted net position:
 - \$8,887,742 for county operations
 - \$302,877 for debt service
 - \$3,002,042 for public safety
 - \$4,410,944 for roads and bridges
 - \$1,658,506 for records management
 - \$742,779 for community services/programs
 - Net investment in capital assets is \$67,503,767
 - The remainder of \$24,023,855 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors
- Total revenue from all sources was \$75.7 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$43.6 million), charges for services (\$13.3 million), and sales tax (\$7.5 million). These three revenue sources accounted for 57.6%, 17.5%, and 9.9% respectively, or 85.0% of total governmental activities revenues.
- Total expenses for governmental activities were \$67.7 million. The largest functional expenses were public safety (\$25.2 million), general government (\$13.9) and infrastructure and environmental services (\$12.4 million).

Fund Financial Statements

The fund financial statements for governmental funds are presented using the current financial resources measurement focus and the modified accrual basis of accounting.

- As of September 30, 2017, the County governmental funds reported combined fund balance of \$48,991,942. This reflects an increase of \$11,865,879 from the previous fiscal year, of this increase \$8.6 million was an increase in the restricted fund balance, which include \$6.0 million in tax note proceeds that were not spent during the fiscal year. There is \$14,515,160, or 29.6% of the combined fund balances at September 30, 2017, available to meet the County's current and future needs (unassigned fund balance).
- At the end of the fiscal year, the unassigned fund balance of the County's General Fund was \$14,515,160 or 32.5% of the General Fund's total expenditures and 27.7% of the revenues.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County’s finances, in a manner similar to a private-sector business and, accordingly, to provide information about the County as a whole, presenting both an aggregate current view of the County’s finances and a longer-term view of those assets. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting.

The *statement of net position* includes all of the government’s assets, deferred outflows of resources, liabilities, and deferred inflow of resources. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The *statement of activities* presents information showing how the County’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that are expected to result in cash flows in future fiscal periods, such as revenues pertaining to uncollected taxes and earned but unused vacation leave.

The two government-wide statements report the County’s net position and how they have changed. Net Position — the difference between the County’s assets and deferred outflows of resources versus the liabilities and deferred inflow of resources— is one way to measure the County’s financial health or *position*.

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

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

Fund Financial Statements

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

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

The County has the following types 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.
- *Internal service funds* – These are used to report activities that provide supplies and services for the County's other programs and activities.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements

The information reported in the notes to the financial statements provides additional disclosures necessary to understand the data presented in the government-wide and fund financial statements.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Statement of Net Position

The table below compares the County's net position for the past two years. (Note: The County does not have any business-type activities.)

COMPARATIVE SCHEDULE OF NET POSITION
September 30, 2017 and 2016
Amount in (000's)

	Primary Government	
	Governmental Activities	
	2017	2016
Current and other assets	\$ 59,969	\$ 47,835
Capital assets, net	77,759	73,749
Total Assets	137,428	121,584
Deferred outflow of resources		
Deferred charges on refunding	84	147
Deferred pension activities	8,325	9,706
Total deferred outflow of resources	8,408	9,852
Long-term liabilities	28,431	21,606
Other liabilities	5,488	5,551
Total Liabilities	33,919	27,157
Deferred inflow of resources		
Deferred pension activities	1,385	1,730
Net Position:		
Net investment in capital assets	67,504	64,896
Restricted	19,005	10,127
Unrestricted	24,024	27,526
Total Net Position	\$ 110,533	\$ 102,549

The County's assets and deferred outflows of resources exceeded liabilities by \$110.5 million at the close of the current fiscal year. Of this amount, \$67.5 million represents the portion the County has invested in capital assets (e.g. land, buildings, machinery, and equipment) net of accumulated depreciation less any outstanding debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending. An additional portion, \$19.0 million, of the County's net position is restricted. Of this \$302,877, represents funds that are restricted to the Debt Service Fund. These proceeds are raised from property taxes and are restricted for payment of the long-term debt (certificates of obligation and bonds) owed by the County. Additionally, \$4,410,944 is restricted for Road and Bridge, \$3,002,042 is restricted for public safety, \$1,658,506 is restricted for Records Management, \$742,779 for Community Service, and \$8,887,742 for county operations.

Overall, the County's financial position has improved. The County has worked to improve infrastructure and capital equipment using unrestricted cash reserves. This is important because the County has a growing population and increased demand on its resources. This is reflected in the increase in the net investment in capital assets and increase in total net position.

Statement of Activities

The Table below indicates changes in net position for governmental activities for the past two years. (Note: The County does not have any business-type activities.)

COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION

For the Years Ended September 30, 2017 and 2016

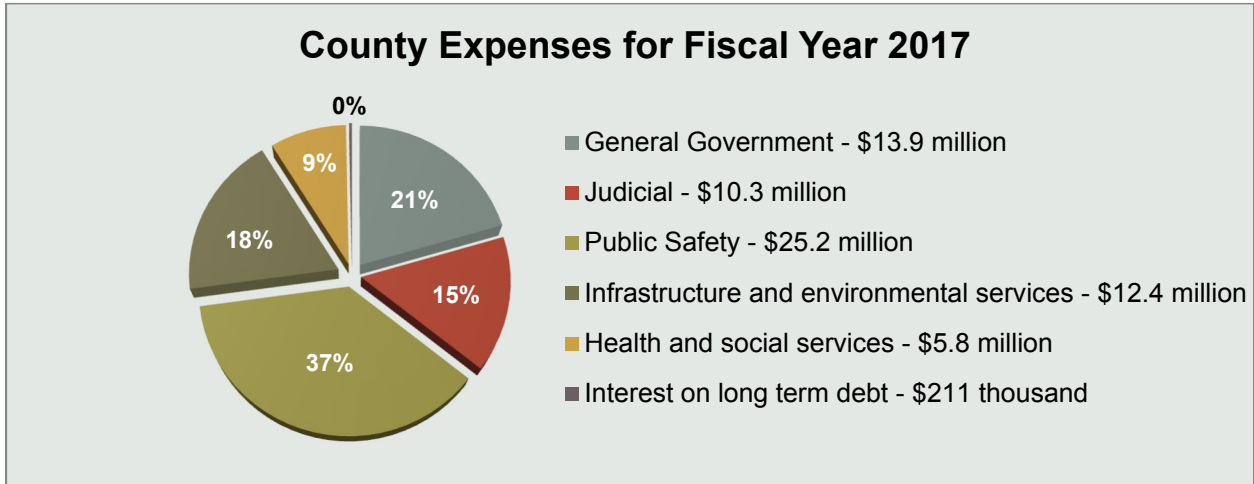
Amount in (000's)

	Primary Government		Increase / (Decrease) Amount
	Governmental Activities		
	2017	2016	
Revenues			
Program Revenues:			
Charges for services	\$ 13,270	\$ 12,412	\$ 858
Operating grants and contributions	10,045	4,968	5,077
Capital grants and contributions	170	67	103
General Revenue			
Property taxes	43,618	40,556	3,062
Sales and use taxes	7,475	7,612	(137)
Earnings on investments	465	421	44
Miscellaneous	600	530	70
Gain / (Loss) on disposal of capital assets	51	76	(25)
Total Revenues	75,694	66,642	9,052
Expenses			
Program Expenses			
General Government	13,870	12,384	1,486
Judicial	10,291	9,820	471
Public Safety	25,152	22,559	2,593
Infrastructure and environmental services	12,407	7,039	5,368
Health and social services	5,780	5,546	234
Interest on long term debt	211	199	12
Total Expenses	67,711	57,546	10,165
Change in Net Position	7,983	9,095	(1,112)
Net Position, Beginning	102,549	93,454	9,095
Net Position, Ending	\$ 110,533	\$ 102,549	\$ 7,983

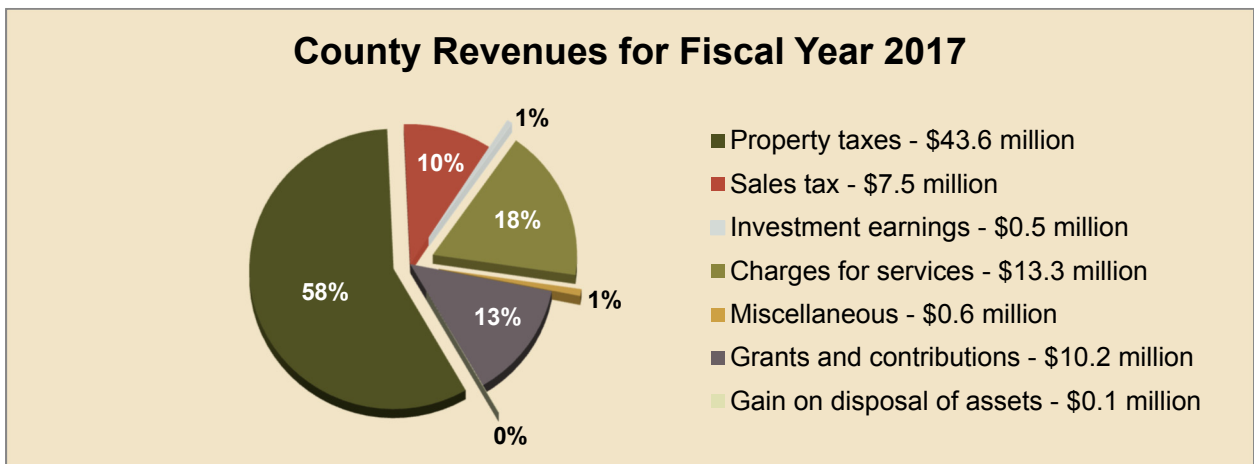
Expenses. The total cost of all programs and services was \$67.7 million. General Government, Judicial, Public Safety, Infrastructure and Environmental, Health and Social Services, and Interest on long term debt increased by 12.0%, 4.8%, 11.5%, 76.3%, 4.2%, and 5.9% respectively.

Increases in functions: A new federal grant, from the Federal Emergency Management Agency, to elevate homes which have sustained severe repetitive loss, was the reason for the large increase the expenditures in infrastructure and environmental services. In general government, one third of the increase was due to a records preservation projects and the other major increase was for two new positions. Public safety increased due to six new positions, a new law enforcement supplemental pay, and an increase in the number of new vehicles purchased for the Sheriff's office. Other increases that affected all functions were increased personnel and benefits costs.

Decreases in functions: There was not a decrease in functions from the prior year.



- **General Government** includes the general administration, Commissioners Court, Auditor's Office, County Treasurer, Tax Assessor Collector, and Elections Administration
- **Public Safety** includes the Sheriff's office, Constables, County Jail Juvenile Detention Service, Fire Protection costs, Fire Marshall, Emergency Management and County's expenses related to the Department of Public Safety
- **Judicial** includes the judicial branch (justice, county and district courts) and Juvenile Probation
- **Infrastructure and Environmental Services** includes the Road and Bridge department, Environmental Health Department, Citizens' Collection Stations, and Soil Conservation
- **Health and Social Services** includes EMS, indigent health care, Veteran's Services Officer, Senior Volunteers, Animal Control, and Agriculture (AgriLife) Extension Service



Revenues. The County's total revenues were \$75.7 million. A significant portion, 57.6%, of the County's revenue comes from property taxes. Other revenue sources include charges for services 17.5%, sales tax 9.9%, and 13.5% from grants and contributions.

Sales and use tax collections for the fiscal year were \$7.5 million. During fiscal year 2017, sales tax collections compared to prior years decreased by 1.8%. This is the first decrease since the recession in 2009, and is attributed the slowdown in the local economy.

Property tax revenue increased by \$3.1 million, an increase of 7.5%, which is a result of new property on the tax rolls, the conversion of agriculture property to residential or commercial property, and other changes in the tax roll which are attributed to the population growth in the County and the stabilization businesses related to the oil industry.

Changes in Net Position. The table below presents the cost of each of the County’s functions as well as each function’s net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars. (Note: The County does not have any business-type activities.)

NET COST OF SELECTED COUNTY FUNCTIONS
For the Years Ended September 30, 2017 and 2016
Amount in millions

	2017			2016		
	Expenses	Revenues	Net Cost of Services	Expenses	Revenues	Net Cost of Services
General government	13.9	5.3	(8.5)	12.4	5.3	(7.1)
Judicial	10.3	3.7	(6.6)	9.8	3.2	(6.6)
Public safety	25.2	4.5	(20.6)	22.6	3.6	(19.0)
Infrastructure and environmental services	12.4	8.2	(4.2)	7.0	3.7	(3.4)
Health and social services	5.8	1.7	(4.0)	5.5	1.7	(3.8)

- The cost of all governmental activities this year was \$67.7 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$43.6 million and \$7.5 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$13.3 million.
- The total received by the County for grants and contributions was \$10.2 million.

FINANCIAL ANALYSIS OF COUNTY’S FUNDS

As of September 30, 2017, the County’s governmental funds reported a combined ending unassigned fund balance of \$14.5 million, and are available for spending at the County’s discretion. Unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year. The remainder of the fund balances are categorized as nonspendable (\$816,907), restricted (\$17,243,248), committed (\$6,985,000), or assigned (\$9,421,627) to reflect the varying levels of liquidity.

At the end of the current fiscal year, the County’s governmental funds reported a combined ending fund balance of \$49.0 million, an increase of \$11.9 million in comparison with the prior year. Of this increase, \$8.6 million, or 72.9%, is attributable to an increase in restricted funds, including new debt proceeds not spent as of year-end and additional forfeiture proceeds collected during 2017. The remainder of the increase is attributable to an increase in revenues from property taxes and reduced cost in personnel due to employee attrition and time needed to fill vacant positions.

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

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$29.8 million, which is an increase of \$3.8 million from September 30, 2016. The unassigned portion of the General Fund’s fund balance is \$14.5 million, a decrease of \$3.6 expenditures and moving these funds to committed fund balance for major capital project. Additionally, the assigned fund balance changed minimally. (For further information about fund balance, see Note 11 – Commitments and Contingencies).

Nonspendable fund balance consists of inventories and prepaid amounts. Restricted include restricted cash and unspent proceeds from legislative mandated special fees. Unrestricted fund balance, which includes committed, assigned, and unassigned fund balances, totaled \$28,409,781.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance to total general fund expenditures. The target budgetary fund balance is 20% (2 ½ months) of operating expenditures, this year's unassigned fund balance equals 30.9% of the fiscal year 2017 total general fund original expenditures budget as adopted on September 20, 2016.

At September 30, 2017, the General Fund reported revenues of \$52,404,206, an increase of \$1,644,735 or about 3.2% over the prior year, which is attributed to increase in property taxes.

Sales tax growth for the area increased at double-digit rates steadily from 2004 through 2007. However, from 2008 to 2010 sales tax remained flat. From 2011 through 2014, sales tax collections increased each year as follows:

- 2011 increased by 8.5%
- 2012 increased by 13.8%
- 2013 increased by 12.4%
- 2014 increased by 9.6%

This growth was attributable to both the continued increase in population and the ongoing economic growth in the area with new businesses and the impact of the oil boom in the Eagle Ford Shale. However, with the down turn in oil prices in August of 2014 and the resulting business decline in the Eagle Ford Shale, sales tax in 2015 only increased by 0.5%, and while sales tax increased by 2.2% in 2016 they decreased by 1.8% in 2017.

While decreased interest rates have affected interest income, in 2017 earnings on investments increased to \$429,577, an increase from the prior year of 17.0%. Small increases in certificate of deposit rates and money market funds as well as increased fund balance resulted in additional interest earnings for 2017.

Interest Income

2010	2011	2012	2013	2014	2015	2016	2017
\$ 261,674	\$ 180,532	\$ 147,515	\$ 118,649	\$ 156,909	\$ 208,975	\$ 367,306	429,577

Expenditures in the General Fund increased by approximately \$3,478,855 or about 8.4% over the prior year. Increases in the majority of functions are a result of eight (8) new positions, an across the board cost of living pay increase of 3%, additional law enforcement certification pay, and increased expenditures in different classifications as needed.

Road and Bridge Fund. The Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the current fiscal year, the restricted fund balance in the Road and Bridge Fund was \$4.4 million, an increase from the previous fiscal year of \$657,180 or 17.5%. The increase was a result of reduced operating expenses during the year, the delay of the Road & Bridge Shop Renovation project into fiscal year 2018 and proceeds from the County Energy Transportation Zone.

Capital Projects Fund. The Capital Projects Fund is the primary fund responsible for major capital projects. In 2017, the County made two land purchases in Seguin. The first, a lot to the south of the Justice Center and the second, acreage across from the Law Enforcement Center. The County also purchased a building a building in Schertz and completed the renovation of the historic County Courthouse.

General Fund Budgetary Highlights

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

- Personnel Services
- Operations
- Other Services
- Capital Outlay

The final amended budget for expenditure appropriations was \$47.1 million, or \$107,737 higher than the original approved budget. Actual expenditures were \$44.7 million, or 5.1% less than the final budget. Expenditures were more than the normal variance of expenditures which will be 1-2% lower than budget. By State law, the County Auditor is charged with strictly enforcing the laws regarding county finances, which requires the Commissioners Court to spend county funds only in strict compliance with the budget, except in an emergency. The largest identifiable variance includes \$1.1 million in personnel costs, the main reason attributed to funds not spent for personnel during the period while a position was vacant after termination or retirement. Other items under budget were numerous smaller line items within operations, but not attributed to one specific factor.

General Fund revenues exceeded the amended budget by \$1,229,719. The main factors are that inmate board bills exceeded budget by \$360,250, property taxes collections exceeded budget by 292,777. Other factors included an increase in interest income and charges for services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2017, the County had invested \$77.8 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. This amount represents a net increase (including additions and deductions) of \$4.0 million or 5.4% percent more than the previous year. One project was completed during the current fiscal year, the renovation of the historic County Courthouse.

COUNTY’S CAPITAL ASSETS
September 30, 2017 and 2016
In millions of dollars

	Governmental Activities	
	2017	2016
Land	2.9	1.6
Infrastructure - roads	31.3	29.6
Infrastructure - bridges	1.9	1.9
Buildings and improvements	56.2	50.9
Constructions in progress	1.0	4.4
Equipment	16.6	15.6
Totals at historical cost	109.9	104.0
Total accumulated depreciation	(32.1)	(30.3)
Net Capital Assets	<u>77.8</u>	<u>73.7</u>

The County has elected to report infrastructure using the depreciation method for the bridges and the “Modified Approach,” as defined by the Government Accounting Standards Board Statement No. 34, for reporting the 627 county roads miles, right-of-way, and culverts.

In order to meet the requirements of the “Modified Approach,” the Guadalupe County Road and Bridge Department performs condition assessments of county roads continually throughout the year and evaluates and prioritizes the results annually. The condition of the road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces.

The County has made a commitment to incur the maintenance expenses necessary to preserve 80% of its road system at a good (3.3) or better condition level, on a scale of zero to five with five as the highest. For the 2017 fiscal year, the County had 89.9% of the County paved roads at this level or above, which is below last year’s at

94.6%. The County has previously maintained the roads at or above 93% for the previous five years. Actual costs of maintenance for 2017 increased, due to two primary factors; first being the additional maintenance needed for roads repairs due to weather (rain, erosion, etc.) and the second being increased traffic on County roads.

The heavy truck traffic on certain roads in the County due to the Eagle Ford Shale oil boom which is south and east of the County has slowed with the drop in oil prices and corresponding decrease in oil production. The County will continued to monitor the road conditions in these areas.

More detailed information on capital assets can be found in the notes to the financial statements (Note 4 – Capital Assets) and the Infrastructure Assets (Roads) Under the Modified Approach in the Required Supplementary Information after the Notes.

CAPITAL PROJECTS/EXPENDITURES FOR FY18

The County’s fiscal year 2018 Capital Projects estimates spending \$12.6 million on major construction projects as follows:

- \$ 2,400,000 – Purchase of Election Equipment
- \$ 4,500,000 – Addition to the Law Enforcement Center
- \$ 500,000 – Improvement to Department of Public Safety Weigh Station
- \$ 4,500,000 – Renovation/Remodel of Riedel Building (1050 FM 78, Schertz, Texas)
- \$ 710,000 – Improvement to Juvenile Detention Center (*major cost: plumbing repairs and roof*)

The renovation of the Riedel Building and the construction of the addition to the Law Enforcement Center will be multi-year projects.

Bond Ratings

The County’s bond rating with Moody’s Investor Services is “Aa2.”

Long-Term Debt

In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purpose of constructing, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land and right-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.

Including this new debt, at year-end the County had \$15.6 million in bonds and notes outstanding as shown in the table below.

COUNTY’S BOND AND NOTES OUTSTANDING
For the Years Ended September 30, 2017 and 2016
In millions of dollars

	Governmental Activities	
	2017	2016
2013 Certificates of Obligation	4.9	4.9
2014 Refunding Bonds	2.2	4.1
2017 Tax Notes	8.5	0.0
	15.6	9.0

The total principal amount of long-term debt outstanding, for the three outstanding debt issues was \$15,595,000 as of September 30, 2017.

Note: More detailed information on long-term debt can be found in the notes to the financial statements (Note 5 – Long-Term Debt).

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 2018 budget, as of July 25, 2017, Guadalupe County had a net taxable appraised value, freeze adjusted, of \$10.3 billion, which was \$1,031 million more than the previous year, an 11.1% increase. The increase is a combined effect of increased property values in residential property and new property added to the tax roll.

These indicators were taken into account when adopting the general fund budget for 2018. The tax rate adopted by the Commissioners Court for the 2018 budget was set at \$.3799 per hundred-dollar valuation, which was set at 1.77% more than the effective tax rate. Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-In Taxation laws.

The general operating fund spending increased in the 2018 budget to \$58.6 from \$51.6 million in the 2017 budget. This 13.5% increase includes a transfer \$5.6 million for capital projects, the remainder of the increase is a result of sixteen (16) new positions which includes a new purchasing department for the County, an across the board pay increase and corresponding increase in taxes, workers compensation and retirement.

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:

Office of County Auditor
Finance Building
Guadalupe County
307 W. Court, Suite 205
Seguin, Texas 78155
(830) 303-4188 Ext. 1328

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Basic Financial Statements

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

The sets of statements include:

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

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

Guadalupe County, Texas

Statement of Net Position

September 30, 2017

	Primary Governmental Governmental Activities
ASSETS	
Cash and investments	\$ 53,569,777
Receivables	
Taxes, net	1,515,561
Other	3,717,023
Prepaid items	706,300
Inventory	160,607
Capital assets, not being depreciated	
Land	2,878,498
Infrastructure - roads	31,276,034
Construction in progress	1,018,772
Capital assets, net of accumulated depreciation	
Furniture and equipment	4,926,737
Buildings and improvements	36,251,835
Infrastructure - bridges	1,406,824
TOTAL ASSETS	137,427,968
DEFERRED OUTFLOW OF RESOURCES	
Deferred charge on refunding	83,831
Deferred pension activities	8,324,606
TOTAL DEFERRED OUTFLOW OF RESOURCES	8,408,437
LIABILITIES	
Accounts payable and accrued expenses	4,109,179
Accrued payroll	1,143,110
Unearned revenues	190,604
Accrued interest payable	45,183
Long-term liabilities due within one year	2,459,881
Long-term liabilities due in more than one year	16,020,741
Net pension liability	9,950,117
TOTAL LIABILITIES	33,918,815
DEFERRED INFLOW OF RESOURCES	
Deferred pension activities	1,385,078
TOTAL DEFERRED INFLOW OF RESOURCES	1,385,078
NET POSITION	
Net investment in capital assets	67,503,767
Restricted for	
County operations	8,887,742
Debt service	302,877
Road and bridge	4,410,944
Records management	1,658,506
Public safety	3,002,042
Community services/programs	742,779
Unrestricted	24,023,855
TOTAL NET POSITION	\$ 110,532,512

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Activities

For the Fiscal Year Ended September 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants		Primary Government
			and Contributions	Capital Grants and Contributions	Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 13,869,750	\$ 4,578,966	\$ 759,499	\$ -	\$ (8,531,285)
Judicial	10,291,375	2,222,693	1,485,613	-	(6,583,069)
Public safety	25,151,926	4,330,905	172,409	-	(20,648,612)
Health and social services	5,780,066	187,947	1,551,947	-	(4,040,172)
Infrastructure and environmental services	12,406,601	1,949,314	6,075,976	170,145	(4,211,166)
Interest on long-term debt	211,031	-	-	-	(211,031)
TOTAL PRIMARY GOVERNMENT	\$ 67,710,749	\$ 13,269,825	\$ 10,045,444	\$ 170,145	(44,225,335)
GENERAL REVENUES					
					43,617,534
					7,475,489
					464,902
					599,584
					51,289
					<u>52,208,798</u>
					7,983,463
					<u>102,549,049</u>
					<u>\$ 110,532,512</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Balance Sheet
 Governmental Funds
 September 30, 2017

	General Fund	Road and Bridge Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and equivalents	\$ 1,198,440	\$ 4,335,873	\$ 8,578,333	\$ 6,537,138	\$ 20,649,784
Investments	29,779,296	454,795	-	47,410	30,281,501
Taxes receivable, net	1,231,534	209,999	-	74,028	1,515,561
Other receivables	1,647,185	69,430	-	198,352	1,914,967
Due from other funds	16,491	-	-	216,864	233,355
Inventory	-	144,126	-	16,481	160,607
Prepaid items	632,046	13,320	-	10,934	656,300
Total assets	<u>\$ 34,504,992</u>	<u>\$ 5,227,543</u>	<u>\$ 8,578,333</u>	<u>\$ 7,101,207</u>	<u>\$ 55,412,075</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 2,363,438	\$ 393,346	\$ 27,013	\$ 374,697	\$ 3,158,494
Accrued wages and benefits	1,017,729	64,017	-	265,786	1,347,532
Due to other funds	91,282	-	-	139,694	230,976
Unearned revenue	-	-	-	190,604	190,604
Total liabilities	<u>3,472,449</u>	<u>457,363</u>	<u>27,013</u>	<u>970,781</u>	<u>4,927,606</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	1,212,843	206,786	-	72,898	1,492,527
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,212,843</u>	<u>206,786</u>	<u>-</u>	<u>72,898</u>	<u>1,492,527</u>
FUND BALANCES					
Nonspendable					
Inventories	-	144,126	-	16,481	160,607
Prepays	632,046	13,320	-	10,934	656,300
Restricted	777,873	4,405,948	6,039,314	6,030,113	17,253,248
Committed	6,985,000	-	-	-	6,985,000
Assigned	6,909,621	-	2,512,006	-	9,421,627
Unassigned	14,515,160	-	-	-	14,515,160
Total fund balances	<u>29,819,700</u>	<u>4,563,394</u>	<u>8,551,320</u>	<u>6,057,528</u>	<u>48,991,942</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 34,504,992</u>	<u>\$ 5,227,543</u>	<u>\$ 8,578,333</u>	<u>\$ 7,101,207</u>	<u>\$ 55,412,075</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Reconciliation of the Balance Sheet to the Statement of Net Position September 30, 2017

Total fund balance, governmental funds	\$ 48,991,942
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the statements of net position.	77,758,700
Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts).	1,492,527
Some employee benefit related liabilities, and related accounts, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:	
Compensated absences	(923,519)
Other post-employment benefit obligation (OPEB)	(1,766,545)
Net pension liability	(9,950,117)
Deferred inflow of resources - pension	(1,385,078)
Deferred outflow of resources - pension	8,324,606
Long-term debt, and related accounts, is not due and payable using available resources and is not recorded in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:	
Bonds payable	(15,595,000)
Accrued interest on bonds payable	(45,183)
Deferred charge on refunding	83,831
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	2,921,094
Outstanding receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements.	625,254
Governmental activities net position	<u>\$ 110,532,512</u>

Guadalupe County, Texas

Statement of Revenues, Expenditures, and

Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended September 30, 2017

	General Fund	Road and Bridge Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 35,027,777	\$ 6,352,561	\$ -	\$ 2,089,061	\$ 43,469,399
Sales and use taxes	7,248,423	-	-	-	7,248,423
Other taxes	1,488,626	1,677,904	-	-	3,166,530
Licenses and permits	168,114	4,625	-	2,131	174,870
Intergovernmental	3,866,543	613,023	-	6,578,060	11,057,626
Charges for services	2,643,852	-	-	1,409,595	4,053,447
Fines and forfeitures	836,067	305,699	-	2,186,513	3,328,279
Earnings on investments	429,578	28,727	13,078	6,548	477,931
Miscellaneous	695,226	72,793	-	35,434	803,453
Total revenues	52,404,206	9,055,332	13,078	12,307,342	73,779,958
EXPENDITURES					
Current					
General government	10,250,010	-	86,878	725,870	11,062,758
Judicial	6,977,614	-	-	3,019,350	9,996,964
Public safety	20,870,734	-	-	2,523,581	23,394,315
Infrastructure and environmental services	129,027	7,652,992	-	5,470,037	13,252,056
Health and social services	5,601,810	-	-	5,000	5,606,810
Capital outlay	886,687	958,141	3,162,878	63,887	5,071,593
Debt service					
Principal	-	-	-	1,905,000	1,905,000
Interest and fiscal charges	-	-	-	124,583	124,583
Total expenditures	44,715,882	8,611,133	3,249,756	13,837,308	70,414,079
Excess (deficiency) of revenues over (under) expenditures	7,688,324	444,199	(3,236,678)	(1,529,966)	3,365,879
OTHER FINANCING					
SOURCES (USES)					
Transfers in	1,540,870	-	2,911,159	3,901,326	8,353,355
Transfers out	(6,000,709)	-	(2,036,159)	(316,487)	(8,353,355)
Bond proceeds	-	-	8,500,000	-	8,500,000
Total other financing sources (uses)	(4,459,839)	-	9,375,000	3,584,839	8,500,000
Net change in fund balances	3,228,485	444,199	6,138,322	2,054,873	11,865,879
FUND BALANCES, beginning	26,591,215	4,119,195	2,412,998	4,002,655	37,126,063
FUND BALANCES, ending	\$ 29,819,700	\$ 4,563,394	\$ 8,551,320	\$ 6,057,528	\$ 48,991,942

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2017

Net change in fund balances - total governmental funds:	\$ 11,865,879
Adjustments for the Statement of Activities:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Additionally, disposal of capital assets is not recorded in the fund statements. These items include:	
Current year capital outlay	5,112,304
Current year depreciation expense	(2,718,775)
Net book value of current year disposals	(226,034)
Infrastructure cost is not reported as an expense in the statement of activities.	1,842,017
Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. These items include:	
Change in District and County Clerk receivables	(33,198)
Change in unavailable property tax	125,094
The repayment of principal of long-term debt, and related interest, consumes the current financial resources of governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Debt related accounts not recorded in the fund statements are also amortized in the governmental activities' statement of activities. Changes in these items include:	
Repayment of principal	1,905,000
Current year issuance of long-term debt	(8,500,000)
Change in accrued interest	(23,576)
Amortization of deferred charge on refunding	(62,872)
Some employee related expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These items include:	
Change in compensated absences	(82,549)
Change in net pension liability	156,829
Change in deferred inflow of resources - pension	345,094
Change in deferred outflow of resources - pension	(1,381,132)
Change in other post-employment benefit obligations	(315,903)
Internal Service funds are used by management to charge the costs of employee insurance to individual funds. The change in net position of internal service activities is reported with governmental activities.	(24,715)
Change in net position of governmental activities	\$ 7,983,463

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Net Position

Proprietary Funds

September 30, 2017

	Governmental Activities
	Internal Service Funds
ASSETS	
Current assets	
Cash and cash equivalents	\$ 2,638,505
Accounts receivable	1,176,802
Prepaid items	50,000
	<hr/>
Total assets	3,865,307
LIABILITIES	
Current liabilities	
Accounts payable	542,765
Due to other funds	2,379
Claims payable - due within one year	215,436
	<hr/>
Total current liabilities	760,580
Noncurrent liabilities	
Claims payable - due in more than one year	183,633
	<hr/>
Total noncurrent liabilities	183,633
TOTAL LIABILITIES	944,213
NET POSITION	
Unrestricted	2,921,094
	<hr/>
TOTAL NET POSITION	<u><u>\$ 2,921,094</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Revenues, Expenses, and

Changes in Net Position

Proprietary Funds

For the Fiscal Year Ended September 30, 2017

	Governmental Activities
	Internal Service Funds
REVENUES	
Fees paid by county	\$ 6,009,870
Fees paid by employees	1,147,882
Total operating revenues	7,157,752
OPERATING EXPENSES	
Administrative charges	68,506
Insurance premiums	1,346,085
Benefit claims	5,779,868
Total operating expenses	7,194,459
Operating loss	(36,707)
NON-OPERATING REVENUES	
Interest and investment revenue	11,992
Total non-operating revenues	11,992
Change in net position	(24,715)
TOTAL NET POSITION, beginning	2,945,809
TOTAL NET POSITION, ending	\$ 2,921,094

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2017

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from participants	\$ 6,203,987
Disbursed for administrative services	(69,831)
Cash paid to benefit claims and excess coverage	(6,608,168)
Net cash used in operating activities	(474,012)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	11,992
Net cash provided by operating activities	11,992
NET CHANGE IN CASH AND CASH EQUIVALENTS	(462,020)
CASH AND CASH EQUIVALENTS, beginning of year	3,100,525
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 2,638,505</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (36,707)
ADJUSTMENTS TO RECONCILE OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Accounts receivable	(953,765)
Current liabilities	516,460
NET CASH USED IN OPERATING ACTIVITIES	<u>\$ (474,012)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Fiduciary Assets and Liabilities For the Fiscal Year Ended September 30, 2017

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 5,210,154
Certificates of deposit	711,944
TOTAL ASSETS	\$ 5,922,098
LIABILITIES	
Funds held for others	\$ 5,922,098
TOTAL LIABILITIES	\$ 5,922,098

The Notes to the Basic Financial Statements are an integral part of this statement.

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Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

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

Reporting Entity

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

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 1, *The Financial Reporting Entity*. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Excluded from the Reporting Entity

Guadalupe Regional Medical Center. The Hospital is governed by a Board of Directors, appointed by Guadalupe county and the City of Seguin. The annual budget is submitted for approval to both the Seguin City Council and the Guadalupe County Commissioner's Court. The Hospital is intended to be self-supporting, however, with the County and City contingently liable for operating losses. Therefore, financial information pertaining to the Hospital is included under Note 11 (Commitments and Contingencies), rather than as part of this reporting entity as it is classified as a joint venture.

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

Government-Wide and Fund Financial Statements

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period and are reported as deferred inflow.

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

Governmental funds are used to account for all or most of a government's general activity. The County has reported three major funds for the year ended September 30, 2017:

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

The Road and Bridge Fund accounts for taxes assessed, along with fines and forfeitures associated with the support of the development and maintenance of county highways, streets, and bridges. It also includes grant funds received from the Texas Department of Transportation under Transportation Code 256.103 for transportation infrastructure projects in areas of the state affected by increased oil and gas production.

The Capital Projects Fund accounts for revenues and expenditures related to authorized construction projects and to track the use of specific capital project related bond activity.

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

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

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

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

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

Fiduciary fund level financial statements include eight Agency Funds. Agency Funds are custodial in nature and are used to account for assets that the county holds as agent for others. Agency Funds do not present results of operations. The county's eight Agency Funds, and the monies for which they account, are the following:

- *Inmate Fund* – personal funds used by inmates while in jail and withdrawn upon release.
- *Tax Assessor-Collector* – tax receipts and vehicle registration fees awaiting distribution to the various entities for which the county collects tax levies and vehicle registration fees.
- *District Clerk Trust & Registry* – registry funds in the custody of the District Clerk until court order determines their disposition.
- *County Clerk Trust & Registry* – Registry funds in the custody of the County Clerk until court order determines their disposition.
- *Adult Probation* – funds held for the 25th Judicial District Community Supervision and Corrections Department, a specialized local entity.
- *Child Protection* – funds held for the use of the Guadalupe County Child Welfare Board for children under the supervision of Children's Protective Services.
- *Seized and Trust Funds* – a fund used to account for monies seized during a narcotics or illegal gambling investigation. Upon receipt of a court judgment, the seized funds are disbursed. The fund is also used to account for restitution collected by the District and County Attorney.
- *Unclaimed Property* – a fund established to account for property with a value of \$100 or less that is presumed to be abandoned under the laws of the State of Texas.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Cash and Investments

Cash and investments include amounts in demand deposits, certificates of deposit with a maturity date within thirty-six months of the date acquired by the government, and deposits in local government investment pools. Certificates of deposit are recorded at cost, and investments in investment pools are recorded at amortized cost.

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

Accounts Receivable

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

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

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

Short-term Interfund Receivables/Payables

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

Inventories and Prepaid Items

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned streets, sidewalks, curbs, and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized during the construction period on property, plant, and equipment.

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

Asset Description	Estimated Useful Life
Buildings and improvements	15 to 40 years
Bridges	30 to 50 years
Machinery and equipment	5 to 15 years
Vehicles	3 to 5 years

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

Compensated Absences

County employees earn vacation leave in varying amounts. When an employee leaves the service of the county, he or she will be paid for all accrued but unused vacation leave upon retirement or death. Upon resignation or release from employment, a maximum of 80 hours of unused accrued vacation or leave will be paid. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, all full-time non-exempt county employees earn compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time is also paid upon termination of employment. Unused sick leave may be accumulated to certain limits. In the event of termination, no reimbursement is made for accumulated sick leave.

All vacation and compensatory time is accrued when incurred in the government-wide financial statements. No liability is reported for unpaid accumulated sick leave. Liabilities for compensated absences are recognized in the funds statements to the extent the liabilities have matured (i.e. are due for payment). All accrued vacation and compensatory time is paid at the wage rate in place at termination and is shown as an expenditure in the fund the employee had been assigned to prior in termination. The General fund and Special Revenue funds have been typically used to liquidate the accrued vacation and compensatory obligation.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Unearned Revenue

Revenues not expected to be available for the current period are reflected as unearned revenue. Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Grant revenues received in advance of expenses/expenditures are reflected as unearned revenue.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issue. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

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

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

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

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

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

Unassigned: Represents the residual classification for the County's funds. The General Fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds might report a negative balance in this classification if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned.

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Net Position

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

The County considers amounts to have been spent from restricted net position before unrestricted when an expense is incurred for purposes for which amounts in either category could be used.

Use of Estimates

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County only has two items that qualify for reporting in this category. One is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is deferred outflows of resources for pension reported in the government-wide statement of net position. This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan, which is currently four years.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of deferred inflows of resources. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows from pension activities are recorded as a result of various inputs to the County's determination of net pension liability, and amortized over the next five years.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 2. Deposits and Investments

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

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

Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. Investments in local government investment pools are reported at share price, which approximates fair value. The County's cash deposits and investments are as follows:

	Total Fair Value	Weighted Average Maturity (days)	Percentage of Total Portfolio
Governmental activities			
Cash and deposits			
Cash and deposits	\$ 17,285,131		
Total cash and deposits	17,285,131		
Investments			
Certificates of deposit	35,046,165	399	97%
Investment pools			
MBIA Texas Class Portfolio	1,238,482		3%
Total investments	36,284,647		
Total governmental activities cash and investments	\$ 53,569,778		
Fiduciary funds			
Cash and deposits	\$ 5,210,154		
Total cash and deposits	5,210,154		
Investments			
Certificates of deposit	711,944	224	100%
Total investments	711,944		
Total fiduciary funds, cash, and investments	\$ 5,922,098		

Guadalupe County, Texas

Notes to the Basic Financial Statements

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

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

The County may also invest its funds in state law authorized government investment pools provided the pool maintains an AAA rating, the pool maintains a stable asset value, and the average dollar weighted maturity does not exceed 90 days, and Commissioners' Court must approve of the investment. As of September 30, 2017, the investment in Texas CLASS was rated AAAM.

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

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of September 30, 2017, the government's deposits were fully collateralized.

Custodial Credit Risk – Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2017, the County's investments were held in certificates of deposit and government investment pools.

Note 3. Receivables

Receivables at September 30, 2017 consisted of the following:

	General	Road and Bridge	Nonmajor Governmental Funds	Total
Receivables				
Taxes	\$ 1,258,340	\$ 214,041	\$ 75,780	\$ 1,548,161
Other	1,647,185	69,430	198,352	1,914,967
Gross receivables	2,905,525	283,471	274,132	3,463,128
Allowance for uncollectible taxes	(26,806)	(4,042)	(1,752)	(32,600)
Total	\$ 2,878,719	\$ 279,429	\$ 272,380	\$ 3,430,528

Guadalupe County, Texas

Notes to the Basic Financial Statements

Property Tax Calendar

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. The County bills and collects its own property taxes and also the taxes for several other taxing agencies. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections deposited for the County are distributed as collected to the General, Road and Bridge, and Debt Service Funds of the County. The distribution is based upon the tax rate established for each fund by Commissioners' Court for the tax year for which the collections are made.

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

The combined tax rate assessed on the 2016 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2017 was \$0.3851 per \$100 assessed valuation. The total tax levy for the tax year 2016 was \$43,594,495, of which \$627,674 remained outstanding in current delinquent taxes as of September 30, 2017.

Guadalupe County, Texas
Notes to the Basic Financial Statements

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2017, was as follows:

	Primary Government			Balance 9/30/2017
	Balance 10/1/2016	Increases	Decreases	
Governmental activities				
Capital assets not being depreciated				
Construction in progress	\$ 4,417,364	\$ 1,018,772	\$ (4,417,364)	\$ 1,018,772
Land	1,585,974	1,292,524	-	2,878,498
Infrastructure - roads	29,591,576	1,842,017	(157,559)	31,276,034
Total capital assets not being depreciated	35,594,914	4,153,313	(4,574,923)	35,173,304
Other capital assets				
Infrastructure - bridges	1,933,348	-	-	1,933,348
Buildings and improvements	50,935,398	5,287,627	-	56,223,025
Furniture and equipment	15,603,056	1,930,746	(982,525)	16,551,277
Total other capital assets	68,471,802	7,218,373	(982,525)	74,707,650
Accumulated depreciation for				
Infrastructure - bridges	(486,596)	(39,928)	-	(526,524)
Buildings and improvements	(18,489,514)	(1,481,676)	-	(19,971,190)
Furniture and equipment	(11,341,418)	(1,197,171)	914,049	(11,624,540)
Total accumulated depreciation	(30,317,528)	(2,718,775)	914,049	(32,122,254)
Other capital assets, net	38,154,274	4,499,598	(68,476)	42,585,396
Total net assets	\$ 73,749,188	\$ 8,652,911	\$ (4,643,399)	\$ 77,758,700

Depreciation was charged to the governmental functions as follows:

General government	\$ 735,568
Judicial	63,809
Public safety	1,266,713
Health and social services	124,582
Infrastructure and environmental services	528,103
Total depreciation expense	\$ 2,718,775

Guadalupe County, Texas

Notes to the Basic Financial Statements

Construction Commitments

The County has active construction projects as of September 30, 2017. At year-end, the County's commitments with contractors are as follows:

Project	Approved Construction Budget	Construction in Progress	Estimated Remaining Commitment
Road and Bridge Shop Remodel	\$ 61,785	\$ 35,969	\$ 25,816
Project 5315 - Schertz Building FM 78	1,037,120	982,803	54,317
	<u>\$ 1,098,905</u>	<u>\$ 1,018,772</u>	<u>\$ 80,133</u>

Note 5. Long-Term Debt

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2017, is as follows:

Primary Government					
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	
\$ 5,000,000	Certificates of obligation, Series 2013	1.00-1.90%	2023	\$ 4,850,000	
\$ 8,035,000	Limited tax refunding bonds, Series 2013	0.21-1.58%	2019	2,245,000	
\$ 8,500,000	Tax Notes, Series 2017	1.075-1.875%	2024	<u>8,500,000</u>	
				<u>\$ 15,595,000</u>	
		October 1, 2016	September 30, 2017		Amounts Due Within One Year
		Balance	Additions	Retirements	Balance
Certificates of Obligation, Series 2013		\$ 4,900,000	\$ -	\$ 50,000	\$ 4,850,000
Limited Tax Refunding Bonds Series 2013		4,100,000	-	1,855,000	2,245,000
Tax Notes, Series 2017		-	8,500,000	-	8,500,000
Other post-employment benefit (OPEB) Obligation		1,450,642	315,903	-	1,766,545
Compensated absences		840,970	1,370,475	1,287,926	923,519
Workers' Compensation Indemnity liability claims		207,484	-	11,926	195,558
		<u>\$ 11,499,096</u>	<u>\$ 10,186,378</u>	<u>\$ 3,204,852</u>	<u>\$ 18,480,622</u>
					<u>\$ 2,459,881</u>

Guadalupe County, Texas

Notes to the Basic Financial Statements

General Obligation Refunding Bonds and Certificates of Obligation require that taxes collected for the annual principal and interest payments be deposited in an interest and sinking fund. Annual interest payments are due in semi-annual installments on February 1 and August 1. Principal payments are due annually on August 1. Annual debt service requirements (excluding compensated absences) to maturity are summarized as follows:

	Principal	Interest	Totals
2018	\$ 1,940,000	\$ 249,868	\$ 2,189,868
2019	2,085,000	209,382	2,294,382
2020	2,165,000	178,698	2,343,698
2021	2,280,000	144,858	2,424,858
2022	2,330,000	107,491	2,437,491
2023	2,375,000	66,697	2,441,697
2024	2,420,000	22,687	2,442,687
	<u>\$ 15,595,000</u>	<u>\$ 979,681</u>	<u>\$ 16,574,681</u>

Note 6. Employees' Retirement System

Texas County and District Retirement System

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of the 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

1. Plan Description

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

2. Funding Policy

The County 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 County contributed using the actuarially determined rate of 10.75% for the months of the accounting year in 2017 and 2016.

Guadalupe County, Texas

Notes to the Basic Financial Statements

The deposit rate payable by the employee members for the calendar year 2016 and 2015 is the rate of 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of December 31, 2016 were based on the results of an actuarial experience study for the period, except where required to be different by GASB 68.

Actuarial valuation date	December 31, 2016
Actuarial cost method	Entry Age Normal
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary increases	3.5%
Investment rate of return	8.1%
Cost-of-living adjustments	Cost-of-living adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

4. Discount Rate

The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the nonemployer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Guadalupe County, Texas

Notes to the Basic Financial Statements

The long-term expected rate of return on pension plan investments is 8.10%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the system target asset allocation as of are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	14%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture	15%	7.70%
Global Equities	Capital Index ⁽³⁾		
	MSCI World (net) Index	2%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10%	4.70%
International Equities - Emerging	MSCI World Ex USA (net)	7%	5.70%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2%	3.83%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	10%	8.15%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20%	3.85%

Guadalupe County, Texas
Notes to the Basic Financial Statements

5. Changes in Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2015	\$ 85,787,915	\$ 75,680,971	\$ 10,106,944
Changes for the year:			
Service Cost	3,959,295	-	3,959,295
Interest on total pension liability	6,982,729	-	6,982,729
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(109,310)	-	(109,310)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(229,006)	(229,006)	-
Benefit payments	(2,876,434)	(2,876,434)	-
Administrative expenses	-	(61,030)	61,030
Member contributions	-	1,941,254	(1,941,254)
Net investment income	-	5,618,266	(5,618,266)
Employer contributions	-	3,299,215	(3,299,215)
Other	-	191,836	(191,836)
Balance at December 31, 2016	\$ 93,515,189	\$ 83,565,072	\$ 9,950,117

6. Sensitivity of the County's Share of the Net Pension Liability

The following presents the net pension liability of the County, calculated using the discount rate of 8.10% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% percentage point lower (7.10%) or 1% point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 106,620,366	\$ 93,515,189	\$ 82,676,469
Fiduciary net position	83,565,072	83,565,072	83,565,072
Net pension liability	\$ 23,055,294	\$ 9,950,117	\$ (888,603)

Guadalupe County, Texas

Notes to the Basic Financial Statements

7. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2017, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference in expected and actual experience	\$ 1,385,078	\$ 193,211
Difference in assumption changes	-	528,420
Difference in projected and actual earnings on pension plan investments	-	5,065,215
Employer contributions made after the measurement date	-	2,537,759
Totals	<u>\$ 1,385,078</u>	<u>\$ 8,324,605</u>

Included in deferred outflows of resources are employer contributions made after the measurement date that will be recognized during the fiscal year ending September 30, 2018. Recognition of the remaining deferred inflows and outflows of resources will be as follows:

Fiscal Year	Deferred Outflows of Resources
2018	\$ 1,536,593
2019	1,536,593
2020	1,328,583
Total	<u>\$ 4,401,769</u>

Note 7. Employee Benefits

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

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

Length of Service	Vacation Leave Earned
1st year of employment	1.5385 hours every pay period (5 days per year)
13th month through 10th anniversary	3.0769 hours every pay period (10 days per year)
10 years 1 month through 20th anniversary	4.6154 hours every pay period (15 days per year)
20 years and 1 month forward	6.1538 hours every pay period (20 days per year)

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Sick leave accrues at the rate of 2.1538 hours per biweekly pay period, up to a maximum balance of 480 hours. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Medical insurance coverage is provided by the County at its expense for each official and full-time employee. These officials and employees may, at their own option and expense, have their families included in the insurance coverage. Dental insurance is also available and the county will pay half of the premium. All insurance is available immediately to elected and appointed officials and after three (3) months for all full-time employees. The County has elected to self-insure for this coverage (see Note 12 – Self-insurance Fund).

The County is required by state statute to provide workers' compensation coverage for its employees. The County has elected to purchase this insurance through Deep East Texas Self Insurance Fund.

The County is also required by state statute to provide unemployment insurance coverage for its employees on either a reimbursing basis or a tax basis. To comply with this requirement, the County has elected to participate as a reimbursing employer in the Texas Association of Counties' Unemployment Insurance Fund. The costs to the County have been substantially less than they would have been under any other option available to the County.

Full-time employees are provided \$20,000 term life insurance coverage at County expense. The life insurance coverage reduces by a percentage for the increase in age after age 70. (At age 70, life insurance is 65% of the original amount; at age 75, life insurance reduces to 40%; at age 85, life insurance reduces to 25%; and at age 90, life insurance reduces to 10% of the original amount).

Compensatory Time

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

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

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

Note 8. Post-Employment Benefits

Plan Description

Guadalupe County Commissioners' Court established a single employer medical benefit plan for retirees on January 1, 2009. Employees of the County who retire after December 31, 2008 under TCDRS retirement rules (at age 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more) are eligible. Continuation of insurance election must be made within thirty (30) days of the employee's separation. Guadalupe County offers retiree insurance at the COBRA rates with no direct subsidy from Guadalupe County. The right to participate in the plan is forfeited in the event the coverage is ever dropped and cannot be reinstated.

Additionally, if the retiring employee becomes eligible under another group medical plan the employee is no longer eligible to be covered under the County's plan. Furthermore, the Commissioners' Court reserves the right to terminate or change the terms of this plan at any time. The County Plan does not issue publicly available financial reports prepared in accordance with generally accepted accounting principles.

Funding Policy

Guadalupe County is under no legal obligation to supplement, directly or indirectly, the retiree health coverage, and the decision to rescind these benefits may be made by an action of the Commissioners Court at any time. The County's authority to establish and amend benefit provisions comes from Local Government Code Section 147.101 and the requirement to provide retiring employees the right to purchase continued health insurance coverage comes from Local Government Code, Chapter 175.

There were a total of 12 retirees and surviving spouses on the County insurance. Expenses for post-employment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the year ended September 30, 2017 were not material to the County's financial statements.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Annual Other Post-employment Benefits Costs (OPEB)

For the fiscal year ended September 30, 2017, the County's annual OPEB cost was \$303,247. The County contributed \$12,656, the amount required to cover the current year expenditures based on actuarial assumptions. The components of the OPEB cost for the fiscal year ended September 30, 2017 are as follows:

Annual required contribution (ARC)	\$ 301,748
Interest on OPEB obligation	58,026
Adjustment to ARC	<u>(56,527)</u>
Annual OPEB cost, end of year	303,247
Net employer contributions	<u>12,656</u>
Increase in net OPEB obligation	315,903
OPEB obligation, beginning of year	<u>1,450,642</u>
OPEB obligation, end of year	<u>\$ 1,766,545</u>

Funded Status and Funding Progress

The funded status of the plan as of the actuarial valuation date of December 31, 2016 was as follows:

Actuarial accrued liability (AAL)	\$ 2,820,569
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	2,820,569
Funded ratio actuarial value of plan assets (AAL)	0.0%
Covered payroll (active plan members)	25,447,113
UAAL as a percentage of covered payroll	11.1%

Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the county's retiree health care plan. Using the plan benefits, the present health premiums, and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Projections of health benefits are based on the plan as understood by the County, and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial valuation date	December 31, 2016
Actuarial cost method	Projected unit credit cost method
Actuarial value of assets method	Reported market value of assets
Inflation rate	2.50%
Investment rate of return	4.00% per year net of expenses
Amortization method	Level as a percentage of employee
Amortization period	30-year, open amortization
Payroll growth	3.00% per year
Medical trend	Initial rate of 7.25%, declining to an ultimate rate of 4.25% after 15 years

Additional Disclosures

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

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

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

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 9. Interfund Balances

During the course of its operations, County has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds had not been paid or received as of September 30, 2017, balances of interfund amounts receivable or payable have been recorded as follows:

Receivable Fund	Payable Fund	Amounts
Non-major governmental Fund	Non-major governmental fund	\$ 125,582
General fund	Internal service fund	2,379
General fund	Non-major governmental fund	14,112
Non-major governmental Fund	General fund	<u>91,282</u>
		<u>\$ 233,355</u>

Note 10. Interfund Transfers

Interfund transfers during the year ended September 30, 2016 were as follows:

Transfers In	Transfers Out	Amounts	Reason
Nonmajor governmental fund	General fund	\$ 3,700,313	Operations and grant matching
General Fund	Capital projects fund	1,425,396	Capital project funding
Capital projects fund	General Fund	2,300,396	Capital project funding
General Fund	Nonmajor governmental fund	115,474	Excess District Attorney funds
Nonmajor governmental fund	Nonmajor governmental fund	169,178	Excess District Attorney funds
Capital projects fund	Capital projects fund	610,763	Capital project funding
Nonmajor governmental fund	Nonmajor governmental fund	<u>31,835</u>	Service fee on elections contracts
		<u>\$ 8,353,355</u>	

Note 11. Commitments and Contingencies

Litigation

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

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County carries commercial insurance for such risks. During the year ended September 30, 2017, settled claims resulting from these risks did not exceed commercial insurance coverage. Settled claims have not exceeded insurance coverage in any of the three previous fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

Guadalupe County, Texas

Notes to the Basic Financial Statements

In January 2008, the County eliminated the self-funded Workmen's Compensation Fund and contracted with the Texas association of Counties (TAC) to handle the workmen's compensation claims process. The County is responsible for any future medical claims related to injuries which occurred prior to joining the TAC pool. Currently there is one open claim, which based on actuarial calculations, has an estimated reserve of \$195,559. This has been recorded as a long-term liability in the workers' compensation fund as of September 30, 2017.

Federal Financial Assistance

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

CPS Energy Agreement

In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales is an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County's second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171,000,000, which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. The terms of the agreement are such that the full payment made by CPS Energy to the County will be available as a dollar-for-dollar credit against future taxes that may become due if the property's tax exemption is no longer recognized at any time during the 30-year terms of the agreement.

The two exceptions are losses of property tax exemption caused by (1) CPS Energy's transfer of the property to a non-exempt owner or (2) a change in law or other action by a third party (i.e., someone other than any of the taxing authority parties to the agreement or the County Appraisal District). Under either of these two exceptions, the amount paid by CPS Energy to the County is prorated over the first 15 years of the agreement, and only the unamortized portion at the time the property becomes taxable may be claimed as credit.

Consequently, (1) if CPS Energy retains the property but the exemption is lost due to a challenge by one of the parties to the agreement or the appraisal district, the full payment is credited, even if the exemption is lost after year 15, (2) if the exemption is lost after year 15 due to a transfer of the property to a non-exempt owner or a change in law or other third-party action, no credit may be claimed, and (3) if the exemption is lost in the first 15 years due to a transfer of the property to a non-exempt owner or a change in law or other third party-action, a partial credit may be claimed (equal to the unamortized portion of the initial CPS Energy payment, amortized over 15 years). The amount of the tax settlement that has been classified in the category of assigned fund balance is \$6,467,000.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Guadalupe Regional Medical Center

Guadalupe County is contingently liable for 50% of operating deficits produced by Guadalupe Regional Medical Center, if any, with the City of Seguin, Texas contingently responsible for the remainder. In addition, the County would be responsible for 50% of any long-term obligations should the Hospital be in default. (See Note 1). The following is a summary of financial data as reported in the Guadalupe Regional Medical Center's most recent audited financial statements dated September 30, 2017:

Assets and deferred outflow of resources	
Current assets	\$ 74,140,584
Other assets	20,476,071
Property, plant, and equipment, net	97,068,522
Deferred outflow of resources	<u>7,397,272</u>
Total assets and deferred outflow of resources	199,082,449
Liabilities	
Current liabilities	29,048,690
Other liabilities	124,768,403
Deferred inflow of resources	<u>1,111,232</u>
Inflow of resources	<u>154,928,325</u>
Net position	<u>\$ 44,154,124</u>
Operating revenues	
Net revenues from patient services	\$ 98,310,178
Other operating revenue	<u>51,093,427</u>
Total operating revenue	149,403,605
Total operating expenses	<u>144,309,429</u>
Operating income	5,094,176
Nonoperating revenues (expenses)	<u>(7,130,786)</u>
Increase (decrease) in net position	<u>\$ (2,036,610)</u>

Note 12. Self-Insurance Fund

The County established an internal service fund to account for the County's self-funded plan for benefits for comprehensive major medical and dental care offered to all full-time County employees and their dependents. The County pays the employee premium, which is recorded as expenditures in the governmental fund paying them. Dependent coverage is paid by the employee. Corresponding revenues are recorded in the internal service fund. The internal service fund is used to pay claims, stoploss insurance, and administrative costs of the plan. The stoploss insurance covers the plan against individual claims in excess of \$100,000 per covered person per year.

Guadalupe County, Texas

Notes to the Basic Financial Statements

As of September 30, 2017, outstanding claims amounts to \$203,510 and were recorded as a current liability of the employee health benefit fund. Claims payable are estimated based upon two month's subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated. A reconciliation of outstanding claims is as follows:

	2017	2016	2015
Outstanding claims at October 1	\$ 161,718	\$ 453,036	\$ 297,724
Claims submitted	5,957,458	4,425,182	4,539,944
Claims paid	(5,915,666)	(4,716,500)	(4,384,632)
Outstanding claims at September 30	\$ 203,510	\$ 161,718	\$ 453,036

Note 13. Property Tax Abatements

The County enters into property tax abatement agreements with local businesses under Tax Code, Chapter 312; the Property Redevelopment and Tax Abatement Act and the guidelines and criteria for granting tax abatements and reinvestment zones adopted by the County.

For the fiscal year ended September 30, 2017, the County has tax abatement agreements with five entities. The abated property taxes total \$980,742 including the following tax abatement agreements that exceeded 10% of the total amount abated:

- A 100 percent property tax abatement to a manufacturing company to relocate its production plant of small engines. The current year abatement amounted to \$704,560.
- A property tax abatement to a manufacturer company to install new equipment in order to produce a new product line and retain jobs in the county. Current tax abatement is 65% and amounted to \$149,880.

In 2012 the County also approved an Economic Development Incentive Agreement along with the City of Schertz and the City of Schertz Economic Development Corporation with a company that would construct a wholesale distribution center. Under the agreement the county will rebate a percentage of property taxes paid if the company stays in compliance with its agreement. In 2017, 70% of property taxes were rebated in the amount of \$322,199.

Note 14. Related Parties

Jim Wolverton, County Commissioner Precinct #3, serves on the Board of Directors at Schertz Bank and Trust. The County had \$25,527,422 in Certificates of Deposit and Money Market Accounts with Schertz Bank and Trust at year-end.

The Juvenile Probation Department received a grant in the amount of \$98,000 from the Texas Juvenile Justice Department. Seguin Youth Services, a non-profit organization, is the sub-recipient of the funds. Judge Sheryl Sachtleben, Justice of the Peace #2, serves as the executive director of the organization. Grant funds were not used to pay the executive director's salary.

Guadalupe County, Texas
Notes to the Basic Financial Statements

Note 15. Fund Balances

Fund Balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note 1. The commitment of funds totaling \$6,985,000 was adopted by a resolution of the Commissioners Court on September 19, 2017. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2017.

	General Fund	Road and Bridge Fund	Capital Projects Fund	Nonmajor Funds	Total
Fund balances:					
Nonspendable:					
Inventory on hand	\$ -	\$ 144,126	\$ -	\$ 16,481	\$ 160,607
Prepays	632,046	13,320	-	10,934	656,300
Total nonspendable	632,046	157,446	-	27,415	816,907
Restricted for					
General government					
County operations	10,937	-	-	168,662	179,599
Elections	-	-	-	160,947	160,947
Debt service	-	-	-	302,877	302,877
Records management/preservation	11,170	-	-	80,171	91,341
Capital projects	-	-	6,039,314	-	6,039,314
Judicial					
County attorney	-	-	-	726,190	726,190
Alternative dispute resolution	-	-	-	330,695	330,695
Court technology enhancements	-	-	-	59,617	59,617
Records management/preservation	573,875	-	-	993,291	1,567,166
Bail bond board	-	-	-	20,065	20,065
Public Safety					
Public safety	-	-	-	1,735,396	1,735,396
Juvenile services	-	-	-	1,187,325	1,187,325
Jail commissary	-	-	-	163,452	163,452
Infrastructure and environmental services					
Road and bridge	-	4,405,948	-	-	4,405,948
Health and social services					
Community services/programs	181,891	-	-	101,425	283,316
Total restricted	777,873	4,405,948	6,039,314	6,030,113	17,253,248
Committed for					
Capital projects	5,185,000	-	-	-	5,185,000
Indemnification of County Treasurer	1,800,000	-	-	-	1,800,000
Total committed	6,985,000	-	-	-	6,985,000
Assigned for					
CPS Energy agreement (See Note 11)	6,467,000	-	-	-	6,467,000
Capital projects	442,621	-	2,512,006	-	2,954,627
Total assigned	6,909,621	-	2,512,006	-	9,421,627
Unassigned fund balance	14,515,160	-	-	-	14,515,160
Total fund balances	\$ 29,819,700	\$ 4,563,394	\$ 8,551,320	\$ 6,057,528	\$ 48,991,942

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 16. Subsequent Event

Management has evaluated subsequent events through March 20, 2018, which is the date the financial statements were available to be issued.

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Required Supplementary Information

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

- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund
- Notes to Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
- Infrastructure Assets Under Modified Approach
- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Employer Contributions

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund
For the Fiscal Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Property taxes	\$ 34,735,000	\$ 34,735,000	\$ 35,027,777	\$ 292,777
Sales and use taxes	7,114,000	7,114,000	7,248,423	134,423
Other tax	1,405,000	1,405,000	1,488,626	83,626
Licenses and permits	136,000	136,000	168,114	32,114
Intergovernmental	3,419,497	3,456,559	3,866,543	409,984
Charges for services	2,562,500	2,562,500	2,643,852	81,352
Fines and forfeitures	1,028,000	1,028,000	836,067	(191,933)
Earnings on investments	243,000	243,000	429,578	186,578
Miscellaneous	463,732	494,428	695,226	200,798
TOTAL REVENUES	51,106,729	51,174,487	52,404,206	1,229,719
EXPENDITURES				
GENERAL GOVERNMENTAL				
<i>General administration</i>				
County Judge				
Personnel service	264,027	264,027	260,368	3,659
Operations	16,071	16,071	10,182	5,889
Total County Judge	280,098	280,098	270,550	9,548
County Commissioners				
Personnel service	410,297	410,297	399,530	10,767
Operations	28,500	26,927	23,927	3,000
Total County Commissioners	438,797	437,224	423,457	13,767
County Clerk				
Personnel service	1,350,310	1,324,110	1,281,253	42,857
Operations	69,350	69,350	58,899	10,451
Total County Clerk	1,419,660	1,393,460	1,340,152	53,308
County Clerk Records Archive				
Operations	225,000	225,000	225,000	-
Total County Clerk Records Archive	225,000	225,000	225,000	-
Vital Statistics Preservation				
Operations	4,000	4,000	-	4,000
Total Vital Statistics Preservation	4,000	4,000	-	4,000

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund – Continued
For the Fiscal Year Ended September 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Employee Funds				
Operations	\$ 5,100	\$ 5,100	\$ 244	\$ 4,856
Total Employee Funds	5,100	5,100	244	4,856
Non-departmental				
Personnel service	90,000	317,000	286,436	30,564
Operations	<u>2,149,301</u>	<u>2,120,458</u>	<u>1,668,094</u>	<u>452,364</u>
Total Non-departmental	2,239,301	2,437,458	1,954,530	482,928
Building and grounds maintenance				
Personnel service	824,736	822,236	778,443	43,793
Operations	386,450	444,579	400,846	43,733
Capital outlay	<u>-</u>	<u>5,407</u>	<u>5,407</u>	<u>-</u>
Total building and grounds maintenance	1,211,186	1,272,222	1,184,696	87,526
Management Information Systems				
Personnel service	650,486	650,486	632,990	17,496
Operations	974,323	1,053,376	879,196	174,180
Capital outlay	<u>221,135</u>	<u>142,082</u>	<u>142,082</u>	<u>-</u>
Total Management Information Systems	<u>1,845,944</u>	<u>1,845,944</u>	<u>1,654,268</u>	<u>191,676</u>
Total General Administration	7,669,086	7,900,506	7,052,897	847,609
Elections administration				
Personnel service	485,771	485,771	425,851	59,920
Operations	<u>143,640</u>	<u>150,189</u>	<u>73,145</u>	<u>77,044</u>
Total elections administration	629,411	635,960	498,996	136,964
Financial administration				
County Auditor				
Personnel service	743,510	740,510	698,070	42,440
Operations	<u>38,825</u>	<u>38,825</u>	<u>30,995</u>	<u>7,830</u>
Total County Auditor	782,335	779,335	729,065	50,270
County Treasurer				
Personnel service	330,073	329,773	314,665	15,108
Operations	38,395	38,395	31,245	7,150
Capital outlay	<u>8,000</u>	<u>8,300</u>	<u>8,277</u>	<u>23</u>
Total County Treasurer	376,468	376,468	354,187	22,281

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund – Continued
For the Fiscal Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Human resources				
Personnel service	\$ 326,721	\$ 326,721	\$ 319,227	\$ 7,494
Operations	42,171	42,171	28,269	13,902
Total human resources	368,892	368,892	347,496	21,396
County Tax Assessor-Collector				
Personnel service	1,395,181	1,385,181	1,347,052	38,129
Operations	112,290	84,290	76,099	8,191
Total County Tax Assessor-Collector	1,507,471	1,469,471	1,423,151	46,320
<i>Total Financial Administration</i>	3,035,166	2,994,166	2,853,899	140,267
TOTAL GENERAL GOVERNMENT	11,333,663	11,530,632	10,405,792	1,124,840
JUDICIAL				
County Court at Law				
Personnel service	728,727	735,963	719,181	16,782
Operations	271,125	262,389	180,982	81,407
Total County Court at Law	999,852	998,352	900,163	98,189
District Courts				
Personnel service	544,845	545,424	541,593	3,831
Operations	1,040,232	1,039,653	996,778	42,875
Total District Courts	1,585,077	1,585,077	1,538,371	46,706
District Clerk				
Personnel service	897,774	896,274	866,561	29,713
Operations	69,675	72,875	56,277	16,598
Capital outlay	7,700	4,500	-	4,500
Total District Clerk	975,149	973,649	922,838	50,811
Justice of the Peace - Precinct 1				
Personnel service	378,191	377,191	356,391	20,800
Operations	27,500	31,488	27,540	3,948
Total Justice of the Peace - Precinct 1	405,691	408,679	383,931	24,748
Justice of the Peace - Precinct 2				
Personnel service	203,456	203,456	201,327	2,129
Operations	9,750	9,750	7,128	2,622
Total Justice of the Peace - Precinct 2	213,206	213,206	208,455	4,751

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund – Continued
For the Fiscal Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Justice of the Peace - Precinct 3				
Personnel service	\$ 202,946	\$ 202,946	\$ 202,131	\$ 815
Operations	10,725	10,725	9,400	1,325
Total Justice of the Peace - Precinct 3	213,671	213,671	211,531	2,140
Justice of the Peace - Precinct 4				
Personnel service	277,046	257,921	257,245	676
Operations	21,175	18,475	16,111	2,364
Total Justice of the Peace - Precinct 4	298,221	276,396	273,356	3,040
Court Records Preservation				
Operations	25,000	25,000	9,118	15,882
Total District Clerk Records Archive	25,000	25,000	9,118	15,882
District Clerk Records Archive				
Operations	28,000	28,000	28,000	-
Total District Clerk Records Archive	28,000	28,000	28,000	-
County Drug Courts				
Operations	39,250	39,250	10,112	29,138
Total County Drug Courts	39,250	39,250	10,112	29,138
Juvenile Probation				
Personnel service	28,343	28,343	28,332	11
Operations	100,500	100,500	91,048	9,452
Total Juvenile Probation	128,843	128,843	119,380	9,463
<i>Legal</i>				
County Attorney				
Personnel service	2,270,682	2,293,982	2,234,082	59,900
Operations	105,700	135,200	67,383	67,817
Total County Attorney	2,376,382	2,429,182	2,301,465	127,717
District Attorney				
Personnel service	5,727	6,087	6,086	1
Operations	50,000	65,153	64,808	345
Total District Attorney	55,727	71,240	70,894	346
<i>Total legal</i>	2,432,109	2,500,422	2,372,359	128,063
TOTAL JUDICIAL	7,344,069	7,390,545	6,977,614	412,931

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund – Continued
For the Fiscal Year Ended September 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
PUBLIC SAFETY				
Fire protection				
Personnel service	\$ 242,940	\$ 233,940	\$ 191,263	\$ 42,677
Operations	68,700	68,700	55,293	13,407
Other services	629,450	629,450	622,601	6,849
Total fire protection	<u>941,090</u>	<u>932,090</u>	<u>869,157</u>	<u>62,933</u>
Law Enforcement				
Constable Precinct 1				
Personnel service	169,777	169,777	163,641	6,136
Operations	38,273	38,273	25,677	12,596
Total Constable Precinct 1	<u>208,050</u>	<u>208,050</u>	<u>189,318</u>	<u>18,732</u>
Constable Precinct 2				
Personnel service	167,597	166,607	161,056	5,551
Operations	26,250	28,650	25,854	2,796
Total Constable Precinct 2	<u>193,847</u>	<u>195,257</u>	<u>186,910</u>	<u>8,347</u>
Constable Precinct 3				
Personnel service	169,189	160,189	153,727	6,462
Operations	31,300	41,932	41,921	11
Capital outlay	36,330	27,226	27,226	-
Total Constable Precinct 3	<u>236,819</u>	<u>229,347</u>	<u>222,874</u>	<u>6,473</u>
Constable Precinct 4				
Personnel service	106,858	106,858	104,302	2,556
Operations	16,650	21,150	20,714	436
Total Constable Precinct 4	<u>123,508</u>	<u>128,008</u>	<u>125,016</u>	<u>2,992</u>
County Sheriff				
Personnel service	9,604,921	9,394,121	9,228,609	165,512
Operations	1,154,600	1,289,347	1,219,749	69,598
Capital outlay	25,000	569,220	563,119	6,101
Total County Sheriff	<u>10,784,521</u>	<u>11,252,688</u>	<u>11,011,477</u>	<u>241,211</u>
Department of Public Safety				
Personnel service	112,667	109,667	67,756	41,911
Operations	32,771	32,771	22,833	9,938
Total Department of Public Safety	<u>145,438</u>	<u>142,438</u>	<u>90,589</u>	<u>51,849</u>
Total law enforcement	<u>11,692,183</u>	<u>12,155,788</u>	<u>11,826,184</u>	<u>329,604</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund – Continued
For the Fiscal Year Ended September 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<i>Corrections</i>				
Feeding and care of prisoners				
Personnel service	\$ 7,899,137	\$ 7,320,866	\$ 7,004,225	\$ 316,641
Operations	1,786,500	1,781,500	1,711,314	70,186
Capital outlay	85,000	90,000	87,674	2,326
Total feeding and care of prisoners	<u>9,770,637</u>	<u>9,192,366</u>	<u>8,803,213</u>	<u>389,153</u>
Adult probation local support				
Operations	60,500	60,500	50,183	10,317
Total adult probation local support	<u>60,500</u>	<u>60,500</u>	<u>50,183</u>	<u>10,317</u>
<i>Total corrections</i>	<u>9,831,137</u>	<u>9,252,866</u>	<u>8,853,396</u>	<u>399,470</u>
TOTAL PUBLIC SAFETY	<u>22,464,410</u>	<u>22,340,744</u>	<u>21,548,737</u>	<u>792,007</u>
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
Landfill operation				
Operations	129,010	129,028	129,027	1
Total landfill operations	<u>129,010</u>	<u>129,028</u>	<u>129,027</u>	<u>1</u>
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	<u>129,010</u>	<u>129,028</u>	<u>129,027</u>	<u>1</u>
HEALTH AND SOCIAL SERVICES				
Health services				
Operations	4,533,116	4,533,116	4,513,462	19,654
Total health services	<u>4,533,116</u>	<u>4,533,116</u>	<u>4,513,462</u>	<u>19,654</u>
Veterans services				
Personnel services	96,622	87,022	85,980	1,042
Operations	10,500	10,500	3,128	7,372
Total veterans services	<u>107,122</u>	<u>97,522</u>	<u>89,108</u>	<u>8,414</u>
Child Safety Fee				
Operations	39,000	39,000	39,000	-
Total Child Safety Fee	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>-</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual –
General Fund – Continued
For the Fiscal Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance from Amended Positive Negative
Environmental Health				
Personnel services	\$ 391,807	\$ 389,347	\$ 366,095	\$ 23,252
Operations	26,228	26,228	21,094	5,134
Total Environmental Health	418,035	415,575	387,189	28,386
Animal control				
Personnel service	241,204	241,204	237,407	3,797
Operations	48,350	51,483	30,867	20,616
Capital outlay	26,000	22,867	22,867	-
Total animal control	315,554	315,554	291,141	24,413
Agricultural extension service				
Personnel service	284,666	284,666	284,024	642
Operations	26,671	26,671	20,753	5,918
Capital outlay	31,000	31,000	30,035	965
Total agricultural extension service	342,337	342,337	334,812	7,525
TOTAL HEALTH AND SOCIAL SERVICES	5,755,164	5,743,104	5,654,712	88,392
TOTAL EXPENDITURES	47,026,316	47,134,053	44,715,882	2,418,171
Excess (Deficiency) of revenues over (under) expenditures	4,080,413	4,040,434	7,688,324	3,647,890
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,540,870	1,540,870	-
Transfers out	(4,945,963)	(6,331,335)	(6,000,709)	330,626
TOTAL OTHER FINANCING SOURCES (USES)	(4,945,963)	(4,790,465)	(4,459,839)	330,626
Net changes in fund balances	(865,550)	(750,031)	3,228,485	3,978,516
FUND BALANCES, beginning of year	26,591,215	26,591,215	26,591,215	-
FUND BALANCES, end of year	\$ 25,725,665	\$ 25,841,184	\$ 29,819,700	\$ 3,978,516

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Road and Bridge Fund
For the Fiscal Year Ended September 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES				
Property taxes	\$ 6,171,500	\$ 6,171,500	\$ 6,352,561	\$ 181,061
Other taxes	1,679,000	1,679,000	1,677,904	(1,096)
Licenses and permits	-	-	4,625	4,625
Intergovernmental	415,000	546,105	613,023	66,918
Fines and forfeitures	375,000	375,000	305,699	(69,301)
Earnings on investments	20,000	20,000	28,727	8,727
Miscellaneous	500	68,756	72,793	4,037
TOTAL REVENUES	8,661,000	8,860,361	9,055,332	194,971
EXPENDITURES				
Infrastructure and environmental services				
Personnel services	4,348,083	4,473,522	4,281,433	192,089
Operations	3,608,950	3,855,732	3,371,559	484,173
Capital outlay	1,356,000	1,422,834	958,141	464,693
TOTAL EXPENDITURES	9,313,033	9,752,088	8,611,133	1,140,955
Net changes in fund balances	(652,033)	(891,727)	444,199	(945,984)
FUND BALANCES, beginning of year	4,119,195	4,119,195	4,119,195	-
FUND BALANCES, end of year	\$ 3,467,162	\$ 3,227,468	\$ 4,563,394	\$ (945,984)

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Guadalupe County, Texas

Notes to Schedules of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual
For the Fiscal Year Ended September 30, 2017

Budget and Budgetary Accounting

An annual budget is adopted for substantially all governmental funds of the County. Budget to actual comparison schedules have been included for all funds with a legally adopted budget. Actual expenditures may not legally exceed budgeted appropriations at the expense summary classification level.

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

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

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

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

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

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

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

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

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

Guadalupe County, Texas

Infrastructure Assets (Roads) under the
Modified Approach
For the Fiscal Year Ended September 30, 2017

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

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

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

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

Condition	2017	2016	2015	2014	2013
Excellent	8.78%	12.43%	12.79%	11.94%	17.62%
Good to Excellent	50.95%	63.99%	58.34%	56.48%	57.90%
Good	30.12%	18.17%	22.88%	24.97%	23.43%
Fair to Poor	8.73%	4.92%	5.61%	6.23%	0.93%
Poor	1.33%	0.45%	0.34%	0.12%	0.12%
Very Poor	0.09%	0.04%	0.04%	0.26%	0.00%

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

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

Guadalupe County, Texas

Infrastructure Assets (Roads) under the
Modified Approach – Continued
For the Fiscal Year Ended September 30, 2017

Budget versus actual infrastructure maintenance costs:

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Budget	\$ 3,563,889	\$ 3,738,204	\$ 3,818,606	\$ 4,900,987	\$ 4,249,773	\$ 3,942,607	\$ 3,969,777
Actual	3,236,370	3,354,625	3,275,832	4,580,287	4,079,059	3,707,406	3,880,630

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

Guadalupe County, Texas

Texas County and District Retirement System Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31,		
	2016	2015	2014
Total pension liability			
Service cost	\$ 3,959,295	\$ 3,662,500	\$ 3,519,446
Interest on total pension liability	6,982,729	6,561,988	5,977,590
Effect of plan changes	-	(745,316)	-
Effect of assumption changes or inputs	-	880,700	-
Effect of economic/demographics (gains) or losses	(109,310)	(2,162,715)	483,028
Benefit payments/refunds of contributions	(3,105,440)	(3,059,360)	(2,750,241)
Net change in total pension liability	7,727,274	5,137,797	7,229,823
Total pension liability, beginning	85,787,915	80,650,118	73,420,295
Total pension liability, ending (a)	\$ 93,515,189	\$ 85,787,915	\$ 80,650,118
Fiduciary net position			
Employer contributions	\$ 3,299,215	\$ 2,854,577	\$ 3,307,110
Member contributions	1,941,254	1,858,796	1,815,999
Investment income net of investment expenses	5,618,266	(760,701)	4,592,203
Benefit payments/refunds of contributions	(3,105,440)	(3,059,360)	(2,750,241)
Administrative expenses	(61,030)	(54,278)	(54,997)
Other	191,837	21,688	144,903
Net change in fiduciary net position	7,884,102	860,722	7,054,977
Fiduciary net position, beginning	75,680,970	74,820,248	67,765,271
Fiduciary net position, ending (b)	\$ 83,565,072	\$ 75,680,970	\$ 74,820,248
Net pension liability/(asset), ending = (a) - (b)	\$ 9,950,117	\$ 10,106,945	\$ 5,829,870
Fiduciary net position as a percentage			
total pension liability	89.36%	88.22%	92.77%
Pensionable covered payroll	\$ 27,732,206	\$ 26,554,234	\$ 25,942,847
Net pension liability as a percentage			
of covered payroll	35.88%	38.06%	22.47%

GASB No. 68 and GASB No. 71 were implemented during the fiscal year ended September 30, 2015. This schedule will continue to be added to until 10 years are available.

Guadalupe County, Texas

Texas County and District Retirement System Schedule of Employer Contributions For the Last Four Fiscal Years

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2014	\$ 2,691,301	\$ 2,819,991	\$ (128,690) ⁽²⁾	\$ 25,301,401	11.1%
2015	2,778,454	3,296,718	(518,264) ⁽²⁾	26,660,493	12.4%
2016	3,019,870	3,337,870	(318,000) ⁽⁴⁾	28,089,559	11.9%
2017	2,845,324	2,537,759	307,565	27,732,206	9.2%

⁽¹⁾ Payroll is calculated based on contributions as reported to TCDRS.

⁽²⁾ The County made an additional optional contribution to TCDRS.

⁽³⁾ This schedule is intended to show information for ten years. Additional year's information will be displayed as it becomes available.

Guadalupe County, Texas

Texas County and District Retirement System Methods and Assumptions used to Determine Contribution Rates

Valuation date	December 31, 2016
Actuarial cost method	Entry age normal
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary increases	4.90%
Investment rate of return	8.00%
Cost-of-living adjustments	Cost-of-living adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

Other Supplementary Information

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

- Combining Financial Statements – Non-Major Governmental Funds
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Projects Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Debt Service Fund
- Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Non-Major Governmental Funds
- Combining Statements – Internal Service Funds
- Combining Statements – Agency Funds

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds

Debt Service Fund

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes. The county maintains the following special revenue funds:

Juvenile Probation Fund

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

Juvenile Drug Court Grant Funds

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

Texas Juvenile Justice Department Grant Funds

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

Juvenile Probation Fees Fund

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

Title IV/E Federal Foster Care Fund

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

HAVA Grant Funds

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

Department of Justice Grants

No activity or balances.

Department of Homeland Security Grants

To account for federal grant funds received from the U.S. Department of Homeland Security. This includes program revenue earned in prior years.

Guadalupe County, Texas

Combining Financial Statements – Continued

Non-Major Governmental Funds

Miscellaneous Short-term Grants

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

Law Library Fund

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

Fire Code Inspection Fee Fund

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

Sheriff's State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the Sheriff's department under Chapter 59 of the Code of Criminal Procedures and is to be used solely for law enforcement purposes.

Sheriff's Federal Forfeiture Funds

The fund is used to account for federal forfeiture proceeds awarded to the Sheriff's department under the U.S. Department of Justice Equitable Sharing program and is to be used solely for law enforcement purposes.

Sheriff's Donation Fund

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

Jail Commissary Fund

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

County Clerk Records Management & Preservation Fund

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

County Records Management

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

Guadalupe County, Texas

Combining Financial Statements – Continued

Non-Major Governmental Funds

Courthouse Security

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

District Clerk Records Management

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

Justice Court Technology Fund

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

County and District Courts Technology Fund

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

Justice Court Security

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

Surplus Funds – Election Contracts

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

Court Reporter Service Fund

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

Family Protection Fee Fund

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

Alternative Dispute Resolution Fund

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

Court-Initiated Guardianship

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

Guadalupe County, Texas

Combining Financial Statements – Continued
Non-Major Governmental Funds

County Attorney Pre-Trial Intervention Fund

To account for fees collected under Article 102.0121 of the Code of Criminal Procedures. The fee is paid by a defendant participating in a pre-trial intervention program administered by the county attorney. The fee may only be used for expenses directly related to the pre-trial intervention program.

County Attorney State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the County Attorney under Chapter 59 of the Code of Criminal Procedures and is to be used solely for official purposes of the office.

County Attorney State Funds

To account for the annual apportionment funds the county attorney receives from the State. This fund is not required to have a legally adopted budget

Bail Bond Security Fund

The fund is used to account for fees and security deposited under Occupations Code section 1704 .

Constable Precinct 3 State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the Constable under Chapter 59 of the Code of Criminal Procedures and is to be used solely for law enforcement purposes.

Constable Precinct 3 Federal Forfeiture Funds

The fund is used to account for federal forfeiture proceeds awarded to the Constable under U.S. Department of Justice Equitable Sharing program and is to be used solely for law enforcement purposes.

Law Enforcement Training Funds

To account for funds received under Occupations Code 1701.157. The funds can only be used for the continuing education of licensed law enforcement officers or full-time paid law enforcement support personnel.

25th Judicial District Attorney

The fund is used to account for the resources and expenses of the district attorney of the 25th Judicial District. Under local government code section 140.003 the district attorney is a specialized local entity but receives the majority of its funding from the county. Effective January 1, 2017 the office of the district attorney for the 25th Judicial District was abolished under senate bill 1139 passed during the 84th legislative session. Fund balance as of December 31st, 2016 was transferred to the county's general fund.

District Attorney Forfeiture Fund

The fund is used to account for state forfeiture proceeds awarded to the District Attorney under Chapter 59 of the Code of Criminal Procedures and is to be used solely for the official purposes of the office. Effective January 1, 2017 the office of the district attorney for the 25th Judicial District was abolished under senate bill 1139 passed during the 84th legislative session. Fund balance as of December 31st, 2016 was transferred to the county's attorney's forfeiture fund.

Victim Coordinator and Liaison Grant (VCLG)

To account for the Victim Coordinator Liaison Grant received from the Office of the Attorney General and administered by the County Attorney's office.

Guadalupe County, Texas

Combining Financial Statements – Continued

Non-Major Governmental Funds

District Attorney State Funds

To account for the annual apportionment funds the district attorney receives from the State. This fund is not required to have a legally adopted budget. Effective January 1, 2017 the office of the district attorney for the 25th Judicial District was abolished under senate bill 1139 passed during the 84th legislative session.

TWDB Flood Mitigation Grant Fund

To account for grants funds awarded under the Texas Water Development Board Flood Mitigation Assistance (FMA) Program to elevate homes that are on FEMA's severe repetitive loss list.

Elections Contract Fund

To account for the revenues and expenditures related to the election services the County provides under contract to the Democratic and Republican Parties (including Primary and Run-off Elections), and other local government entity elections. This fund is not required to have a legally adopted budget.

Special VIT Interest Fund

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

Hot Check Fund / County Attorney

The fund is used to account for the fees collected under Article 102.007 of the Code of Criminal Procedures. Expenditures from this fund shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but in no event may the county attorney supplement his or her own salary from this fund. This fund is not required to have a legally adopted budget.

Hot Check Fund / District Attorney

The fund is used to account for the fees collected under Article 102.007 of the Code of Criminal Procedures. Expenditures from this fund shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but in no event may the district attorney supplement his or her own salary from this fund. This fund is not required to have a legally adopted budget.

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Guadalupe County, Texas
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2017

	Alternative Dispute Resolution	Bail Bond Security	Constable Precinct 3 Federal Forfeiture	Constable Precinct 3 State Forfeiture	County and District Courts Technology
ASSETS					
Cash and cash equivalents	\$ 330,695	\$ 224,488	\$ 4,220	\$ 858	\$ 16,232
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	\$ 330,695	\$ 224,488	\$ 4,220	\$ 858	\$ 16,232
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 516	\$ 3
Accrued wages and benefits	-	204,422	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	204,422	-	516	3
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted	330,695	20,066	4,220	342	16,229
Total fund balances	330,695	20,066	4,220	342	16,229
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 330,695	\$ 224,488	\$ 4,220	\$ 858	\$ 16,232

County Attorney Pre-Trial Intervention	County Attorney State Forfeiture	County Attorney State Funds	County Clerk Records Management	County Records Management	Court Reporter Service	Court- Initiated Guardianship
\$ 8,750	\$ 689,238	\$ 7,744	\$ 1,078,670	\$ 80,186	\$ 19,653	\$ 35,899
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,750	-	-	-
<u>\$ 8,750</u>	<u>\$ 689,238</u>	<u>\$ 7,744</u>	<u>\$ 1,080,420</u>	<u>\$ 80,186</u>	<u>\$ 19,653</u>	<u>\$ 35,899</u>
\$ 1,750	\$ -	\$ 239	\$ 94,339	\$ 15	\$ -	\$ 2,850
-	45	-	284	-	-	-
-	91	-	-	-	-	-
-	-	-	-	-	-	-
1,750	136	239	94,623	15	-	2,850
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,750	-	-	-
7,000	689,102	7,505	984,047	80,171	19,653	33,049
7,000	689,102	7,505	985,797	80,171	19,653	33,049
<u>\$ 8,750</u>	<u>\$ 689,238</u>	<u>\$ 7,744</u>	<u>\$ 1,080,420</u>	<u>\$ 80,186</u>	<u>\$ 19,653</u>	<u>\$ 35,899</u>

Guadalupe County, Texas

Combining Balance Sheet

Non-Major Governmental Funds – Continued

September 30, 2017

	<u>Courthouse Security</u>	<u>Department of Homeland Security Grants</u>	<u>District Attorney Forfeiture Funds</u>	<u>District Attorney State Funds</u>	<u>District Clerk Records Management</u>
ASSETS					
Cash and cash equivalents	\$ 50,568	\$ 3,580	\$ -	\$ -	\$ 9,243
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 50,568</u>	<u>\$ 3,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,243</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 3	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits	1,554	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	1,557	-	-	-	-
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted	49,011	3,580	-	-	9,243
Total fund balances	49,011	3,580	-	-	9,243
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 50,568</u>	<u>\$ 3,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,243</u>

<u>Elections Contract</u>	<u>Family Protection Fee</u>	<u>Fire Code Inspection Fee</u>	<u>HAVA Grant</u>	<u>Hot Check / County</u>	<u>Hot Check / District</u>	<u>Jail Commissary</u>
\$ -	\$ 68,375	\$ 129,105	\$ 39,997	\$ 22,896	\$ -	\$ 208,227
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	16,481
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 68,375</u>	<u>\$ 129,105</u>	<u>\$ 39,997</u>	<u>\$ 22,896</u>	<u>\$ -</u>	<u>\$ 224,708</u>
\$ -	\$ -	\$ 399	\$ 1,370	\$ 310	\$ -	\$ 44,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	399	1,370	310	-	44,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	16,481
-	-	-	-	-	-	-
-	68,375	128,706	38,627	22,586	-	163,452
-	68,375	128,706	38,627	22,586	-	179,933
<u>\$ -</u>	<u>\$ 68,375</u>	<u>\$ 129,105</u>	<u>\$ 39,997</u>	<u>\$ 22,896</u>	<u>\$ -</u>	<u>\$ 224,708</u>

Guadalupe County, Texas

Combining Balance Sheet

Non-Major Governmental Funds – Continued

September 30, 2017

	Juvenile Drug Court Grant	Juvenile Probation	Juvenile Probation Fees	Justice Court Security	Justice Court Technology
ASSETS					
Cash and cash equivalents	\$ -	\$ 1,000,389	\$ 15,137	\$ 8,482	\$ 44,471
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	31,615	37,488	-	-	-
Due from other funds	-	153,223	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	9,184
TOTAL ASSETS	\$ 31,615	\$ 1,191,100	\$ 15,137	\$ 8,482	\$ 53,655
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 54	\$ 27,215	\$ -	\$ 2,247	\$ 1,085
Accrued wages and benefits	2,131	43,135	-	-	-
Due to other funds	29,429	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	31,614	70,350	-	2,247	1,085
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	9,184
Restricted	1	1,120,750	15,137	6,235	43,386
Total fund balances	1	1,120,750	15,137	6,235	52,570
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 31,615	\$ 1,191,100	\$ 15,137	\$ 8,482	\$ 53,655

Law Enforcement Training	Law Library	Misc. Short-Term Grants	Sheriff's Donation	Sheriff's Federal Forfeiture	Sheriff's State Forfeiture	Special VIT Interest
\$ 14,139	\$ 150,068	\$ 1,590	\$ 6,984	\$ 264,437	\$ 1,337,286	\$ 549
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,124	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 14,139</u>	<u>\$ 150,068</u>	<u>\$ 7,714</u>	<u>\$ 6,984</u>	<u>\$ 264,437</u>	<u>\$ 1,337,286</u>	<u>\$ 549</u>
\$ 163	\$ 1,610	\$ -	\$ 70	\$ 57,966	\$ 21,342	\$ -
-	-	1,642	-	-	-	-
-	-	6,072	-	-	-	-
-	-	-	-	-	-	-
<u>163</u>	<u>1,610</u>	<u>7,714</u>	<u>70</u>	<u>57,966</u>	<u>21,342</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,976	148,458	-	6,914	206,471	1,315,944	549
<u>13,976</u>	<u>148,458</u>	<u>-</u>	<u>6,914</u>	<u>206,471</u>	<u>1,315,944</u>	<u>549</u>
<u>\$ 14,139</u>	<u>\$ 150,068</u>	<u>\$ 7,714</u>	<u>\$ 6,984</u>	<u>\$ 264,437</u>	<u>\$ 1,337,286</u>	<u>\$ 549</u>

Guadalupe County, Texas

Combining Balance Sheet

Non-Major Governmental Funds – Continued

September 30, 2017

	Surplus Funds - Election Contracts	Title IV / E Federal Foster Care	TJJD	TWDB - Flood Mitigation Grant	Victim Coordinator and Liaison Grant
ASSETS					
Cash and cash equivalents	\$ 122,319	\$ 51,818	\$ -	\$ 236,507	\$ -
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	67,008	51,328	4,789
Due from other funds	-	-	-	63,641	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	\$ 122,319	\$ 51,818	\$ 67,008	\$ 351,476	\$ 4,789
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ 382	\$ 15,039	\$ 100,955	\$ -
Accrued wages and benefits	-	-	10,902	694	977
Due to other funds	-	-	41,067	59,223	3,812
Unearned revenue	-	-	-	190,604	-
Total liabilities	-	382	67,008	351,476	4,789
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted	122,319	51,436	-	-	-
Total fund balances	122,319	51,436	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 122,319	\$ 51,818	\$ 67,008	\$ 351,476	\$ 4,789

25th Judicial District Attorney	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ 6,282,800	\$ 254,338	\$ 6,537,138
-	-	47,410	47,410
-	-	74,028	74,028
-	198,352	-	198,352
-	216,864	-	216,864
-	16,481	-	16,481
-	10,934	-	10,934
\$ -	\$ 6,725,431	\$ 375,776	\$ 7,101,207
\$ -	\$ 374,697	\$ -	\$ 374,697
-	265,786	-	265,786
-	139,694	-	139,694
-	190,604	-	190,604
-	970,781	-	970,781
-	-	72,898	72,898
-	-	72,898	72,898
-	16,481	-	16,481
-	10,934	-	10,934
-	5,727,235	302,878	6,030,113
-	5,754,650	302,878	6,057,528
\$ -	\$ 6,725,431	\$ 375,776	\$ 7,101,207

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2017

	<u>Alternative Dispute Resolution</u>	<u>Bail Bond Security</u>	<u>Constable Precinct 3 Federal Forfeiture</u>	<u>Constable Precinct 3 State Forfeiture</u>	<u>County and District Courts Technology</u>
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	2,131	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	20,865	-	-	-	3,595
Fines and forfeitures	-	-	10,616	-	-
Earnings on investments	-	-	-	5	-
Miscellaneous	-	-	-	-	-
	<u>20,865</u>	<u>2,131</u>	<u>10,616</u>	<u>5</u>	<u>3,595</u>
Total revenues	20,865	2,131	10,616	5	3,595
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	-	6,448	1,327	977
Public safety	-	300	-	-	-
Infrastructure and environmental services	-	-	-	-	-
Health and social services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
	<u>-</u>	<u>300</u>	<u>6,448</u>	<u>1,327</u>	<u>977</u>
Total expenditures	-	300	6,448	1,327	977
Excess (Deficiency) of revenues over (under) expenditures	<u>20,865</u>	<u>1,831</u>	<u>4,168</u>	<u>(1,322)</u>	<u>2,618</u>
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	20,865	1,831	4,168	(1,322)	2,618
FUND BALANCES, beginning of year	<u>309,830</u>	<u>18,235</u>	<u>52</u>	<u>1,664</u>	<u>13,611</u>
FUND BALANCES, end of year	<u>\$ 330,695</u>	<u>\$ 20,066</u>	<u>\$ 4,220</u>	<u>\$ 342</u>	<u>\$ 16,229</u>

<u>County Attorney Pre-Trial Intervention</u>	<u>County Attorney State Forfeiture</u>	<u>County Attorney State Funds</u>	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Court Reporter Service</u>	<u>Court- Initiated Guardianship</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	22,500	-	-	-	-
26,750	-	-	305,576	33,530	31,833	8,500
-	532,268	-	-	-	-	-
-	458	-	-	-	-	-
-	-	-	-	-	-	-
<u>26,750</u>	<u>532,726</u>	<u>22,500</u>	<u>305,576</u>	<u>33,530</u>	<u>31,833</u>	<u>8,500</u>
-	-	-	631,974	8,000	-	-
25,000	11,738	14,995	-	-	27,000	5,100
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	9,227	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>25,000</u>	<u>11,738</u>	<u>14,995</u>	<u>641,201</u>	<u>8,000</u>	<u>27,000</u>	<u>5,100</u>
<u>1,750</u>	<u>520,988</u>	<u>7,505</u>	<u>(335,625)</u>	<u>25,530</u>	<u>4,833</u>	<u>3,400</u>
-	168,114	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>168,114</u>	-	-	-	-	-
1,750	689,102	7,505	(335,625)	25,530	4,833	3,400
5,250	-	-	1,321,422	54,641	14,820	29,649
<u>\$ 7,000</u>	<u>\$ 689,102</u>	<u>\$ 7,505</u>	<u>\$ 985,797</u>	<u>\$ 80,171</u>	<u>\$ 19,653</u>	<u>\$ 33,049</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance – Continued
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2017

	<u>Courthouse Security</u>	<u>Department of Homeland Security Grants</u>	<u>District Attorney Forfeiture Funds</u>	<u>District Attorney State Funds</u>	<u>District Clerk Records Management</u>
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	6,326	-
Charges for services	64,771	-	-	-	10,240
Fines and forfeitures	-	-	65,805	-	-
Earnings on investments	-	-	41	-	-
Miscellaneous	-	-	2,500	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	64,771	-	68,346	6,326	10,240
EXPENDITURES					
Current					
General government	-	-	-	-	1,274
Judicial	-	-	824	6,326	-
Public safety	82,534	-	-	-	-
Infrastructure and environmental services	-	-	-	-	-
Health and social services	-	-	-	-	-
Capital outlay	-	-	-	-	9,274
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	82,534	-	824	6,326	10,548
Excess (Deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(17,763)	-	67,522	-	(308)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(168,114)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	(168,114)	-	-
Net change in fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(17,763)	-	(100,592)	-	(308)
FUND BALANCES, beginning of year	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	66,774	3,580	100,592	-	9,551
FUND BALANCES, end of year	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 49,011	\$ 3,580	\$ -	\$ -	\$ 9,243

<u>Elections Contract</u>	<u>Family Protection Fee</u>	<u>Fire Code Inspection Fee</u>	<u>HAVA Grant</u>	<u>Hot Check / County</u>	<u>Hot Check / District</u>	<u>Jail Commissary</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
105,697	9,615	43,143	-	4,348	-	348,416
-	-	-	-	-	-	-
-	-	-	-	-	-	217
-	-	-	-	-	-	-
<u>105,697</u>	<u>9,615</u>	<u>43,143</u>	<u>-</u>	<u>4,348</u>	<u>-</u>	<u>348,633</u>
73,862	-	-	9,195	-	-	-
-	-	-	-	4,443	638	-
-	-	11,116	-	-	-	311,867
-	-	-	-	-	-	-
-	5,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>73,862</u>	<u>5,000</u>	<u>11,116</u>	<u>9,195</u>	<u>4,443</u>	<u>638</u>	<u>311,867</u>
<u>31,835</u>	<u>4,615</u>	<u>32,027</u>	<u>(9,195)</u>	<u>(95)</u>	<u>(638)</u>	<u>36,766</u>
-	-	-	-	1,064	-	-
<u>(31,835)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,064)</u>	<u>-</u>
<u>(31,835)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,064</u>	<u>(1,064)</u>	<u>-</u>
-	4,615	32,027	(9,195)	969	(1,702)	36,766
-	63,760	96,679	47,822	21,617	1,702	143,167
<u>\$ -</u>	<u>\$ 68,375</u>	<u>\$ 128,706</u>	<u>\$ 38,627</u>	<u>\$ 22,586</u>	<u>\$ -</u>	<u>\$ 179,933</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance – Continued
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2017

	<u>Juvenile Drug Court Grant</u>	<u>Juvenile Probation</u>	<u>Juvenile Probation Fees</u>	<u>Justice Court Security</u>	<u>Justice Court Technology</u>
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	127,338	-	-	-	-
Charges for services	-	288,900	4,763	6,071	24,985
Fines and forfeitures	-	-	-	-	-
Earnings on investments	-	1,403	14	-	-
Miscellaneous	-	272	91	-	-
	<u>127,338</u>	<u>290,575</u>	<u>4,868</u>	<u>6,071</u>	<u>24,985</u>
Total revenues	127,338	290,575	4,868	6,071	24,985
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	127,338	1,486,314	547	9,733	17,237
Public safety	-	1,733,904	-	-	16,337
Infrastructure and environmental services	-	-	-	-	-
Health and social services	-	-	-	-	-
Capital outlay	-	-	-	11,976	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
	<u>127,338</u>	<u>3,220,218</u>	<u>547</u>	<u>21,709</u>	<u>33,574</u>
Total expenditures	127,338	3,220,218	547	21,709	33,574
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,929,643)</u>	<u>4,321</u>	<u>(15,638)</u>	<u>(8,589)</u>
Other financing sources (uses)					
Transfers in	-	3,300,392	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>3,300,392</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	3,300,392	-	-	-
Net change in fund balances	-	370,749	4,321	(15,638)	(8,589)
FUND BALANCES, beginning of year	<u>1</u>	<u>750,001</u>	<u>10,816</u>	<u>21,873</u>	<u>61,159</u>
FUND BALANCES, end of year	<u>\$ 1</u>	<u>\$ 1,120,750</u>	<u>\$ 15,137</u>	<u>\$ 6,235</u>	<u>\$ 52,570</u>

<u>Law Enforcement Training</u>	<u>Law Library</u>	<u>Misc. Short-Term Grants</u>	<u>Sheriff's Donation</u>	<u>Sheriff's Federal Forfeiture</u>	<u>Sheriff's State Forfeiture</u>	<u>Special VIT Interest</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
16,394	-	72,798	-	-	-	-
-	63,648	-	-	-	-	-
-	-	-	-	239,519	1,338,305	-
-	-	-	-	210	413	-
-	-	-	3,958	41	27,696	-
<u>16,394</u>	<u>63,648</u>	<u>72,798</u>	<u>3,958</u>	<u>239,770</u>	<u>1,366,414</u>	<u>-</u>
-	-	-	-	-	-	-
-	24,922	-	-	-	-	-
18,579	-	97,146	4,507	158,314	88,977	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	33,410	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,579</u>	<u>24,922</u>	<u>97,146</u>	<u>4,507</u>	<u>191,724</u>	<u>88,977</u>	<u>-</u>
<u>(2,185)</u>	<u>38,726</u>	<u>(24,348)</u>	<u>(549)</u>	<u>48,046</u>	<u>1,277,437</u>	<u>-</u>
-	-	24,348	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>24,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,185)	38,726	-	(549)	48,046	1,277,437	-
16,161	109,732	-	7,463	158,425	38,507	549
<u>\$ 13,976</u>	<u>\$ 148,458</u>	<u>\$ -</u>	<u>\$ 6,914</u>	<u>\$ 206,471</u>	<u>\$ 1,315,944</u>	<u>\$ 549</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances– Continued
Non-Major Governmental Funds
September 30, 2017

	Surplus Funds - Election Contracts	Title IV / E Federal Foster Care	TJJD	TWDB - Flood Mitigation Grant	Victim Coordinator and Liaison Grant
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	823,391	5,462,953	42,660
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Earnings on investments	-	62	-	908	-
Miscellaneous	-	-	-	-	-
Total revenues	-	62	823,391	5,463,861	42,660
EXPENDITURES					
Current					
General government	1,565	-	-	-	-
Judicial	-	4,070	823,391	-	42,660
Public safety	-	-	-	-	-
Infrastructure and environmental services	-	-	-	5,470,037	-
Health and social services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	1,565	4,070	823,391	5,470,037	42,660
Excess (Deficiency) of revenues over (under) expenditures	(1,565)	(4,008)	-	(6,176)	-
Other financing sources (uses)					
Transfers in	31,835	-	-	6,176	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	31,835	-	-	6,176	-
Net change in fund balances	30,270	(4,008)	-	-	-
FUND BALANCES, beginning of year	92,049	55,444	-	-	-
FUND BALANCES, end of year	<u>\$ 122,319</u>	<u>\$ 51,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

25th Judicial District Attorney	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 2,089,061	\$ 2,089,061
-	2,131	-	2,131
3,700	6,578,060	-	6,578,060
4,349	1,409,595	-	1,409,595
-	2,186,513	-	2,186,513
-	3,731	2,817	6,548
876	35,434	-	35,434
8,925	10,215,464	2,091,878	12,307,342
-	725,870	-	725,870
378,322	3,019,350	-	3,019,350
-	2,523,581	-	2,523,581
-	5,470,037	-	5,470,037
-	5,000	-	5,000
-	63,887	-	63,887
-	-	1,905,000	1,905,000
-	-	124,583	124,583
378,322	11,807,725	2,029,583	13,837,308
(369,397)	(1,592,261)	62,295	(1,529,966)
369,397	3,901,326	-	3,901,326
(115,474)	(316,487)	-	(316,487)
253,923	3,584,839	-	3,584,839
(115,474)	1,992,578	62,295	2,054,873
115,474	3,762,072	240,583	4,002,655
\$ -	\$ 5,754,650	\$ 302,878	\$ 6,057,528

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Budgetary Comparison Schedules

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Capital Projects Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Earnings on investments	\$ -	\$ 13,078	\$ 13,078
Total revenues	-	13,078	13,078
EXPENDITURES			
General government			
Operations	89,607	86,878	2,729
Capital outlay	3,437,373	3,162,878	274,495
Total expenditures	3,526,980	3,249,756	277,224
Excess (Deficiency) of revenues over (under) expenditures	(3,526,980)	(3,236,678)	290,302
OTHER FINANCING SOURCES (USES)			
Transfers in	3,228,923	2,911,159	(317,764)
Transfers out	(2,036,159)	(2,036,159)	-
Bond issuance	8,500,000	8,500,000	-
Total other financing sources (uses)	9,692,764	9,375,000	(317,764)
Net changes in fund balances	6,165,784	6,138,322	(27,462)
FUND BALANCES, beginning of year	2,412,998	2,412,998	-
FUND BALANCES, end of year	\$ 8,578,782	\$ 8,551,320	\$ (27,462)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Debt Service Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Property taxes	\$ 2,037,500	\$ 2,089,061	\$ 51,561
Earnings on investments	-	2,817	2,817
Total revenues	<u>2,037,500</u>	<u>2,091,878</u>	<u>54,378</u>
EXPENDITURES			
Debt service			
Principal and interest	1,905,000	1,905,000	-
Interest and fiscal charges	<u>124,778</u>	<u>124,583</u>	<u>195</u>
Total expenditures	<u>2,029,778</u>	<u>2,029,583</u>	<u>195</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>7,722</u>	<u>62,295</u>	<u>54,573</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	7,722	62,295	54,573
FUND BALANCES, beginning of year	<u>240,583</u>	<u>240,583</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 248,305</u>	<u>\$ 302,878</u>	<u>\$ 54,573</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

Jail Commissary Fund

Special Revenue Fund

For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 265,000	\$ 348,416	\$ 83,416
Earnings on investments	-	217	217
Total revenues	<u>265,000</u>	<u>348,633</u>	<u>83,633</u>
EXPENDITURES			
Public safety			
Operations	357,000	311,867	45,133
Total expenditures	<u>357,000</u>	<u>311,867</u>	<u>45,133</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(92,000)</u>	<u>36,766</u>	<u>128,766</u>
Net change in fund balances	(92,000)	36,766	128,766
FUND BALANCES, beginning of year	<u>143,167</u>	<u>143,167</u>	-
FUND BALANCES, end of year	<u><u>\$ 51,167</u></u>	<u><u>\$ 179,933</u></u>	<u><u>\$ 128,766</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Help Americans Vote Act (HAVA) Fund Program Revenue –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
General government Operations	15,000	9,195	5,805
Total expenditures	15,000	9,195	5,805
Excess (Deficiency) of revenues over (under) expenditures	(15,000)	(9,195)	5,805
Net change in fund balances	(15,000)	(9,195)	5,805
FUND BALANCES, beginning of year	47,822	47,822	-
FUND BALANCES, end of year	<u>\$ 32,822</u>	<u>\$ 38,627</u>	<u>\$ 5,805</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fees Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 3,500	\$ 4,763	\$ 1,263
Earnings on investments	9	14	5
Miscellaneous	-	91	91
Total revenues	<u>3,509</u>	<u>4,868</u>	<u>1,359</u>
EXPENDITURES			
Judicial			
Operations	<u>2,550</u>	<u>547</u>	<u>2,003</u>
Total expenditures	<u>2,550</u>	<u>547</u>	<u>2,003</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>959</u>	<u>4,321</u>	<u>3,362</u>
Net change in fund balances	959	4,321	3,362
FUND BALANCES, beginning of year	<u>10,816</u>	<u>10,816</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 11,775</u>	<u>\$ 15,137</u>	<u>\$ 3,362</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

Law Library Fund

Special Revenue Fund

For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 58,000	\$ 63,648	\$ 5,648
Total revenues	58,000	63,648	5,648
EXPENDITURES			
Judicial			
Operations	35,200	24,922	10,278
Total expenditures	35,200	24,922	10,278
Excess (Deficiency) of revenues over (under) expenditures	22,800	38,726	15,926
Net change in fund balances	22,800	38,726	15,926
FUND BALANCES, beginning of year	109,732	109,732	-
FUND BALANCES, end of year	\$ 132,532	\$ 148,458	\$ 15,926

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

Fire Code Inspection Fee Fund

Special Revenue Fund

For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 30,000	\$ 43,143	\$ 13,143
Total revenues	30,000	43,143	13,143
EXPENDITURES			
Public safety			
Operations	25,500	11,116	14,384
Total expenditures	25,500	11,116	14,384
Excess (Deficiency) of revenues over (under) expenditures	4,500	32,027	27,527
Net change in fund balances	4,500	32,027	27,527
FUND BALANCES, beginning of year	96,679	96,679	-
FUND BALANCES, end of year	\$ 101,179	\$ 128,706	\$ 27,527

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Clerks Records Management and
Preservation Funds
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 265,000	\$ 305,576	\$ 40,576
Total revenues	265,000	305,576	40,576
EXPENDITURES			
General government			
Personnel	11,853	11,814	39
Operations	870,150	620,160	249,990
Capital outlay	62,000	9,227	52,773
Total expenditures	944,003	641,201	302,802
Excess (Deficiency) of revenues over (under) expenditures	(679,003)	(335,625)	343,378
Net change in fund balances	(679,003)	(335,625)	343,378
FUND BALANCES, beginning of year	1,321,422	1,321,422	-
FUND BALANCES, end of year	\$ 642,419	\$ 985,797	\$ 343,378

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Records Management Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 35,000	\$ 33,530	\$ (1,470)
Total revenues	<u>35,000</u>	<u>33,530</u>	<u>(1,470)</u>
EXPENDITURES			
General government Operations	<u>16,000</u>	<u>8,000</u>	<u>8,000</u>
Total expenditures	<u>16,000</u>	<u>8,000</u>	<u>8,000</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>19,000</u>	<u>25,530</u>	<u>6,530</u>
Net change in fund balances	19,000	25,530	6,530
FUND BALANCES, beginning of year	<u>54,641</u>	<u>54,641</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 73,641</u></u>	<u><u>\$ 80,171</u></u>	<u><u>\$ 6,530</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Courthouse Security Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 60,000	\$ 64,771	\$ 4,771
Total revenues	60,000	64,771	4,771
EXPENDITURES			
Public safety			
Personnel	54,038	52,178	1,860
Operations	39,134	30,356	8,778
Total expenditures	93,172	82,534	10,638
Excess (Deficiency) of revenues over (under) expenditures	(33,172)	(17,763)	15,409
Net change in fund balances	(33,172)	(17,763)	15,409
FUND BALANCES, beginning of year	66,774	66,774	-
FUND BALANCES, end of year	<u>\$ 33,602</u>	<u>\$ 49,011</u>	<u>\$ 15,409</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
District Clerk Records Management
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 9,000	\$ 10,240	\$ 1,240
Total revenues	9,000	10,240	1,240
EXPENDITURES			
Judicial			
Operations	6,226	1,274	4,952
Capital outlay	9,274	9,274	-
Total expenditures	15,500	10,548	4,952
Excess (Deficiency) of revenues over (under) expenditures	(6,500)	(308)	6,192
Net change in fund balances	(6,500)	(308)	6,192
FUND BALANCES, beginning of year	9,551	9,551	-
FUND BALANCES, end of year	\$ 3,051	\$ 9,243	\$ 6,192

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Justice Court Technology Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 28,300	\$ 24,985	\$ (3,315)
Total revenues	<u>28,300</u>	<u>24,985</u>	<u>(3,315)</u>
EXPENDITURES			
Judicial			
Operations	40,400	17,237	23,163
Public safety			
Operations	<u>21,413</u>	<u>16,337</u>	<u>5,076</u>
Total expenditures	<u>61,813</u>	<u>33,574</u>	<u>28,239</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(33,513)</u>	<u>(8,589)</u>	<u>24,924</u>
Net change in fund balances	(33,513)	(8,589)	24,924
FUND BALANCES, beginning of year	<u>61,159</u>	<u>61,159</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 27,646</u>	<u>\$ 52,570</u>	<u>\$ 24,924</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Justice Court Security Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 7,000	\$ 6,071	\$ (929)
Total revenues	<u>7,000</u>	<u>6,071</u>	<u>(929)</u>
EXPENDITURES			
Judicial			
Operations	10,000	9,733	267
Capital outlay	<u>12,000</u>	<u>11,976</u>	<u>24</u>
Total expenditures	<u>22,000</u>	<u>21,709</u>	<u>291</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(15,000)</u>	<u>(15,638)</u>	<u>(638)</u>
Net change in fund balances	(15,000)	(15,638)	(638)
FUND BALANCES, beginning of year	<u>21,873</u>	<u>21,873</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 6,873</u></u>	<u><u>\$ 6,235</u></u>	<u><u>\$ (638)</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Court Reporter Service Fee Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 27,000	\$ 31,833	\$ 4,833
Total revenues	27,000	31,833	4,833
EXPENDITURES			
Judicial			
Operations	27,000	27,000	-
Total expenditures	27,000	27,000	-
Excess (Deficiency) of revenues over (under) expenditures	-	4,833	4,833
Net change in fund balances	-	4,833	4,833
FUND BALANCES, beginning of year	14,820	14,820	-
FUND BALANCES, end of year	\$ 14,820	\$ 19,653	\$ 4,833

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Alternative Dispute Resolution Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 19,000	\$ 20,865	\$ 1,865
Total revenues	19,000	20,865	1,865
EXPENDITURES			
Judicial Operations	5,000	-	5,000
Total expenditures	5,000	-	5,000
Excess (Deficiency) of revenues over (under) expenditures	14,000	20,865	6,865
Net change in fund balances	14,000	20,865	6,865
FUND BALANCES, beginning of year	309,830	309,830	-
FUND BALANCES, end of year	\$ 323,830	\$ 330,695	\$ 6,865

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Court Initiated Guardianship Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 7,500	\$ 8,500	\$ 1,000
Total revenues	<u>7,500</u>	<u>8,500</u>	<u>1,000</u>
EXPENDITURES			
Judicial			
Operations	<u>7,500</u>	<u>5,100</u>	<u>2,400</u>
Total expenditures	<u>7,500</u>	<u>5,100</u>	<u>2,400</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3,400</u>	<u>3,400</u>
Net change in fund balances	-	3,400	3,400
FUND BALANCES, beginning of year	<u>29,649</u>	<u>29,649</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 29,649</u></u>	<u><u>\$ 33,049</u></u>	<u><u>\$ 3,400</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Family Protection Fee Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 9,000	\$ 9,615	\$ 615
Total revenues	<u>9,000</u>	<u>9,615</u>	<u>615</u>
EXPENDITURES			
Health and social services			
Other services	5,000	5,000	-
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>4,000</u>	<u>4,615</u>	<u>615</u>
Net change in fund balances	4,000	4,615	615
FUND BALANCES, beginning of year	<u>63,760</u>	<u>63,760</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 67,760</u></u>	<u><u>\$ 68,375</u></u>	<u><u>\$ 615</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County and District Courts Technology Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 4,000	\$ 3,595	\$ (405)
Total revenues	4,000	3,595	(405)
EXPENDITURES			
Judicial Operations	2,500	977	1,523
Total expenditures	2,500	977	1,523
Excess (Deficiency) of revenues over (under) expenditures	1,500	2,618	1,118
Net change in fund balances	1,500	2,618	1,118
FUND BALANCES, beginning of year	13,611	13,611	-
FUND BALANCES, end of year	\$ 15,111	\$ 16,229	\$ 1,118

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Surplus Funds – Election Contracts
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
General government Operations	3,000	1,565	1,435
Total expenditures	3,000	1,565	1,435
Excess (Deficiency) of revenues over (under) expenditures	(3,000)	(1,565)	1,435
OTHER FINANCING SOURCES (USES)			
Transfers in	10,000	31,835	21,835
Total other financing sources (uses)	10,000	31,835	21,835
Net change in fund balances	7,000	30,270	23,270
FUND BALANCES, beginning of year	92,049	92,049	-
FUND BALANCES, end of year	\$ 99,049	\$ 122,319	\$ 23,270

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney Pre-Trial Intervention Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 25,000	\$ 26,750	\$ 1,750
Total revenues	25,000	26,750	1,750
EXPENDITURES			
Judicial			
Operations	25,000	25,000	-
Total expenditures	25,000	25,000	-
Excess (Deficiency) of revenues over (under) expenditures	-	1,750	1,750
Net change in fund balances	-	1,750	1,750
FUND BALANCES, beginning of year	5,250	5,250	-
FUND BALANCES, end of year	\$ 5,250	\$ 7,000	\$ 1,750

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Bail Bond Security Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Licenses and permits	\$ 2,100	2,131	\$ 31
Total revenues	<u>2,100</u>	<u>2,131</u>	<u>31</u>
EXPENDITURES			
Public safety			
Operations	3,500	300	3,200
Total expenditures	<u>3,500</u>	<u>300</u>	<u>3,200</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,400)</u>	<u>1,831</u>	<u>3,231</u>
Net change in fund balances	(1,400)	1,831	3,231
FUND BALANCES, beginning of year	<u>18,235</u>	<u>18,235</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 16,835</u></u>	<u><u>\$ 20,066</u></u>	<u><u>\$ 3,231</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Law Enforcement Training Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 16,395	\$ 16,394	\$ (1)
Total revenues	<u>16,395</u>	<u>16,394</u>	<u>(1)</u>
EXPENDITURES			
Public safety			
Operations	32,550	18,579	13,971
Total expenditures	<u>32,550</u>	<u>18,579</u>	<u>13,971</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(16,155)</u>	<u>(2,185)</u>	<u>13,970</u>
Net change in fund balances	(16,155)	(2,185)	13,970
FUND BALANCES, beginning of year	<u>16,161</u>	<u>16,161</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 6</u>	<u>\$ 13,976</u>	<u>\$ 13,970</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Constable Precinct 3 Federal Forfeiture Funds
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 10,616	\$ 10,616
Total revenues	-	10,616	10,616
EXPENDITURES			
Judicial Operations	10,668	6,448	4,220
Total expenditures	10,668	6,448	4,220
Excess (Deficiency) of revenues over (under) expenditures	(10,668)	4,168	14,836
Net change in fund balances	(10,668)	4,168	14,836
FUND BALANCES, beginning of year	52	52	-
FUND BALANCES, end of year	\$ (10,616)	\$ 4,220	\$ 14,836

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Victim Coordinator Liaison Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 42,000	\$ 42,660	\$ 660
Total revenues	42,000	42,660	660
EXPENDITURES			
Judicial			
Personnel	42,000	42,660	(660)
Total expenditures	42,000	42,660	(660)
Excess (Deficiency) of revenues over (under) expenditures	-	-	-
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Miscellaneous Short-Term Grant Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 73,126	\$ 72,798	\$ (328)
Total revenues	73,126	72,798	(328)
EXPENDITURES			
Public safety			
Personnel	106,414	97,089	9,325
Operations	57	57	-
Total expenditures	106,471	97,146	9,325
Excess (Deficiency) of revenues over (under) expenditures	(33,345)	(24,348)	8,997
OTHER FINANCING SOURCES (USES)			
Transfers in	33,345	24,348	(8,997)
Total other financing sources (uses)	33,345	24,348	(8,997)
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2017

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 216,500	\$ 288,900	\$ 72,400
Fines and forfeitures	-	-	-
Earnings on investments	1,450	1,403	(47)
Miscellaneous	300	272	(28)
	<hr/>	<hr/>	<hr/>
Total revenues	218,250	290,575	72,325
EXPENDITURES			
Judicial			
Personnel	1,495,399	1,380,961	114,438
Operations	113,724	105,353	8,371
Public safety			
Personnel	1,784,359	1,615,394	168,965
Operations	125,160	118,510	6,650
	<hr/>	<hr/>	<hr/>
Total expenditures	3,518,642	3,220,218	298,424
Excess (Deficiency) of revenues over (under) expenditures	<hr/> (3,300,392)	<hr/> (2,929,643)	<hr/> 370,749
OTHER FINANCING SOURCES (USES)			
Transfers in	3,300,392	3,300,392	-
Transfers out	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	3,300,392	3,300,392	-
Net change in fund balances	-	370,749	370,749
FUND BALANCES, beginning of year	<hr/> 750,001	<hr/> 750,001	<hr/> -
FUND BALANCES, end of year	<hr/> <hr/> \$ 750,001	<hr/> <hr/> \$ 1,120,750	<hr/> <hr/> \$ 370,749

Guadalupe County, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2017

	Workers' Compensation Fund	Medical Benefits Fund	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 773,153	\$ 1,865,352	\$ 2,638,505
Accounts receivable, net	25,000	1,151,802	1,176,802
Prepaid items	-	50,000	50,000
Total assets	<u>798,153</u>	<u>3,067,154</u>	<u>3,865,307</u>
LIABILITIES			
Current liabilities			
Accounts payable	505,963	36,802	542,765
Due to other funds	-	2,379	2,379
Claims payable - due within one year	11,926	203,510	215,436
Total current liabilities	<u>517,889</u>	<u>242,691</u>	<u>760,580</u>
Noncurrent liabilities			
Claims payable - due in more than one year	183,633	-	183,633
Total noncurrent liabilities	<u>183,633</u>	<u>-</u>	<u>183,633</u>
TOTAL LIABILITIES	<u>701,522</u>	<u>242,691</u>	<u>944,213</u>
NET POSITION			
Unrestricted	<u>96,631</u>	<u>2,824,463</u>	<u>2,921,094</u>
TOTAL NET POSITION	<u>\$ 96,631</u>	<u>\$ 2,824,463</u>	<u>\$ 2,921,094</u>

Guadalupe County, Texas

Combining Statement of Revenues, Expenses,
and Changes in Net Position
Internal Service Funds
September 30, 2017

	Workers' Compensation Fund	Medical Benefits Fund	Total
REVENUES			
Fees paid by county	\$ 326,775	\$ 5,190,759	\$ 5,517,534
Fees paid by employees	-	1,147,882	1,147,882
Miscellaneous	-	492,336	492,336
Total operating revenue	<u>326,775</u>	<u>6,830,977</u>	<u>7,157,752</u>
OPERATING EXPENSES			
Administrative charges	350	68,156	68,506
Insurance premiums	319,990	1,026,095	1,346,085
Benefit claims	-	5,779,868	5,779,868
Total operating expenses	<u>320,340</u>	<u>6,874,119</u>	<u>7,194,459</u>
Operating income (loss)	<u>6,435</u>	<u>(43,142)</u>	<u>(36,707)</u>
NON-OPERATING REVENUES			
Interest and investment revenue	<u>1,362</u>	<u>10,630</u>	<u>11,992</u>
Total non-operating revenues	<u>1,362</u>	<u>10,630</u>	<u>11,992</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	500,000	500,000
Transfers out	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>
Total other financing sources (uses)	<u>(500,000)</u>	<u>500,000</u>	<u>-</u>
Change in net position	(492,203)	467,488	(24,715)
TOTAL NET POSITION, beginning	<u>588,834</u>	<u>2,356,975</u>	<u>2,945,809</u>
TOTAL NET POSITION, ending	<u>\$ 96,631</u>	<u>\$ 2,824,463</u>	<u>\$ 2,921,094</u>

Guadalupe County, Texas
Combining Statement of Cash Flows
Internal Service Funds
September 30, 2017

	Workers' Compensation Fund	Medical Benefits Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from participants	\$ 326,775	\$ 5,877,212	\$ 6,203,987
Received (paid) for administrative services	(350)	(69,481)	(69,831)
Cash paid to benefit claims and excess coverage	171,066	(6,779,234)	(6,608,168)
Net cash provided (used) by operating activities	497,491	(971,503)	(474,012)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transferred to other funds	(500,000)	500,000	-
Interest received	1,362	10,630	11,992
Net cash provided (used) by investing activities	(498,638)	510,630	11,992
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(1,147)	(460,873)	(462,020)
CASH AND EQUIVALENTS, beginning of year	774,300	2,326,225	3,100,525
CASH AND EQUIVALENTS, end of year	<u>\$ 773,153</u>	<u>\$ 1,865,352</u>	<u>\$ 2,638,505</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ 6,435	\$ (43,142)	\$ (36,707)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Increase (Decrease) in accounts receivable	-	(953,765)	(953,765)
Increase (Decrease) in liabilities	491,056	25,404	516,460
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 497,491</u>	<u>\$ (971,503)</u>	<u>\$ (474,012)</u>

Guadalupe County, Texas

Combining Statement of Changes in

Assets and Liabilities

Agency Funds

For the Fiscal Year Ended September 30, 2017

	Balance 10/1/2016	Additions	Deletions	Balance 9/30/2017
Inmate Fund				
ASSETS				
Cash and cash equivalents	\$ 22,666	\$ 739,020	\$ 740,952	\$ 20,734
TOTAL ASSETS	\$ 22,666	\$ 739,020	\$ 740,952	\$ 20,734
LIABILITIES				
Funds held for others	\$ 22,666	\$ 84,704	\$ 86,636	\$ 20,734
TOTAL LIABILITIES	\$ 22,666	\$ 84,704	\$ 86,636	\$ 20,734
Tax Assessor-Collector				
ASSETS				
Cash and cash equivalents	\$ 2,660,287	\$ 279,185,462	\$ 279,035,278	\$ 2,810,471
TOTAL ASSETS	\$ 2,660,287	\$ 279,185,462	\$ 279,035,278	\$ 2,810,471
LIABILITIES				
Funds held for others	\$ 2,660,287	\$ 8,956,655	\$ 8,806,471	\$ 2,810,471
TOTAL LIABILITIES	\$ 2,660,287	\$ 8,956,655	\$ 8,806,471	\$ 2,810,471
District Clerk Trust & Registry				
ASSETS				
Cash and cash equivalents	\$ 475,461	\$ 1,474,662	\$ 1,349,226	\$ 600,897
Certificates of Deposit	195,431	110,022	102,994	202,459
TOTAL ASSETS	\$ 670,892	\$ 1,584,684	\$ 1,452,220	\$ 803,356
LIABILITIES				
Funds held for others	\$ 670,892	\$ 564,893	\$ 432,429	\$ 803,356
TOTAL LIABILITIES	\$ 670,892	\$ 564,893	\$ 432,429	\$ 803,356
County Clerk Trust & Registry				
ASSETS				
Cash and cash equivalents	\$ 753,813	\$ 363,833	\$ 312,357	\$ 805,289
Certificates of Deposit	539,863	181,729	212,107	509,485
TOTAL ASSETS	\$ 1,293,676	\$ 545,562	\$ 524,464	\$ 1,314,774
LIABILITIES				
Funds held for others	\$ 1,293,676	\$ 130,312	\$ 109,214	\$ 1,314,774
TOTAL LIABILITIES	\$ 1,293,676	\$ 130,312	\$ 109,214	\$ 1,314,774

Guadalupe County, Texas

Combining Statement of Changes in

Assets and Liabilities – Continued

Agency Funds

For the Fiscal Year Ended September 30, 2017

	Balance 10/1/2016	Additions	Deletions	Balance 9/30/2017
Adult Probation				
ASSETS				
Cash and cash equivalents	\$ 499,388	\$ 2,609,312	\$ 2,473,411	\$ 635,289
TOTAL ASSETS	\$ 499,388	\$ 2,609,312	\$ 2,473,411	\$ 635,289
LIABILITIES				
Funds held for others	\$ 499,388	\$ 2,609,312	\$ 2,473,411	\$ 635,289
TOTAL LIABILITIES	\$ 499,388	\$ 2,609,312	\$ 2,473,411	\$ 635,289
Child Protection				
ASSETS				
Cash and cash equivalents	\$ 14,019	\$ 18,820	\$ 24,454	\$ 8,385
TOTAL ASSETS	\$ 14,019	\$ 18,820	\$ 24,454	\$ 8,385
LIABILITIES				
Funds held for others	\$ 14,019	\$ 17,016	\$ 22,650	\$ 8,385
TOTAL LIABILITIES	\$ 14,019	\$ 17,016	\$ 22,650	\$ 8,385
Seized and Trust Funds				
ASSETS				
Cash and cash equivalents	\$ 438,716	\$ 2,603,987	\$ 2,758,771	\$ 283,932
TOTAL ASSETS	\$ 438,716	\$ 2,603,987	\$ 2,758,771	\$ 283,932
LIABILITIES				
Funds held for others	\$ 438,716	\$ 2,084,767	\$ 2,239,551	\$ 283,932
TOTAL LIABILITIES	\$ 438,716	\$ 2,084,767	\$ 2,239,551	\$ 283,932
Unclaimed Property				
ASSETS				
Cash and cash equivalents	\$ 41,902	\$ 3,255	\$ -	\$ 45,157
TOTAL ASSETS	\$ 41,902	\$ 3,255	\$ -	\$ 45,157
LIABILITIES				
Funds held for others	\$ 41,902	\$ 3,255	\$ -	\$ 45,157
TOTAL LIABILITIES	\$ 41,902	\$ 3,255	\$ -	\$ 45,157

Guadalupe County, Texas

Combining Statement of Changes in

Assets and Liabilities – Continued

Agency Funds

For the Fiscal Year Ended September 30, 2017

	<u>Balance</u> <u>10/1/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2017</u>
Total All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 4,906,252	\$ 286,998,351	\$ 286,694,449	\$ 5,210,154
Certificates of Deposit	735,294	291,751	315,101	711,944
TOTAL ASSETS	<u>\$ 5,641,546</u>	<u>\$ 287,290,102</u>	<u>\$ 287,009,550</u>	<u>\$ 5,922,098</u>
LIABILITIES				
Funds held for others	\$ 5,641,546	\$ 14,450,914	\$ 14,170,362	\$ 5,922,098
TOTAL LIABILITIES	<u>\$ 5,641,546</u>	<u>\$ 14,450,914</u>	<u>\$ 14,170,362</u>	<u>\$ 5,922,098</u>

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Statistical Section

Guadalupe County, Texas

Statistical Section

September 30, 2017

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

Financial Trends

Net Position by Component

Change in Net Position

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

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

Revenue Capacity

Assessed Value and Actual Value of Property

Property Tax Levies and Collections

Property Tax Rates – All Overlapping Governments

Principal Property Taxpayers

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

Debt Capacity

Ratios of Outstanding Debt by Type

Ratios of General Bonded Debt Outstanding

Direct and Overlapping Governmental Activities Debt

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

Demographic and Economic Information

Demographic and Economic Statistics

Schedule of Employment by Industry

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

Operating Information

Capital Asset Statistics by Function

Full Time Equivalent County Government Employees

Operating Indicators by Function

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

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Guadalupe County, Texas
 Net Position by Component
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 Unaudited

	Fiscal Year			
	2008	2009	2010	2011
Governmental activities				
Net investment in capital assets	\$ 29,640	\$ 28,247	\$ 36,383	\$ 39,013
Restricted	157	187	257	5,655
Unrestricted	25,510	32,391	26,766	20,922
Total governmental activities				
net position	<u>\$ 55,307</u>	<u>\$ 60,825</u>	<u>\$ 63,406</u>	<u>\$ 65,590</u>

Source: Audited Financial Statements

Fiscal Year

2012	2013	2014	2015	2016	2017
\$ 41,828	\$ 44,386	\$ 55,386	\$ 58,486	\$ 64,895	\$ 67,504
5,827	7,019	6,383	8,247	10,129	19,005
29,753	31,057	26,322	26,721	27,525	24,024
<u>\$ 77,408</u>	<u>\$ 82,462</u>	<u>\$ 88,091</u>	<u>\$ 93,454</u>	<u>\$ 102,549</u>	<u>\$ 110,533</u>

Guadalupe County, Texas
 Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 Unaudited

	Fiscal Year			
	2008	2009	2010	2011
Expenses				
Governmental activities				
General government	\$ 6,854,394	\$ 7,830,513	\$ 8,674,334	\$ 9,496,276
Judicial	8,197,806	8,586,200	9,089,541	7,997,761
Public safety	14,849,005	16,676,072	17,710,994	20,122,322
Infrastructure and environmental support	4,186,228	4,538,561	5,007,359	5,587,963
Health and Social Services	4,101,436	4,248,397	4,517,483	4,417,310
Interest on long-term debt	503,508	651,252	818,503	767,308
Total governmental activities expenses	<u>38,692,377</u>	<u>42,530,995</u>	<u>45,818,214</u>	<u>48,388,940</u>
Program Revenues				
Governmental activities				
Charges for services				
General government	2,546,800	1,507,493	1,560,440	2,472,200
Judicial	1,503,238	2,145,790	2,203,309	1,609,124
Public safety	3,705,631	4,147,677	3,243,420	2,801,568
Infrastructure and environmental support	539,205	61,622	1,519,542	2,109,106
Health and Social Services	168,551	483,601	79,179	21,647
Operating grant and contributions	2,520,114	2,687,547	3,029,805	3,159,332
Capital grants and contributions	278,160	118,790	-	211,441
Total governmental activities program revenues	<u>11,261,699</u>	<u>11,152,520</u>	<u>11,635,695</u>	<u>12,384,418</u>
Net (expense) revenue				
Governmental activities	<u>(27,430,678)</u>	<u>(31,378,475)</u>	<u>(34,182,519)</u>	<u>(36,004,522)</u>
Total governmental activities net expense	<u>\$ (27,430,678)</u>	<u>\$ (31,378,475)</u>	<u>\$ (34,182,519)</u>	<u>\$ (36,004,522)</u>
General revenues and other changes in net position				
Governmental activities				
Taxes				
Property taxes	\$ 26,253,635	\$ 29,538,431	\$ 30,476,717	\$ 32,904,361
Sales and use taxes	4,748,085	4,669,169	4,671,993	5,251,331
Other taxes	2,270,859	2,315,443	1,099,123	-
Unrestricted earnings on investments	1,056,795	486,557	339,255	248,979
Miscellaneous	441,014	57,832	98,877	38,855
Special item - CPS agreement	-	-	-	-
Gain (Loss) on disposal of capital assets	38,717	28,756	77,230	(255,617)
Total governmental activities	<u>34,809,105</u>	<u>37,096,188</u>	<u>36,763,195</u>	<u>38,187,909</u>
Changes in net position				
Governmental activities	<u>7,378,427</u>	<u>5,717,713</u>	<u>2,580,676</u>	<u>2,183,387</u>
Total primary government	<u>\$ 7,378,427</u>	<u>\$ 5,717,713</u>	<u>\$ 2,580,676</u>	<u>\$ 2,183,387</u>

Source: Audited Financial Statements

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 9,496,422	\$ 10,195,997	\$ 10,748,258	\$ 10,589,238	\$ 12,383,917	\$ 13,869,747
8,096,118	8,310,941	8,881,221	9,544,545	9,819,966	10,291,375
19,940,941	20,349,674	20,696,681	21,619,557	22,558,768	25,151,926
5,404,756	6,078,130	5,758,456	5,494,764	7,038,954	12,406,601
4,482,183	4,618,442	5,364,154	5,338,341	5,545,532	5,780,066
717,745	690,723	177,421	209,048	199,216	211,031
<u>48,138,165</u>	<u>50,243,907</u>	<u>51,626,191</u>	<u>52,795,493</u>	<u>57,546,353</u>	<u>67,710,746</u>
2,399,002	2,917,877	2,780,546	3,237,655	5,045,885	4,578,966
1,516,483	1,563,405	1,778,480	1,812,404	1,707,888	2,222,693
2,765,811	2,331,655	2,511,119	3,778,061	3,446,249	4,330,905
2,135,705	2,192,506	2,084,664	2,001,431	2,040,706	1,949,314
20,815	20,663	159,649	158,844	171,365	187,947
3,014,118	3,144,533	3,649,295	4,126,921	4,967,753	10,045,444
-	-	66,402	-	66,752	170,145
<u>11,851,934</u>	<u>12,170,639</u>	<u>13,030,155</u>	<u>15,115,316</u>	<u>17,446,598</u>	<u>23,485,414</u>
<u>(36,286,231)</u>	<u>(38,073,268)</u>	<u>(38,596,036)</u>	<u>(37,680,177)</u>	<u>(40,099,755)</u>	<u>(44,225,332)</u>
<u><u>\$(36,286,231)</u></u>	<u><u>\$(38,073,268)</u></u>	<u><u>\$(38,596,036)</u></u>	<u><u>\$(37,680,177)</u></u>	<u><u>\$(40,099,755)</u></u>	<u><u>\$(44,225,332)</u></u>
\$ 34,181,203	\$ 35,761,627	\$ 36,229,266	\$ 38,756,178	\$ 40,555,640	\$ 43,617,531
5,956,369	6,685,002	7,344,556	7,390,749	7,611,910	7,475,489
-	-	-	-	-	-
165,789	136,125	199,517	250,410	421,045	464,902
150,874	418,324	393,781	466,346	530,177	599,584
7,667,000	-	-	-	-	-
(16,412)	-	58,218	(135,225)	76,327	51,289
<u>48,104,823</u>	<u>43,001,078</u>	<u>44,225,338</u>	<u>46,728,458</u>	<u>49,195,099</u>	<u>52,208,795</u>
11,818,592	4,927,810	5,629,302	9,048,281	9,095,344	7,983,463
<u><u>\$ 11,818,592</u></u>	<u><u>\$ 4,927,810</u></u>	<u><u>\$ 5,629,302</u></u>	<u><u>\$ 9,048,281</u></u>	<u><u>\$ 9,095,344</u></u>	<u><u>\$ 7,983,463</u></u>

Guadalupe County, Texas

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 Unaudited

	Fiscal Year			
	2008	2009	2010	2011
General fund				
Nonspendable				
Prepaid items	\$ 316,860	\$ 237,078	\$ 279,507	\$ 341,437
Restricted				
Records management	-	-	-	-
Other purposes	-	-	-	2,113,652
Committed	-	-	-	500,000
Assigned for other purposes	-	-	-	1,440
Unassigned	10,341,481	12,538,034	12,677,955	13,627,254
Total general fund	<u>10,658,341</u>	<u>12,775,112</u>	<u>12,957,462</u>	<u>16,583,783</u>
All other governmental funds				
Nonspendable				
Prepaid items	169,500	96,670	142,836	5,971
Inventories	19,890	24,770	11,946	153,210
Restricted				
Debt Service Fund	59,450	121,656	190,722	118,880
Road and Bridge	1,224,041	1,693,341	1,493,286	1,096,300
Public Safety	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	4,870,759	10,222,728	5,279,263	3,225,863
Committed	2,602,416	1,428,334	1,042,555	299,284
Assigned for other purposes	5,137	5,750	4,454	-
Total all other governmental funds	<u>\$ 8,951,193</u>	<u>\$ 13,593,249</u>	<u>\$ 8,165,062</u>	<u>\$ 4,899,508</u>

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

Source: Audited Financial Statements

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 245,326	\$ 337,430	\$ 345,140	\$ 759,915	\$ 611,057	\$ 632,046
1,327,856	915,503	717,528	625,712	496,536	585,045
55,892	235,953	135,219	144,852	162,999	192,828
5,250,000	500,000	5,399,266	250,000	725,000	6,985,000
7,668,319	7,667,000	6,467,000	6,467,000	6,467,000	6,909,621
10,684,123	15,420,547	9,268,576	13,608,450	18,128,623	14,515,160
<u>25,231,516</u>	<u>25,076,433</u>	<u>22,332,729</u>	<u>21,855,929</u>	<u>26,591,215</u>	<u>29,819,700</u>
32,417	30,403	19,334	34,544	29,364	24,254
168,712	192,023	172,661	195,850	161,005	160,607
180,685	65,905	189,760	225,826	240,583	302,878
1,557,711	1,853,235	1,796,493	3,346,093	3,965,698	4,405,948
1,280,666	1,508,517	419,444	555,373	1,245,140	1,898,848
-	735,308	-	-	-	6,039,314
1,424,168	1,704,760	3,079,723	3,311,611	2,490,060	3,828,387
16,238	2,350,000	-	250,000	-	-
274,284	-	1,074,239	5,381,553	2,402,998	2,512,006
<u>\$ 4,934,881</u>	<u>\$ 8,440,151</u>	<u>\$ 6,751,654</u>	<u>\$ 13,300,850</u>	<u>\$ 10,534,848</u>	<u>\$ 19,172,242</u>

Guadalupe County, Texas

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Unaudited

	Fiscal Year			
	2008	2009	2010	2011
Revenues				
Taxes				
Property tax	\$ 26,611,093	\$ 29,621,599	\$ 30,423,558	\$ 32,821,340
Sales and use tax	4,478,085	4,669,169	4,671,993	5,128,516
Other tax	2,270,859	2,315,443	2,228,974	2,388,717
Licenses and permits	174,066	193,672	210,420	104,418
Intergovernmental	2,515,488	2,747,324	2,683,829	5,100,213
Charges for services	6,216,774	6,183,246	5,686,786	3,177,371
Fines and forfeitures	1,622,058	1,578,473	1,444,721	1,205,879
Earnings on investments	-	-	-	200,772
Miscellaneous	1,919,731	984,918	841,804	232,309
Total revenues	<u>45,808,154</u>	<u>48,293,844</u>	<u>48,192,085</u>	<u>50,359,535</u>
Expenditures				
Current				
General government	7,163,247	7,113,606	7,617,893	8,568,776
Judicial	7,901,046	8,442,959	8,848,004	7,704,889
Public safety	14,729,591	16,318,027	16,028,646	18,981,948
Infrastructure and environmental	5,888,136	6,321,518	6,340,086	6,906,632
Health and social services	4,177,704	3,901,306	5,008,854	4,700,120
Debt service				
Principal	745,000	785,000	1,300,000	1,355,000
Interest and other charges	467,872	626,269	770,907	723,717
Capital outlay	2,884,140	7,926,332	7,523,530	1,957,688
Total expenditures	<u>43,956,736</u>	<u>51,435,017</u>	<u>53,437,920</u>	<u>50,898,770</u>
Excess of revenues over (under) expenditures	1,851,418	(3,141,173)	(5,245,835)	(539,235)
Other financing sources (uses)				
Transfers in	5,140,149	3,484,687	4,774,195	3,377,880
Transfers out	(5,140,149)	(3,484,687)	(4,774,195)	(3,377,880)
Proceeds from bonds	-	9,900,000	-	-
CPS Energy payment	-	-	-	-
Payment to Bond Escrow	-	-	-	-
Bond premium	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>9,900,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,851,418</u>	<u>\$ 6,758,827</u>	<u>\$ (5,245,835)</u>	<u>\$ (539,235)</u>
Debt service as a percentage of noncapital expenditures	3.0%	3.2%	4.5%	4.2%

Source: Audited Financial Statements

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 34,047,992	\$ 35,764,629	\$ 36,272,071	\$ 38,770,220	\$ 40,530,367	\$ 43,508,310
5,837,212	6,555,430	7,184,231	7,222,615	7,384,111	7,248,423
2,539,465	2,803,549	2,927,884	3,146,521	3,171,034	3,132,241
141,088	129,929	154,924	139,592	162,316	170,245
4,729,613	4,296,518	5,016,773	6,571,884	7,010,784	11,057,627
3,058,006	3,300,854	3,420,318	3,831,135	3,965,083	4,053,447
1,277,925	1,454,543	1,611,072	1,557,842	1,633,787	3,328,279
159,876	131,481	167,995	232,001	408,685	477,931
262,284	546,680	572,755	687,500	796,638	803,453
<u>52,053,461</u>	<u>54,983,613</u>	<u>57,328,023</u>	<u>62,159,310</u>	<u>65,062,805</u>	<u>73,779,956</u>
7,938,050	9,043,511	9,913,448	9,182,540	10,642,478	11,098,670
7,908,862	8,153,235	8,919,448	9,645,210	9,770,212	9,999,822
18,917,958	19,295,498	19,693,070	20,782,404	21,476,216	23,421,541
6,495,953	6,781,572	6,946,140	7,086,459	5,422,295	13,252,056
4,704,871	4,861,691	5,321,778	5,253,659	7,994,779	5,636,845
1,410,000	1,475,000	1,790,000	1,885,000	1,900,000	1,905,000
674,784	667,166	229,173	147,371	138,167	124,583
2,086,877	6,355,753	4,809,609	2,104,271	5,749,361	4,975,578
<u>50,137,355</u>	<u>56,633,426</u>	<u>57,622,666</u>	<u>56,086,914</u>	<u>63,093,508</u>	<u>70,414,095</u>
1,916,106	(1,649,813)	(294,643)	6,072,396	1,969,297	3,365,861
3,408,024	6,304,845	11,911,014	10,811,298	5,568,747	8,353,355
(3,408,024)	(6,304,845)	(11,161,014)	(10,811,298)	(5,568,747)	(8,353,355)
-	5,000,000	8,035,000	-	-	8,500,000
7,667,000	-	-	-	-	-
-	-	(13,161,785)	-	-	-
-	-	-	-	-	-
<u>7,667,000</u>	<u>5,000,000</u>	<u>(4,376,785)</u>	<u>-</u>	<u>-</u>	<u>8,500,000</u>
<u>\$ 9,583,106</u>	<u>\$ 3,350,187</u>	<u>\$ (4,671,428)</u>	<u>\$ 6,072,396</u>	<u>\$ 1,969,297</u>	<u>\$ 11,865,861</u>
4.3%	4.3%	3.8%	3.8%	3.6%	3.1%

Guadalupe County, Texas

Assessed Value and Actual Value
of Taxable Property
Last Ten Fiscal Years
Unaudited

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>All Other Property</u>	<u>Less Exemptions *</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate **</u>
2008	2007	\$ 5,011,234,309	\$ 947,112,502	\$ 813,325,398	\$ 1,745,866,450	\$ 2,392,065,845	\$ 6,125,472,814	0.38950
2009	2008	5,727,120,325	1,088,382,749	821,868,929	2,097,756,354	2,875,402,136	6,859,726,221	0.38950
2010	2009	6,008,537,429	1,158,382,924	854,308,941	2,132,780,059	3,172,923,673	6,981,085,680	0.38950
2011	2010	6,274,887,772	1,201,621,064	816,267,220	2,183,669,551	3,146,942,797	7,329,502,810	0.39990
2012	2011	6,455,723,607	1,158,152,630	1,165,647,116	2,325,352,167	3,556,012,069	7,548,863,451	0.40360
2013	2012	6,668,593,282	1,256,232,806	1,508,670,073	2,572,405,496	4,152,888,905	7,853,012,752	0.40360
2014	2013	6,944,877,567	1,314,650,253	1,358,151,370	2,786,796,060	4,306,373,827	8,098,101,423	0.39990
2015	2014	7,500,827,851	1,428,993,985	1,508,010,809	2,873,523,932	4,638,410,904	8,672,945,673	0.39410
2016	2015	8,271,356,457	1,532,166,890	1,633,126,431	3,093,768,642	5,157,562,264	9,372,856,156	0.38510
2017	2016	9,112,617,351	1,608,271,512	1,626,090,315	3,191,223,371	5,539,173,027	9,999,029,522	0.38510

Source: Guadalupe County Appraisal District

Note:

* Tax rates are per \$100 of assessed value

** Exemptions include tax-exempt property, productivity loss for agriculture, property tax exemptions, and freeze adjusted properties.

Guadalupe County, Texas

Property Tax Levies and Collections*

Last Ten Fiscal Years

Unaudited

Fiscal Year	Tax Year	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy	Amount	Amount	Percent of Levy
2008	2007	\$ 22,099,651	\$ 21,547,799	97.5%	\$ 509,561	\$ 22,057,360	99.8%
2009	2008	24,547,982	23,948,004	97.6%	565,744	24,513,748	99.9%
2010	2009	29,973,693	29,406,738	98.1%	507,393	29,914,131	99.8%
2011	2010	28,066,450	27,572,118	98.2%	411,244	27,983,362	99.7%
2012	2011	29,091,923	28,627,225	98.4%	356,525	28,983,750	99.6%
2013	2012	30,286,306	29,391,445	97.0%	272,626	29,664,071	97.9%
2014	2013	30,682,763	30,263,529	98.6%	187,394	30,450,923	99.2%
2015	2014	32,756,892	32,408,746	98.9%	160,005	32,568,751	99.4%
2016	2015	34,547,049	34,129,285	98.8%	198,144	34,327,429	99.4%
2017	2016	36,999,420	34,460,371	93.1%	-	-	0.0%

* Excludes Road and Bridge Property Taxes

Guadalupe County, Texas

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

Unaudited

Fiscal Year Tax Year	2008 2007	2009 2008	2010 2009	2011 2010
Tax Rates				
Guadalupe County	\$ 0.32950	\$ 0.32950	\$ 0.33450	\$ 0.34490
Lateral Road	0.06000	0.06000	0.05500	0.05500
Total tax rate	<u>\$ 0.38950</u>	<u>\$ 0.38950</u>	<u>\$ 0.38950</u>	<u>\$ 0.39990</u>
Cities				
City of Seguin	\$ 0.48230	\$ 0.48230	\$ 0.46000	\$ 0.48930
City of Shertz	0.40900	0.40900	0.43420	0.44930
City of Cibolo	0.31860	0.31860	0.41000	0.41930
City of Marion	0.36880	0.39800	0.38240	0.43490
City of Selma	0.26210	0.24980	2.65000	0.27930
City of New Braunfels	0.40990	0.40990	0.40990	0.40980
City of San Marcos	0.53020	0.53020	0.53020	0.53020
City of Santa Clara	-	-	0.12000	0.12000
City of Luling	-	0.39530	0.39440	0.43460
School Districts				
Schertz-Cibolo-UC ISD	1.31500	1.38500	1.42000	1.43500
Marion ISD	1.23000	1.23000	1.22000	1.31000
Seguin ISD	1.16000	1.2498	1.24980	1.24980
Navarro ISD	1.44000	1.44000	1.44000	1.46000
Comal ISD	1.31000	1.31000	1.31000	1.37000
Luling ISD	1.03900	1.03900	1.03900	1.03900
La Vernia ISD	1.37880	1.37880	1.42500	1.40500
New Braunfels ISD	1.33880	1.33880	1.33910	1.33910
Nixon ISD	1.06640	1.06640	1.07600	1.26500
Prairie Lea ISD	0.94000	0.94000	0.94000	0.95000
San Marcos ISD	1.37000	1.37000	1.37000	1.35000
Guadalupe County MUD #1	-	-	-	-
Guadalupe County MUD #2	-	-	-	-
York Creek Water	0.00380	0.00380	0.00380	0.00380

2012 2011	2013 2012	2014 2013	2015 2014	2016 2015	2017 2016
\$ 0.34560	\$ 0.34560	\$ 0.34190	\$ 0.33610	\$ 0.33110	\$ 0.33110
0.05800	0.05800	0.05800	0.05800	0.05400	0.05400
<u>\$ 0.40360</u>	<u>\$ 0.40360</u>	<u>\$ 0.39990</u>	<u>\$ 0.39410</u>	<u>\$ 0.38510</u>	<u>\$ 0.38510</u>
\$ 0.05073	\$ 0.05073	\$ 0.51730	\$ 0.52440	\$ 0.52560	\$ 0.54120
0.48430	0.49990	0.49740	0.49740	0.49110	0.49110
0.42560	0.43270	0.44540	0.44540	0.44540	0.44740
0.46650	0.49010	0.49010	0.51030	0.50240	0.48950
0.27930	0.27930	0.23420	0.22230	0.20650	0.20340
0.44836	0.46734	0.49823	0.49823	0.49823	0.49823
0.53020	0.53020	0.53020	0.53020	0.53020	0.53020
-	-	0.12000	0.11980	0.12000	0.12000
0.43460	0.44000	0.45420	0.47000	0.49640	0.51000
1.43500	1.46000	1.49000	1.49000	1.49000	1.47000
1.30320	1.28000	1.28000	1.28000	1.27500	1.35000
1.25980	1.27700	1.28000	1.31500	1.41000	1.42000
1.46000	1.43000	1.42000	1.39000	1.39000	1.34960
1.43000	1.43000	1.43000	1.39000	1.39000	1.39000
1.03900	1.11520	1.11520	1.11440	1.12650	1.12100
1.40500	1.39500	1.39000	1.33910	1.37500	1.39500
1.33910	1.33910	1.33910	1.33910	1.33910	1.33910
1.39500	1.20000	1.17000	1.15000	1.15000	1.17000
0.95000	0.97000	0.98000	0.98000	0.98000	0.99000
1.35000	1.35000	1.41410	1.41410	1.41410	1.41410
-	-	-	-	-	-
-	-	-	-	-	-
0.00380	0.00410	0.00440	0.00420	0.00480	0.00480

Guadalupe County, Texas
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

Taxpayer	Fiscal Year 2017			Fiscal Year 2007		
	Tax Year 2016			Tax Year 2006		
	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Guadalupe Power Partners	\$ 195,199	1	2.0%	\$ 56,140	3	0.9%
LCRA Transmission Services	131,899	2	1.3%	42,454	6	0.7%
CMC Steel Texas (previously Structural Metals, Inc.)	128,006	3	1.3%	89,041	1	1.5%
Helmerich & Payne International	120,741	4	1.2%	-		
Amazon.com.KYDC LLC	80,987	5	0.8%	-		
Temic Automotive	71,091	6	0.7%	30,719	8	0.5%
US Real Estate LP	57,155	7	0.6%	-		
Guadalupe Valley Electric Cooperative	49,875	8	0.5%	-		
Texas Petroleum Investment	47,918	9	0.5%	62,583	2	1.0%
Sanjel Capital USA Inc.	44,024	10	0.4%	-		
San Antonio MTA	-			42,539	5	0.7%
Rio Nogales Power Project (purchased by CPS Energy)	-			64,866	4	1.1%
San Filippi John & Son	-			23,454	9	0.4%
Southwestern Bell Telephone Co.	-			32,966	7	0.5%
Hexcel Corp	-			22,302		0.4%
	926,895		9.3%	467,064		7.7%
Other taxpayers	9,072,135		90.7%	5,658,409		92.3%
Total assessed valuation	\$ 9,999,030		100.0%	\$ 6,125,473		100.0%

Guadalupe County, Texas

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Unaudited

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Less: Amounts Available in Debt Service Fund	Total	Estimated Actual Taxable Value* of Property
2008	\$ 9,325,000	\$ 2,255,000	\$ -	\$ 59,450	\$ 11,520,550	0.19%
2009	9,290,000	790,000	9,900,000	121,656	19,858,344	0.29%
2010	9,255,000	-	9,425,000	190,723	18,489,277	0.26%
2011	8,395,000	-	8,930,000	118,880	17,206,120	0.23%
2012	7,495,000	-	8,420,000	180,685	15,734,315	0.21%
2013	6,555,000	5,000,000	7,885,000	65,905	19,374,095	0.25%
2014	7,785,000	5,000,000	-	189,760	12,595,240	0.16%
2015	5,950,000	4,950,000	-	225,826	10,674,174	0.12%
2016	4,100,000	4,900,000	-	240,583	8,759,417	0.10%
2017	2,245,000	4,850,000	8,500,000	302,877	15,292,123	0.15%

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

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

Guadalupe County, Texas

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Unaudited

<u>Governmental Activities</u>							
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total Primary Government	Percentage of Personal Income *	Percentage of Actual Taxable Value of Property **	Per Capita *
2008	\$ 9,325,000	\$ 2,255,000	\$ -	\$ 11,580,000	0.2%	0.1%	50
2009	9,290,000	790,000	9,900,000	19,980,000	0.5%	0.3%	156
2010	9,255,000	-	9,425,000	18,680,000	0.4%	0.3%	141
2011	8,395,000	-	9,425,000	17,820,000	0.4%	0.2%	131
2012	7,495,000	-	8,420,000	15,915,000	0.3%	0.2%	114
2013	6,555,000	5,000,000	7,885,000	19,440,000	0.4%	0.2%	136
2014	7,785,000	5,000,000	-	12,785,000	0.2%	0.2%	87
2015	5,950,000	4,950,000	-	10,900,000	0.2%	0.1%	74
2016	4,100,000	4,900,000	-	9,000,000	0.2%	0.1%	59
2017	2,245,000	4,850,000	8,500,000	15,595,000	0.2%	0.2%	100

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

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

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

Guadalupe County, Texas
 Direct and Estimated Overlapping
 Governmental Activities Debt
 September 30, 2017
 Unaudited

Taxing Jurisdiction	Gross Debt	Overlapping	
		Percentage	Amount
Cibolo, City of	\$ 42,175,000	99.03%	\$ 41,765,903
Comal ISD	795,410,107	3.13%	24,896,336
La Vernia ISD	38,928,726	11.18%	4,352,232
Luling ISD	2,585,000	22.49%	581,367
Luling, City of	-	2.14%	-
Marion ISD	20,980,000	100.00%	20,980,000
Marion, City of	28,500	100.00%	28,500
Navarro ISD	40,980,490	100.00%	40,980,490
New Braunfels ISD	176,474,492	20.49%	36,159,623
New Braunfels, City of	154,335,000	15.42%	23,798,457
Nixon-Smiley CISD	15,914,500	1.37%	218,029
Prairie Lea ISD	-	20.53%	-
San Marcos CISD	188,439,959	5.08%	9,572,750
San Marcos, City of	281,005,000	0.05%	140,503
Schertz, City of	76,660,000	68.26%	52,328,116
Schertz-Cibolo-Universal ISD	429,631,092	87.68%	376,700,541
Seguin ISD	145,622,519	100.00%	145,622,519
Seguin, City of	83,265,000	100.00%	83,265,000
Selma, City of	18,755,000	35.30%	6,620,515
Total overlapping debt			868,010,880
Guadalupe County			15,595,000
Total direct and overlapping debt			<u>\$ 883,605,880</u>
Ratio of direct and overlapping funded debt to 2016 taxable assessed valuation			8.15%
Per capita debt - direct and overlapping			\$ 5,691

Source: Municipal Advisory Council

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

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

Guadalupe County, Texas
 Demographic and Economic Statistics
 Last Ten Fiscal Years
 Unaudited

Fiscal Year	Population ^(a)	Personal Income ^(b) (\$000s)	Per Capita Income ^(b)	Unemployment Rate ^(c)
2008	123,398	\$ 4,219,048	\$ 34,191	4.2%
2009	128,265	4,302,434	33,543	6.4%
2010	131,533	4,488,669	34,126	6.7%
2011	135,869	4,843,762	35,650	6.5%
2012	139,741	5,159,631	36,923	5.7%
2013	143,164	5,455,941	38,110	5.5%
2014	147,230	5,867,962	39,856	4.3%
2015	151,164	6,301,673	41,688	3.5%
2016	155,265	6,546,645	42,164	3.6%
2017 ^(d)	155,265	6,546,645	42,164	3.6%

Data Sources:

^(a) U.S. Bureau of Economic Analysis

^(b) U.S. Bureau of Economic Analysis

^(c) Texas Workforce Commission

^(d) 2017 data was not released at time of publication

Note: Personal income information is a total for the year.

Unemployment rate information is an adjusted yearly average.

Guadalupe County, Texas

Schedule of Employment by Industry for Calendar Years 2007 and 2016 Unaudited

Industry	2007		2016	
	Employees	Percent of Total County Employment	Employees	Percent of Total County Employment
Construction	2,093	7.28%	2,313	5.99%
Education health services	2,739	9.53%	3,256	8.44%
Financial activities	1,025	3.57%	1,113	2.88%
Information	200	0.70%	227	0.59%
Leisure hospitality	2,923	10.17%	4,344	11.25%
Manufacturing	5,532	19.25%	7,236	18.75%
Natural resources and mining	320	1.11%	270	0.70%
Other services	755	2.63%	1,014	2.63%
Professional business services	2,096	7.29%	2,608	6.76%
Trade, transportation utilities	5,537	19.27%	9,866	25.56%
Unclassified	36	0.13%	19	0.05%
Government				
Federal	203	0.70%	213	0.55%
State	166	0.58%	164	0.43%
Local	5,116	17.80%	5,957	15.43%
Total	28,740	100.00%	38,599	100.00%

Source:

Texas Workforce Commission, Labor Market and Career Information Department
Texas Quarterly Census of Employment and Wages, Table 2. County Employment by Industry

Notes:

This schedule has been included as a supplement chart since the number of employees is not available for Principal Employers information.

The 2016 was the most recent data available, 2017 data is projected to be available in May 2018.

Guadalupe County, Texas
 Capital Assets Statistics by Function
 Last Ten Fiscal Years
 Unaudited

Function	Fiscal Year			
	2008	2009	2010	2011
General government				
Buildings	4.00	5.00	5.50	5.50
Buildings for future use	1.00	1.00	-	-
Parking garage	-	-	1.00	1.00
Vehicles	6.00	7.00	9.00	9.00
Totals	11.00	13.00	15.50	15.50
Judicial				
Buildings	4.00	4.00	4.50	4.50
Vehicles	4.00	5.00	5.00	5.00
Totals	8.00	9.00	9.50	9.50
Public safety				
Buildings	5.00	5.00	5.00	5.00
Vehicles	129.00	137.00	125.00	130.00
Totals	134.00	142.00	130.00	135.00
Infrastructure and environmental services				
Buildings	4.00	4.00	4.00	4.00
Vehicles	60.00	61.00	73.00	73.00
Road maintenance equipment	65.00	65.00	65.00	66.00
Number of bridges	19.00	19.00	19.00	19.00
Paved roads in miles	598.00	600.00	609.00	605.00
Gravel roads in miles	55.25	55.25	50.23	42.25
Totals	801.25	804.25	820.23	809.25
Health and social services				
Buildings	1.00	2.00	2.00	2.00
Vehicles	4.00	7.00	7.00	7.00
Totals	5.00	9.00	9.00	9.00
Totals				
Buildings	18.00	20.00	21.00	21.00
Building for future use	1.00	1.00	-	-
Parking garage	-	-	1.00	1.00
Vehicles	203.00	217.00	219.00	224.00
Road maintenance equipment	65.00	65.00	65.00	66.00
Number of bridges	19.00	19.00	19.00	19.00
Paved roads in miles	598.00	600.00	609.00	605.00
Gravel roads in miles	55.25	55.25	50.23	42.25
Totals	959.25	977.25	984.23	978.25

Fiscal Year

2012	2013	2014	2015	2016	2017
5.50	5.50	5.50	5.50	5.50	5.50
-	-	-	-	-	7.00
1.00	1.00	1.00	1.00	1.00	1.00
9.00	8.00	7.00	7.00	7.00	8.00
15.50	14.50	13.50	13.50	13.50	21.50
4.50	4.50	4.50	4.50	4.50	4.50
5.00	11.00	13.00	13.00	15.00	14.00
9.50	15.50	17.50	17.50	19.50	18.50
5.00	5.00	5.00	5.00	5.00	5.00
141.00	132.00	137.00	150.00	150.00	157.00
146.00	137.00	142.00	155.00	155.00	162.00
4.00	4.00	4.00	4.00	5.00	5.00
73.00	70.00	72.00	80.00	78.00	80.00
70.00	70.00	78.00	79.00	83.00	68.00
19.00	19.00	19.00	17.00	19.00	19.00
599.00	602.00	633.00	597.00	594.00	599.72
36.58	32.38	29.78	29.78	29.23	27.29
801.58	797.38	835.78	806.78	808.23	799.01
2.00	2.00	2.00	2.00	2.00	2.00
7.00	8.00	12.00	9.00	8.00	8.00
9.00	10.00	14.00	11.00	10.00	10.00
21.00	21.00	21.00	21.00	22.00	22.00
-	-	-	-	-	7.00
1.00	1.00	1.00	1.00	1.00	1.00
235.00	229.00	241.00	259.00	258.00	267.00
70.00	70.00	78.00	79.00	83.00	68.00
19.00	19.00	19.00	17.00	19.00	19.00
599.00	602.00	633.00	597.00	594.00	599.72
36.58	32.38	29.78	29.78	29.23	27.29
981.58	974.38	1,022.78	1,003.78	1,006.23	1,011.01

Guadalupe County, Texas

Full-Time Equivalent County Government

Employees by Function

Last Ten Fiscal Years

Unaudited

Function	Full-Time Equivalent Employees as of September 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
General government	81	86	87	91	92	94	96	94	95	97
Judicial	228	225	229	231	235	237	241	245	249	128
Public safety	15	15	15	16	16	16	16	17	17	255
Infrastructure and environmental	115	119	123	124	126	127	123	128	134	71
Health and social services	70	70	70	70	70	70	70	70	71	18
Total	509	515	524	532	539	544	546	554	566	569

Guadalupe County, Texas
Operating Indicators by Function
Last Ten Fiscal Years
Unaudited

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government										
Tax office										
Ad valorem assessment										
notices issued	72,401	75,527	77,410	76,781	79,318	80,427	83,264	84,925	84,646	85,675
Motor vehicle registrations	109,527	118,003	120,925	125,579	130,478	134,982	138,385	140,272	145,014	143,800
Auto titles issued	20,355	18,720	20,205	21,655	23,141	24,705	25,843	26,454	26,783	26,692
County Clerk										
Marriage licenses	571	515	489	525	453	649	585	602	596	590
Birth certificates	3,054	3,105	2,559	2,483	2,434	2,556	2,575	2,674	2,578	2,559
Justice system										
Justice of the Peace Courts										
Criminal cases										
JP1 new cases filed	11,351	9,501	7,981	4,990	6,078	5,033	4,846	3,825	2,997	3,804
Cases disposed	9,516	7,980	8,437	4,853	6,320	6,392	6,089	5,248	4,381	4,645
JP2 new cases filed	656	1,082	685	443	1,035	1,577	2,695	2,092	1,407	1,172
Cases disposed	661	888	984	392	968	1,756	2,222	1,856	2,004	1,068
JP3 new cases filed	1,546	1,123	1,040	395	342	553	607	459	293	431
Cases disposed	1,340	1,138	736	407	436	453	533	499	358	331
JP4 new cases filed	3,605	3,114	2,985	1,852	3,058	2,516	2,726	2,636	2,303	2,784
Cases disposed	3,371	2,956	2,680	1,924	3,096	2,428	2,629	2,790	2,508	2,510
Civil cases										
JP1 new cases filed	233	154	170	111	231	616	261	371	382	351
Cases disposed	194	171	114	71	142	190	245	324	343	285
JP2 new cases filed	313	313	299	160	387	357	421	445	474	550
Cases disposed	234	276	232	121	373	320	382	454	452	469
JP3 new cases filed	371	329	289	211	255	193	103	296	274	350
Cases disposed	221	283	239	100	291	177	17	109	187	144
JP4 new cases filed	436	309	271	179	328	272	277	338	385	441
Cases disposed	345	265	201	110	241	247	214	228	315	359
County Courts										
Civil cases										
New cases filed	483	406	431	510	403	358	396	417	378	425
Disposed	541	555	344	438	432	393	423	428	370	427
Criminal cases										
Cases added to docket during year	2,557	2,503	2,217	2,278	2,138	1,905	1,462	1,616	1,449	1,333
disposition other than dismissal	1,863	1,773	1,454	1,408	1,389	1,460	1,295	1,252	1,224	1,184
Probate cases	1,488	917	1,473	901	701	1,222	445	260	243	240
Filed	303	310	314	323	343	370	438	517	354	349
District Courts										
Civil cases	644	842	634	815	719	813	866	794	901	875
New cases filed	989	1,220	661	721	653	683	638	866	795	660
Disposed										
Family cases	1,154	1,164	681	1,660	1,593	1,632	1,528	1,549	1,783	1,595
New cases filed	1,000	1,144	656	1,395	1,512	1,647	1,342	1,393	1,430	1,404
Disposed										
Criminal cases	755	808	858	717	720	744	900	715	659	657
Cases added to docket during year	790	809	875	848	657	604	680	697	620	569
Dispositions										
Juvenile cases	762	658	589	518	423	463	496	473	318	310
New petitions filed	172	108	124	151	107	96	91	72	60	50
Disposed	296	167	130	129	95	96	84	76	47	47

Guadalupe County, Texas

Operating Indicators By Function – Continued

Last Ten Fiscal Years

Unaudited

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public safety										
Calls for service	17,375	17,649	16,956	16,385	16,729	15,348	15,361	15,557	16,863	15,735
911 calls	51,386	50,412	23,631	17,886	18,506	22,359	22,112	24,473	23,930	18,021
Citations	1,797	2,226	1,449	1,535	1,749	2,226	2,856	2,795	3,262	2,398
Civil papers served	2,157	2,301	2,405	2,460	2,358	2,526	2,136	1,829	2,164	1,726
Number of budgeted employees - Sheriff Department	94	106	106	108	111	113	115	118	119	124
Corrections and Rehabilitation										
County Jail										
Inmates housed (average per day)	413	447	461	382	362	322	329	447	391	376
Bookings processed										
Number of budgeted employees - County Jail										