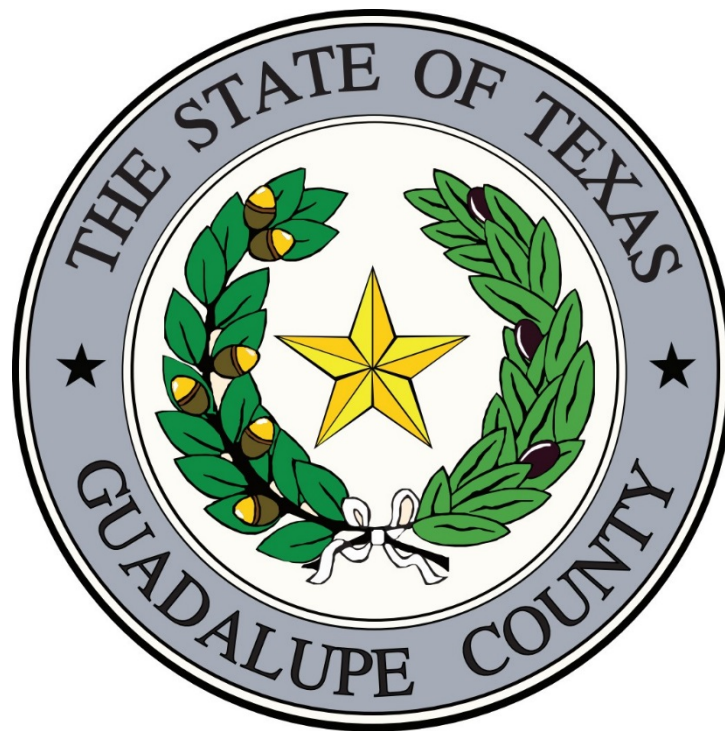


# Guadalupe County, Texas

Comprehensive Annual Financial Report  
For the Fiscal Year Ended September 30, 2019



**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, 2019  
 Table of Contents

Page

**Introductory Section**

Letter of Transmittal .....	vii
Certificate of Achievement for Excellence in Financial Reporting.....	xv
Principal Officials .....	xvi
Organizational Charts .....	xvii

**Financial Section**

Independent Auditor’s Report .....	3
Management’s Discussion and Analysis.....	7

**Basic Financial Statements**

Government-wide Financial Statements	
Statement of Net Position.....	20
Statement of Activities.....	21

**Fund Financial Statements**

Balance Sheet – Governmental Funds .....	22
Reconciliation of the Balance Sheet to the Statement of Net Position.....	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	25
Statement of Net Position – Proprietary Funds.....	26
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds .....	27
Statement of Cash Flows – Proprietary Funds .....	28
Statement of Fiduciary Assets and Liabilities.....	29
Notes to the Basic Financial Statements .....	31

**Required Supplementary Information**

General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual .....	60
Road and Bridge Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	66
Notes to the Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual .....	67
Infrastructure Assets (Roads) Under the Modified Approach.....	68
Schedule of Changes in Net Pension Liability and Related Ratios.....	70
Schedule of Employer Contributions.....	71
Methods and Assumptions used to Determine Contribution Rates .....	72
Schedule of Changes in Total OPEB Liability and Related Ratios.....	73

**Guadalupe County, Texas**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended September 30, 2019  
 Table of Contents – Continued

**Other Supplemental Information**

Governmental Funds	
Non-Major Governmental Funds Descriptions .....	76
Combining Balance Sheet – Non-Major Governmental Funds .....	82
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds .....	88
Budgetary Comparison Schedules	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Capital Projects Fund .....	96
Individual Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Non-Major Governmental Funds	
Debt Service Fund .....	97
Alternative Dispute Resolution Fund – Special Revenue Fund .....	98
Bail Bond Security Fund – Special Revenue Fund .....	99
Child Welfare Board Fund – Special Revenue Fund .....	100
Constable Precinct 3 Federal Forfeiture Funds – Special Revenue Fund .....	101
Constable Precinct 3 State Forfeiture Funds – Special Revenue Fund .....	102
County and District Courts Technology Fund – Special Revenue Fund .....	103
County Attorney Pre-Trial Intervention Fund – Special Revenue Fund .....	104
County Attorney State Forfeiture Fund – Special Revenue Fund .....	105
County Attorney State Funds – Special Revenue Fund .....	106
County Clerks Records Management and Preservation Funds – Special Revenue Fund .....	107
County Attorney Records Management Fund – Special Revenue Fund .....	108
Court Reporter Service Fee Fund – Special Revenue Fund .....	109
Court Initiated Guardianship Fund – Special Revenue Fund .....	110
Courthouse Security Fund – Special Revenue Fund .....	111
Department of Homeland Security Grants – Special Revenue Fund .....	112
District Clerk Records Management Fund – Special Revenue Fund .....	113
Family Protection Fee Fund – Special Revenue Fund .....	114
Fire Code Inspection Fee Fund – Special Revenue Fund .....	115
Help Americans Vote Act (HAVA) – Special Revenue Fund .....	116
Hotel Occupancy Fund – Special Revenue Fund .....	117
Hot Check / County Attorney Fund – Special Revenue Fund .....	118
Jail Commissary Fund – Special Revenue Fund .....	119
Juvenile Probation Fund – Special Revenue Fund .....	120
Juvenile Probation Fees Fund – Special Revenue Fund .....	121
Justice Court Security Fund – Special Revenue Fund .....	122
Justice Court Technology Fund – Special Revenue Fund .....	123
Law Enforcement Training Fund – Special Revenue Fund .....	124
Law Library Fund – Special Revenue Fund .....	125
Miscellaneous Short-Term Grants – Special Revenue Fund .....	126
Sheriff’s State Donation Fund – Special Revenue Fund .....	127
Sheriff’s Federal Forfeiture Funds – Special Revenue Fund .....	128
Sheriff’s State Forfeiture Funds – Special Revenue Fund .....	129
Special VIT Interest Fund – Special Revenue Fund .....	130
Surplus Funds – Election Contracts – Special Revenue Fund .....	131
Title IV / E Federal Foster Care Fund – Special Revenue Fund .....	132
Texas Juvenile Justice Department Grant Funds – Special Revenue Fund .....	133
TWDB Flood Mitigation Fund – Special Revenue Fund .....	134
Victim Coordinator Liaison Grant (VCLG) – Special Revenue Fund .....	135

**Guadalupe County, Texas**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended September 30, 2019  
 Table of Contents – Continued

Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position – Internal Service Funds .....	136
Combining Statement of Revenues, Expenses, and	
Changes in Net Position – Internal Service Funds .....	137
Combining Statement of Cash Flows – Internal Service Funds .....	138
 Fiduciary Funds	
Agency Funds	
Combining Statement of Changes in Assets and Liabilities –Agency Funds .....	139
 <b>Statistical Section</b>	
Net Position by Component – Last Ten Fiscal Years .....	146
Changes in Net Position – Last Ten Fiscal Years .....	148
Fund Balances of Governmental Funds – Last Ten Fiscal Years .....	150
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years .....	152
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years .....	154
Property Tax Levies and Collections – Last Ten Fiscal Years .....	155
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years .....	156
Principal Property Taxpayers – Current Year and Nine Years Ago .....	158
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years .....	159
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years .....	160
Direct and Estimated Overlapping Governmental Activities Debt .....	161
Demographic and Economic Statistics – Last Ten Fiscal Years .....	162
Schedule of Employment by Industry – Calendar Years 2007 and 2016 .....	163
Capital Assets Statistics by Function – Last Ten Fiscal Years .....	164
Full-Time Equivalent County Government Employees by Function –	
Last Ten Fiscal Years .....	166
Operating Indicators by Function – Last Ten Fiscal Years .....	168

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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

April 27, 2020

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, 2019. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). The report is submitted in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code, which requires a complete set of audited financial statements annually.

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

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 by each of the Elected Officials. Because the cost of internal controls should not outweigh their benefits, the County's 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, 2019, 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 unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2019 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 the 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, 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 1,511. By 1900, the population had grown to 21,835, and in 2000, the population was 89,023. The 2018 population estimate is 163,694. 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 built 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](http://www.co.guadalupe.tx.us).

The Court sets the tax rate, approves contracts for the County, and adopts the County budget within the resources as estimated by the County Auditor. The Court is also responsible for development of policies, approves financial commitments, and makes appointments of various department heads. The management and leadership provided by members of the Court, and elected and appointed officials of other departments, 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. 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, who 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 79% since the 2000 census and by 146% 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 beginning in 2008, with population estimates showing an increase in population of 21% since the 2010 census.

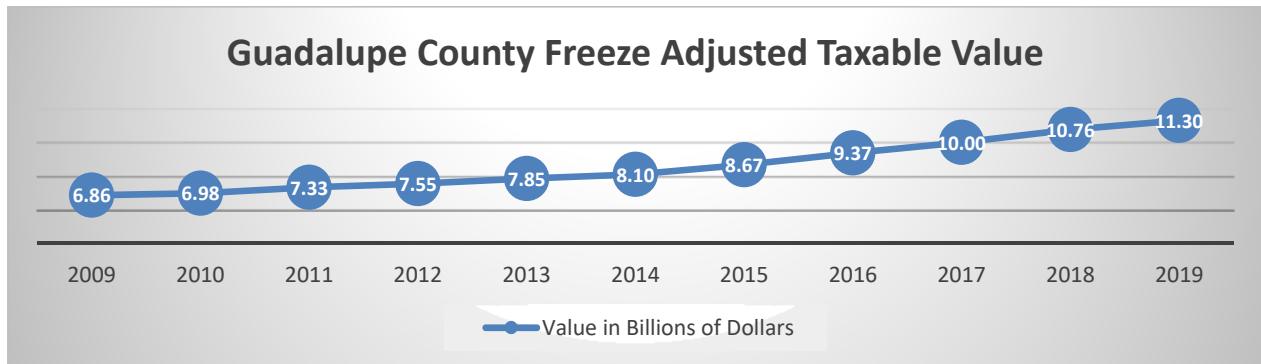
Revenues from sales tax have generally increased each year since 2004. From 2004 through 2007 there was double-digit growth in sales tax revenue, from 2008 to 2010 sales tax increased annually but at a much slower rate. During the period from 2011 through 2014, the County saw increased growth each year of 8 to 13% in sales tax. In fiscal year 2015, sales tax collections compared to prior years was much less stable, 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 picked up for 2018 and 2019, and exceeded 2017 and 2018 collections by 6.5% and 6.0% respectively.

The large sales tax growth from 2011 through 2014 was attributed to new businesses locating in Guadalupe County and 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 decreased sales beginning in February 2015. Sales were not strong in 2016 or 2017, even with lower unemployment and moderate increases in County population. However, increased sales in 2018 and 2019 are attributed to higher consumer confidence and continued low unemployment.

Guadalupe County has continued to have a low unemployment rate as compared to the State of Texas and the national average. In September 2019, Guadalupe County had an unemployment rate of 2.8% compared to the national rate of 3.5% and 3.4% for the State of Texas. As of September 2019, the labor force figures for the County, as established by the Texas Workforce Commission, were at 81,602 of which 79,330 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.

Freeze adjusted taxable value decreased in 2009, 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 was 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. Due a potential tax liability, during the first 15 years of the agreement, Guadalupe County has only expended a portion of these funds (\$1.2 million for the renovation of the Agriculture Extension building and \$1.5 million committed the radio/communication replacement project), and is expected to utilize a prorated portion for capital projects during the fifteen year period. The balance of these proceeds, \$4,967,000 has been classified in the category of assigned fund balance. (More detailed information on this transaction can be found in Notes to the Financial Statements - Note 11. Commitments and Contingencies / CPS Energy Agreement.)

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 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 was approved for an incentive package to build a 75,000 square foot facility for a regional distribution center.

In 2019, the Seguin Economic Development Corporation (SEDC) and the City of Seguin, announced that United Alloy is building a 200,000 square foot state-of-the-art manufacturing facility, which represents \$35 million in capital investment and about 100 new jobs. It also announced that Continental Structural Plastics, Inc. is building a new 200,000 square-foot composites manufacturing plant, slated to create 200 new jobs and \$65 million in capital investment.

In November of 2019, AW Texas officially broke ground in the City of Cibolo. This new business, a Japanese-based auto parts and technology company, will bring in about 900 full-time jobs and a \$400 million capital investment.

The economic outlook for Guadalupe County remains optimistic for the near future. The low unemployment and growth of new business, both large and small, 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, the County 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 for a parking lot 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.

During 2018, the County completed the major renovation of the Road and Bridge Central Shop Building and completed the roof replacement for the Juvenile Detention. It also began the request for proposal (procurement) process to replace the County's election equipment, which was completed in 2019. In 2019, the county started the actual renovation of the new Schertz Building on Highway 78 and began the procurement process for the addition to the Law Enforcement Center, which includes plumbing renovations to the Juvenile Detention Facility. In 2020, the County plans to complete both current capital projects, the renovation of the Schertz Building and the Addition to the Law Enforcement Center, as well as to select an architect and begin the procurement process for the addition to the Justice of the Peace, Precinct 1, replacing and the existing emergency radio communication system.

**Long-term Financial Planning.** In March of 2018, the Guadalupe County Commissioners Court approved the development of the County's first-ever strategic plan. The Commissioners Court partnered with a consulting team consisting of economists, policy experts, former county officials, as well as professionals experienced in public outreach and facilitation. Together they worked to gather input, insight, and ideas from County staff, leaders, and residents. This plan is intended to be used as a guide – it communicates a community vision for the future growth of the County and highlights six strategic recommendations, which address the pressing issues and anticipated needs of Guadalupe County.

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 buildings 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. 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 \$24.4 million, or 41.8.7%, of the budgeted General Fund expenditures for the fiscal year ended September 30, 2019. It is anticipated that a portion of the currently unassigned fund balance will be used for major capital projects.

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, 2019, the county earned \$1,404,909 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.

**Subsequent Events.** On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Guadalupe County's financial condition. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. While expected to be temporary, prolonged workforce disruptions may negatively impact revenues in fiscal year 2020. Given the daily evolution of the COVID19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID19 outbreak on its results of operations or financial condition for fiscal year 2020.

**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, 2018, received for the eighth 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 Tom Dupnick, 1<sup>st</sup> 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, 2018**

*Christopher P. Morill*

Executive Director/CEO

## Principal County Officials

### Commissioners' Court

Kyle Kutscher

Gregory Seidenberger

Jack Shanafelt

Jim Wolverton

Judy Cope

County Judge

County Commissioner, Precinct 1

County Commissioner, Precinct 2

County Commissioner, Precinct 3

County Commissioner, Precinct 4

### District Court

William Old

Jessica Crawford

Gary Steel

District Judge, 25th Judicial District

District Judge, 2nd 25th Judicial District

District Judge, 274th Judicial District

### Elected County and Precinct Officials

William Squires

Frank Follis

Darrell Hunter

Sheryl Sachtleben

John Terry

Todd Friesenhahn

Linda Douglass

Daryl John

Teresa Kiel

David Willborn

Linda Balk

Arnold Zwicke

James Springer

James Harless

Michael Skrobarcek

Harvey Faulkner

Judge, County Court at Law

Judge, County Court at Law No. 2

Justice of the Peace, Precinct 1

Justice of the Peace, Precinct 2

Justice of the Peace, Precinct 3

Justice of the Peace, Precinct 4

County Treasurer

Tax Assessor / Collector

County Clerk

County Attorney

District Clerk

Sheriff

Constable, Precinct 1

Constable, Precinct 2

Constable, Precinct 3

Constable, Precinct 4

### Appointed County Officials

James Bennett

Ron Quiros

Lisa Adams

Kristen Klein

Carl Bertschy

Cheraun Blankenship

Richard Vasquez

Travis Franke

Marisela Gonzales

Patrick Pinder

Mark Green

Michelle Coleman

Jeff Coleman

Chief Adult Probation

Chief Juvenile Probation Officer

Elections Administrator

County Auditor

Management Information Systems Director

Human Resources Director

Building Maintenance Director

County Extension Agent

Veterans' Service Officer

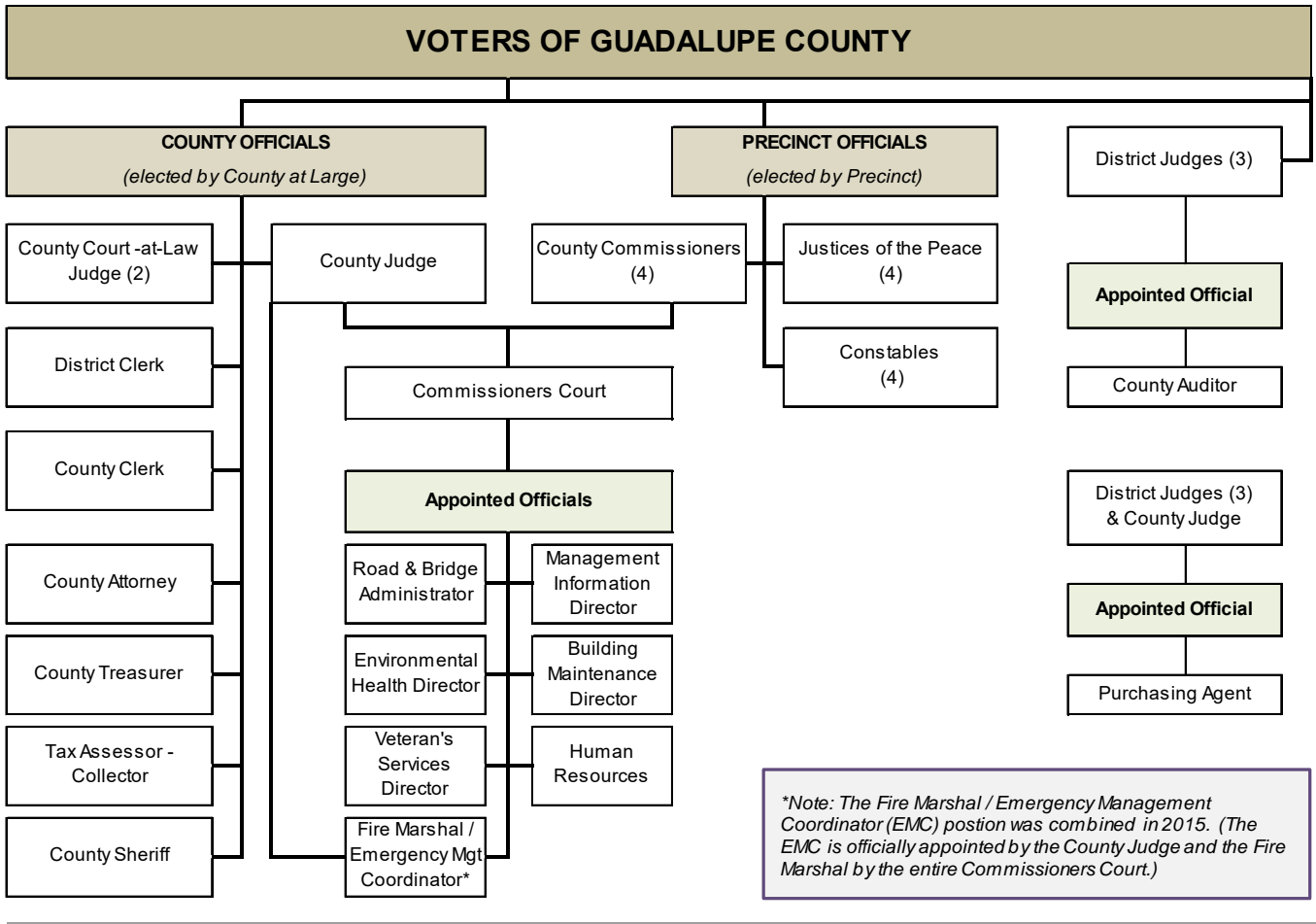
Emergency Management Coordinator

Road and Bridge Administrator

Environmental Health Director

Purchasing Agent

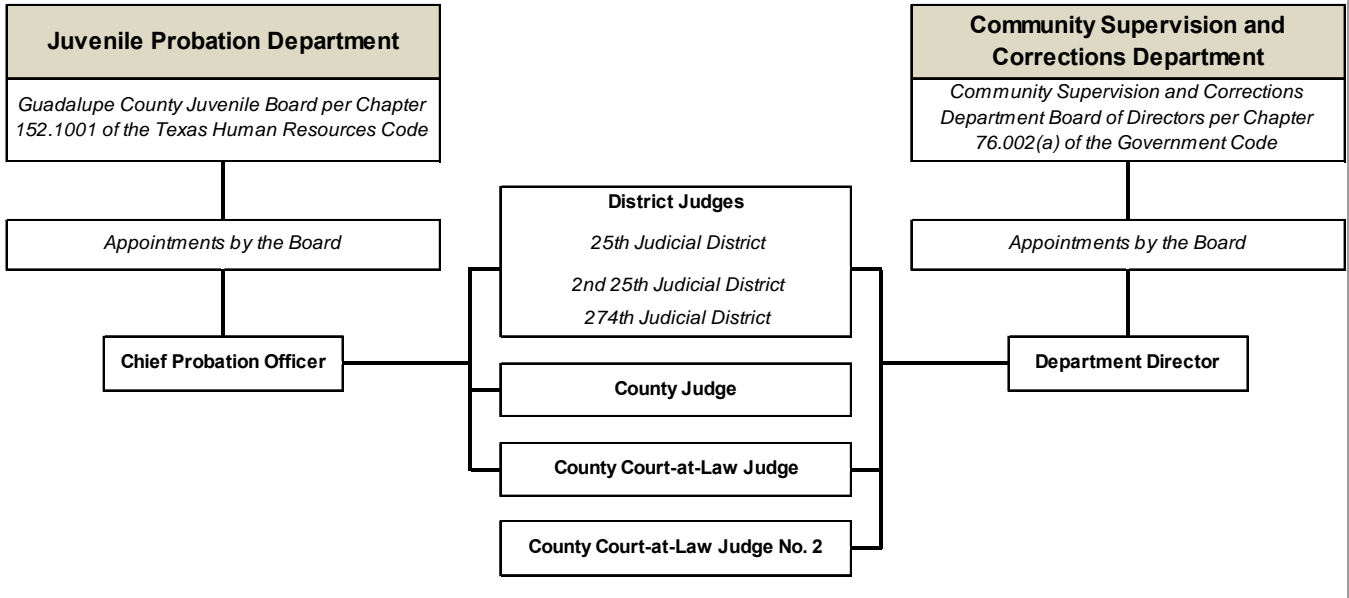
# Guadalupe County Organizational Chart



*\*Note: The Fire Marshal / Emergency Management Coordinator (EMC) position was combined in 2015. (The EMC is officially appointed by the County Judge and the Fire Marshal by the entire Commissioners Court.)*

# Guadalupe County Specialized Local Entities Organizational Chart

## SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



# 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, 2019, 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.

The Honorable County Judge and  
Members of Commissioners Court  
Guadalupe County, Texas

***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, 2019 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, budgetary comparison schedules, infrastructure information, and pension and OPEB schedules, 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.



The Honorable County Judge and  
Members of Commissioners Court  
Guadalupe County, Texas

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2020, 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  
April 27, 2020

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## Guadalupe County, Texas

### 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, 2019 and 2018.

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, 2019 by \$125,816,742 (net position), an increase of \$10,415,888 from the previous year's net position.
- The net position is categorized as follows:
  - Restricted net position:
    - \$1,051,558 for county operations
    - \$108,561 for debt service
    - \$2,143,569 for public safety
    - \$5,344,473 for roads and bridges
    - \$1,598,183 for records management
    - \$7,663,555 for community services/programs
  - Net investment in capital assets is \$73,349,388
  - The remainder of \$34,557,455 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors
- Total revenue from all sources was \$81.4 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$49.0 million), charges for services (\$12.5 million), and sales tax (\$8.5 million). These three revenue sources accounted for 60.2%, 15.3%, and 10.5% respectively, or 86.0% of total governmental activities revenues.
- Total expenses for governmental activities were \$71.0 million. The largest functional expenses were public safety (\$27.4 million), general government (\$15.9) and infrastructure and environmental services (\$11.7 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, 2019, the County governmental funds reported combined fund balance of \$58,837,717. This reflects an increase of \$4.6 million from the previous fiscal year. This increase is a combined result of an increase in the unassigned fund balance and committed funds and a reduction in restricted funds. There is \$24,365,341, or 41.4% of the combined fund balances at September 30, 2019, 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 \$24,365,341 or 46.3% of the General Fund's total expenditures and operating transfer out and 40.5% of the revenues and transfers in.

# Guadalupe County, Texas

## Management's Discussion and Analysis – Continued

### 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.

## Guadalupe County, Texas

### Management's Discussion and Analysis – Continued

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.

# Guadalupe County, Texas

Management's Discussion and Analysis – Continued

## 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, 2019 and 2018**  
**Amount in (000's)**

	<b>Primary Government Governmental Activities</b>	
	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 71,042	\$ 69,084
Capital assets, net	<u>81,913</u>	<u>77,436</u>
<b>Total Assets</b>	<b>152,955</b>	<b>146,520</b>
<b>Deferred outflow of resources</b>	<u>9,860</u>	<u>3,964</u>
Long-term liabilities	27,570	20,748
Other liabilities	<u>8,788</u>	<u>12,414</u>
<b>Total Liabilities</b>	<u>36,357</u>	<u>33,162</u>
<b>Deferred inflow of resources</b>	<u>640</u>	<u>1,921</u>
Net Position:		
Net investment in capital assets	73,349	65,392
Restricted	17,910	16,338
Unrestricted	<u>34,557</u>	<u>33,671</u>
<b>Total Net Position</b>	<u>\$ 125,817</u>	<u>\$ 115,401</u>

The County's assets and deferred outflows of resources exceeded liabilities by \$125.8 million at the close of the current fiscal year. Of this amount, \$81.9 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, \$17.9 million, of the County's net position is restricted. Of this \$108,561, 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, \$5,344,473 is restricted for Road and Bridge, \$2,143,569 is restricted for public safety, \$1,598,183 is restricted for Records Management, \$7,663,555 for Community Service, and \$1,051,558 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.

# Guadalupe County, Texas

## Management's Discussion and Analysis – Continued

### 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, 2019 and 2018*

*Amount in (000's)*

	Primary Government		Increase / (Decrease) Amount
	Governmental Activities		
	2019	2018	
<b>Revenues</b>			
Program Revenues:			
Charges for services	\$ 12,471	\$ 11,916	\$ 555
Operating grants and contributions	8,567	10,656	(2,089)
Capital grants and contributions	810	147	663
General Revenue			
Property taxes	48,957	45,446	3,511
Sales and use taxes	8,540	7,980	560
Earnings on investments	1,482	857	625
Miscellaneous	553	588	(35)
Gain / (Loss) on disposal of capital assets	-	109	(109)
<b>Total Revenues</b>	<u>81,379</u>	<u>77,698</u>	<u>3,681</u>
<b>Expenses</b>			
Program Expenses			
General Government	15,913	14,962	951
Judicial	9,998	9,976	22
Public Safety	27,365	26,746	619
Infrastructure and environmental services	11,649	14,935	(3,286)
Health and social services	5,813	4,958	855
Interest on long term debt	226	306	(80)
<b>Total Expenses</b>	<u>70,963</u>	<u>71,883</u>	<u>(920)</u>
Change in Net Position	10,416	5,815	4,601
Net Position, Beginning	<u>115,401</u>	<u>109,586</u>	<u>5,815</u>
Net Position, Ending	<u>\$ 125,817</u>	<u>\$ 115,401</u>	<u>\$ 10,416</u>

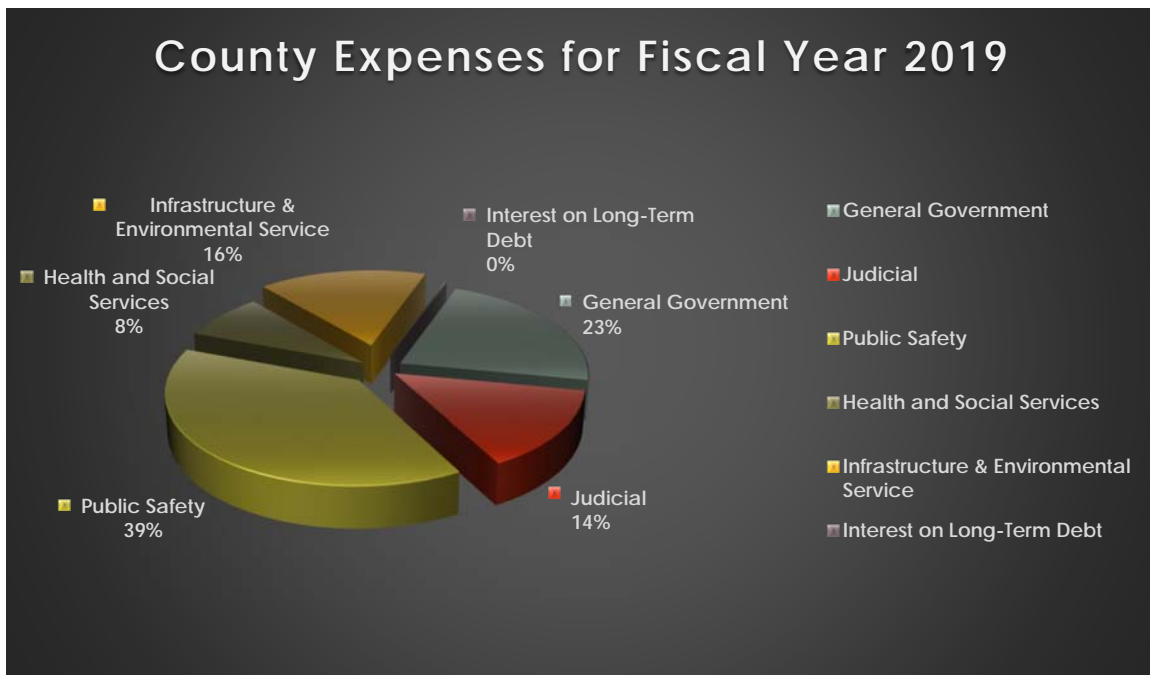
## Guadalupe County, Texas

### Management's Discussion and Analysis – Continued

**Expenses.** The total cost of all programs and services was \$71.0 million. General Government, Judicial, Public Safety, and Health and Social Services increased, over the FY 2018 expenses, by 6.4%, 0.2%, 2.3%, and 17.2% respectively. Infrastructure and Environmental Services and Interest on Long-Term Debt decreased compared to FY 2018, by 22.0% and 26.1% respectively.

*Increases in functions:* In general government, the two thirds of the increase was the purchase of new election equipment and the next largest factor was personnel costs for four new positions. The increase in the public safety owed to an increase personnel costs, such as holiday pay and overtime, and five new positions. The increase in health and social services is a result of the increase in indigent health care. Other increases that affected all functions were increased personnel and benefits costs.

*Decreases in functions:* The County received two large multi-year grants to elevate homes located in the flood plan. The decrease in infrastructure and environmental services is because these grants have been completed during 2018 and 2019, and as a direct result expenditures for this function are greatly reduced. Interest on long-term debt decrease due to the debt structure and lower interest payments on the debt.

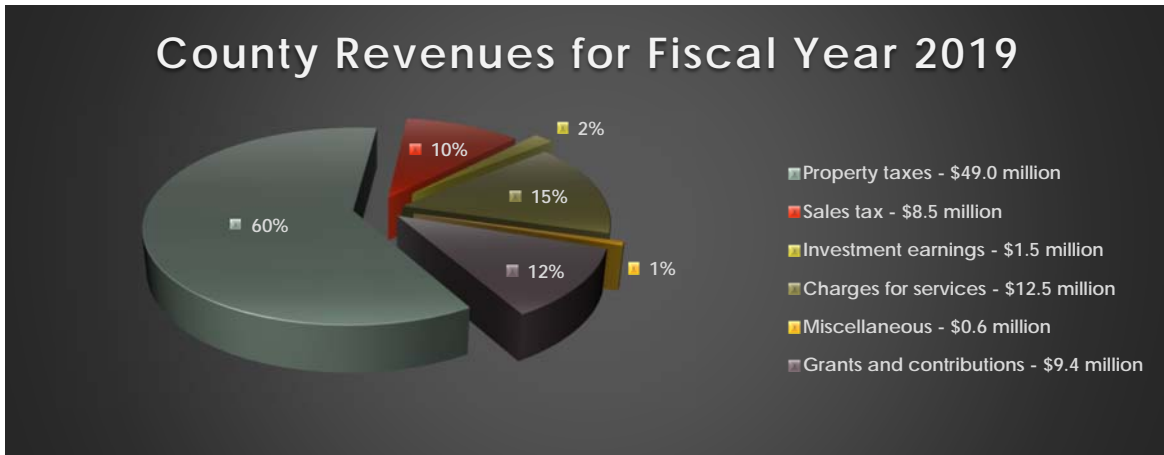


- **General Government** includes the general administration, Commissioners Court, Auditor's Office, County Treasurer, Tax Assessor Collector, and Elections Administration
- **Public Safety** includes the Sheriff's office, Constables, County Jail Juvenile Detention Service, Fire Protection costs, Fire 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



# Guadalupe County, Texas

## Management’s Discussion and Analysis – Continued



**Revenues.** The County’s total revenues were \$81.4 million. A significant portion, 60.2% of the County’s revenue comes from property taxes. Other revenue sources include charges for services 15.3%, sales tax 10.5%, and 11.5% from grants and contributions.

Sales and use tax collections for the fiscal year were \$8.5 million. During fiscal year 2019, sales tax collections compared to the prior year increased by 7.0%. This percentage increase is comparable to the prior year’s increase of 6.7% and is attributed to continuing low unemployment and consumer confidence in the local economy.

Property tax revenue increased by \$3.5 million, an increase of 7.7%. While the increase over the effective tax rate was less than 1%, the increase 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 attributable to the population growth in the County and the continued increase of new businesses to the area.

**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, 2019 and 2018*  
*Amount in millions*

	2019			2018		
	Expenses	Revenues	Net Cost of Services	Expenses	Revenues	Net Cost of Services
General government	15.9	5.8	(10.1)	15.0	5.5	(9.5)
Judicial	10.0	3.2	(6.8)	10.0	4.3	(5.7)
Public safety	27.4	2.9	(24.5)	26.7	1.9	(24.8)
Infrastructure and environmental services	11.6	7.9	(3.7)	14.9	9.7	(5.2)
Health and social services	5.8	2.0	(3.8)	5.0	1.3	(3.7)

- The cost of all governmental activities this year was \$71.0 million.

## Guadalupe County, Texas

### Management's Discussion and Analysis – Continued

- However, the amount that our taxpayers paid for these activities through property taxes was \$49.0 million and \$8.5 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$12.5 million.
- The total received by the County for grants and contributions was \$9.4 million.

#### FINANCIAL ANALYSIS OF COUNTY'S FUNDS

As of September 30, 2019, the County's governmental funds reported a combined ending unassigned fund balance of \$24.4 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 (\$826,626), restricted (\$13,863,925), committed (\$6,200,000), or assigned (\$13,581,825) 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 \$58.8 million, an increase of \$4.6 million in comparison with the prior year. This increase is reflected in the increase in committed to the Capital Projects and unassigned increased because of strong collection of property taxes and sales tax and lower expenses primarily due to lower personnel costs than budgeted (unfilled positions and employee attrition). Restricted fund balance decreased as the advance on grant funds were expended.

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 remain very level at \$37.8 million, which is an increase of \$7,595,920 from September 30, 2018. The unassigned portion of the General Fund's fund balance is \$24.4 million, an increase of \$5.0. Part of the increase is revenues exceeded budgeted estimates. Property tax collections exceeded budgeted by 1.4%, or \$547,271, the strong economy led to sales tax exceeding budget by 10.3%, or \$767,148., and strong earnings and well-placed investments by the County Treasurer exceeded investment earnings projections by 104.8%, or \$631,900. Additionally, expenditures were under budget by \$6.0 million. Of this amount, \$2.5 million reflects unused personnel costs this is directly attributable employee attrition and unfilled positions due to the very low unemployment rate. Also, operational costs were less than expected; factors included continuance to 2020 on capital murder trials, reduction and renegotiated contract for indigent health care, and a delay in the opening of new buildings which reduced costs (utilities, operational costs, etc.). The combination of these increased revenues and decreased expenditures resulted in a significant increase in fund balance. (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 \$36,387,656.

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 41.9% of the fiscal year 2019 total general fund original expenditures budget as adopted on September 18, 2019.

At September 30, 2019, the General Fund reported revenues of \$59,746,657, an increase of \$5,013,672 or about 9.2% over the prior year. Of this increase, approximately 62% is attributable additional property taxes, 11% to increased investment proceeds, and 9% to increased sales tax.

## Guadalupe County, Texas

### Management's Discussion and Analysis – Continued

The ½ cent sales tax (which does not include sales tax on boat sales) had 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. Sales picked up significantly for 2018 and 2019, and exceeded 2017 and 2018 collections by 6.5% and 6.0% respectively.

While overall low interest rates have affected interest income, in 2019 earnings on investments increased to \$1,234,900, an increase from the prior year of 79.1%. For the first eight months of the fiscal year, interest rates remained level with an average 90 day treasury bill at 2.34-2.45%. However, beginning in June 2019 interest rates began to drop. Interest rates remaining steady for the first two thirds of the year and the increase in fund balance, to allow additional funds to be invested, resulted in substantial increase in interest earnings for 2019.

#### Interest Income

2011	2012	2013	2014	2015	2016	2017	2018	2019
\$ 180,532	\$ 147,515	\$ 118,649	\$ 156,909	\$ 208,975	\$ 367,306	\$ 429,577	\$ 689,593	\$1,234,900

Expenditures in the General Fund increased by approximately \$1.9 million or about 4.2% over the prior year. Increases in the majority of functions are a result of ten (10) new positions, an across the board cost of living pay increase of \$0.40/hour, increase cost of employee benefits, 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 \$5.3 million, an increase from the previous fiscal year of \$426,676 or 8.7%. The increase was primarily the result of two capital projects (a bridge replacement and public works software) that were delayed, and re-budgeted in 2020.

*Capital Projects Fund.* The Capital Projects Fund is the primary fund responsible for major capital projects. In 2019, the County has budgeted for four major projects, which include the renovation of the Riedel Building (Schertz, Texas), an addition to the Law Enforcement Center and plumbing renovations to the Juvenile Detention portion of the Law Enforcement Center (Seguin, Texas), replacing the existing election equipment, and upgrading or replacing the current emergency communication / radio system.

#### 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

## Guadalupe County, Texas

### Management's Discussion and Analysis – Continued

The final amended budget for expenditure appropriations, not including budgeted transfers out, was \$53.2 million, or \$198,033 higher than the original approved budget. Actual expenditures, less budgeted transfers out, \$47.2 million, or 11.3% less than the final 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 variable, as discussed above, was personnel costs.

General Fund revenues exceeded the amended budget by \$2,568,022. The main factors are that property taxes collections exceeded budget by 574,271, sales tax exceed budget by \$767,148, in investment earnings exceeded budget by \$631,900.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2019, the County had invested \$81.6 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 \$4,169,603 or 5.4% percent more than the previous year.

The County has been in the construction stage of the renovations to the Riedel Building in Schertz and the planning and procurement stage for the addition to the law enforcement Center, therefore, construction in progress increased significantly. The remodel of the Road and Bridge Shop building was completed in 2019.

***COUNTY'S CAPITAL ASSETS***  
***September 30, 2019 and 2018***  
***In million dollars***

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
Land	3.1	3.1
Infrastructure - roads	33.6	31.7
Infrastructure - bridges	2.6	1.9
Buildings and improvements	57.8	56.9
Constructions in progress	3.6	1.4
Equipment	18.7	16.7
Totals at historical cost	119.3	111.8
Total accumulated depreciation	(37.4)	(34.4)
Net Capital Assets	<u>81.9</u>	<u>77.4</u>

The County has elected to report infrastructure using the depreciation method for the bridges and the "Modified Approach," as defined by the Government Accounting Standards Board Statement No. 34, for reporting the 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 2019 fiscal year, the County had 93.6% of the County paved roads at this level or above, which is above last year's at 91.1%. The County has maintained the roads at or above 90% for the previous five years. Actual costs of maintenance for 2019 decreased, due to the number of road miles in the unincorporated areas that were scheduled to be improved and delays due to weather (rain,

## Guadalupe County, Texas

### Management's Discussion and Analysis – Continued

erosion, etc.). For the last year, there has been less deterioration of the roads due to the slowing of construction traffic in the oil and gas industry south of Guadalupe County.

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 FY2020

The County's fiscal year 2020 Capital Projects estimates spending \$11.8 million on major construction projects as follows:

- \$ 4,000,000 – Addition to the Law Enforcement Center and Improvement to Juvenile Detention Center (*major cost: plumbing repairs*)
- \$ 3,000,000 – Renovation/Remodel of Riedel Building (1050 FM 78, Schertz, Texas) – started in 2019
- \$ 2,500,000 – Radio Communication Improvement Project (Law Enforcement System)
- \$ 1,650,000 – Additional / Renovation Justice of the Peace, Precinct 1
- \$ 500,000 – Major Transportation Project match
- \$ 150,000 – Renovation of the Justice Center for the new 456<sup>th</sup> District Court

The renovation of the Riedel Building, construction of the addition to the Law Enforcement Center, and the renovation / addition to the Justice of the Peace, Precinct 1 building will be multi-year projects. The radio communication improvement project, to improve the radio and emergency communication system to benefit law enforcement, fire fighters, emergency management and first responders, and the renovation to the Justice Center are anticipated to be completed in 2020.

### Long Term Debt

At year-end the County had \$11.6 million in bonds and notes outstanding as shown in the table below.

**COUNTY'S BOND AND NOTES OUTSTANDING**  
*For the Years Ended September 30, 2019 and 2018*  
*In millions of dollars*

	Governmental Activities	
	2019	2018
2013 Certificates of Obligation	4.7	4.8
2014 Refunding Bonds	-	1.1
2017 Tax Notes	6.8	7.7
	<u>11.6</u>	<u>13.7</u>

The total principal amount of long-term debt outstanding, for the three outstanding debt issues was \$11,570,000 as of September 30, 2019.

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.

## **Guadalupe County, Texas**

### Management's Discussion and Analysis – Continued

In calculating the taxes for the fiscal year 2020 budget, as of July 25, 2019, Guadalupe County had a net taxable appraised value, freeze adjusted, of \$11.30 billion, which was \$540 million more than the previous year, a 5.0% 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 2020. The tax rate adopted by the Commissioners Court for the 2020 budget was set at \$.3819 per hundred-dollar valuation, which was set at 1.49% 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.

While the total general operating fund spending increased in the 2020 budget to \$62.9 million from \$58.1 million in the 2019 budget. The 2020 budget includes large transfer, \$3.3 million, to fund capital projects. In 2019, the transfer to capital projects was \$1.5 million. In an analysis of the General Fund budget, without the transfer to capital projects, the budget increased by \$2.8 million, which includes two (2) positions add to the General Fund, an across the board pay increase, and corresponding increase in taxes, workers compensation and retirement.

The United States, the State of Texas and the County all declared a state of emergency in March 2020 due to the global Coronavirus Disease 2019 (COVID-19) pandemic. The financial impact of COVID-19 will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

#### **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

# 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, 2019

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 65,054,922
Receivables	
Taxes, net	1,409,219
Other	3,700,929
Prepaid items	707,702
Inventory	168,924
Capital assets, not being depreciated	
Land	3,121,318
Infrastructure - roads	33,627,936
Construction in progress	3,554,872
Capital assets, net of accumulated depreciation	
Furniture and equipment	5,268,983
Buildings and improvements	34,328,797
Infrastructure - bridges	2,011,237
Total assets	<u>152,954,839</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>	
Deferred outflow - OPEB	138,555
Deferred outflow - pension	9,721,422
Total deferred outflow of resources	<u>9,859,977</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	4,752,374
Accrued payroll	1,243,081
Accrued interest payable	31,909
Long-term liabilities due within one year	2,760,765
Long-term liabilities due in more than one year	9,956,912
OPEB Liability	3,197,783
Net pension liability	14,415,075
<b>TOTAL LIABILITIES</b>	<u>36,357,899</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	
Deferred inflow - OPEB	163,909
Deferred inflow - pension	476,266
Total deferred inflow of resources	<u>640,175</u>
<b>NET POSITION</b>	
Net investment in capital assets	73,349,388
Restricted for	
County operations	1,051,558
Debt service	108,561
Road and bridge	5,344,473
Records management	1,598,183
Public safety	2,143,569
Community services/programs	7,663,555
Unrestricted	34,557,455
<b>TOTAL NET POSITION</b>	<u>\$ 125,816,742</u>

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, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<b>PRIMARY GOVERNMENT</b>					
Governmental activities					
General government	\$ 15,912,545	\$ 5,528,206	\$ 301,728	\$ -	\$ (10,082,611)
Judicial	9,997,979	1,895,350	1,291,440	-	(6,811,189)
Public safety	27,364,781	2,682,135	195,424	-	(24,487,222)
Health and social services	5,812,792	225,827	1,777,999	-	(3,808,966)
Infrastructure and environmental services	11,648,587	2,139,785	5,000,030	809,755	(3,699,017)
Interest on long-term debt	226,715	-	-	-	(226,715)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 70,963,399</b>	<b>\$ 12,471,303</b>	<b>\$ 8,566,621</b>	<b>\$ 809,755</b>	<b>(49,115,720)</b>
<b>GENERAL REVENUES</b>					
					48,956,788
					8,540,237
					1,481,822
					552,761
					<u>59,531,608</u>
					10,415,888
					115,400,854
					<u>\$ 125,816,742</u>

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

# Guadalupe County, Texas

## Balance Sheet Governmental Funds September 30, 2019

	General Fund	Road and Bridge Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and equivalents	\$ 3,733,895	\$ 5,729,306	\$ 11,292,596	\$ 5,484,249	\$ 26,240,046
Investments	34,455,822	-	-	-	34,455,822
Taxes receivable, net	1,152,196	191,370	-	65,653	1,409,219
Other receivables	2,615,787	109,047	-	139,838	2,864,672
Due from other funds	137,889	-	240,400	114	378,403
Inventory	-	148,243	-	20,681	168,924
Prepaid items	610,373	9,029	25,000	13,300	657,702
Total assets	<u>\$ 42,705,962</u>	<u>\$ 6,186,995</u>	<u>\$ 11,557,996</u>	<u>\$ 5,723,835</u>	<u>\$ 66,174,788</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 2,535,681	\$ 418,741	\$ 792,242	\$ 632,338	\$ 4,379,002
Accrued wages and benefits	1,071,303	84,380	-	87,398	1,243,081
Due to other funds	240,514	-	-	134,950	375,464
Total liabilities	<u>3,847,498</u>	<u>503,121</u>	<u>792,242</u>	<u>854,686</u>	<u>5,997,547</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	<u>1,094,918</u>	<u>182,133</u>	<u>-</u>	<u>62,473</u>	<u>1,339,524</u>
Total deferred inflows of resources	<u>1,094,918</u>	<u>182,133</u>	<u>-</u>	<u>62,473</u>	<u>1,339,524</u>
<b>FUND BALANCES</b>					
Nonspendable					
Inventories	-	148,243	-	20,681	168,924
Prepays	610,373	9,029	25,000	13,300	657,702
Restricted	765,517	5,344,469	2,981,244	4,772,695	13,863,925
Committed	6,200,000	-	-	-	6,200,000
Assigned	5,822,315	-	7,759,510	-	13,581,825
Unassigned	24,365,341	-	-	-	24,365,341
Total fund balances	<u>37,763,546</u>	<u>5,501,741</u>	<u>10,765,754</u>	<u>4,806,676</u>	<u>58,837,717</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 42,705,962</u>	<u>\$ 6,186,995</u>	<u>\$ 11,557,996</u>	<u>\$ 5,723,835</u>	<u>\$ 66,174,788</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, 2019

<b>TOTAL FUND BALANCE, GOVERNMENTAL FUNDS</b>	\$ 58,837,717
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.	81,913,143
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) are reported in the governmental activities.	1,339,524
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	(976,670)
Other post-employment benefit obligation (OPEB)	(3,197,783)
Net pension liability	(14,415,075)
Deferred inflow of resources - pension	(476,266)
Deferred outflow of resources - pension	9,721,422
Deferred inflow of resources - OPEB	(163,909)
Deferred outflow of resources - OPEB	138,555
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	(11,570,000)
Accrued interest on bonds payable	(31,909)
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.	4,211,658
Outstanding receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements.	486,335
<b>GOVERNMENTAL ACTIVITIES NET POSITION</b>	<u>\$ 125,816,742</u>

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

**Guadalupe County, Texas**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended September 30, 2019

	General Fund	Road and Bridge Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 40,239,371	\$ 6,577,547	\$ -	\$ 2,204,425	\$ 49,021,343
Sales and use taxes	8,181,148	-	-	-	8,181,148
Other taxes	1,713,137	1,791,996	-	-	3,505,133
Licenses and permits	202,507	5,050	-	1,065	208,622
Intergovernmental	3,303,713	210,143	-	5,678,033	9,191,889
Charges for services	2,931,138	-	-	1,649,426	4,580,564
Fines and forfeitures	1,002,689	359,910	-	186,336	1,548,935
Earnings on investments	1,234,900	79,821	79,546	10,672	1,404,939
Miscellaneous	938,054	2,023	-	23,694	963,771
Total revenues	59,746,657	9,026,490	79,546	9,753,651	78,606,344
<b>EXPENDITURES</b>					
Current					
General government	11,320,480	-	1,310,730	391,552	13,022,762
Judicial	7,344,776	-	-	2,269,152	9,613,928
Public safety	22,099,030	-	-	3,608,600	25,707,630
Infrastructure and environmental services	105,400	7,881,415	-	4,798,511	12,785,326
Health and social services	5,647,364	-	-	26,634	5,673,998
Capital outlay	682,209	702,943	3,229,570	298,348	4,913,070
Debt service					
Principal	-	-	-	2,085,000	2,085,000
Interest and fiscal charges	-	-	-	210,589	210,589
Total expenditures	47,199,259	8,584,358	4,540,300	13,688,386	74,012,303
Excess (deficiency) of revenues over (under) expenditures	12,547,398	442,132	(4,460,754)	(3,934,735)	4,594,041
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	422,857	-	1,740,400	3,633,935	5,797,192
Transfers out	(5,374,335)	-	-	(422,857)	(5,797,192)
Total other financing sources (uses)	(4,951,478)	-	1,740,400	3,211,078	-
Net change in fund balances	7,595,920	442,132	(2,720,354)	(723,657)	4,594,041
Fund balances, beginning	30,167,626	5,059,609	13,486,108	5,530,333	54,243,676
<b>FUND BALANCES, ending</b>	<b>\$ 37,763,546</b>	<b>\$ 5,501,741</b>	<b>\$ 10,765,754</b>	<b>\$ 4,806,676</b>	<b>\$ 58,837,717</b>

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, 2019

<b>NET CHANGE IN FUND BALANCES, TOTAL GOVERNMENTAL FUNDS</b>	\$	4,594,041
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, net of disposals, include:		
Current year capital outlay		4,935,385
Current year depreciation expense		(3,055,049)
Infrastructure cost is not reported as an expense in the statement of activities.		2,597,101
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		(1,643)
Change in unavailable property tax		(33,020)
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		2,085,000
Change in accrued interest		4,832
Amortization of deferred charge on refunding		(20,959)
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		4,097
Change in net pension liability		(8,455,546)
Change in deferred inflow of resources - pension		1,418,756
Change in deferred outflow of resources - pension		5,904,102
Change in OPEB liability		(150,281)
Change in deferred inflow of resources - OPEB		(137,933)
Change in deferred outflow of resources - OPEB		12,547
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.		714,458
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b>10,415,888</b>

# Guadalupe County, Texas

## Statement of Net Position

### Proprietary Funds

September 30, 2019

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 4,359,054
Accounts receivable	350,000
Prepaid items	50,000
	<hr/>
Total assets	4,759,054
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	62,445
Due to other funds	3,539
Claims payable - due within one year	322,331
	<hr/>
Total current liabilities	388,315
Noncurrent liabilities	
Claims payable - due in more than one year	159,081
	<hr/>
Total noncurrent liabilities	159,081
	<hr/>
Total liabilities	547,396
<b>NET POSITION</b>	
Unrestricted	4,211,658
	<hr/>
<b>TOTAL NET POSITION</b>	<u><u>\$ 4,211,658</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, 2019

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>REVENUES</b>	
Fees paid by county and other	\$ 6,562,805
Fees paid by employees	1,247,270
Total operating revenues	7,810,075
<b>OPERATING EXPENSES</b>	
Administrative charges	1,193,279
Insurance premiums	352,920
Benefit claims	5,626,298
Total operating expenses	7,172,497
Operating income	637,578
<b>NON-OPERATING REVENUES</b>	
Interest and investment revenue	76,880
Total non-operating revenues	76,880
Change in net position	714,458
Total net position, beginning	3,497,200
<b>TOTAL NET POSITION, ending</b>	<b>\$ 4,211,658</b>

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, 2019

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from participants	\$ 7,717,338
Disbursed for administrative services	(1,194,552)
Cash paid to benefit claims and excess coverage	(5,206,845)
	<hr/>
Net cash provided by operating activities	1,315,941
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	76,880
	<hr/>
Net cash provided by investing activities	76,880
	<hr/>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	1,392,821
	<hr/>
Cash and cash equivalents, beginning of year	2,966,233
	<hr/>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u>\$ 4,359,054</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	\$ 637,578
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Accounts receivable	577,144
Current liabilities	101,219
	<hr/>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 1,315,941</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, 2019

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,683,124
Certificates of deposit	643,178
	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 6,326,302</b>
	<hr/>
<b>LIABILITIES</b>	
Funds held for others	\$ 6,326,302
	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 6,326,302</b>
	<hr/>

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 are 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 four major funds for the year ended September 30, 2019:

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.

Nonmajor 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 seven 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 seven Agency Funds, and the monies for which they account, are the following:

1. **Inmate Fund** – personal funds used by inmates while in jail and withdrawn upon release.
2. **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.
3. **District Clerk Trust & Registry** – registry funds in the custody of the District Clerk until court order determines their disposition.
4. **County Clerk Trust & Registry** – Registry funds in the custody of the County Clerk until court order determines their disposition.
5. **Adult Probation** – funds held for the 25<sup>th</sup> Judicial District Community Supervision and Corrections Department, a specialized local entity.
6. **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.
7. **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:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
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 has three items that qualify for reporting in this category:

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.

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.

Deferred outflows of resources for other post-employment benefits (OPEB) – Reported in the government-wide Statement of Net Position. This deferred outflow results from the net OPEB contributions made after the measurement date of the net OPEB liability. The deferred outflows of resources related to OPEB resulting from county contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The other OPEB related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan, which is currently nine years.

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

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 three items that qualify for reporting in this category:

Deferred inflows of resources for unavailable revenues – 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 of resources for pension – Reported in the government-wide Statement of Net Position, are recorded as a result of various inputs to the County's determination of net pension liability, and amortized over the next five years.

Deferred inflows of resources for other post-employment benefits (OPEB) – Reported in the government-wide Statement of Net Position are recorded as a result of various inputs to the County's determination of the net post-employment benefit liability, and amortized over the next nine years.

#### **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).

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

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:

	<u>Total Value</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Governmental activities			
Cash and deposits			
Cash and deposits	\$ 12,366,212		
Total cash and deposits	12,366,212		
Investments			
Certificates of deposit	44,623,394	212	85%
Investment pools			
MBIA Texas Class Portfolio	8,065,316		15%
Total investments	52,688,710		
<b>Total governmental activities cash and investments</b>	<b>\$ 65,054,922</b>		
Fiduciary funds			
Cash and deposits	5,683,124		
Total cash and deposits	5,683,124		
Investments			
Certificates of deposit	643,178	273	100%
Total investments	643,178		
<b>Total fiduciary funds, cash, and investments</b>	<b>\$ 6,326,302</b>		

**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, 2019, 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.

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

**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, 2019, 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, 2019, the County's investments were held in certificates of deposit and government investment pools.

### Note 3. Receivables

Receivables at September 30, 2019 consisted of the following:

	General	Road and Bridge	Nonmajor Governmental Funds	Total
Receivables				
Taxes	\$ 1,166,011	\$ 193,256	\$ 66,693	\$ 1,425,960
Other	2,615,787	109,047	139,838	2,864,672
Gross receivables	3,781,798	302,303	206,531	4,290,632
Allowance for uncollectible taxes	(13,815)	(1,886)	(1,040)	(16,741)
<b>Total</b>	<b>\$ 3,767,983</b>	<b>\$ 300,417</b>	<b>\$ 205,491</b>	<b>\$ 4,273,891</b>

### 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 2018 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2019 was \$0.3819 per \$100 assessed valuation. The total tax levy for the tax year 2018 was \$48,540,872, of which \$534,776 remained outstanding in current delinquent taxes as of September 30, 2019.

**Guadalupe County, Texas**  
Notes to the Basic Financial Statements

**Note 4. Capital Assets**

Capital asset activity for the year ended September 30, 2019, was as follows:

	Primary Government			Balance September 30, 2019
	Balance October 1, 2018	Increases	Decreases	
Governmental activities				
Capital assets not being depreciated				
Construction in progress	\$ 1,412,621	\$ 2,913,032	\$ (770,780)	\$ 3,554,873
Land	3,111,469	9,849	-	3,121,318
Infrastructure - roads	31,714,762	1,913,174	-	33,627,936
Total capital assets not being depreciated	36,238,852	4,836,055	(770,780)	40,304,127
Other capital assets				
Infrastructure - bridges	1,933,348	683,927	-	2,617,275
Buildings and improvements	56,933,028	830,687	-	57,763,715
Furniture and equipment	16,702,776	1,992,076	(39,479)	18,655,373
Total other capital assets	75,569,152	3,506,690	(39,479)	79,036,363
Accumulated depreciation for				
Infrastructure - bridges	(566,451)	(39,588)	-	(606,039)
Buildings and improvements	(21,700,973)	(1,733,945)	-	(23,434,918)
Furniture and equipment	(12,104,874)	(1,318,320)	36,804	(13,386,390)
Total accumulated depreciation	(34,372,298)	(3,091,853)	36,804	(37,427,347)
Other capital assets, net	41,196,854	414,837	(2,675)	41,609,016
<b>Total net assets</b>	<b>\$ 77,435,706</b>	<b>\$ 5,250,892</b>	<b>\$ (773,455)</b>	<b>\$ 81,913,143</b>

Depreciation was charged to the governmental functions as follows:

General government	\$ 1,066,669
Judicial	82,466
Public safety	1,274,730
Health and social services	113,594
Infrastructure and environmental services	554,394
<b>Total depreciation expense</b>	<b>\$ 3,091,853</b>

**Guadalupe County, Texas**  
Notes to the Basic Financial Statements

**Construction Commitments**

The County has active construction projects as of September 30, 2019. At year-end, the County's commitments with contractors are as follows:

Project	Approved Construction Budget	Construction in Progress	Estimated Remaining Commitment
Law Enforcement CTR	\$ 4,833,127	\$ 283,526	\$ 4,549,601
Project 5315 - Schertz Building FM 78	5,425,507	3,271,347	2,154,160
	<u>\$ 10,258,634</u>	<u>\$ 3,554,873</u>	<u>\$ 6,703,761</u>

\* Includes prior year activity of approximately \$668,000 completed in FY2018

**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, 2019, 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	\$ 4,740,000
\$ 8,500,000	Tax notes, Series 2017	1.075-1.875%	2024	6,830,000
				<u>\$ 11,570,000</u>

	October 1, 2018 Balance	Additions	Retirements	September 30, 2019 Balance	Amounts Due Within One Year
Certificates of Obligation, Series 2013	\$ 4,795,000	\$ -	\$ 55,000	\$ 4,740,000	\$ 1,165,000
Limited Tax Refunding Bonds Series 2013	1,130,000	-	1,130,000	-	-
Tax Notes, Series 2017	7,730,000	-	900,000	6,830,000	1,000,000
Compensated absences	980,767	1,530,118	1,534,215	976,670	583,839
Workers' Compensation Indemnity liability claims	183,283		12,276	171,007	11,926
	<u>\$ 14,819,050</u>	<u>\$ 1,530,118</u>	<u>\$ 3,631,491</u>	<u>\$ 12,717,677</u>	<u>\$ 2,760,765</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
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>\$ 11,570,000</u>	<u>\$ 520,431</u>	<u>\$ 12,090,431</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 11.35% and 11.10% for the months of the accounting year in 2019 and 2018, respectively. The General fund and Special Revenue funds have been typically used in prior years to liquidate pension liability.

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

The deposit rate payable by the employee members for the calendar year 2018 and 2017 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, 2018 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, 2018
Actuarial cost method	Entry Age Normal
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increases	3.25%
Investment rate of return	8.10%
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	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.40%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LTSA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

**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, 2017	\$ 103,458,034	\$ 97,498,505	\$ 5,959,529
Changes for the year:			
Service cost	3,919,619	-	3,919,619
Interest on total pension liability	8,521,676	-	8,521,676
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	30,250	-	30,250
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(398,631)	(398,631)	-
Benefit payments	(4,031,177)	(4,031,177)	-
Administrative expenses	-	(77,979)	77,979
Member contributions	-	2,093,624	(2,093,624)
Net investment income	-	(1,800,598)	1,800,598
Employer contributions	-	3,749,065	(3,749,065)
Other	-	51,887	(51,887)
<b>Balance at December 31, 2018</b>	<b>\$ 111,499,771</b>	<b>\$ 97,084,696</b>	<b>\$ 14,415,075</b>

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	\$ 126,945,938	\$ 111,499,771	\$ 98,595,273
Fiduciary net position	97,084,697	97,084,696	97,084,697
<b>Net pension liability</b>	<b>\$ 29,861,241</b>	<b>\$ 14,415,075</b>	<b>\$ 1,510,576</b>

**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, 2019, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 137,366	\$ 476,266
Difference in assumption changes	567,131	-
Difference in projected and actual earnings on pension plan investments	6,197,663	-
Employer contributions made after the measurement date	2,819,262	-
<b>Totals</b>	<b>\$ 9,721,422</b>	<b>\$ 476,266</b>

Included in deferred outflows of resources are employer contributions made after the measurement date totaling \$2,819,262 that will be recognized as a reduction of the net pension liability during the fiscal year ending September 30, 2020. Recognition of the remaining deferred inflows and outflows of resources will be as follows:

Fiscal Year	
2020	\$ 2,276,955
2021	1,145,398
2022	1,046,883
2023	1,956,658
<b>Total</b>	<b>\$ 6,425,894</b>

**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)

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

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.

Sick leave accrues at the rate of 3.0769 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 Other Than Pensions (OPEB)

#### Plan Description

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. Eligible employees are permitted to purchase continued health benefits coverage in retirement through the Guadalupe County Group Medical Plan, a self-funded single-employer defined benefit plan.

To be eligible, the retiree must meet the requirements from TCDRS (see Note 6) and have been enrolled in the County's group health insurance program for the year in which they retire. Coverage for spouses and dependents who are participants in the County's group health insurance program on the date of the employee's retirement may also be continued at the retiree's expense. Continuation of insurance coverage must be made within thirty (30) days of the employee's separation.

Once a retired employee reaches the age of 65, they are no longer eligible for participation. Spouses of retirees and spouses of deceased retirees who are under the age of 65 will be allowed to remain on the County's group health insurance program, at a cost, until they reach age 65.

In addition, if a retiree or his or her dependents become eligible for another employers group health insurance, they are no longer eligible to participate in the County's group health insurance plan.

#### Funding Policy

The County is under no legal obligation to supplement, directly or indirectly, the retiree health coverage and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. OPEB activity is recorded in the Employee Benefits Internal Service Fund (see Note 12).

Premiums for retirees and their dependents are reviewed annually and adjusted as necessary by the Guadalupe County Commissioners' Court. Retiree monthly premiums are as follows:

Retiree only	\$	541.93
Retiree and children		901.34
Retiree and spouse		1,141.12
Retiree and family		1,431.24

#### Plan Membership

Plan membership as of December 31, 2018 consisted of the following:

Retired employees and/or beneficiaries currently receiving benefit payments	8
Active employees	507

**Guadalupe County, Texas**  
Notes to the Basic Financial Statements

**Total OPEB Liability and changes in the Total OPEB Liability**

The County's total OPEB liability of \$3,197,783 was measured as of December 31, 2018 and was determined by an actuarial valuation as of December 31, 2018.

Service cost	\$ 215,325
Interest on the total OPEB liability	103,646
Changes of benefit terms	-
Difference between expected and actual experience of the total OPEB liability	(157,866)
Changes of assumptions	36,906
Benefit payments	<u>(47,730)</u>
Net change in total OPEB liability	150,281
Total OPEB liability - December 31, 2017	<u>3,047,502</u>
<b>Total OPEB liability - December 31, 2018</b>	<b><u>\$ 3,197,783</u></b>

Changes of assumptions reflect a change in the discount rate from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

**Actuarial Methods and Assumptions**

Valuation date	December 31, 2018
Methods and Assumptions:	
Actuarial cost method	Individual entry-age
Discount rate	3.71% as of December 31, 2018
Inflation	2.50%
Salary increases	0.50% to 5%, not including wage inflation of 3.25%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014
Health care trend rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	35% for ages 55-64, 25% for age 50-55 and 0% for ages less than 50.

The actuarial valuation was performed as of December 31, 2018.

**Guadalupe County, Texas**  
Notes to the Basic Financial Statements

**Sensitivity of total OPEB Liability to the Discount Rate Assumption**

The following presents the plan’s total OPEB liability, calculated using a discount rate of 3.71%, as well as what the plan’s total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

1% Decrease 2.71%	Current Discount Rate Assumption 3.71%	1% Increase 4.71%
\$ 3,495,861	\$ 3,197,783	\$ 2,923,409

**Sensitivity of total OPEB Liability to the Healthcare Cost Trend Rate Assumption**

The following presents the plan’s total OPEB liability, calculated using the assumed trend rates as well as what the plan’s total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

1% Decrease	Current Healthcare Cost Rate Assumption	1% Increase
\$ 2,813,645	\$ 3,197,783	\$ 3,652,181

**OPEB Expense and Deferred Outflows and Deferred Inflows Related to OPEB**

For the year ended September 30, 2019, the County recognized OPEB expense of \$315,630. At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ -	\$ 163,909
Changes in assumption changes	127,925	-
Contributions subsequent to the measurement date	10,630	-
<b>Totals</b>	<b>\$ 138,555</b>	<b>\$ 163,909</b>

Deferred outflows of \$10,630 will be recognized during the fiscal year ending September 30, 2020. Other remaining net deferred inflows will be recognized as detailed on the following table.

Fiscal Year	
2020	\$ 3,341
2021	3,341
2022	3,341
2023	3,341
2024	3,341
Thereafter	19,279
<b>Total</b>	<b>\$ 35,984</b>

# Guadalupe County, Texas

## Notes to the Basic Financial Statements

### Additional Disclosures

The County’s authority to establish and amend benefit provisions comes from Texas Local Government Code 157.102 and the benefits provided are not guaranteed.

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

GASB Statement No.75 (GASB 75) Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay.

### 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, 2019, balances of interfund amounts receivable or payable have been recorded as follows:

Receivable Fund	Payable Fund	Amounts
General	Non-major governmental	\$ 134,350
General	Internal Service	3,539
Capital Project Fund	General	240,400
Non-major governmental	General	114
		<u>\$ 378,403</u>

### Note 10. Interfund Transfers

Interfund transfers during the year ended September 30, 2019 were as follows:

Transfers In	Transfers Out	Amounts	Reason
Nonmajor governmental	General	\$ 3,633,935	Operations and grant matching
Capital projects	General	1,740,400	Capital project funding
General	Nonmajor governmental	422,857	Excess Juvenile Fund Balance
		<u>\$ 5,797,192</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.



## **Guadalupe County, Texas**

### Notes to the Basic Financial Statements

#### **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, 2019, 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.

In January 2008, the County eliminated the self-funded Workmen's Compensation Fund and currently contracts with Deep East Texas Self Insurance Fund to handle the workmen's compensation claims process. The County is responsible for any future medical claims related to injuries which occurred prior to contracting with Deep East Texas Self Insurance Fund. Currently there is one open claim, which based on actuarial calculations, has an estimated reserve of \$159,081. This has been recorded as a long-term liability in the workers' compensation fund as of September 30, 2019.

#### **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.

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

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 \$4,967,000.

### 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, 2019:

Assets and deferred outflow of resources	
Current assets	\$ 84,223,455
Other assets	10,387,134
Property, plant, and equipment, net	106,135,306
Deferred outflow of resources	<u>8,101,373</u>
Total assets and deferred outflow of resources	208,847,268
Liabilities	
Current liabilities	28,429,632
Other liabilities	123,453,045
Deferred inflow of resources	<u>1,494,635</u>
Inflow of resources	<u>153,377,312</u>
<b>Net position</b>	<u><u>\$ 55,469,956</u></u>
Operating revenues	
Net revenues from patient services	\$ 111,772,271
Other operating revenue	<u>98,162,872</u>
Total operating revenue	209,935,143
Total operating expenses	<u>199,104,461</u>
Operating income	10,830,682
Nonoperating revenues (expenses)	<u>(4,035,501)</u>
<b>Increase (decrease) in net position</b>	<u><u>\$ 6,795,181</u></u>

**Guadalupe County, Texas**  
Notes to the Basic Financial Statements

**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 \$125,000 per covered person per year.

As of September 30, 2019, outstanding claims amounts to \$193,080 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:

	2019	2018	2017
Outstanding claims at October 1	\$ 186,479	\$ 195,957	\$ 156,668
Claims submitted	5,611,595	5,635,707	5,957,458
Claims paid	(5,604,994)	(5,645,185)	(5,918,169)
<b>Outstanding claims at September 30</b>	<b>\$ 193,080</b>	<b>\$ 186,479</b>	<b>\$ 195,957</b>

**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, 2019, the County has tax abatement agreements with seven entities. The abated property taxes total \$877,679 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 \$628,413.
- A property tax abatement for a production company to produce and distribute bottled water and create jobs in the county. Current tax abatement is 60% and amounted to \$99,265.

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 2019, 60% of property taxes were rebated in the amount of \$254,074.

**Note 14. Related Parties**

Jim Wolverton, County Commissioner Precinct #3, serves on the Board of Directors at Schertz Bank and Trust. The County had \$28,290,498 in Certificates of Deposit and Money Market Accounts with Schertz Bank and Trust at year-end.

**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 \$6,200,000 was adopted by a resolution of the Commissioners Court on September 17, 2019. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2019.

	General Fund	Road and Bridge Fund	Capital Projects Fund	Nonmajor Funds	Total
Fund balances:					
Nonspendable:					
Inventory on hand	\$ -	\$ 148,243	\$ -	\$ 20,681	\$ 168,924
Prepays	610,373	9,029	25,000	13,300	657,702
Total nonspendable	610,373	157,272	25,000	33,981	826,626
Restricted for					
General government					
County operations	13,566	-	-	234,892	248,458
Elections	-	-	-	139,303	139,303
Debt service	-	-	-	108,561	108,561
Records management/preservation	321,554	-	-	116,181	437,735
Capital projects	-	-	2,981,244	-	2,981,244
Judicial					
County attorney	-	-	-	337,153	337,153
Alternative dispute resolution	-	-	-	375,369	375,369
Court technology enhancements	-	-	-	97,493	97,493
Records management/preservation	203,935	-	-	972,361	1,176,296
Bail bond board	-	-	-	23,245	23,245
Public Safety					
Public safety	-	-	-	825,549	825,549
Juvenile services	-	-	-	1,185,039	1,185,039
Jail commissary	-	-	-	211,167	211,167
Infrastructure and environmental services					
Road and bridge	-	5,344,469	-	-	5,344,469
Health and social services					
Community services/programs	226,462	-	-	146,382	372,844
Total restricted	765,517	5,344,469	2,981,244	4,772,695	13,863,925
Committed for					
Capital projects	3,300,000	-	-	-	3,300,000
Self insure various elected officials in lieu of bond	1,100,000	-	-	-	1,100,000
Indemnification of County Treasurer	1,800,000	-	-	-	1,800,000
Total committed	6,200,000	-	-	-	6,200,000
Assigned for					
CPS Energy agreement (See Note 11)	4,967,000	-	-	-	4,967,000
Capital projects	855,315	-	7,759,510	-	8,614,825
Total assigned	5,822,315	-	7,759,510	-	13,581,825
Unassigned fund balance	24,365,341	-	-	-	24,365,341
<b>Total fund balances</b>	<b>\$ 37,763,546</b>	<b>\$ 5,501,741</b>	<b>\$ 10,765,754</b>	<b>\$ 4,806,676</b>	<b>\$ 58,837,717</b>

## Guadalupe County, Texas

### Notes to the Basic Financial Statements

#### Note 16. New Accounting Pronouncements

*GASB Statement No. 84: Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This Statement becomes effective for the County in fiscal year 2020, and while the content of fiduciary statements will be modified, will otherwise have no effect on the financial statements of the District.

*GASB Statement No. 87: Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This Statement becomes effective for the County in fiscal year 2021 and its impact is not yet determined.

#### Note 17. Subsequent Event

The County has evaluated subsequent events that occurred after September 30, 2019, through April 27, 2020, the date which the financial statements were available to be issued. During this period, there were no material subsequent events that required recognition or additional disclosure in these financial statements, except as follows:

##### COVID-19

The extent of the operational and financial impact the COVID-19 pandemic may have on the County has yet to be determined and is dependent on its duration and spread, any related operational restrictions and the overall economy. Currently, the County is unable to accurately predict how COVID-19 will affect the results of its operations because the virus's severity and the duration of the pandemic are uncertain.

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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
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Flood Mitigation Assistance Fund
- Notes to the 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
- Schedule of Changes in Total OPEB Liability

# Guadalupe County, Texas

## Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund For the Fiscal Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 39,665,100	\$ 39,665,100	\$ 40,239,371	\$ 574,271
Sales and use taxes	7,414,000	7,414,000	8,181,148	767,148
Other tax	1,530,000	1,530,000	1,713,137	183,137
Licenses and permits	149,500	149,500	202,507	53,007
Intergovernmental	3,583,935	3,583,935	3,303,713	(280,222)
Charges for services	2,616,900	2,734,900	2,931,138	196,238
Fines and forfeitures	875,000	875,000	1,002,689	127,689
Earnings on investments	603,000	603,000	1,234,900	631,900
Miscellaneous	623,200	623,200	938,054	314,854
Total revenues	57,060,635	57,178,635	59,746,657	2,568,022
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENTAL</b>				
General administration				
County Judge				
Personnel service	359,314	352,814	275,162	77,652
Operations	18,250	18,250	11,903	6,347
Total County Judge	377,564	371,064	287,065	83,999
County Commissioners				
Personnel service	426,223	426,223	416,287	9,936
Operations	27,200	27,200	23,304	3,896
Total County Commissioners	453,423	453,423	439,591	13,832
County Clerk				
Personnel service	1,475,101	1,469,601	1,385,751	83,850
Operations	87,163	87,163	65,676	21,487
Total County Clerk	1,562,264	1,556,764	1,451,427	105,337
County Clerk Records Archive				
Operations	350,000	350,000	350,000	-
Total County Clerk Records Archive	350,000	350,000	350,000	-
Vital Statistics Preservation				
Operations	6,000	6,000	4,000	2,000
Total Vital Statistics Preservation	6,000	6,000	4,000	2,000
Employee Funds				
Operations	5,100	5,100	82	5,018
Total Employee Funds	5,100	5,100	82	5,018



# 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, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Non-departmental				
Personnel service	\$ 305,000	\$ 515,800	\$ 487,846	\$ 27,954
Operations	2,482,194	2,482,194	1,418,988	1,063,206
Total Non-departmental	2,787,194	2,997,994	1,906,834	1,091,160
Building and grounds maintenance				
Personnel service	925,455	915,855	834,682	81,173
Operations	557,300	563,550	490,302	73,248
Capital outlay	-	-	-	-
Total building and grounds maintenance	1,482,755	1,479,405	1,324,984	154,421
Management Information Systems				
Personnel service	683,548	679,048	611,016	68,032
Operations	1,319,879	1,319,879	1,099,876	220,003
Capital outlay	81,393	81,393	81,094	299
Total Management Information Systems	2,084,820	2,080,320	1,791,986	288,334
Total general administration	9,109,120	9,300,070	7,555,969	1,744,101
Elections administration				
Personnel service	496,703	527,853	498,592	29,261
Operations	125,270	209,470	145,764	63,706
Total elections administration	621,973	737,323	644,356	92,967
Financial administration				
County Auditor				
Personnel service	888,256	880,756	807,271	73,485
Operations	37,925	37,925	33,584	4,341
Total County Auditor	926,181	918,681	840,855	77,826
Purchasing department				
Personnel service	201,890	197,590	139,599	57,991
Operations	18,700	17,700	5,025	12,675
Capital outlay	7,000	8,000	7,889	111
Total purchasing department	227,590	223,290	152,513	70,777
County Treasurer				
Personnel service	368,969	368,969	351,633	17,336
Operations	36,700	36,700	33,946	2,754
Capital outlay	-	-	-	-
Total County Treasurer	405,669	405,669	385,579	20,090
Human resources				
Personnel service	347,293	345,293	320,762	24,531
Operations	76,271	76,271	44,089	32,182
Total human resources	423,564	421,564	364,851	56,713
County Tax Assessor-Collector				
Personnel service	1,510,959	1,503,459	1,421,303	82,156
Operations	51,220	51,220	44,037	7,183
Capital outlay	-	-	-	-
Total County Tax Assessor-Collector	1,562,179	1,554,679	1,465,340	89,339
Total Financial Administration	3,545,183	3,523,883	3,209,138	314,745
<b>TOTAL GENERAL GOVERNMENT</b>	<b>13,276,276</b>	<b>13,561,276</b>	<b>11,409,463</b>	<b>2,151,813</b>

# 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, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>JUDICIAL</b>				
County Court at Law				
Personnel service	\$ 767,672	\$ 767,672	\$ 753,408	\$ 14,264
Operations	250,776	250,776	198,191	52,585
Total County Court at Law	1,018,448	1,018,448	951,599	66,849
District Courts				
Personnel service	579,264	579,264	560,011	19,253
Operations	1,562,742	1,562,742	846,223	716,519
Total District Courts	2,142,006	2,142,006	1,406,234	735,772
District Clerk				
Personnel service	948,990	946,990	916,412	30,578
Operations	65,675	65,675	54,938	10,737
Capital outlay	-	-	-	-
Total District Clerk	1,014,665	1,012,665	971,350	41,315
Justice of the Peace - Precinct 1				
Personnel service	396,828	396,828	394,434	2,394
Operations	27,600	27,600	25,251	2,349
Total Justice of the Peace - Precinct 1	424,428	424,428	419,685	4,743
Justice of the Peace - Precinct 2				
Personnel service	213,364	207,364	139,863	67,501
Operations	8,600	8,600	4,933	3,667
Total Justice of the Peace - Precinct 2	221,964	215,964	144,796	71,168
Justice of the Peace - Precinct 3				
Personnel service	215,424	215,424	210,999	4,425
Operations	12,350	12,350	11,686	664
Total Justice of the Peace - Precinct 3	227,774	227,774	222,685	5,089
Justice of the Peace - Precinct 4				
Personnel service	290,432	290,432	277,525	12,907
Operations	22,225	22,225	21,223	1,002
Total Justice of the Peace - Precinct 4	312,657	312,657	298,748	13,909
Court Records Preservation				
Operations	30,000	30,000	10,000	20,000
Total District Clerk Records Archive	30,000	30,000	10,000	20,000
District Clerk Records Archive				
Operations	35,000	35,000	14,902	20,098
Total District Clerk Records Archive	35,000	35,000	14,902	20,098
County Drug Courts				
Operations	31,100	31,100	15,328	15,772
Total County Drug Courts	31,100	31,100	15,328	15,772

# 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, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Juvenile Probation				
Personnel service	\$ 28,475	\$ 28,475	\$ 28,524	\$ (49)
Operations	151,900	91,900	77,960	13,940
Capital outlay	-	60,000	59,892	108
Total Juvenile Probation	180,375	180,375	166,376	13,999
Legal				
County Attorney				
Personnel service	2,750,246	2,750,246	2,690,557	59,689
Operations	225,655	225,655	92,408	133,247
Total County Attorney	2,975,901	2,975,901	2,782,965	192,936
Total legal	2,975,901	2,975,901	2,782,965	192,936
<b>TOTAL JUDICIAL</b>	<b>8,614,318</b>	<b>8,606,318</b>	<b>7,404,668</b>	<b>1,201,650</b>
<b>PUBLIC SAFETY</b>				
Fire protection				
Personnel service	347,549	347,549	332,618	14,931
Operations	82,700	79,700	72,530	7,170
Other services	682,281	682,281	682,279	2
Capital outlay	-	3,000	2,983	17
Total fire protection	1,112,530	1,112,530	1,090,410	22,120
Law Enforcement				
Constable Precinct 1				
Personnel service	192,638	184,638	148,169	36,469
Operations	40,050	43,730	32,719	11,011
Capital outlay	30,000	30,320	30,320	-
Total Constable Precinct 1	262,688	258,688	211,208	47,480
Constable Precinct 2				
Personnel service	195,098	195,098	182,525	12,573
Operations	36,370	36,370	27,522	8,848
Capital outlay	30,000	30,000	29,345	655
Total Constable Precinct 2	261,468	261,468	239,392	22,076
Constable Precinct 3				
Personnel service	208,525	208,525	194,926	13,599
Operations	48,600	51,239	48,215	3,024
Capital outlay	30,000	27,361	27,361	-
Total Constable Precinct 3	287,125	287,125	270,502	16,623
Constable Precinct 4				
Personnel service	194,429	194,429	183,276	11,153
Operations	60,760	59,760	47,786	11,974
Capital outlay	30,000	31,000	31,000	-
Total Constable Precinct 4	285,189	285,189	262,062	23,127

# 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, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
County Sheriff				
Personnel service	\$ 10,757,305	\$ 10,347,305	\$ 10,026,468	\$ 320,837
Operations	1,230,650	1,230,650	1,004,319	226,331
Capital outlay	320,000	916,733	385,622	531,111
Total County Sheriff	12,307,955	12,494,688	11,416,409	1,078,279
Department of Public Safety				
Personnel service	119,154	119,154	115,377	3,777
Operations	33,171	33,171	22,134	11,037
Total Department of Public Safety	152,325	152,325	137,511	14,814
Total law enforcement	13,556,750	13,739,483	12,537,084	1,202,399
Corrections				
Feeding and care of prisoners				
Personnel service	8,188,362	7,727,362	7,176,671	550,691
Operations	1,822,200	1,857,200	1,755,251	101,949
Capital outlay	85,000	245,000	26,703	218,297
Total feeding and care of prisoners	10,095,562	9,829,562	8,958,625	870,937
Adult probation local support				
Operations	55,100	55,100	46,245	8,855
Total adult probation local support	55,100	55,100	46,245	8,855
Total corrections	10,150,662	9,884,662	9,004,870	879,792
<b>TOTAL PUBLIC SAFETY</b>	24,819,942	24,736,675	22,632,364	2,104,311
<b>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</b>				
Landfill operation				
Operations	130,500	130,500	105,400	25,100
Total landfill operations	130,500	130,500	105,400	25,100
<b>TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</b>	130,500	130,500	105,400	25,100
<b>HEALTH AND SOCIAL SERVICES</b>				
Health services				
Operations	4,970,838	4,970,838	4,282,753	688,085
Total health services	4,970,838	4,970,838	4,282,753	688,085
Veterans services				
Personnel services	169,203	169,203	147,840	21,363
Operations	7,950	7,950	5,183	2,767
Total veterans services	177,153	177,153	153,023	24,130
Child Safety Fee				
Operations	42,500	42,500	42,500	-
Total Child Safety Fee	42,500	42,500	42,500	-

# 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, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Environmental Health				
Personnel services	\$ 520,009	\$ 520,009	\$ 512,280	\$ 7,729
Operations	38,680	38,680	32,996	5,684
Total Environmental Health	558,689	558,689	545,276	13,413
Animal control				
Personnel service	257,401	257,401	256,496	905
Operations	63,250	63,250	55,273	7,977
Capital outlay	-	-	-	-
Total animal control	320,651	320,651	311,769	8,882
Agricultural extension service				
Personnel service	299,970	299,970	284,034	15,936
Operations	32,050	32,050	28,009	4,041
Total agricultural extension service	332,020	332,020	312,043	19,977
Total health and social services	6,401,851	6,401,851	5,647,364	754,487
<b>TOTAL EXPENDITURES</b>	<b>53,242,887</b>	<b>53,436,620</b>	<b>47,199,259</b>	<b>6,237,361</b>
Excess (Deficiency) of revenues over (under) expenditures	3,817,748	3,742,015	12,547,398	8,805,383
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	422,857	422,857
Transfers out	(5,403,048)	(5,403,048)	(5,374,335)	28,713
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,403,048)</b>	<b>(5,403,048)</b>	<b>(4,951,478)</b>	<b>451,570</b>
Net changes in fund balances	(1,585,300)	(1,661,033)	7,595,920	9,256,953
Fund balances, beginning of year	30,167,626	30,167,626	30,167,626	-
<b>FUND BALANCES, end of year</b>	<b>\$ 28,582,326</b>	<b>\$ 28,506,593</b>	<b>\$ 37,763,546</b>	<b>\$ 9,256,953</b>

# 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, 2019

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 6,509,500	\$ 6,509,500	\$ 6,577,547	\$ 68,047
Other taxes	1,685,000	1,685,000	1,791,996	106,996
Licenses and permits	4,000	4,000	5,050	1,050
Intergovernmental	150,000	173,503	210,143	36,640
Fines and forfeitures	320,000	320,000	359,910	39,910
Earnings on investments	55,000	55,000	79,821	24,821
Miscellaneous	500	500	2,023	1,523
<b>Total revenues</b>	<b>8,724,000</b>	<b>8,747,503</b>	<b>9,026,490</b>	<b>278,987</b>
<b>EXPENDITURES</b>				
Infrastructure and environmental services				
Personnel services	4,643,002	4,633,002	4,475,173	157,829
Operations	3,999,750	4,013,653	3,406,242	607,411
Capital outlay	839,248	874,510	702,943	171,567
<b>TOTAL EXPENDITURES</b>	<b>9,482,000</b>	<b>9,521,165</b>	<b>8,584,358</b>	<b>936,807</b>
Net changes in fund balances	(758,000)	(773,662)	442,132	1,215,794
Fund balances, beginning of year	5,059,609	5,059,609	5,059,609	-
<b>FUND BALANCES, end of year</b>	<b>\$ 4,301,609</b>	<b>\$ 4,285,947</b>	<b>\$ 5,501,741</b>	<b>\$ 1,215,794</b>

## Guadalupe County, Texas

Notes to the Schedules of Revenues, Expenditures, and Changes in  
Fund Balances – Budget and Actual  
For the Fiscal Year Ended September 30, 2019

### 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, 2019

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	2019	2018	2017	2016	2015
Excellent	9.06%	9.04%	8.78%	12.43%	12.79%
Good to Excellent	60.47%	53.58%	50.95%	63.99%	58.34%
Good	24.06%	28.52%	30.12%	18.17%	22.88%
Fair to Poor	6.08%	8.26%	8.73%	4.92%	5.61%
Poor	0.29%	0.56%	1.33%	0.45%	0.34%
Very Poor	0.04%	0.04%	0.09%	0.04%	0.04%

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, 2019

Budget versus actual infrastructure maintenance costs:

	2019	2018	2017	2016	2015	2014	2013	2012
Budget	\$ 3,402,631	\$ 3,842,833	\$ 3,563,889	\$ 3,738,204	\$ 3,818,606	\$ 4,900,987	\$ 4,249,773	\$ 3,942,607
Actual	3,231,084	3,599,072	3,236,370	3,354,625	3,275,832	4,580,287	4,079,059	3,707,406

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,				
	2018	2017	2016	2015	2014
Total pension liability					
Service cost	\$ 3,919,619	\$ 3,917,348	\$ 3,959,292	\$ 3,662,500	\$ 3,519,446
Interest on total pension liability	8,521,676	7,741,543	6,982,729	6,561,988	5,977,590
Effect of plan changes	-	1,233,331	-	(745,316)	-
Effect of assumption changes or inputs	-	651,653	-	880,700	-
Effect of economic/demographics (gains) or losses	30,250	188,612	(109,310)	(2,162,715)	483,028
Benefit payments/refunds of contributions	(4,429,808)	(3,789,639)	(3,105,440)	(3,059,360)	(2,750,241)
Net change in total pension liability	8,041,737	9,942,848	7,727,271	5,137,797	7,229,823
Total pension liability, beginning	103,458,034	93,515,186	85,787,915	80,650,118	73,420,295
<b>Total pension liability, ending (a)</b>	<b>\$ 111,499,771</b>	<b>\$ 103,458,034</b>	<b>\$ 93,515,186</b>	<b>\$ 85,787,915</b>	<b>\$ 80,650,118</b>
Fiduciary net position					
Employer contributions	\$ 3,749,065	\$ 3,529,378	\$ 3,299,215	\$ 2,854,577	\$ 3,307,110
Member contributions	2,093,624	2,010,384	1,941,254	1,858,796	1,815,999
Investment income net of investment expenses	(1,800,598)	12,225,727	5,618,266	(760,701)	4,592,203
Benefit payments/refunds of contributions	(4,429,808)	(3,789,639)	(3,105,440)	(3,059,360)	(2,750,241)
Administrative expenses	(77,979)	(64,840)	(61,030)	(54,278)	(54,997)
Other	51,887	22,423	191,836	21,688	144,903
Net change in fiduciary net position	(413,809)	13,933,433	7,884,101	860,722	7,054,977
Fiduciary net position, beginning	97,498,504	83,565,071	75,680,970	74,820,248	67,765,271
<b>Fiduciary net position, ending (b)</b>	<b>\$ 97,084,695</b>	<b>\$ 97,498,504</b>	<b>\$ 83,565,071</b>	<b>\$ 75,680,970</b>	<b>\$ 74,820,248</b>
<b>Net pension liability/(asset), ending = (a) - (b)</b>	<b>\$ 14,415,075</b>	<b>\$ 5,959,530</b>	<b>\$ 9,950,115</b>	<b>\$ 10,106,945</b>	<b>\$ 5,829,870</b>
Fiduciary net position as a percentage total pension liability	87.07%	94.24%	89.36%	88.22%	92.77%
Pensionable covered payroll	\$ 29,908,916	\$ 28,719,766	\$ 27,732,206	\$ 26,554,234	\$ 25,942,847
Net pension liability as a percentage of covered payroll	48.20%	20.75%	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 ten years are available.

## Guadalupe County, Texas

Texas County and District Retirement System

Schedule of Employer Contributions

For the Last Six Fiscal Years

<u>Fiscal Years Ending September 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll <sup>(1)</sup></u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	\$ 2,561,655	\$ 2,819,991	(258,336) <sup>(2)</sup>	\$ 25,301,401	11.1%
2015	2,778,864	3,296,718	(517,854) <sup>(2)</sup>	26,660,493	12.4%
2016	2,769,607	3,337,870	(568,263) <sup>(2)</sup>	28,089,559	11.9%
2017	2,845,324	2,537,759	307,565	28,651,089	8.9%
2018	2,952,392	3,258,667	(306,275) <sup>(2)</sup>	29,585,171	11.0%
2019	3,233,154	3,446,342	(213,188)	30,532,051	11.3%

(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, 2018
Actuarial cost method	Entry age normal
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increases	3.25%
Investment rate of return	8.10%
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.

## Guadalupe County, Texas

### Schedule of Changes in Total OPEB Liability For the Fiscal Year Ended September 30, 2019

	<u>2019</u>	<u>2018</u>
<b>Total OPEB liability</b>		
Service cost	\$ 215,325	\$ 182,535
Interest on total OPEB liability	103,646	105,984
Effect of plan changes	-	-
Effect of assumption changes or inputs	36,906	120,257
Effect of economic/demographics (gains) or losses	(157,866)	(29,029)
Benefit payments/refunds of contributions	<u>(47,730)</u>	<u>(45,421)</u>
Net change in total OPEB liability	<u>150,281</u>	<u>334,326</u>
Total OPEB liability, beginning	<u>3,047,502</u>	<u>2,713,176</u>
<b>Total OPEB liability, ending (a)</b>	<u><u>\$ 3,197,783</u></u>	<u><u>\$ 3,047,502</u></u>
Covered payroll	\$ 28,832,734	\$ 27,434,021
Net OPEB liability as a percentage of covered payroll	11.09%	11.11%

GASB No. 75 was implemented during the fiscal year ended September 30, 2018. This schedule will continue to be added to until ten years are available.

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## 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 – Continued

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:

#### **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.

#### **Bail Bond Security Fund**

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

#### **Child Welfare Board Fund**

In accordance with Texas Family Code §264.005, the Guadalupe County Commissioners Court appoints a group of not less than seven or more than fifteen (15) County residents to serve on the Guadalupe County Child Welfare Board (Board). Members serve without compensation. The Board is established to be a liaison between the County and the Texas Department of Family and Protective Services, Child Protective Services (CPS) to distribute County funds for services and support to abused and neglected children who are in need of protection and care and who are receiving CPS services.

#### **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.

#### **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.

#### **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).

#### **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.



## **Guadalupe County, Texas**

### Combining Financial Statements – Continued

#### Non-Major Governmental Funds

##### **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

##### **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.

##### **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.

##### **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.

##### **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.

##### **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.

##### **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.

##### **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.

##### **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.

## **Guadalupe County, Texas**

### Combining Financial Statements – Continued

#### Non-Major Governmental Funds

##### **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.

##### **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.

##### **Hotel Occupancy Fund**

On August 13, 2019, the Guadalupe County Commissioners Court approved an order authorize a hotel occupancy tax under Texas Tax Code §352.002(y). The tax is set at seven percent (7%) except that the tax may not exceed two percent (2%) if the hotel is located in a municipality or the extraterritorial jurisdiction of a municipality that imposes a tax under Texas Tax Code Chapter 351. Use of these funds is governed by Texas Tax Code §352.1015, and is only to be expended in a manner directly enhancing and promoting tourism and the convention and hotel industry as permitted by this subchapter.

##### **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.

##### **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 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.

##### **Justice Court Security**

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

## **Guadalupe County, Texas**

### Combining Financial Statements – Continued

#### Non-Major Governmental Funds

##### **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).

##### **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.

##### **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.

##### **Miscellaneous Short-term Grants**

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

##### **Sheriff's Donation Fund**

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

##### **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 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.

##### **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.

##### **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.

##### **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.

##### **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.

## **Guadalupe County, Texas**

Combining Financial Statements – Continued

Non-Major Governmental Funds

### **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.

### **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.

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**Guadalupe County, Texas**  
Combining Balance Sheet  
Non-Major Governmental Funds  
September 30, 2019

	<u>Alternative Dispute Resolution</u>	<u>Bail Bond Security</u>	<u>Child Welfare Board</u>	<u>Constable Precinct 3 Federal Forfeiture</u>	<u>Constable Precinct 3 State Forfeiture</u>	<u>County and District Courts Technology</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 375,370	\$ 204,388	\$ 12,081	\$ 2,964	\$ 354	\$ 23,687
Investments	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 375,370</u>	<u>\$ 204,388</u>	<u>\$ 12,081</u>	<u>\$ 2,964</u>	<u>\$ 354</u>	<u>\$ 23,687</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities						
Accounts payable	\$ -	181,143	\$ 381	\$ -	\$ -	\$ 200
Accrued wages and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	-	181,143	381	-	-	200
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventories	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted	375,370	23,245	11,700	2,964	354	23,487
Total fund balances	375,370	23,245	11,700	2,964	354	23,487
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 375,370</u>	<u>\$ 204,388</u>	<u>\$ 12,081</u>	<u>\$ 2,964</u>	<u>\$ 354</u>	<u>\$ 23,687</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 &amp; Preservation</u>	<u>County Records Management</u>	<u>Court Reporter Service</u>	<u>Court- Initiated Guardianship</u>	<u>Courthouse Security</u>
\$ 8,075	\$ 313,786	\$ 879	\$ 1,281,840	\$ 142,171	\$ 26,447	\$ 32,998	\$ 59,471
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	114	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,750	-	-	-
<u>\$ 8,075</u>	<u>\$ 313,900</u>	<u>\$ 879</u>	<u>\$ 1,281,840</u>	<u>\$ 143,921</u>	<u>\$ 26,447</u>	<u>\$ 32,998</u>	<u>\$ 59,471</u>
\$ 1,375	\$ (332)	\$ 879	\$ 344,901	\$ 25,990	\$ 10,601	\$ 600	\$ 1,247
-	617	-	85	-	-	-	1,103
-	1,342	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,375</u>	<u>1,627</u>	<u>879</u>	<u>344,986</u>	<u>25,990</u>	<u>10,601</u>	<u>600</u>	<u>2,350</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,750	-	-	-
<u>6,700</u>	<u>312,273</u>	<u>-</u>	<u>936,854</u>	<u>116,181</u>	<u>15,846</u>	<u>32,398</u>	<u>57,121</u>
<u>6,700</u>	<u>312,273</u>	<u>-</u>	<u>936,854</u>	<u>117,931</u>	<u>15,846</u>	<u>32,398</u>	<u>57,121</u>
<u>\$ 8,075</u>	<u>\$ 313,900</u>	<u>\$ 879</u>	<u>\$ 1,281,840</u>	<u>\$ 143,921</u>	<u>\$ 26,447</u>	<u>\$ 32,998</u>	<u>\$ 59,471</u>

**Guadalupe County, Texas**  
Combining Balance Sheet  
Non-Major Governmental Funds – Continued  
September 30, 2019

	Department of Homeland Security Grants	District Clerk Records Management	Family Protection Fee	Fire Code Inspection Fee	HAVA Grant	Hot Check / County Attorney
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,681	\$ 29,662	\$ 78,147	\$ 169,148	\$ -	\$ 18,228
Investments	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	775	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,681</b>	<b>\$ 29,662</b>	<b>\$ 78,147</b>	<b>\$ 169,923</b>	<b>\$ -</b>	<b>\$ 18,228</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities						
Accounts payable	\$ -	\$ 10,000	\$ -	\$ 2,781	\$ -	\$ 47
Accrued wages and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	-	10,000	-	2,781	-	47
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventories	-	-	-	-	-	-
Prepays	-	-	-	775	-	-
Restricted	1,681	19,662	78,147	166,367	-	18,181
Total fund balances	1,681	19,662	78,147	167,142	-	18,181
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 1,681</b>	<b>\$ 29,662</b>	<b>\$ 78,147</b>	<b>\$ 169,923</b>	<b>\$ -</b>	<b>\$ 18,228</b>



<u>Hotel Occupancy</u>	<u>Jail Commissary</u>	<u>Juvenile Probation</u>	<u>Juvenile Probation Fees</u>	<u>Justice Court Security</u>	<u>Justice Court Technology</u>	<u>Law Enforcement Training</u>	<u>Law Library</u>
\$ -	\$ 233,180	\$ 1,189,851	\$ 22,769	\$ 16,442	\$ 75,163	\$ 14,990	\$ 235,931
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,138	-	32,600	-	-	-	-	-
-	-	-	-	-	-	-	-
-	20,681	-	-	-	-	-	-
-	-	-	-	44	9,743	988	-
<u>\$ 24,138</u>	<u>\$ 253,861</u>	<u>\$ 1,222,451</u>	<u>\$ 22,769</u>	<u>\$ 16,486</u>	<u>\$ 84,906</u>	<u>\$ 15,978</u>	<u>\$ 235,931</u>
\$ -	\$ 22,013	\$ (84,793)	\$ 942	\$ -	\$ 1,159	\$ 189	\$ 1,581
-	-	69,542	-	-	-	-	-
-	-	114,958	-	-	-	-	-
-	-	-	-	-	-	-	-
-	22,013	99,707	942	-	1,159	189	1,581
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	20,681	-	-	-	-	-	-
-	-	-	-	44	9,743	988	-
24,138	211,167	1,122,744	21,827	16,442	74,004	14,801	234,350
24,138	231,848	1,122,744	21,827	16,486	83,747	15,789	234,350
<u>\$ 24,138</u>	<u>\$ 253,861</u>	<u>\$ 1,222,451</u>	<u>\$ 22,769</u>	<u>\$ 16,486</u>	<u>\$ 84,906</u>	<u>\$ 15,978</u>	<u>\$ 235,931</u>

**Guadalupe County, Texas**  
Combining Balance Sheet  
Non-Major Governmental Funds – Continued  
September 30, 2019

	<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>	<u>Surplus Funds - Election Contracts</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ (8,480)	\$ 7,834	\$ 97,449	\$ 494,805	\$ 549	\$ 139,303
Investments	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Other receivables	10,796	-	155	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 2,316</u>	<u>\$ 7,834</u>	<u>\$ 97,604</u>	<u>\$ 494,805</u>	<u>\$ 549</u>	<u>\$ 139,303</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 34,424	\$ -	\$ -
Accrued wages and benefits	2,316	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	2,316	-	-	34,424	-	-
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventories	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted	-	7,834	97,604	460,381	549	139,303
Total fund balances	-	7,834	97,604	460,381	549	139,303
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 2,316</u>	<u>\$ 7,834</u>	<u>\$ 97,604</u>	<u>\$ 494,805</u>	<u>\$ 549</u>	<u>\$ 139,303</u>

Title IV / E Federal Foster Care	TJJD	TWDB - Flood Mitigation Grant	Victim Coordinator and Liaison Grant	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 40,464	\$ (34,058)	\$ 70,122	\$ 1,178	\$ 5,378,869	\$ 105,380	\$ 5,484,249
-	-	-	-	-	-	-
-	-	-	-	-	65,653	65,653
-	70,322	1,827	-	139,838	-	139,838
-	-	-	-	114	-	114
-	-	-	-	20,681	-	20,681
-	-	-	-	13,300	-	13,300
<u>\$ 40,464</u>	<u>\$ 36,264</u>	<u>\$ 71,949</u>	<u>\$ 1,178</u>	<u>\$ 5,552,802</u>	<u>\$ 171,033</u>	<u>\$ 5,723,835</u>
\$ -	\$ 5,060	\$ 71,950	\$ -	\$ 632,338	\$ -	\$ 632,338
-	12,556	-	1,179	87,398	-	87,398
-	18,650	-	-	134,950	-	134,950
-	-	-	-	-	-	-
-	36,266	71,950	1,179	854,686	-	854,686
-	-	-	-	-	62,473	62,473
-	-	-	-	-	62,473	62,473
-	-	-	-	20,681	-	20,681
-	-	-	-	13,300	-	13,300
40,464	(2)	(1)	(1)	4,664,135	108,560	4,772,695
40,464	(2)	(1)	(1)	4,698,116	108,560	4,806,676
<u>\$ 40,464</u>	<u>\$ 36,264</u>	<u>\$ 71,949</u>	<u>\$ 1,178</u>	<u>\$ 5,552,802</u>	<u>\$ 171,033</u>	<u>\$ 5,723,835</u>

**Guadalupe County, Texas**  
Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Non-Major Governmental Funds  
For the Fiscal Year Ended September 30, 2019

	<u>Alternative Dispute Resolution</u>	<u>Bail Bond Security</u>	<u>Child Welfare Board</u>	<u>Constable Precinct 3 Federal Forfeiture</u>	<u>Constable Precinct 3 State Forfeiture</u>	<u>County and District Courts Technology</u>
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	1,065	-	-	-	-
Intergovernmental	-	-	31,353	-	-	-
Charges for services	23,738	-	1,938	-	-	3,814
Fines and forfeitures	-	-	-	-	-	-
Earnings on investments	-	-	43	-	6	-
Miscellaneous	-	-	-	-	-	-
Total revenues	23,738	1,065	33,334	-	6	3,814
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	-	494	-	200
Public safety	-	60	-	-	-	-
Infrastructure and environmental services	-	-	-	-	-	-
Health and social services	-	-	21,634	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	60	21,634	494	-	200
Excess (Deficiency) of revenues over (under) expenditures	23,738	1,005	11,700	(494)	6	3,614
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	23,738	1,005	11,700	(494)	6	3,614
Fund balances, beginning of year	351,632	22,240	-	3,458	348	19,873
<b>FUND BALANCES, end of year</b>	<b>\$ 375,370</b>	<b>\$ 23,245</b>	<b>\$ 11,700</b>	<b>\$ 2,964</b>	<b>\$ 354</b>	<b>\$ 23,487</b>

<u>County Attorney Pre-Trial Intervention</u>	<u>County Attorney State Forfeiture</u>	<u>County Attorney State Funds</u>	<u>County Clerk Records Management &amp; Preservation</u>	<u>County Records Management</u>	<u>Court Reporter Service</u>	<u>Court-Initiated Guardianship</u>	<u>Courthouse Security</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	22,500	-	-	-	-	-
33,300	-	-	297,035	35,949	35,877	8,440	69,041
-	55,296	-	-	-	-	-	-
-	1,080	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>33,300</u>	<u>56,376</u>	<u>22,500</u>	<u>297,035</u>	<u>35,949</u>	<u>35,877</u>	<u>8,440</u>	<u>69,041</u>
-	-	-	323,081	31,790	-	-	-
31,625	94,378	22,500	-	-	43,448	9,742	-
-	-	-	-	-	-	-	64,018
-	-	-	-	-	-	-	-
-	99,621	-	49,905	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>31,625</u>	<u>193,999</u>	<u>22,500</u>	<u>372,986</u>	<u>31,790</u>	<u>43,448</u>	<u>9,742</u>	<u>64,018</u>
<u>1,675</u>	<u>(137,623)</u>	<u>-</u>	<u>(75,951)</u>	<u>4,159</u>	<u>(7,571)</u>	<u>(1,302)</u>	<u>5,023</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,675	(137,623)	-	(75,951)	4,159	(7,571)	(1,302)	5,023
<u>5,025</u>	<u>449,896</u>	<u>-</u>	<u>1,012,805</u>	<u>113,772</u>	<u>23,417</u>	<u>33,700</u>	<u>52,098</u>
<u>\$ 6,700</u>	<u>\$ 312,273</u>	<u>\$ -</u>	<u>\$ 936,854</u>	<u>\$ 117,931</u>	<u>\$ 15,846</u>	<u>\$ 32,398</u>	<u>\$ 57,121</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, 2019

	Department of Homeland Security Grants	District Clerk Records Management	Family Protection Fee	Fire Code Inspection Fee	HAVA Grant	Hot Check / County Attorney
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	28,436	-	-	-	-	-
Charges for services	-	10,482	9,871	36,200	-	2,660
Fines and forfeitures	-	-	-	-	-	-
Earnings on investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	28,436	10,482	9,871	36,200	-	2,660
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	33,364	-
Judicial	-	10,000	-	-	-	5,003
Public safety	30,335	-	-	15,473	-	-
Infrastructure and environmental services	-	-	-	-	-	-
Health and social services	-	-	5,000	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	30,335	10,000	5,000	15,473	33,364	5,003
Excess (Deficiency) of revenues over (under) expenditures	(1,899)	482	4,871	20,727	(33,364)	(2,343)
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(1,899)	482	4,871	20,727	(33,364)	(2,343)
Fund balances, beginning of year	3,580	19,180	73,276	146,415	33,364	20,524
<b>FUND BALANCES, end of year</b>	<b>\$ 1,681</b>	<b>\$ 19,662</b>	<b>\$ 78,147</b>	<b>\$ 167,142</b>	<b>\$ -</b>	<b>\$ 18,181</b>

<u>Hotel Occupancy</u>	<u>Jail Commissary</u>	<u>Juvenile Probation</u>	<u>Juvenile Probation Fees</u>	<u>Justice Court Security</u>	<u>Justice Court Technology</u>	<u>Law Enforcement Training</u>	<u>Law Library</u>
\$ 24,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,662	-
-	340,316	425,430	4,895	7,507	30,317	-	71,753
-	-	-	-	-	-	-	-
-	367	2,704	57	-	-	-	-
-	-	10	-	-	-	-	-
<u>24,138</u>	<u>340,683</u>	<u>428,144</u>	<u>4,952</u>	<u>7,507</u>	<u>30,317</u>	<u>16,662</u>	<u>71,753</u>
-	-	-	-	-	-	-	-
-	-	1,111,016	2,310	2,067	12,153	-	25,511
-	297,183	2,538,488	-	-	-	16,396	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	15,681	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>312,864</u>	<u>3,649,504</u>	<u>2,310</u>	<u>2,067</u>	<u>12,153</u>	<u>16,396</u>	<u>25,511</u>
<u>24,138</u>	<u>27,819</u>	<u>(3,221,360)</u>	<u>2,642</u>	<u>5,440</u>	<u>18,164</u>	<u>266</u>	<u>46,242</u>
-	-	3,594,105	-	-	-	-	-
-	-	(422,857)	-	-	-	-	-
-	-	3,171,248	-	-	-	-	-
<u>24,138</u>	<u>27,819</u>	<u>(50,112)</u>	<u>2,642</u>	<u>5,440</u>	<u>18,164</u>	<u>266</u>	<u>46,242</u>
<u>-</u>	<u>204,029</u>	<u>1,172,856</u>	<u>19,185</u>	<u>11,046</u>	<u>65,583</u>	<u>15,523</u>	<u>188,108</u>
<u>\$ 24,138</u>	<u>\$ 231,848</u>	<u>\$ 1,122,744</u>	<u>\$ 21,827</u>	<u>\$ 16,486</u>	<u>\$ 83,747</u>	<u>\$ 15,789</u>	<u>\$ 234,350</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, 2019

	Misc. Short- Term Grants	Sheriff's Donation	Sheriff's Federal Forfeiture	Sheriff's State Forfeiture	Special VIT Interest	Surplus Funds - Election Contracts
<b>REVENUES</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	84,373	-	-	-	-	-
Charges for services	-	-	-	-	-	11,831
Fines and forfeitures	-	-	23,183	107,857	-	-
Earnings on investments	-	-	514	995	-	-
Miscellaneous	-	14,224	10,000	(540)	-	-
<b>Total revenues</b>	<b>84,373</b>	<b>14,224</b>	<b>33,697</b>	<b>108,312</b>	<b>-</b>	<b>11,831</b>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	3,317
Judicial	-	-	-	-	-	-
Public safety	115,579	5,039	235,945	290,084	-	-
Infrastructure and environmental services	-	-	-	-	-	-
Health and social services	-	-	-	-	-	-
Capital outlay	-	8,500	49,033	75,608	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total expenditures</b>	<b>115,579</b>	<b>13,539</b>	<b>284,978</b>	<b>365,692</b>	<b>-</b>	<b>3,317</b>
Excess (Deficiency) of revenues over (under) expenditures	(31,206)	685	(251,281)	(257,380)	-	8,514
Other financing sources (uses)						
Transfers in	31,206	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>31,206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>685</b>	<b>(251,281)</b>	<b>(257,380)</b>	<b>-</b>	<b>8,514</b>
Fund balances, beginning of year	-	7,149	348,885	717,761	549	130,789
<b>FUND BALANCES, end of year</b>	<b>\$ -</b>	<b>\$ 7,834</b>	<b>\$ 97,604</b>	<b>\$ 460,381</b>	<b>\$ 549</b>	<b>\$ 139,303</b>



Title IV / E Federal Foster Care	TJJD	TWDB - Flood Mitigation Grant	Victim Coordinator and Liaison Grant	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 24,138	\$ 2,180,287	\$ 2,204,425
-	-	-	-	1,065	-	1,065
-	856,629	4,600,854	37,226	5,678,033	-	5,678,033
-	-	189,032	-	1,649,426	-	1,649,426
-	-	-	-	186,336	-	186,336
111	-	-	-	5,877	4,795	10,672
-	-	-	-	23,694	-	23,694
111	856,629	4,789,886	37,226	7,568,569	2,185,082	9,753,651
-	-	-	-	391,552	-	391,552
4,847	856,631	-	37,227	2,269,152	-	2,269,152
-	-	-	-	3,608,600	-	3,608,600
-	-	4,798,511	-	4,798,511	-	4,798,511
-	-	-	-	26,634	-	26,634
-	-	-	-	298,348	-	298,348
-	-	-	-	-	2,085,000	2,085,000
-	-	-	-	-	210,589	210,589
4,847	856,631	4,798,511	37,227	11,392,797	2,295,589	13,688,386
(4,736)	(2)	(8,625)	(1)	(3,824,228)	(110,507)	(3,934,735)
-	-	8,624	-	3,633,935	-	3,633,935
-	-	-	-	(422,857)	-	(422,857)
-	-	8,624	-	3,211,078	-	3,211,078
(4,736)	(2)	(1)	(1)	(613,150)	(110,507)	(723,657)
45,200	-	-	-	5,311,266	219,067	5,530,333
\$ 40,464	\$ (2)	\$ (1)	\$ (1)	\$ 4,698,116	\$ 108,560	\$ 4,806,676

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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  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Earnings on investments	\$ -	\$ 79,546	\$ 79,546
Total revenues	-	79,546	79,546
<b>EXPENDITURES</b>			
General government			
Operations	2,400,000	1,310,730	1,089,270
Capital outlay	11,200,000	3,229,570	7,970,430
Total expenditures	13,600,000	4,540,300	9,059,700
Excess (Deficiency) of revenues over (under) expenditures	(13,600,000)	(4,460,754)	9,139,246
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,950,000	1,740,400	(209,600)
Transfers out	-	-	-
Bond issuance	-	-	-
Total other financing sources (uses)	1,950,000	1,740,400	(209,600)
Net changes in fund balances	(11,650,000)	(2,720,354)	8,929,646
Fund balances, beginning of year	13,486,108	13,486,108	-
<b>FUND BALANCES, end of year</b>	<b>\$ 1,836,108</b>	<b>\$ 10,765,754</b>	<b>\$ 8,929,646</b>

**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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Property taxes	\$ 2,191,383	\$ 2,180,287	\$ (11,096)
Earnings on investments	5,000	4,795	(205)
Total revenues	<u>2,196,383</u>	<u>2,185,082</u>	<u>(11,301)</u>
<b>EXPENDITURES</b>			
Debt service			
Principal and interest	2,085,000	2,085,000	-
Interest and fiscal charges	211,383	210,589	794
Total expenditures	<u>2,296,383</u>	<u>2,295,589</u>	<u>794</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(100,000)</u>	<u>(110,507)</u>	<u>(10,507)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(100,000)	(110,507)	(10,507)
Fund balances, beginning of year	<u>219,067</u>	<u>219,067</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 119,067</u>	<u>\$ 108,560</u>	<u>\$ (10,507)</u>

## 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 5,000	\$ 23,738	\$ 18,738
Total revenues	5,000	23,738	18,738
<b>EXPENDITURES</b>			
Judicial			
Operations	-	-	-
Total expenditures	-	-	-
Excess (Deficiency) of revenues over (under) expenditures	5,000	23,738	18,738
Net change in fund balances	5,000	23,738	18,738
Fund balances, beginning of year	351,632	351,632	-
<b>FUND BALANCES, end of year</b>	<b>\$ 356,632</b>	<b>\$ 375,370</b>	<b>\$ 18,738</b>

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Licenses and permits	\$ 1,600	\$ 1,065	\$ (535)
Total revenues	<u>1,600</u>	<u>1,065</u>	<u>(535)</u>
<b>EXPENDITURES</b>			
Public safety Operations	<u>3,600</u>	<u>60</u>	<u>3,540</u>
Total expenditures	<u>3,600</u>	<u>60</u>	<u>3,540</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(2,000)</u>	<u>1,005</u>	<u>3,005</u>
Net change in fund balances	(2,000)	1,005	3,005
Fund balances, beginning of year	<u>22,240</u>	<u>22,240</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 20,240</u>	<u>\$ 23,245</u>	<u>\$ 3,005</u>

## Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Child Welfare Board Fund  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 20,000	\$ 31,353	\$ 11,353.00
Charges for services	1,500	1,938	438
Earnings on investments	25	43	18
Total revenues	<u>21,525</u>	<u>33,334</u>	<u>11,809</u>
<b>EXPENDITURES</b>			
Health and social services			
Personnel	-	-	-
Operations	20,000	21,634	(1,634)
Other Services	-	-	-
Grants	-	-	-
Total expenditures	<u>20,000</u>	<u>21,634</u>	<u>(1,634)</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>1,525</u>	<u>11,700</u>	<u>10,175</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,525	11,700	10,175
Fund balances, beginning of year	<u>11,353</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 12,878</u></u>	<u><u>\$ 11,700</u></u>	<u><u>\$ (1,178)</u></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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures	\$ -	\$ -	\$ -
Total revenues	-	-	-
<b>EXPENDITURES</b>			
Judicial			
Operations	-	494	(494)
Total expenditures	-	494	(494)
Excess (Deficiency) of revenues over (under) expenditures	-	(494)	(494)
Net change in fund balances	-	(494)	(494)
Fund balances, beginning of year	3,458	3,458	-
<b>FUND BALANCES, end of year</b>	<b>\$ 3,458</b>	<b>\$ 2,964</b>	<b>\$ (494)</b>

# Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Constable Precinct 3 State Forfeiture Funds –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Earnings on investments	\$ -	\$ 6	\$ 6
Total revenues	-	6	6
<b>EXPENDITURES</b>			
Judicial			
Operations	347	-	347
Total expenditures	347	-	347
Excess (Deficiency) of revenues over (under) expenditures	(347)	6	353
Net change in fund balances	(347)	6	353
Fund balances, beginning of year	348	348	-
<b>FUND BALANCES, end of year</b>	<b>\$ 1</b>	<b>\$ 354</b>	<b>\$ 353</b>

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 4,000	\$ 3,814	\$ (186)
Total revenues	<u>4,000</u>	<u>3,814</u>	<u>(186)</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	<u>5,000</u>	<u>200</u>	<u>4,800</u>
Total expenditures	<u>5,000</u>	<u>200</u>	<u>4,800</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,000)</u>	<u>3,614</u>	<u>4,614</u>
Net change in fund balances	(1,000)	3,614	4,614
Fund balances, beginning of year	<u>19,873</u>	<u>19,873</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 18,873</u>	<u>\$ 23,487</u>	<u>\$ 4,614</u>

# 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 30,000	\$ 33,300	\$ 3,300
Total revenues	30,000	33,300	3,300
<b>EXPENDITURES</b>			
Judicial			
Operations	32,000	31,625	375
Total expenditures	32,000	31,625	375
Excess (Deficiency) of revenues over (under) expenditures	(2,000)	1,675	3,675
Net change in fund balances	(2,000)	1,675	3,675
Fund balances, beginning of year	5,025	5,025	-
<b>FUND BALANCES, end of year</b>	<b>\$ 3,025</b>	<b>\$ 6,700</b>	<b>\$ 3,675</b>

# Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
County Attorney State Forfeiture Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures	\$ 50,000	\$ 55,296	\$ 5,296
Earnings on investments	1,000	1,080	80
Total revenues	<u>51,000</u>	<u>56,376</u>	<u>5,376</u>
<b>EXPENDITURES</b>			
Judicial			
Personnel	14,246	10,860	3,386
Operations	94,483	83,518	10,965
Capital outlay	117,380	99,621	17,759
Total expenditures	<u>226,109</u>	<u>193,999</u>	<u>32,110</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(175,109)</u>	<u>(137,623)</u>	<u>37,486</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(175,109)	(137,623)	37,486
Fund balances, beginning of year	<u>449,896</u>	<u>449,896</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 274,787</u>	<u>\$ 312,273</u>	<u>\$ 37,486</u>

**Guadalupe County, Texas**

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
County Attorney State Funds –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 22,500	\$ 22,500	\$ -
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>-</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Guadalupe County, Texas

## Schedule of Revenues, Expenditures, and Changes

### in Fund Balance – Budget and Actual

### County Clerk Records Management and Preservation Funds –

### Special Revenue Fund

For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 285,000	\$ 297,035	\$ 12,035
Total revenues	<u>285,000</u>	<u>297,035</u>	<u>12,035</u>
<b>EXPENDITURES</b>			
General government			
Personnel	11,908	11,890	18
Operations	722,400	311,191	411,209
Capital outlay	<u>70,000</u>	<u>49,905</u>	<u>20,095</u>
Total expenditures	<u>804,308</u>	<u>372,986</u>	<u>431,322</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(519,308)</u>	<u>(75,951)</u>	<u>443,357</u>
Net change in fund balances	(519,308)	(75,951)	443,357
Fund balances, beginning of year	<u>1,012,805</u>	<u>1,012,805</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 493,497</u>	<u>\$ 936,854</u>	<u>\$ 443,357</u>

# 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 35,000	\$ 35,949	\$ 949
Total revenues	35,000	35,949	949
<b>EXPENDITURES</b>			
General government Operations	52,760	31,790	20,970
Total expenditures	52,760	31,790	20,970
Excess (Deficiency) of revenues over (under) expenditures	(17,760)	4,159	21,919
Net change in fund balances	(17,760)	4,159	21,919
Fund balances, beginning of year	113,772	113,772	-
<b>FUND BALANCES, end of year</b>	<b>\$ 96,012</b>	<b>\$ 117,931</b>	<b>\$ 21,919</b>



## Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
County Reporter Service Fee Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 30,000	\$ 35,877	\$ 5,877
Total revenues	30,000	35,877	5,877
<b>EXPENDITURES</b>			
Judicial			
Operations	49,000	43,448	5,552
Total expenditures	49,000	43,448	5,552
Excess (Deficiency) of revenues over (under) expenditures	(19,000)	(7,571)	11,429
Net change in fund balances	(19,000)	(7,571)	11,429
Fund balances, beginning of year	23,417	23,417	-
<b>FUND BALANCES, end of year</b>	<b>\$ 4,417</b>	<b>\$ 15,846</b>	<b>\$ 11,429</b>

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 8,500	\$ 8,440	\$ (60)
Total revenues	<u>8,500</u>	<u>8,440</u>	<u>(60)</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	<u>27,000</u>	<u>9,742</u>	<u>17,258</u>
Total expenditures	<u>27,000</u>	<u>9,742</u>	<u>17,258</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(18,500)</u>	<u>(1,302)</u>	<u>17,198</u>
Net change in fund balances	(18,500)	(1,302)	17,198
Fund balances, beginning of year	<u>33,700</u>	<u>33,700</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 15,200</u>	<u>\$ 32,398</u>	<u>\$ 17,198</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 65,000	\$ 69,041	\$ 4,041
Total revenues	<u>65,000</u>	<u>69,041</u>	<u>4,041</u>
<b>EXPENDITURES</b>			
Public safety			
Personnel	48,252	46,840	1,412
Operations	<u>25,000</u>	<u>17,178</u>	<u>7,822</u>
Total expenditures	<u>73,252</u>	<u>64,018</u>	<u>9,234</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(8,252)</u>	<u>5,023</u>	<u>13,275</u>
Net change in fund balances	(8,252)	5,023	13,275
Fund balances, beginning of year	<u>52,098</u>	<u>52,098</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 43,846</u></u>	<u><u>\$ 57,121</u></u>	<u><u>\$ 13,275</u></u>

**Guadalupe County, Texas**

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Department of Homeland Security Grants –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 28,500	\$ 28,436	\$ (64)
Total revenues	<u>28,500</u>	<u>28,436</u>	<u>(64)</u>
<b>EXPENDITURES</b>			
Public safety			
Operations	<u>32,080</u>	<u>30,335</u>	<u>1,745</u>
Total expenditures	<u>32,080</u>	<u>30,335</u>	<u>1,745</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(3,580)</u>	<u>(1,899)</u>	<u>1,681</u>
Net change in fund balances	(3,580)	(1,899)	1,681
Fund balances, beginning of year	<u>3,580</u>	<u>3,580</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ 1,681</u>	<u>\$ 1,681</u>

**Guadalupe County, Texas**

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
District Clerk Records Management Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 9,000	\$ 10,482	\$ 1,482
Total revenues	<u>9,000</u>	<u>10,482</u>	<u>1,482</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	10,000	10,000	-
Capital outlay	-	-	-
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,000)</u>	<u>482</u>	<u>1,482</u>
Net change in fund balances	(1,000)	482	1,482
Fund balances, beginning of year	<u>19,180</u>	<u>19,180</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 18,180</u></u>	<u><u>\$ 19,662</u></u>	<u><u>\$ 1,482</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 9,500	\$ 9,871	\$ 371
Total revenues	<u>9,500</u>	<u>9,871</u>	<u>371</u>
<b>EXPENDITURES</b>			
Health and social services			
Other services	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>4,500</u>	<u>4,871</u>	<u>371</u>
Net change in fund balances	4,500	4,871	371
Fund balances, beginning of year	<u>73,276</u>	<u>73,276</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 77,776</u></u>	<u><u>\$ 78,147</u></u>	<u><u>\$ 371</u></u>

## 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 30,000	\$ 36,200	\$ 6,200
Total revenues	30,000	36,200	6,200
<b>EXPENDITURES</b>			
Public safety			
Operations	24,900	15,473	9,427
Capital outlay	-	-	-
Total expenditures	24,900	15,473	9,427
Excess (Deficiency) of revenues over (under) expenditures	5,100	20,727	15,627
Net change in fund balances	5,100	20,727	15,627
Fund balances, beginning of year	146,415	146,415	-
<b>FUND BALANCES, end of year</b>	<b>\$ 151,515</b>	<b>\$ 167,142</b>	<b>\$ 15,627</b>

## Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Help Americans Vote Act (HAVA) –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ -
Total revenues	-	-	-
<b>EXPENDITURES</b>			
General government Operations	38,000	33,364	4,636
Total expenditures	38,000	33,364	4,636
Excess (Deficiency) of revenues over (under) expenditures	(38,000)	(33,364)	4,636
Net change in fund balances	(38,000)	(33,364)	4,636
Fund balances, beginning of year	33,364	33,364	-
<b>FUND BALANCES, end of year</b>	<b>\$ (4,636)</b>	<b>\$ -</b>	<b>\$ 4,636</b>



# Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Hotel Occupancy Fund  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Other taxes	\$ -	\$ 24,138	\$ 24,138
Total revenues	-	24,138	24,138
<b>EXPENDITURES</b>	-	-	-
Total expenditures	-	-	-
Excess (Deficiency) of revenues over (under) expenditures	-	24,138	24,138
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	24,138	24,138
Fund balances, beginning of year	-	-	-
<b>FUND BALANCES, end of year</b>	<b>\$ -</b>	<b>\$ 24,138</b>	<b>\$ 24,138</b>

## Guadalupe County, Texas

### Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

Hot Check / County Attorney Fund

Special Revenue Fund

For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ -	\$ 2,660	\$ 2,660
Total revenues	-	2,660	2,660
<b>EXPENDITURES</b>			
Judicial			
Personnel	-	3,006	(3,006)
Operations	-	1,997	(1,997)
Total expenditures	-	5,003	(5,003)
Excess (Deficiency) of revenues over (under) expenditures	-	(2,343)	(2,343)
Net change in fund balances	-	(2,343)	(2,343)
Fund balances, beginning of year	20,524	20,524	-
<b>FUND BALANCES, end of year</b>	<b>\$ 20,524</b>	<b>\$ 18,181</b>	<b>\$ (2,343)</b>

**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, 2019

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 340,000	\$ 340,316	\$ 316
Earnings on investments	100	367	267
Total revenues	<u>340,100</u>	<u>340,683</u>	<u>583</u>
<b>EXPENDITURES</b>			
Public safety			
Operations	342,000	297,183	44,817
Capital outlay	20,000	15,681	4,319
Total expenditures	<u>362,000</u>	<u>312,864</u>	<u>49,136</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(21,900)</u>	<u>27,819</u>	<u>49,719</u>
Net change in fund balances	(21,900)	27,819	49,719
Fund balances, beginning of year	<u>204,029</u>	<u>204,029</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 182,129</u></u>	<u><u>\$ 231,848</u></u>	<u><u>\$ 49,719</u></u>

# 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 225,000	\$ 425,430	\$ 200,430
Fines and forfeitures	-	-	-
Earnings on investments	2,100	2,704	604
Miscellaneous	300	10	(290)
	<hr/>	<hr/>	<hr/>
Total revenues	227,400	428,144	200,744
<b>EXPENDITURES</b>			
Judicial			
Personnel	990,655	979,016	11,639
Operations	163,886	132,000	31,886
Public safety			
Personnel	2,549,837	2,389,943	159,894
Operations	195,275	148,545	46,730
	<hr/>	<hr/>	<hr/>
Total expenditures	3,899,653	3,649,504	250,149
Excess (Deficiency) of revenues over (under) expenditures	<hr/> (3,672,253)	<hr/> (3,221,360)	<hr/> 450,893
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	3,594,105	3,594,105	-
Transfers out	(422,858)	(422,857)	(1)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	3,171,247	3,171,248	1
Net change in fund balances	(501,006)	(50,112)	450,894
Fund balances, beginning of year	<hr/> 1,172,856	<hr/> 1,172,856	<hr/> -
<b>FUND BALANCES, end of year</b>	<hr/> <b>\$ 671,850</b>	<hr/> <b>\$ 1,122,744</b>	<hr/> <b>\$ 450,894</b>

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 4,000	\$ 4,895	\$ 895
Earnings on investments	15	57	42
Miscellaneous	50	-	(50)
	<u>4,065</u>	<u>4,952</u>	<u>887</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	<u>3,100</u>	<u>2,310</u>	<u>790</u>
	<u>3,100</u>	<u>2,310</u>	<u>790</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>965</u>	<u>2,642</u>	<u>1,677</u>
Net change in fund balances	965	2,642	1,677
Fund balances, beginning of year	<u>19,185</u>	<u>19,185</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 20,150</u>	<u>\$ 21,827</u>	<u>\$ 1,677</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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 6,000	\$ 7,507	\$ 1,507
Total revenues	<u>6,000</u>	<u>7,507</u>	<u>1,507</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	7,000	2,067	4,933
Capital outlay	-	-	-
Total expenditures	<u>7,000</u>	<u>2,067</u>	<u>4,933</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,000)</u>	<u>5,440</u>	<u>6,440</u>
Net change in fund balances	(1,000)	5,440	6,440
Fund balances, beginning of year	<u>11,046</u>	<u>11,046</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 10,046</u></u>	<u><u>\$ 16,486</u></u>	<u><u>\$ 6,440</u></u>

## 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 26,000	\$ 30,317	\$ 4,317
Total revenues	26,000	30,317	4,317
<b>EXPENDITURES</b>			
Judicial			
Operations	21,300	12,153	9,147
Public safety			
Operations	3,500	-	3,500
Total expenditures	24,800	12,153	12,647
Excess (Deficiency) of revenues over (under) expenditures	1,200	18,164	16,964
Net change in fund balances	1,200	18,164	16,964
Fund balances, beginning of year	65,583	65,583	-
<b>FUND BALANCES, end of year</b>	<b>\$ 66,783</b>	<b>\$ 83,747</b>	<b>\$ 16,964</b>

## 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 16,657	\$ 16,662	\$ 5
Total revenues	16,657	16,662	5
<b>EXPENDITURES</b>			
Public safety			
Operations	32,183	16,396	15,787
Total expenditures	32,183	16,396	15,787
Excess (Deficiency) of revenues over (under) expenditures	(15,526)	266	15,792
Net change in fund balances	(15,526)	266	15,792
Fund balances, beginning of year	15,523	15,523	-
<b>FUND BALANCES, end of year</b>	<b>\$ (3)</b>	<b>\$ 15,789</b>	<b>\$ 15,792</b>



## 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 63,000	\$ 71,753	\$ 8,753
Total revenues	<u>63,000</u>	<u>71,753</u>	<u>8,753</u>
<b>EXPENDITURES</b>			
Judicial			
Operations	<u>35,200</u>	<u>25,511</u>	<u>9,689</u>
Total expenditures	<u>35,200</u>	<u>25,511</u>	<u>9,689</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>27,800</u>	<u>46,242</u>	<u>18,442</u>
Net change in fund balances	27,800	46,242	18,442
Fund balances, beginning of year	<u>188,108</u>	<u>188,108</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 215,908</u>	<u>\$ 234,350</u>	<u>\$ 18,442</u>

**Guadalupe County, Texas**

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Miscellaneous Short-Term Grants –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 70,548	\$ 84,373	\$ 13,825
Total revenues	70,548	84,373	13,825
<b>EXPENDITURES</b>			
Public safety			
Personnel	101,409	115,579	(14,170)
Total expenditures	101,409	115,579	(14,170)
Excess (Deficiency) of revenues over (under) expenditures	(30,861)	(31,206)	(345)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	30,861	31,206	345
Total other financing sources (uses)	30,861	31,206	345
Net change in fund balances	-	-	-
Fund balances, beginning of year	-	-	-
<b>FUND BALANCES, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Guadalupe County, Texas**

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Sheriff’s State Donation Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>REVENUES</b>			
Fines and forfeitures	\$ -	\$ -	\$ -
Earnings on investments	-	-	-
Miscellaneous	13,874	14,224	350
Total revenues	<u>13,874</u>	<u>14,224</u>	<u>350</u>
<b>EXPENDITURES</b>			
Public safety			
Operations	13,101	5,039	8,062
Capital outlay	8,500	8,500	-
Total expenditures	<u>21,601</u>	<u>13,539</u>	<u>8,062</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(7,727)</u>	<u>685</u>	<u>8,412</u>
Net change in fund balances	(7,727)	685	8,412
Fund balances, beginning of year	<u>7,149</u>	<u>7,149</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ (578)</u></u>	<u><u>\$ 7,834</u></u>	<u><u>\$ 8,412</u></u>

# Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Sheriff’s Federal Forfeiture Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures	\$ 50,000	\$ 23,183	\$ (26,817)
Earnings on investments	-	514	514
Miscellaneous	-	10,000	10,000
Total revenues	<u>50,000</u>	<u>33,697</u>	<u>(16,303)</u>
<b>EXPENDITURES</b>			
Public safety			
Personnel	-	-	-
Operations	265,460	235,945	29,515
Other Services	-	-	-
Grants			
Capital outlay	<u>81,994</u>	<u>49,033</u>	<u>32,961</u>
Total expenditures	<u>347,454</u>	<u>284,978</u>	<u>62,476</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(297,454)</u>	<u>(251,281)</u>	<u>46,173</u>
Net change in fund balances	(297,454)	(251,281)	46,173
Fund balances, beginning of year	<u>348,885</u>	<u>348,885</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 51,431</u>	<u>\$ 97,604</u>	<u>\$ 46,173</u>

# Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Sheriff’s State Forfeiture Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures	\$ 30,000	\$ 107,857	\$ 77,857
Earnings on investments	-	995	995
Miscellaneous	-	(540)	(540)
Total revenues	<u>30,000</u>	<u>108,312</u>	<u>78,312</u>
<b>EXPENDITURES</b>			
Public safety			
Personnel	-	-	-
Operations	237,143	202,268	34,875
Other Services	115,000	87,816	27,184
Grants			
Capital outlay	<u>76,710</u>	<u>75,608</u>	<u>1,102</u>
Total expenditures	<u>428,853</u>	<u>365,692</u>	<u>63,161</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(398,853)</u>	<u>(257,380)</u>	<u>141,473</u>
Net change in fund balances	(398,853)	(257,380)	141,473
Fund balances, beginning of year	<u>717,761</u>	<u>717,761</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ 318,908</u></u>	<u><u>\$ 460,381</u></u>	<u><u>\$ 141,473</u></u>

## Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Special VIT Interest Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Earnings on investments	\$ 1,500	\$ -	\$ (1,500)
Total revenues	1,500	-	(1,500)
<b>EXPENDITURES</b>			
Public safety			
Operations	-	-	-
Total expenditures	1,500	-	1,500
Excess (Deficiency) of revenues over (under) expenditures	-	-	-
Net change in fund balances	-	-	-
Fund balances, beginning of year	549	549	-
<b>FUND BALANCES, end of year</b>	<b>\$ 549</b>	<b>\$ 549</b>	<b>\$ -</b>

## 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, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ -	\$ 11,831	\$ 11,831
Total revenues	-	11,831	11,831
<b>EXPENDITURES</b>			
General government Operations	5,000	3,317	1,683
Total expenditures	5,000	3,317	1,683
Excess (Deficiency) of revenues over (under) expenditures	(5,000)	8,514	13,514
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	5,000	-	(5,000)
Total other financing sources (uses)	5,000	-	(5,000)
Net change in fund balances	-	8,514	8,514
Fund balances, beginning of year	130,789	130,789	-
<b>FUND BALANCES, end of year</b>	<b>\$ 130,789</b>	<b>\$ 139,303</b>	<b>\$ 8,514</b>

# Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Title IV / E Federal Foster Care Fund –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Earnings on investments	\$ 50	\$ 111	\$ 61
Total revenues	50	111	61
<b>EXPENDITURES</b>			
Judicial			
Operations	6,300	4,847	1,453
Total expenditures	6,300	4,847	1,453
Excess (Deficiency) of revenues over (under) expenditures	(6,250)	(4,736)	1,514
Net change in fund balances	(6,250)	(4,736)	1,514
Fund balances, beginning of year	45,200	45,200	-
<b>FUND BALANCES, end of year</b>	<b>\$ 38,950</b>	<b>\$ 40,464</b>	<b>\$ 1,514</b>



**Guadalupe County, Texas**

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Texas Juvenile Justice Department Grant Funds –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 884,526	\$ 856,629	\$ (27,897)
Total revenues	<u>884,526</u>	<u>856,629</u>	<u>(27,897)</u>
<b>EXPENDITURES</b>			
Judicial			
Personnel	609,730	582,141	27,589
Operations	<u>274,796</u>	<u>274,490</u>	<u>306</u>
Total expenditures	<u>884,526</u>	<u>856,631</u>	<u>27,895</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2)</u>	<u>(2)</u>
Net change in fund balances	-	(2)	(2)
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ (2)</u></u>	<u><u>\$ (2)</u></u>

# Guadalupe County, Texas

## Schedule of Revenues, Expenditures, and Changes

### in Fund Balance – Budget and Actual

#### TWDB Flood Mitigation Fund

#### Special Revenue Fund

For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 5,501,405	\$ 4,600,854	\$ (900,551)
Charges for services	554,233	189,032	(365,201)
Total revenues	<u>6,055,638</u>	<u>4,789,886</u>	<u>(1,265,752)</u>
<b>EXPENDITURES</b>			
Infrastructure and environmental services			
Personnel	4,022	-	4,022
Operations	6,055,350	4,798,511	1,256,839
Other Services	-	-	-
Grants			
Total expenditures	<u>6,059,372</u>	<u>4,798,511</u>	<u>1,260,861</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(3,734)</u>	<u>(8,625)</u>	<u>(4,891)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	3,734	8,624	4,890
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>3,734</u>	<u>8,624</u>	<u>4,890</u>
Net change in fund balances	-	(1)	(1)
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

## Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Victim Coordinator Liaison Grant (VCLG) –  
Special Revenue Fund  
For the Fiscal Year Ended September 30, 2019

	Final Budget	Actual	Variance from Amended Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 42,000	\$ 37,226	\$ (4,774)
Total revenues	42,000	37,226	(4,774)
<b>EXPENDITURES</b>			
Judicial			
Personnel	42,000	37,227	4,773
Total expenditures	42,000	37,227	4,773
Excess (Deficiency) of revenues over (under) expenditures	-	(1)	(1)
Net change in fund balances	-	(1)	(1)
Fund balances, beginning of year	-	-	-
<b>FUND BALANCES, end of year</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (1)</b>

**Guadalupe County, Texas**  
Combining Statement of Net Position  
Internal Service Funds  
September 30, 2019

	<b>Workers' Compensation Fund</b>	<b>Medical Benefits Fund</b>	<b>Total</b>
	<hr/>	<hr/>	<hr/>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 292,253	\$ 4,066,801	\$ 4,359,054
Investments	-	-	-
Accounts receivable, net	25,000	325,000	350,000
Prepaid items	-	50,000	50,000
	<hr/>	<hr/>	<hr/>
Total assets	317,253	4,441,801	4,759,054
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	2,981	59,464	62,445
Due to other funds	-	3,539	3,539
Claims payable - due within one year	11,926	310,405	322,331
	<hr/>	<hr/>	<hr/>
Total current liabilities	14,907	373,408	388,315
Noncurrent liabilities			
Claims payable - due in more than one year	159,081	-	159,081
	<hr/>	<hr/>	<hr/>
Total noncurrent liabilities	159,081	-	159,081
	<hr/>	<hr/>	<hr/>
Total liabilities	173,988	373,408	547,396
<b>NET POSITION</b>			
Unrestricted	143,265	4,068,393	4,211,658
	<hr/>	<hr/>	<hr/>
<b>TOTAL NET POSITION</b>	<b>\$ 143,265</b>	<b>\$ 4,068,393</b>	<b>\$ 4,211,658</b>
	<hr/>	<hr/>	<hr/>

## Guadalupe County, Texas

Combining Statement of Revenues, Expenses,  
and Changes in Net Position  
Internal Service Funds  
September 30, 2019

	Workers' Compensation Fund	Medical Benefits Fund	Total
<b>REVENUES</b>			
Fees paid by county	\$ 348,359	\$ 5,544,565	\$ 5,892,924
Fees paid by employees	-	1,247,270	1,247,270
Miscellaneous	-	669,881	669,881
Total operating revenue	348,359	7,461,716	7,810,075
<b>OPERATING EXPENSES</b>			
Administrative charges	-	1,193,279	1,193,279
Insurance premiums	319,990	32,930	352,920
Benefit claims	-	5,626,298	5,626,298
Total operating expenses	319,990	6,852,507	7,172,497
Operating income (loss)	28,369	609,209	637,578
<b>NON-OPERATING REVENUES</b>			
Interest and investment revenue	754	76,126	76,880
Total non-operating revenues	754	76,126	76,880
Change in net position	29,123	685,335	714,458
Total net position, beginning	114,142	3,383,058	3,497,200
<b>TOTAL NET POSITION, ending</b>	<b>\$ 143,265</b>	<b>\$ 4,068,393</b>	<b>\$ 4,211,658</b>

**Guadalupe County, Texas**  
Combining Statement of Cash Flows  
Internal Service Funds  
September 30, 2019

	Workers' Compensation Fund	Medical Benefits Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from participants	\$ 348,359	\$ 7,368,979	\$ 7,717,338
Received (paid) for administrative services	-	(1,194,552)	(1,194,552)
Cash paid to benefit claims and excess coverage	(332,266)	(4,874,579)	(5,206,845)
Net cash provided by operating activities	16,093	1,299,848	1,315,941
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Interest received	754	76,126	76,880
Net cash provided by investing activities	754	76,126	76,880
<b>NET CHANGE IN CASH AND EQUIVALENTS</b>			
Cash and equivalents, beginning of year	275,406	2,690,827	2,966,233
<b>CASH AND EQUIVALENTS, end of year</b>	<b>\$ 292,253</b>	<b>\$ 4,066,801</b>	<b>\$ 4,359,054</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income	\$ 28,369	\$ 609,209	\$ 637,578
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Accounts receivable	-	577,144	577,144
Current liabilities	(12,276)	113,495	101,219
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 16,093</b>	<b>\$ 1,299,848</b>	<b>\$ 1,315,941</b>

**Guadalupe County, Texas**  
Combining Statement of Changes in  
Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended September 30, 2019

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
<b>Inmate Fund</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 24,860	\$ 697,214	\$ 694,371	\$ 27,703
<b>TOTAL ASSETS</b>	<b>\$ 24,860</b>	<b>\$ 697,214</b>	<b>\$ 694,371</b>	<b>\$ 27,703</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 24,860	\$ 718,308	\$ 715,465	\$ 27,703
<b>TOTAL LIABILITIES</b>	<b>\$ 24,860</b>	<b>\$ 718,308</b>	<b>\$ 715,465</b>	<b>\$ 27,703</b>
<b>Tax Assessor-Collector</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,124,097	\$ 317,260,216	\$ 317,195,547	\$ 3,188,766
<b>TOTAL ASSETS</b>	<b>\$ 3,124,097</b>	<b>\$ 317,260,216</b>	<b>\$ 317,195,547</b>	<b>\$ 3,188,766</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 3,124,097	\$ 317,294,101	\$ 317,229,432	\$ 3,188,766
<b>TOTAL LIABILITIES</b>	<b>\$ 3,124,097</b>	<b>\$ 317,294,101</b>	<b>\$ 317,229,432</b>	<b>\$ 3,188,766</b>
<b>District Clerk Trust &amp; Registry</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 807,879	\$ 1,527,107	\$ 1,356,746	\$ 978,240
Certificates of deposit	284,643	46,444	62,330	268,757
<b>TOTAL ASSETS</b>	<b>\$ 1,092,522</b>	<b>\$ 1,573,551</b>	<b>\$ 1,419,076</b>	<b>\$ 1,246,997</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 1,092,522	\$ 1,659,039	\$ 1,504,564	\$ 1,246,997
<b>TOTAL LIABILITIES</b>	<b>\$ 1,092,522</b>	<b>\$ 1,659,039</b>	<b>\$ 1,504,564</b>	<b>\$ 1,246,997</b>
<b>County Clerk Trust &amp; Registry</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 220,828	\$ 765,975	\$ 573,463	\$ 413,340
Certificates of deposit	391,530	252,766	269,875	374,421
<b>TOTAL ASSETS</b>	<b>\$ 612,358</b>	<b>\$ 1,018,741</b>	<b>\$ 843,338</b>	<b>\$ 787,761</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 612,358	\$ 1,020,741	\$ 845,338	\$ 787,761
<b>TOTAL LIABILITIES</b>	<b>\$ 612,358</b>	<b>\$ 1,020,741</b>	<b>\$ 845,338</b>	<b>\$ 787,761</b>

**Guadalupe County, Texas**  
Combining Statement of Changes in  
Assets and Liabilities – Continued  
Agency Funds  
For the Fiscal Year Ended September 30, 2019

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
<b>Adult Probation</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 556,716	\$ 2,166,875	\$ 1,985,358	\$ 738,233
<b>TOTAL ASSETS</b>	<b>\$ 556,716</b>	<b>\$ 2,166,875</b>	<b>\$ 1,985,358</b>	<b>\$ 738,233</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 556,716	\$ 2,166,875	\$ 1,985,358	\$ 738,233
<b>TOTAL LIABILITIES</b>	<b>\$ 556,716</b>	<b>\$ 2,166,875</b>	<b>\$ 1,985,358</b>	<b>\$ 738,233</b>
<b>Child Protection</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,184	\$ 307	\$ 13,491	\$ -
<b>TOTAL ASSETS</b>	<b>\$ 13,184</b>	<b>\$ 307</b>	<b>\$ 13,491</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 13,184	\$ 307	\$ 13,491	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ 13,184</b>	<b>\$ 307</b>	<b>\$ 13,491</b>	<b>\$ -</b>
<b>Seized and Trust Funds</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 215,746	\$ 367,338	\$ 296,295	\$ 286,789
<b>TOTAL ASSETS</b>	<b>\$ 215,746</b>	<b>\$ 367,338</b>	<b>\$ 296,295</b>	<b>\$ 286,789</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 215,746	\$ 388,010	\$ 316,967	\$ 286,789
<b>TOTAL LIABILITIES</b>	<b>\$ 215,746</b>	<b>\$ 388,010</b>	<b>\$ 316,967</b>	<b>\$ 286,789</b>
<b>Unclaimed Property</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 47,982	\$ 2,576	\$ 505	\$ 50,053
<b>TOTAL ASSETS</b>	<b>\$ 47,982</b>	<b>\$ 2,576</b>	<b>\$ 505</b>	<b>\$ 50,053</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 47,982	\$ 2,576	\$ 505	\$ 50,053
<b>TOTAL LIABILITIES</b>	<b>\$ 47,982</b>	<b>\$ 2,576</b>	<b>\$ 505</b>	<b>\$ 50,053</b>



**Guadalupe County, Texas**  
Combining Statement of Changes in  
Assets and Liabilities – Continued  
Agency Funds  
For the Fiscal Year Ended September 30, 2019

<u>Total All Agency Funds</u>	<u>Balance October 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2019</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,011,292	\$ 322,787,608	\$ 322,115,776	\$ 5,683,124
Certificates of deposit	676,173	299,210	332,205	643,178
<b>TOTAL ASSETS</b>	<b>\$ 5,687,465</b>	<b>\$ 323,086,818</b>	<b>\$ 322,447,981</b>	<b>\$ 6,326,302</b>
<b>LIABILITIES</b>				
Funds held for others	\$ 5,687,465	\$ 323,249,957	\$ 322,611,120	\$ 6,326,302
<b>TOTAL LIABILITIES</b>	<b>\$ 5,687,465</b>	<b>\$ 323,249,957</b>	<b>\$ 322,611,120</b>	<b>\$ 6,326,302</b>

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# Statistical Section

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# Guadalupe County, Texas

Statistical Section

September 30, 2019

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

## Contents

Financial Trends Information..... 146

These schedules contain trend information intended to help the reader understand how the District's financial position has changed over time.

Revenue Capacity Information..... 154

These schedules contain information intended to help the reader assess the District's most significant revenue source, state tax collections.

Debt Capacity Information..... 159

These schedules contain information intended to assist users in understanding and assessing the District's current levels of outstanding debt and the ability to issue additional debt.

Demographic and Economic Information ..... 162

These schedules provide demographic and economic indicators intended to help the readers understand the socioeconomic environment within which the District's financial activities take place.

Operating Information ..... 168

These schedules provide contextual information about the District's operations and resources intended to assist readers in using financial statement information to understand and assess the District's economic condition.

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

	Fiscal Year			
	2010	2011	2012	2013
<b>Governmental activities</b>				
Net investment in capital assets	\$ 36,383	\$ 39,013	\$ 41,828	\$ 44,386
Restricted	257	5,655	5,827	7,019
Unrestricted	26,766	20,922	29,753	31,057
<b>Total governmental activities</b>				
<b>net position</b>	<b>\$ 63,406</b>	<b>\$ 65,590</b>	<b>\$ 77,408</b>	<b>\$ 82,462</b>

Source: Audited Financial Statements

Fiscal Year

2014	2015	2016	2017	2018	2019
\$ 55,386	\$ 58,486	\$ 64,895	\$ 67,504	\$ 65,392	\$ 73,349
6,383	8,247	10,129	19,005	16,338	17,910
26,322	26,721	27,525	24,024	33,671	34,557
<u>\$ 88,091</u>	<u>\$ 93,454</u>	<u>\$ 102,549</u>	<u>\$ 110,533</u>	<u>\$ 115,401</u>	<u>\$ 125,816</u>

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

	Fiscal Year			
	2010	2011	2012	2013
<b>Expenses</b>				
Governmental activities				
General government	\$ 8,674,334	\$ 9,496,276	\$ 9,496,422	\$ 10,195,997
Judicial	9,089,541	7,997,761	8,096,118	8,310,941
Public safety	17,710,994	20,122,322	19,940,941	20,349,674
Infrastructure and environmental support	5,007,359	5,587,963	5,404,756	6,078,130
Health and Social Services	4,517,483	4,417,310	4,482,183	4,618,442
Interest on long-term debt	818,503	767,308	717,745	690,723
Total governmental activities expenses	<u>45,818,214</u>	<u>48,388,940</u>	<u>48,138,165</u>	<u>50,243,907</u>
<b>Program revenues</b>				
Governmental activities				
Charges for services				
General government	1,560,440	2,472,200	2,399,002	2,917,877
Judicial	2,203,309	1,609,124	1,516,483	1,563,405
Public safety	3,243,420	2,801,568	2,765,811	2,331,655
Infrastructure and environmental support	1,519,542	2,109,106	2,135,705	2,192,506
Health and Social Services	79,179	21,647	20,815	20,663
Operating grant and contributions	3,029,805	3,159,332	3,014,118	3,144,533
Capital grants and contributions	-	211,441	-	-
Total governmental activities program revenues	<u>11,635,695</u>	<u>12,384,418</u>	<u>11,851,934</u>	<u>12,170,639</u>
<b>Net (expense) revenue</b>				
Governmental activities	<u>(34,182,519)</u>	<u>(36,004,522)</u>	<u>(36,286,231)</u>	<u>(38,073,268)</u>
Total governmental activities net expense	<u>\$ (34,182,519)</u>	<u>\$ (36,004,522)</u>	<u>\$ (36,286,231)</u>	<u>\$ (38,073,268)</u>
<b>General revenues and other changes in net position</b>				
Governmental activities				
Taxes				
Property taxes	\$ 30,476,717	\$ 32,904,361	\$ 34,181,203	\$ 35,761,627
Sales and use taxes	4,671,993	5,251,331	5,956,369	6,685,002
Other taxes	1,099,123	-	-	-
Unrestricted earnings on investments	339,255	248,979	165,789	136,125
Miscellaneous	98,877	38,855	150,874	418,324
Special item - CPS agreement	-	-	7,667,000	-
Gain (Loss) on disposal of capital assets	77,230	(255,617)	(16,412)	-
Total governmental activities	<u>36,763,195</u>	<u>38,187,909</u>	<u>48,104,823</u>	<u>43,001,078</u>
<b>Changes in net position</b>				
<b>Governmental activities</b>	<u>\$ 2,580,676</u>	<u>\$ 2,183,387</u>	<u>\$ 11,818,592</u>	<u>\$ 4,927,810</u>

Source: Audited Financial Statements



Fiscal Year

	2014	2015	2016	2017	2018	2019
\$	10,748,258	\$ 10,589,238	\$ 12,383,917	\$ 13,869,747	\$ 14,962,164	\$ 15,912,545
	8,881,221	9,544,545	9,819,966	10,291,375	9,976,469	9,997,979
	20,696,681	21,619,557	22,558,768	25,151,926	26,745,825	27,364,781
	5,758,456	5,494,764	7,038,954	12,406,601	14,935,230	11,648,587
	5,364,154	5,338,341	5,545,532	5,780,066	4,957,946	5,812,792
	177,421	209,048	199,216	211,031	305,505	226,715
	<u>51,626,191</u>	<u>52,795,493</u>	<u>57,546,353</u>	<u>67,710,746</u>	<u>71,883,139</u>	<u>70,963,399</u>
	2,780,546	3,237,655	5,045,885	4,578,966	5,092,335	5,528,206
	1,778,480	1,812,404	1,707,888	2,222,693	2,925,636	1,895,350
	2,511,119	3,778,061	3,446,249	4,330,905	1,673,084	2,682,135
	2,084,664	2,001,431	2,040,706	1,949,314	2,024,551	2,139,785
	159,649	158,844	171,365	187,947	200,133	225,827
	3,649,295	4,126,921	4,967,753	10,045,444	10,655,266	8,566,621
	66,402	-	66,752	170,145	147,165	809,755
	<u>13,030,155</u>	<u>15,115,316</u>	<u>17,446,598</u>	<u>23,485,414</u>	<u>22,718,170</u>	<u>21,847,679</u>
	<u>(38,596,036)</u>	<u>(37,680,177)</u>	<u>(40,099,755)</u>	<u>(44,225,332)</u>	<u>(49,164,969)</u>	<u>(49,115,720)</u>
\$	<u>(38,596,036)</u>	<u>(37,680,177)</u>	<u>(40,099,755)</u>	<u>(44,225,332)</u>	<u>(49,164,969)</u>	<u>(49,115,720)</u>
\$	36,229,266	\$ 38,756,178	\$ 40,555,640	\$ 43,617,531	\$ 45,446,258	\$ 48,956,788
	7,344,556	7,390,749	7,611,910	7,475,489	7,979,768	8,540,237
	-	-	-	-	-	-
	199,517	250,410	421,045	464,902	857,116	1,481,822
	393,781	466,346	530,177	599,584	588,082	552,761
	-	-	-	-	-	-
	58,218	(135,225)	76,327	51,289	108,719	-
	<u>44,225,338</u>	<u>46,728,458</u>	<u>49,195,099</u>	<u>52,208,795</u>	<u>54,979,943</u>	<u>59,531,608</u>
\$	<u>5,629,302</u>	<u>9,048,281</u>	<u>9,095,344</u>	<u>7,983,463</u>	<u>5,814,974</u>	<u>10,415,888</u>

**Guadalupe County, Texas**  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)  
Unaudited

	Fiscal Year			
	2010	2011	2012	2013
<b>General fund</b>				
Nonspendable				
Prepaid items	\$ 279,507	\$ 341,437	\$ 245,326	\$ 337,430
Restricted				
Records management	-	-	1,327,856	915,503
Other purposes	-	2,113,652	55,892	235,953
Committed	-	500,000	5,250,000	500,000
Assigned for other purposes	-	1,440	7,668,319	7,667,000
Unassigned	12,677,955	13,627,254	10,684,123	15,420,547
<b>Total general fund</b>	<u>12,957,462</u>	<u>16,583,783</u>	<u>25,231,516</u>	<u>25,076,433</u>
<b>All other governmental funds</b>				
Nonspendable				
Prepaid items	142,836	5,971	32,417	30,403
Inventories	11,946	153,210	168,712	192,023
Restricted				
Debt Service Fund	190,722	118,880	180,685	65,905
Road and Bridge	1,493,286	1,096,300	1,557,711	1,853,235
Public Safety	-	-	1,280,666	1,508,517
Capital Projects	-	-	-	735,308
Other Purposes	5,279,263	3,225,863	1,424,168	1,704,760
Committed	1,042,555	299,284	16,238	2,350,000
Assigned for other purposes	4,454	-	274,284	-
<b>Total all other governmental funds</b>	<u>\$ 8,165,062</u>	<u>\$ 4,899,508</u>	<u>\$ 4,934,881</u>	<u>\$ 8,440,151</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					
2014	2015	2016	2017	2018	2019
\$ 345,140	\$ 759,915	\$ 611,057	\$ 632,046	\$ 552,865	\$ 610,373
717,528	625,712	496,536	585,045	554,582	525,487
135,219	144,852	162,999	192,828	215,718	240,030
5,399,266	250,000	725,000	6,985,000	4,400,000	6,200,000
6,467,000	6,467,000	6,467,000	6,909,621	5,086,284	5,822,315
9,268,576	13,608,450	18,128,623	14,515,160	19,358,177	24,365,341
<u>22,332,729</u>	<u>21,855,929</u>	<u>26,591,215</u>	<u>29,819,700</u>	<u>30,167,626</u>	<u>37,763,546</u>
19,334	34,544	29,364	24,254	50,585	47,328
172,661	195,850	161,005	160,607	146,285	168,924
189,760	225,826	240,583	302,878	219,068	108,561
1,796,493	3,346,093	3,965,698	4,405,948	4,917,795	5,344,469
419,444	555,373	1,245,140	3,086,173	2,728,684	2,221,756
-	-	-	6,039,314	5,789,069	2,981,244
3,079,723	3,311,611	2,490,060	2,641,047	2,552,525	2,442,379
-	250,000	-	-	-	-
1,074,239	5,381,553	2,402,998	2,512,006	7,672,039	7,759,510
<u>\$ 6,751,654</u>	<u>\$ 13,300,850</u>	<u>\$ 10,534,848</u>	<u>\$ 19,172,227</u>	<u>\$ 24,076,050</u>	<u>\$ 21,074,171</u>

# Guadalupe County, Texas

## Changes in Fund Balances of Governmental Funds

### Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Unaudited

	Fiscal Year			
	2010	2011	2012	2013
<b>Revenues</b>				
Taxes				
Property tax	\$ 30,423,558	\$ 32,821,340	\$ 34,047,992	\$ 35,764,629
Sales and use tax	4,671,993	5,128,516	5,837,212	6,555,430
Other tax	2,228,974	2,388,717	2,539,465	2,803,549
Licenses and permits	210,420	104,418	141,088	129,929
Intergovernmental	2,683,829	5,100,213	4,729,613	4,296,518
Charges for services	5,686,786	3,177,371	3,058,006	3,300,854
Fines and forfeitures	1,444,721	1,205,879	1,277,925	1,454,543
Earnings on investments	-	200,772	159,876	131,481
Miscellaneous	841,804	232,309	262,284	546,680
<b>Total revenues</b>	<b>48,192,085</b>	<b>50,359,535</b>	<b>52,053,461</b>	<b>54,983,613</b>
<b>Expenditures</b>				
Current				
General government	7,617,893	8,568,776	7,938,050	9,043,511
Judicial	8,848,004	7,704,889	7,908,862	8,153,235
Public safety	16,028,646	18,981,948	18,917,958	19,295,498
Infrastructure and environmental	6,340,086	6,906,632	6,495,953	6,781,572
Health and social services	5,008,854	4,700,120	4,704,871	4,861,691
Debt service				
Principal	1,300,000	1,355,000	1,410,000	1,475,000
Interest and other charges	770,907	723,717	674,784	667,166
Capital outlay	7,523,530	1,957,688	2,086,877	6,355,753
<b>Total expenditures</b>	<b>53,437,920</b>	<b>50,898,770</b>	<b>50,137,355</b>	<b>56,633,426</b>
Excess of revenues over (under) expenditures	(5,245,835)	(539,235)	1,916,106	(1,649,813)
<b>Other financing sources (uses)</b>				
Transfers in	4,774,195	3,377,880	3,408,024	6,304,845
Transfers out	(4,774,195)	(3,377,880)	(3,408,024)	(6,304,845)
Proceeds from bonds	-	-	-	5,000,000
CPS Energy payment	-	-	7,667,000	-
Payment to Bond Escrow	-	-	-	-
Bond premium	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>7,667,000</b>	<b>5,000,000</b>
<b>Net change in fund balances</b>	<b>\$ (5,245,835)</b>	<b>\$ (539,235)</b>	<b>\$ 9,583,106</b>	<b>\$ 3,350,187</b>
Debt service as a percentage of noncapital expenditures	4.5%	4.2%	4.3%	4.3%

Source: Audited Financial Statements

Fiscal Year						
2014	2015	2016	2017	2018	2019	
\$ 36,272,071	\$ 38,770,220	\$ 40,530,367	\$ 43,469,396	\$ 45,579,843	\$ 49,021,343	
7,184,231	7,222,615	7,384,111	7,248,424	7,717,721	8,181,148	
2,927,884	3,146,521	3,171,034	3,166,530	3,296,576	3,505,133	
154,924	139,592	162,316	174,870	182,718	208,622	
5,016,773	6,571,884	7,010,784	11,057,629	11,457,061	9,191,889	
3,420,318	3,831,135	3,965,083	4,053,442	4,432,317	4,580,564	
1,611,072	1,557,842	1,633,787	3,328,278	1,516,120	1,548,935	
167,995	232,001	408,685	477,930	814,764	1,404,939	
572,755	687,500	796,638	803,453	1,007,049	963,771	
<u>57,328,023</u>	<u>62,159,310</u>	<u>65,062,805</u>	<u>73,779,952</u>	<u>76,004,169</u>	<u>78,606,344</u>	
9,913,448	9,182,540	10,642,478	11,062,758	11,854,586	13,022,762	
8,919,448	9,645,210	9,770,212	9,996,964	9,691,694	9,613,928	
19,693,070	20,782,404	21,476,216	23,394,315	25,307,789	25,707,630	
6,946,140	7,086,459	5,422,295	13,252,056	14,632,707	12,785,326	
5,321,778	5,253,659	7,994,779	5,606,810	4,796,918	5,673,998	
1,790,000	1,885,000	1,900,000	1,905,000	1,940,000	2,085,000	
229,173	147,371	138,167	124,583	251,074	210,589	
4,809,609	2,104,271	5,749,361	5,071,593	2,277,667	4,913,070	
<u>57,622,666</u>	<u>56,086,914</u>	<u>63,093,508</u>	<u>70,414,079</u>	<u>70,752,435</u>	<u>74,012,303</u>	
(294,643)	6,072,396	1,969,297	3,365,873	5,251,734	4,594,041	
11,911,014	10,811,298	5,568,747	8,353,355	9,813,024	5,797,192	
(11,161,014)	(10,811,298)	(5,568,747)	(8,353,355)	(9,813,024)	(5,797,192)	
8,035,000	-	-	8,500,000	-	-	
-	-	-	-	-	-	
(13,161,785)	-	-	-	-	-	
-	-	-	-	-	-	
<u>(4,376,785)</u>	<u>-</u>	<u>-</u>	<u>8,500,000</u>	<u>-</u>	<u>-</u>	
<u>\$ (4,671,428)</u>	<u>\$ 6,072,396</u>	<u>\$ 1,969,297</u>	<u>\$ 11,865,873</u>	<u>\$ 5,251,734</u>	<u>\$ 4,594,041</u>	
3.8%	3.8%	3.6%	3.1%	3.2%	3.3%	

**Guadalupe County, Texas**  
 Assessed Value and Actual Value  
 of Taxable Property  
 Last Ten Fiscal Years  
 Unaudited

Fiscal Year	Tax Year	Residential Property	Commercial Property	Industrial Property	All Other Property	Less Exemptions *	Total Taxable Assessed Value	Total Direct Tax Rate **
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
2018	2017	9,865,219,078	1,673,770,507	1,551,928,257	3,617,640,420	5,953,142,695	10,755,415,567	0.37990
2019	2018	1,073,466,510	1,778,057,892	1,585,582,532	3,988,235,019	6,790,717,971	11,295,822,582	0.38190

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
2010	2009	\$ 25,956,643	\$ 25,472,955	98.1%	\$ 439,332	\$ 25,912,287	99.8%
2011	2010	28,050,747	27,572,118	98.3%	441,653	28,013,771	99.9%
2012	2011	29,060,994	28,627,225	98.5%	414,281	29,041,506	99.9%
2013	2012	30,319,402	29,895,369	98.6%	374,987	30,270,356	99.8%
2014	2013	30,682,763	30,278,346	98.7%	344,274	30,622,620	99.8%
2015	2014	32,756,892	32,444,052	99.0%	265,195	32,709,247	99.9%
2016	2015	34,547,049	34,144,092	98.8%	300,983	34,445,075	99.7%
2017	2016	37,153,650	36,630,780	98.6%	368,092	36,998,872	99.6%
2018	2017	38,773,080	38,325,639	98.8%	211,846	38,537,485	99.4%
2019	2018	42,031,044	41,583,180	98.9%	-	41,583,180	98.9%

\* Excludes Road and Bridge Property Taxes

# Guadalupe County, Texas

## Property Tax Rates

### Direct and Overlapping Governments

### Last Ten Fiscal Years

### Unaudited

Fiscal Year	2010	2011	2012	2013
Tax Year	2009	2010	2011	2012
Tax Rates				
Guadalupe County	\$ 0.33450	\$ 0.34490	\$ 0.34560	\$ 0.34560
Lateral Road	0.05500	0.05500	0.05800	0.05800
<b>Total tax rate</b>	\$ 0.38950	\$ 0.39990	\$ 0.40360	\$ 0.40360
Cities				
City of Seguin	\$ 0.46000	\$ 0.48930	\$ 0.05073	\$ 0.05073
City of Schertz	0.43420	0.44930	0.48430	0.49990
City of Cibolo	0.41000	0.41930	0.42560	0.43270
City of Marion	0.38240	0.43490	0.46650	0.49010
City of Selma	2.65000	0.27930	0.27930	0.27930
City of New Braunfels	0.40990	0.40980	0.44836	0.46734
City of San Marcos	0.53020	0.53020	0.53020	0.53020
City of Santa Clara	0.12000	0.12000	-	-
City of Luling	0.39440	0.43460	0.43460	0.44000
School Districts				
Schertz-Cibolo-UC ISD	1.42000	1.43500	1.43500	1.46000
Marion ISD	1.22000	1.31000	1.30320	1.28000
Seguin ISD	1.24980	1.24980	1.25980	1.27700
Navarro ISD	1.44000	1.46000	1.46000	1.43000
Comal ISD	1.31000	1.37000	1.43000	1.43000
Luling ISD	1.03900	1.03900	1.03900	1.11520
La Vernia ISD	1.42500	1.40500	1.40500	1.39500
New Braunfels ISD	1.33910	1.33910	1.33910	1.33910
Nixon ISD	1.07600	1.26500	1.39500	1.20000
Prairie Lea ISD	0.94000	0.95000	0.95000	0.97000
San Marcos ISD	1.37000	1.35000	1.35000	1.35000
Guadalupe County MUD #1	-	-	-	-
Guadalupe County MUD #2	-	-	-	-
York Creek Water	0.00380	0.00380	0.00380	0.00410



<u>2014</u>		<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>		<u>2019</u>	
<u>2013</u>		<u>2014</u>		<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>	
\$	0.34190	\$	0.33610	\$	0.33110	\$	0.33110	\$	0.32690	\$	0.33090
	0.05800		0.05800		0.05400		0.05400		0.05300		0.05100
<u>\$</u>	<u>0.39990</u>	<u>\$</u>	<u>0.39410</u>	<u>\$</u>	<u>0.38510</u>	<u>\$</u>	<u>0.38510</u>	<u>\$</u>	<u>0.37990</u>	<u>\$</u>	<u>0.38190</u>
\$	0.51730	\$	0.52440	\$	0.52560	\$	0.54120	\$	0.54120	\$	0.54120
	0.49740		0.49740		0.49110		0.49110		0.49110		0.51460
	0.44540		0.44540		0.44540		0.44740		0.44740		0.46740
	0.49010		0.51030		0.50240		0.48950		0.49140		0.49060
	0.23420		0.22230		0.20650		0.20340		0.20160		0.20160
	0.49823		0.49823		0.49823		0.49823		0.48822		0.48822
	0.53020		0.53020		0.53020		0.53020		0.61390		0.61390
	0.12000		0.11980		0.12000		0.12000		0.12000		0.16430
	0.45420		0.47000		0.49640		0.51000		0.53000		0.53000
	1.49000		1.49000		1.49000		1.47000		1.49000		1.49000
	1.28000		1.28000		1.27500		1.35000		1.35000		1.35000
	1.28000		1.31500		1.41000		1.42000		1.42000		1.42000
	1.42000		1.39000		1.39000		1.34960		1.35000		1.35000
	1.43000		1.39000		1.39000		1.39000		1.39000		1.39000
	1.11520		1.11440		1.12650		1.12100		1.11400		1.10800
	1.39000		1.33910		1.37500		1.39500		1.41500		1.43500
	1.33910		1.33910		1.33910		1.33910		1.33910		1.36580
	1.17000		1.15000		1.15000		1.17000		1.17000		1.17000
	0.98000		0.98000		0.98000		0.99000		1.00000		1.02000
	1.41410		1.41410		1.41410		1.41410		1.41410		1.41410
	-		-		-		-		-		-
	-		-		-		-		-		-
	0.00440		0.00420		0.00480		0.00480		0.00480		0.00480

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

Taxpayer	Fiscal Year 2019			Fiscal Year 2010		
	Tax Year 2018			Tax Year 2009		
	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Guadalupe Power Partners	\$ 144,468	1	1.3%	\$ 60,647	2	
CMC Steel Texas (previously Structural Metals, Inc.)	141,242	2	1.3%	102,898	1	1.5%
LCRA Transmission Services	113,327	4	1.0%	60,498	3	0.9%
Helmerich & Payne International	74,267	6	0.7%			
Temic Automotive	140,744	3	1.2%	38,802	6	0.6%
Amazon.com.KYDC LLC	36,498	10	0.3%			
Texas Petroleum Investment	86,972	5	0.8%	60,389	4	0.9%
US Real Estate LP	60,565	7	0.5%			
Guadalupe Valley Electric Cooperative	47,759	8	0.4%			0.0%
Liberty Oil Field Services LLC	39,405	9	0.3%			
San Antonio MTA				24,056	8	0.3%
Rio Nogales Power Project (purchased by CPS Energy)				50,135	5	0.7%
Hexcel Corp				19,339	9	0.3%
Southwestern Bell				24,847	7	0.4%
San Filippi John & Son				17,389	10	0.2%
Other taxpayers	885,247		7.8%	459,000		5.7%
	10,410,576		92.2%	6,522,085		94.3%
<b>Total assessed valuation</b>	<b>\$ 11,295,823</b>		<b>100.0%</b>	<b>\$ 6,981,085</b>		<b>100.0%</b>

Source: Guadalupe Appraisal District

## Guadalupe County, Texas

### Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Unaudited

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Certificates of Obligation</u>	<u>Tax Notes</u>	<u>Total Primary Government</u>	<u>Percentage of Estimated Actual Taxable Value* of Property</u>
2010	\$ 9,255,000		\$ 9,425,000	\$ 18,680,000	0.26%
2011	8,395,000		8,930,000	17,325,000	0.23%
2012	7,495,000		8,420,000	15,915,000	0.21%
2013	6,555,000	5,000,000	7,885,000	19,440,000	0.25%
2014	7,785,000	5,000,000	-	12,785,000	0.16%
2015	5,950,000	4,950,000	-	10,900,000	0.12%
2016	4,100,000	4,900,000	-	9,000,000	0.10%
2017	2,245,000	4,850,000	8,500,000	15,595,000	0.15%
2018	1,130,000	4,795,000	7,730,000	13,655,000	0.13%
2019	-	4,740,000	6,830,000	11,570,000	0.11%

**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

Fiscal Year	Governmental Activities			Total Primary Government	Less Amounts Available for Debt Service	Net Bonded Debt Total	Percentage of Personal Income *	Percentage of Actual Taxable value of Property **	Per Capita*
	General Obligation Bonds	Certificates of Obligation	Tax Notes						
2010	\$ 9,255,000		\$ 9,425,000	\$ 18,680,000	\$ 190,723	\$ 18,489,277	0.4%	0.3%	142
2011	8,395,000		8,930,000	17,325,000	118,880	17,206,120	0.4%	0.2%	128
2012	7,495,000		8,420,000	15,915,000	180,685	15,734,315	0.3%	0.2%	114
2013	6,555,000	5,000,000	7,885,000	19,440,000	65,905	19,374,095	0.4%	0.2%	136
2014	7,785,000	5,000,000		12,785,000	189,760	12,595,240	0.2%	0.2%	87
2015	5,950,000	4,950,000		10,900,000	225,826	10,674,174	0.2%	0.1%	72
2016	4,100,000	4,900,000		9,000,000	240,583	8,759,417	0.1%	0.1%	58
2017	2,245,000	4,850,000	8,500,000	15,595,000	302,877	15,292,123	0.2%	0.2%	98
2018	1,130,000	4,795,000	7,730,000	13,655,000	219,068	13,435,932	0.2%	0.1%	83
2019	-	4,740,000	6,830,000	11,570,000	108,561	11,461,439	***	***	***

**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

\*\*\* 2019 data was not released at time of publication

**Guadalupe County, Texas**  
 Direct and Estimated Overlapping  
 Governmental Activities Debt  
 September 30, 2019  
 Unaudited

Taxing Jurisdiction	Gross Debt	Overlapping	
		Percentage	Amount
Cibolo, City of	\$ 56,165,000	100.00%	\$ 56,165,000
Comal ISD	747,720,504	3.41%	25,497,269
La Vernia ISD	33,735,000	8.89%	2,999,042
Luling ISD	8,830,000	16.92%	1,494,036
Luling, City of	6,090,000	1.96%	119,364
Marion ISD	39,715,000	100.00%	39,715,000
Marion, City of	-	100.00%	-
Navarro ISD	37,734,494	100.00%	37,734,494
New Braunfels ISD	201,719,238	23.02%	46,435,769
New Braunfels, City of	194,895,000	16.38%	31,923,801
Nixon-Smiley CISD	13,764,000	0.82%	112,865
Prairie Lea ISD	-	33.43%	-
San Marcos CISD	230,383,210	3.27%	7,533,531
San Marcos, City of	324,085,000	0.00%	-
Schertz, City of	82,320,000	69.25%	57,006,600
Schertz-Cibolo-Universal ISD	406,571,092	82.35%	334,811,294
Seguin ISD	164,484,858	100.00%	164,484,858
Seguin, City of	87,639,000	100.00%	87,639,000
Selma, City of	22,165,000	35.94%	7,966,101
Total overlapping debt			901,638,023
Guadalupe County			11,570,000
<b>Total direct and overlapping debt</b>			<b>\$ 913,208,023</b>
Ratio of direct and overlapping funded debt to 2018 taxable assessed valuation			6.44%
Per capita debt - direct and overlapping			\$ 5,579

Source: Municipal Advisory Council

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

<u>Fiscal Year</u>	<u>Population <sup>(a)</sup></u>	<u>Personal Income <sup>(b)</sup> (\$000s)</u>	<u>Per Capita Income <sup>(b)</sup></u>	<u>Unemployment Rate <sup>(c)</sup></u>
2009	128,265	4,302,082	33,541	6.4%
2010	131,533	4,509,856	34,013	6.7%
2011	135,869	4,852,240	35,734	6.5%
2012	139,586	5,160,299	36,969	5.7%
2013	142,840	5,453,159	38,177	5.5%
2014	146,765	5,866,060	39,969	4.3%
2015	150,585	6,279,536	41,701	3.5%
2016	154,638	6,504,927	42,066	3.6%
2017	159,841	6,898,974	43,161	3.3%
2018 <sup>(d)</sup>	163,694	7,334,889	44,809	3.1%

**Data Sources:**

<sup>(a)</sup> U.S. Bureau of Economic Analysis

<sup>(b)</sup> U.S. Bureau of Economic Analysis

<sup>(c)</sup> Texas Workforce Commission

<sup>(d)</sup> 2019 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 2010 and 2018\*  
Unaudited

Industry	2009		2018*	
	Employees	Percent of Total County Employment	Employees	Percent of Total County Employment
Construction	2,397	8.3%	2,597	6.2%
Education health services	2,940	10.2%	3,635	8.7%
Financial activities	986	3.4%	1,131	2.7%
Information	193	0.7%	90	0.2%
Leisure hospitality	3,044	10.5%	4,374	10.5%
Manufacturing	5,038	17.5%	7,987	19.2%
Natural resources and mining	290	1.0%	454	1.1%
Other services	921	3.2%	1,271	3.1%
Professional business services	1,840	6.4%	3,371	8.1%
Trade, transportation utilities	5,329	18.5%	10,192	24.5%
Unclassified	15	0.1%	50	0.1%
Government				
Federal	207	0.7%	218	0.5%
State	173	0.6%	167	0.4%
Local	5,496	19.0%	6,133	14.7%
<b>Total</b>	<b>28,866</b>	<b>100.0%</b>	<b>41,670</b>	<b>100.0%</b>

**Source:**

Texas Labor Market Information  
Quarterly Census of Employment and Wages (QCEW)

**Notes:**

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

\*2018 was the most recent data available, 2019 data is projected to be available in May 2020.

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

Function	Fiscal Year			
	2010	2011	2012	2013
General government				
Buildings	5.50	5.50	5.50	5.50
Buildings for future use	-	-	-	-
Parking garage	1.00	1.00	1.00	1.00
Vehicles	9.00	9.00	9.00	8.00
Totals	15.50	15.50	15.50	14.50
Judicial				
Buildings	4.50	4.50	4.50	4.50
Vehicles	5.00	5.00	5.00	11.00
Totals	9.50	9.50	9.50	15.50
Public safety				
Buildings	5.00	5.00	5.00	5.00
Vehicles	125.00	130.00	141.00	132.00
Totals	130.00	135.00	146.00	137.00
Infrastructure and environmental services				
Buildings	4.00	4.00	4.00	4.00
Vehicles	73.00	73.00	73.00	70.00
Road maintenance equipment	65.00	66.00	70.00	70.00
Number of bridges	19.00	19.00	19.00	19.00
Paved roads in miles	609.00	605.00	599.00	602.00
Gravel roads in miles	50.23	42.25	36.58	32.38
Totals	820.23	809.25	801.58	797.38
Health and social services				
Buildings	2.00	2.00	2.00	2.00
Vehicles	7.00	7.00	7.00	8.00
Totals	9.00	9.00	9.00	10.00
Totals				
Buildings	21.00	21.00	21.00	21.00
Building for future use	-	-	-	-
Parking garage	1.00	1.00	1.00	1.00
Vehicles	219.00	224.00	235.00	229.00
Road maintenance equipment	65.00	66.00	70.00	70.00
Number of bridges	19.00	19.00	19.00	19.00
Paved roads in miles	609.00	605.00	599.00	602.00
Gravel roads in miles	50.23	42.25	36.58	32.38
Totals	984.23	978.25	981.58	974.38



Fiscal Year

2014	2015	2016	2017	2018	2019
5.50	5.50	5.50	5.50	5.50	5.50
-	-	-	7.00	8.00	8.00
1.00	1.00	1.00	1.00	1.00	1.00
7.00	7.00	7.00	8.00	8.00	8.00
13.50	13.50	13.50	21.50	22.50	22.50
4.50	4.50	4.50	4.50	3.50	3.50
13.00	13.00	15.00	14.00	13.00	16.00
17.50	17.50	19.50	18.50	16.50	19.50
5.00	5.00	5.00	5.00	5.00	5.00
137.00	150.00	150.00	157.00	156.00	149.00
142.00	155.00	155.00	162.00	161.00	154.00
4.00	4.00	5.00	5.00	5.00	5.00
72.00	80.00	78.00	80.00	79.00	81.00
78.00	79.00	83.00	68.00	68.00	66.00
19.00	17.00	19.00	19.00	19.00	19.00
633.00	597.00	594.00	599.72	609.00	617.44
29.78	29.78	29.23	27.29	17.18	14.65
835.78	806.78	808.23	799.01	797.18	803.09
2.00	2.00	2.00	2.00	2.00	2.00
12.00	9.00	8.00	8.00	8.00	8.00
14.00	11.00	10.00	10.00	10.00	10.00
21.00	21.00	22.00	22.00	21.00	21.00
-	-	-	7.00	8.00	8.00
1.00	1.00	1.00	1.00	1.00	1.00
241.00	259.00	258.00	267.00	264.00	262.00
78.00	79.00	83.00	68.00	68.00	66.00
19.00	17.00	19.00	19.00	19.00	21.00
633.00	597.00	594.00	599.72	609.00	617.44
29.78	29.78	29.23	27.29	17.18	14.65
1,022.78	1,003.78	1,006.23	1,011.01	1,007.18	1,011.09

## Guadalupe County, Texas

Full-Time Equivalent County Government

Employees by Function

Last Ten Fiscal Years

Unaudited

Function	Full-time Equivalent Employees at of September 30, 2019									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
General government	87	91	92	94	96	94	95	98	104	106
Judicial	123	124	126	127	123	126	129	128	128	127
Public safety	228	230	234	236	240	244	248	253	261	266
Infrastructure and environmental	70	70	70	70	70	70	71	71	72	72
Health and social services	15	16	16	16	16	17	17	18	19	20
<b>Total</b>	<b>523</b>	<b>531</b>	<b>538</b>	<b>543</b>	<b>545</b>	<b>551</b>	<b>560</b>	<b>568</b>	<b>584</b>	<b>591</b>

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

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government										
Tax office										
Ad valorem assessment										
notices issued	77,410	76,781	79,318	80,427	83,264	84,925	84,646	85,675	88,128	89,885
Motor vehicle registrations	120,925	125,579	130,478	134,982	138,385	140,272	145,014	143,800	153,546	158,521
Auto titles issued	20,205	21,655	23,141	24,705	25,843	26,454	26,783	26,692	27,747	29,993
County Clerk										
Marriage licenses (include informal)	489	525	453	649	585	602	596	590	665	662
Birth certificates	2,559	2,483	2,434	2,556	2,575	2,674	2,578	2,559	2,921	3,898
Justice system										
Justice of the Peace Courts										
Criminal cases										
JP1 new cases filed	7,981	4,990	6,078	5,033	4,846	3,825	2,997	3,804	4,450	4,202
Cases disposed	8,437	4,853	6,320	6,392	6,089	5,248	4,381	4,645	4,331	4,111
JP2 new cases filed	685	443	1,035	1,577	2,695	2,092	1,407	1,172	1,553	1,805
Cases disposed	984	392	968	1,756	2,222	1,856	2,004	1,068	1,231	1,486
JP3 new cases filed	1,040	395	342	553	607	459	293	431	567	2,709
Cases disposed	736	407	436	453	533	499	358	331	508	1,446
JP4 new cases filed	2,985	1,852	3,058	2,516	2,726	2,636	2,303	2,784	2,708	2,281
Cases disposed	2,680	1,924	3,096	2,428	2,629	2,790	2,508	2,510	2,386	2,368
Civil cases										
JP1 new cases filed	170	111	231	616	261	371	382	351	413	574
Cases disposed	114	71	142	190	245	324	343	285	412	533
JP2 new cases filed	299	160	387	357	421	445	474	550	584	795
Cases disposed	232	121	373	320	382	454	452	469	579	670
JP3 new cases filed	289	211	255	193	103	296	274	350	334	545
Cases disposed	239	100	291	177	17	109	187	144	365	513
JP4 new cases filed	271	179	328	272	277	338	385	441	544	732
Cases disposed	201	110	241	247	214	228	315	359	447	609
County Courts										
Civil cases										
New cases filed	431	510	403	358	396	417	378	425	445	610
Disposed	344	438	432	393	423	428	370	427	440	507
Criminal cases										
Cases added to docket during year	2,217	2,278	2,138	1,905	1,462	1,616	1,449	1,333	1,305	1,244
disposition other than dismissal	1,454	1,408	1,389	1,460	1,295	1,252	1,224	1,184	1,061	1,186
Probate cases	1,473	901	701	1,222	445	260	243	240	257	202
Filed	314	323	343	370	438	517	354	349	295	302
District Courts										
Civil cases										
New cases filed	634	815	719	813	866	794	901	875	738	943
Disposed	661	721	653	683	638	866	795	660	575	882
Family cases										
New cases filed	681	1,660	1,593	1,632	1,528	1,549	1,783	1,595	1,931	1,876
Disposed	656	1,395	1,512	1,647	1,342	1,393	1,430	1,404	1,675	2,212
Criminal cases										
Cases added to docket during year	858	717	720	744	900	715	659	657	591	518
Dispositions	875	848	657	604	680	697	620	569	669	637
Juvenile cases										
New petitions filed	589	518	423	463	496	473	318	310	334	324
Disposed	124	151	107	96	91	72	60	50	56	60
Disposed	130	129	95	96	84	76	47	47	59	45

**Guadalupe County, Texas**  
 Operating Indicators By Function – Continued  
 Last Ten Fiscal Years  
 Unaudited

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public safety										
Calls for service	16,956	16,385	16,729	15,348	15,361	15,557	16,863	15,735	16,535	17,105
911 calls	23,631	17,886	18,506	22,359	22,112	24,473	23,930	18,021	19,510	20,119
Citations	1,449	1,535	1,749	2,226	2,856	2,795	3,262	2,398	2,597	3,038
Civil papers served	2,405	2,460	2,358	2,526	2,136	1,829	2,164	1,726	1,953	2,296
Number of budgeted employees - Sheriff Department	106	108	111	113	115	118	119	124	129	134
Corrections and Rehabilitation										
County Jail										
Inmates housed (average per day)	461	382	362	322	329	447	391	376	376	365
Bookings processed										
Number of budgeted employees - County Jail										