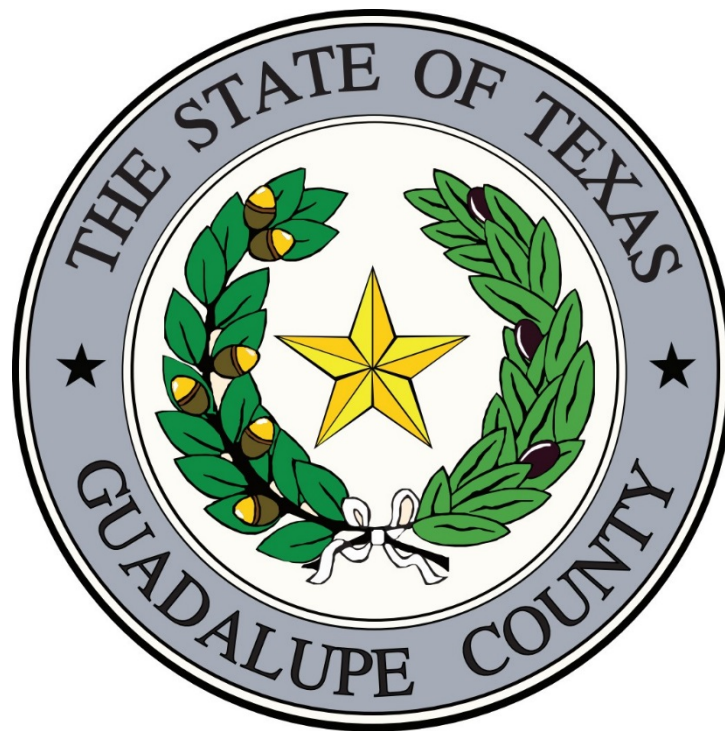


Guadalupe County, Texas

Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2020



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, 2020
 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, 2020
 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 |
| Truancy Prevention and Diversion– Special Revenue Fund | 134 |

Guadalupe County, Texas
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended September 30, 2020
 Table of Contents – Continued

| | |
|---|-----|
| Proprietary Funds | |
| Internal Service Funds | |
| Combining Statement of Net Position – Internal Service Funds | 135 |
| Combining Statement of Revenues, Expenses, and | |
| Changes in Net Position – Internal Service Funds | 136 |
| Combining Statement of Cash Flows – Internal Service Funds | 137 |
| Fiduciary Funds | |
| Agency Funds | |
| Combining Statement of Changes in Assets and Liabilities –Agency Funds | 138 |
| Statistical Section | |
| Net Position by Component – Last Ten Fiscal Years | 144 |
| Changes in Net Position – Last Ten Fiscal Years | 146 |
| Fund Balances of Governmental Funds – Last Ten Fiscal Years | 148 |
| Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years | 150 |
| Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years | 152 |
| Property Tax Levies and Collections – Last Ten Fiscal Years | 153 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years | 154 |
| Principal Property Taxpayers – Current Year and Nine Years Ago | 156 |
| Ratios of Outstanding Debt by Type – Last Ten Fiscal Years | 157 |
| Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years | 158 |
| Direct and Estimated Overlapping Governmental Activities Debt | 159 |
| Demographic and Economic Statistics – Last Ten Fiscal Years | 160 |
| Schedule of Employment by Industry – Calendar Years 2007 and 2016 | 161 |
| Capital Assets Statistics by Function – Last Ten Fiscal Years | 162 |
| Full-Time Equivalent County Government Employees by Function – | |
| Last Ten Fiscal Years | 164 |
| Operating Indicators by Function – Last Ten Fiscal Years | 166 |

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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 29, 2021

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 of the County of Guadalupe, Texas, (County) for the fiscal year ended September 30, 2020. 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, 2020, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2020 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 2019 population estimate is 166,847. The increased growth is evident in the increased demand for service at the county level. As of this date, the US Census Bureau had not released the official 2020 population data.

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.

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, controlled assets 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 local economy has felt the influence of the closures from the impacts of the current public health crisis. However, due to the industries that are most impacted – generally lower-paying leisure and hospitality workers – incomes for higher-paying industries and those with significant stock market holdings remain largely intact, at least relatively speaking. As a result of both the labor market and very low interest rates, the real estate market has been stable thus far during the pandemic. That said, there is significant fear that, with the expiration of federal support of unemployment and absent an adequate replacement, the rental market will likely see significant declines. Unique to this particular economic environment is its dependence on solving the public health crisis. The longer that the local and national economies take to “return to normal”, more and more industries and employees will likely be adversely impacted.

To help offset the financial impacts of the pandemic, federal funding through the Coronavirus Aid, Relief and Economic Security Act (CARES Act), Paycheck Protection Program (PPP), and Family First Coronavirus Response Act (FFCRA) have provided assistance to the County and its residents for expenses related to COVID-19.

The County continues to transition 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 of 27% 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.

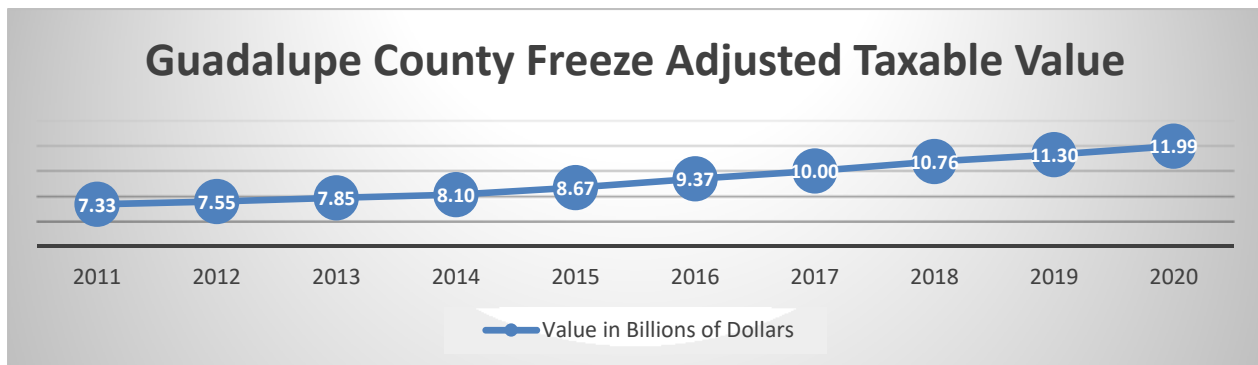
The large sales tax growth from 2011 through 2014 was attributed to new businesses locating in Guadalupe County and the oil boom in the Eagle Ford Shale, which is located south, and east of Guadalupe County. The decrease in oil prices, starting in August 2014 began impacting Guadalupe County with decreased 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. Sales tax grew substantially from 2019 to 2020, increasing by over 11%. This increase is attributed to two factors, residents moving to more online purchasing during the pandemic and the effects of the US Supreme Court Case, *South Dakota v. Wayfair* and the corresponding Texas legislative changes that were effective October 1, 2019.

The impact of the COVID-19 pandemic and the Governor’s Emergency Declaration had an unprecedented impact on the County’s unemployment rate. While there was a significant uptick in the

number of County residents working remotely in the safety of their homes, many of our residents whose jobs were dependent on face-to-face interactions with clients were particularly hard hit with furloughs and layoffs. Guadalupe County had a low unemployment rate until the COVID-19 pandemic began in March 2020. In April 2020 and May 2020, unemployment hit highs of 10.9% and 11.7% respectively, due to the restrictions on businesses and social distancing requirements implemented by order of the Texas Governor. By June more businesses were open, and in September 2020 unemployment was down to 6.2%. While higher than normal, unemployment rates for the County were still better as of this period than the national unemployment rate of 7.8% or State of Texas unemployment rate at 8.3%. As of September 2020, the labor force figures for the County, as established by the Texas Workforce Commission, were at 81,324 of which 76,243 were currently employed.

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 has increased with both new construction as well as values increased values since 2011. Taxable values for the current fiscal year were not affected by the pandemic, since appraised values for the 2019-2020 fiscal year are based on values assessed as of January 1, 2019.



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. Construction on the facility continued throughout the pandemic in 2020.

The economic outlook for Guadalupe County is cautiously neutral for the near future. The impact of the pandemic on unemployment and 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 Facility. It also began the request for proposal (procurement) process to replace the County's election equipment, 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 completed the renovation of the Schertz Service Center and was midway through the addition to the Law Enforcement Center. In 2021, the County plans to complete construction of the Law Enforcement Center addition and complete the

replacement of the existing emergency radio communication system. Additionally the County anticipates selecting a contractor for the addition to the Justice of the Peace, Precinct 1 and completing the design phase of the Development Center in order to move forward with the procurement process to complete construction of the facility. The Development Center would provide new offices for the Road & Bridge Department, County Engineer, Environmental Health and Fire Marshal.

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 Comprehensive Annual Financial Report document, the unassigned fund balance is \$29.3 million, or 46.6%, of the budgeted General Fund expenditures for the fiscal year ended September 30, 2020. It is anticipated that a portion of the current 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, 2020, the county earned \$1,497,859 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 and 39 of this report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Guadalupe County for the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019, received for the ninth 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 Roxanne Canales, 1st Assistant County Auditor, and the professional services provided 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, 2019

Christopher P. Morill

Executive Director/CEO

Principal County Officials

Commissioners' Court

Kyle Kutscher
Gregory Seidenberger
Drew Engelke
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

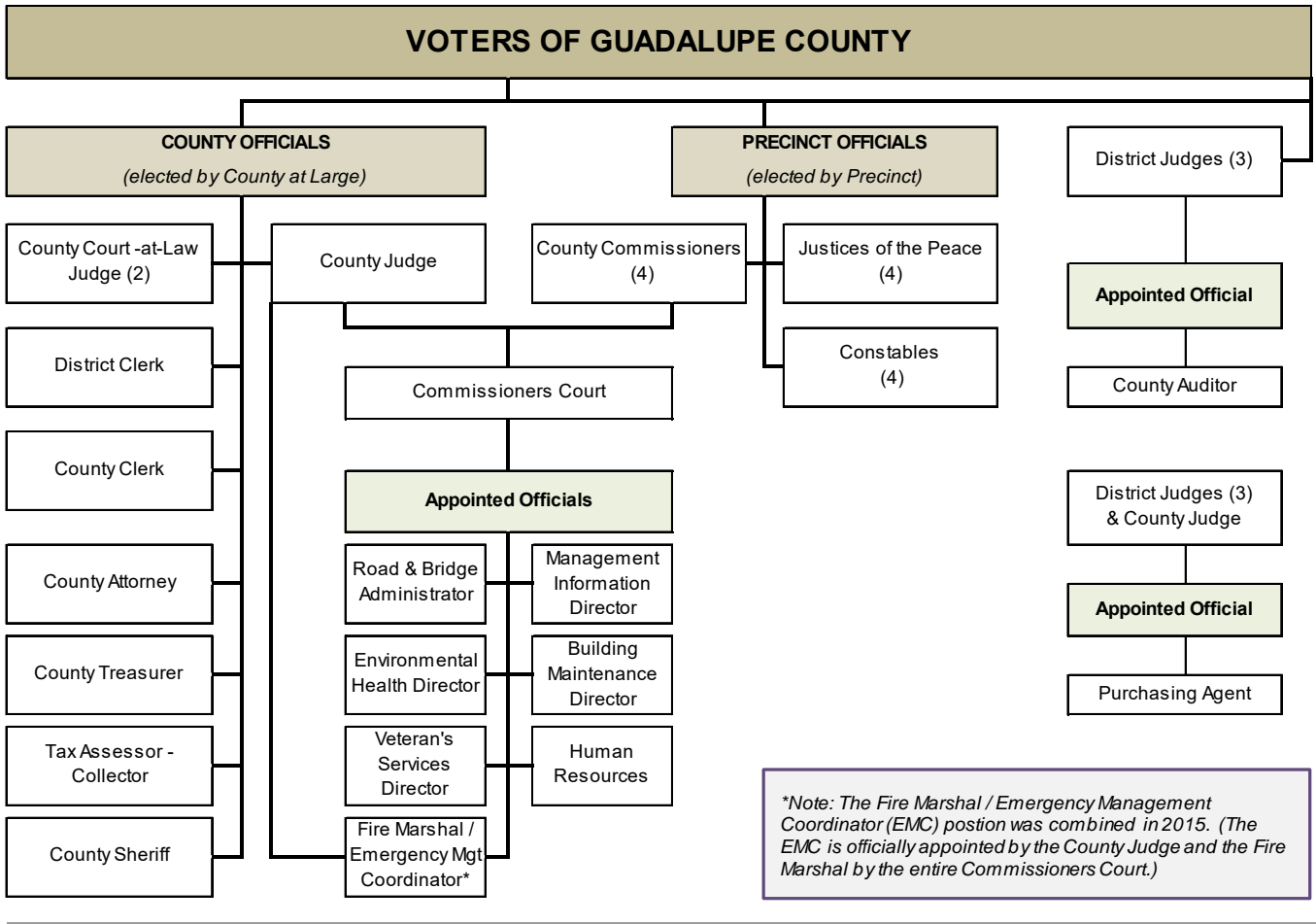
Judge, County Court at Law
Judge, County Court at Law No. 2
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4
County Treasurer
Tax Assessor / Collector
County Clerk
County Attorney
District Clerk
Sheriff
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4

Appointed County Officials

James Bennett
Ron Quiros
Lisa Hayes
Kristen Klein
Carl Bertschy
Cheraun Blankenship
Richard Vasquez
Travis Franke
Nancy Russell
Patrick Pinder
Mark Green
Michelle Jackson
Jeff Coleman

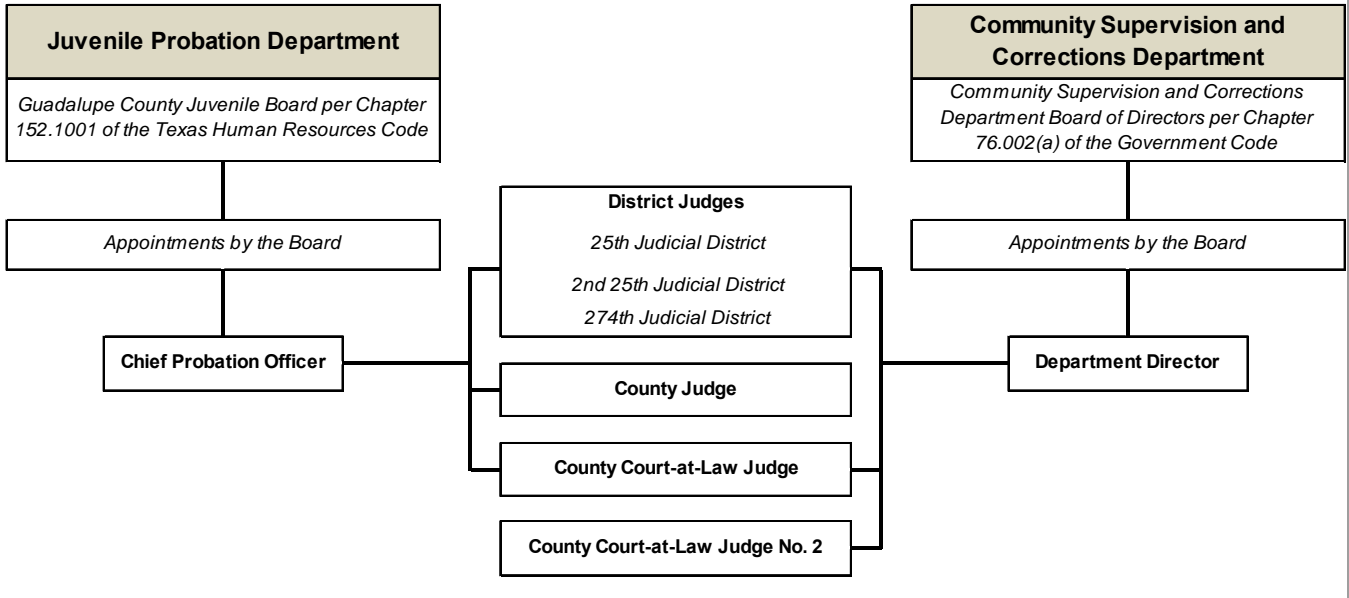
Chief Adult Probation
Chief Juvenile Probation Officer
Elections Administrator
County Auditor
Management Information Systems Director
Human Resources Director
Building Maintenance Director
County Extension Agent
Veterans' Service Officer
Emergency Management Coordinator
Road and Bridge Administrator
Environmental Health Director
Purchasing Agent

Guadalupe County Organizational Chart



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, 2020, 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, 2020 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 29, 2021, 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 29, 2021

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Guadalupe County, Texas

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Guadalupe County, Texas' (the "County") Comprehensive Annual Financial Report presents a narrative overview and comparative analysis of the financial activities of the County for the fiscal year ended September 30, 2020 and 2019.

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 Comprehensive Annual Financial Report.

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, 2020 by \$138,519,366 (net position), an increase of \$12,702,624 from the previous year's net position.
- The net position is categorized as follows:
 - Restricted net position:
 - \$8,376,948 for county operations
 - \$149,572 for debt service
 - \$2,161,547 for public safety
 - \$5,162,035 for roads and bridges
 - \$1,683,463 for records management
 - \$1,076,555 for community services/programs
 - Net investment in capital assets is \$79,005,229
 - The remainder of \$40,904,017 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors
- Total revenue from all sources was \$81.2 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$52.5 million), charges for services (\$12.6 million), and sales tax (\$9.8 million). These three revenue sources accounted for 64.6%, 15.5%, and 12.0% respectively, or 92.2% of total governmental activities revenues.
- Total expenses for governmental activities were \$68.5 million. The largest functional expenses were public safety (\$28.2 million), general government (\$16.9) and judicial (\$9.6 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, 2020, the County governmental funds reported combined fund balance of \$61,170,888. This reflects an increase of \$2.3 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 \$29,338,979, or 48.0% of the combined fund balances at September 30, 2020, 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 \$29,338,979 or 48.7% of the General Fund's total expenditures and operating transfer out and 45.8% 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, 2020 and 2019
Amount in (000's)

| | Primary Government Governmental Activities | |
|--------------------------------------|---|-------------------|
| | <u>2020</u> | <u>2019</u> |
| Current and other assets | \$ 74,190 | \$ 71,042 |
| Capital assets, net | <u>88,410</u> | <u>81,913</u> |
| Total Assets | 162,600 | 152,955 |
| Deferred outflow of resources | <u>3,998</u> | <u>9,860</u> |
| Long-term liabilities | 17,078 | 27,570 |
| Other liabilities | <u>8,158</u> | <u>8,788</u> |
| Total Liabilities | <u>25,236</u> | <u>36,358</u> |
| Deferred inflow of resources | <u>2,842</u> | <u>640</u> |
| Net Position: | | |
| Net investment in capital assets | 79,005 | 73,349 |
| Restricted | 18,610 | 17,910 |
| Unrestricted | <u>40,904</u> | <u>34,557</u> |
| Total Net Position | <u>\$ 138,519</u> | <u>\$ 125,817</u> |

The County’s assets and deferred outflows of resources exceeded liabilities by \$138.5 million at the close of the current fiscal year. Of this amount, \$88.4 million represents the portion the County has invested in capital assets (eg. land, buildings, machinery, and equipment) net of accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending. An additional portion, \$18.6 million, of the County’s net position is restricted. Of this \$149,572, 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, \$5,162,035 is restricted for Road and Bridge, \$2,161,547 is restricted for public safety, \$1,683,463 is restricted for Records Management, \$1,076,555 for Community Service, and \$8,376,948 for County Operations.

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

Statement of Activities

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

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION

For the Years Ended September 30, 2020 and 2019

Amount in (000's)

| | Primary Government | | Increase / (Decrease) Amount |
|---|-------------------------|---------------|------------------------------------|
| | Governmental Activities | | |
| | 2020 | 2019 | |
| Revenues | | | |
| Program Revenues: | | | |
| Charges for services | \$ 12,615 | \$ 12,471 | \$ 144 |
| Operating grants and contributions | 4,094 | 8,567 | (4,473) |
| Capital grants and contributions | - | 810 | (810) |
| General Revenue | | | |
| Property taxes | 52,467 | 48,957 | 3,510 |
| Sales and use taxes | 9,784 | 8,540 | 1,244 |
| Earnings on investments | 1,498 | 1,482 | 16 |
| Miscellaneous | 640 | 553 | 87 |
| Gain / (Loss) on disposal of capital assets | 142 | - | 142 |
| Total Revenues | 81,241 | 81,379 | (140) |
| Expenses | | | |
| Program Expenses | | | |
| General Government | 16,853 | 15,912 | 940 |
| Judicial | 9,606 | 9,998 | (392) |
| Public Safety | 28,212 | 27,365 | 848 |
| Infrastructure and environmental services | 7,752 | 11,649 | (3,896) |
| Health and social services | 5,941 | 5,813 | 128 |
| Interest on long term debt | 175 | 226 | (52) |
| Total Expenses | 68,538 | 70,963 | (2,425) |
| Change in Net Position | 12,703 | 10,416 | 2,287 |
| Net Position, Beginning | 125,817 | 115,401 | 10,416 |
| Net Position, Ending | \$ 138,519 | \$ 125,817 | \$ 12,703 |

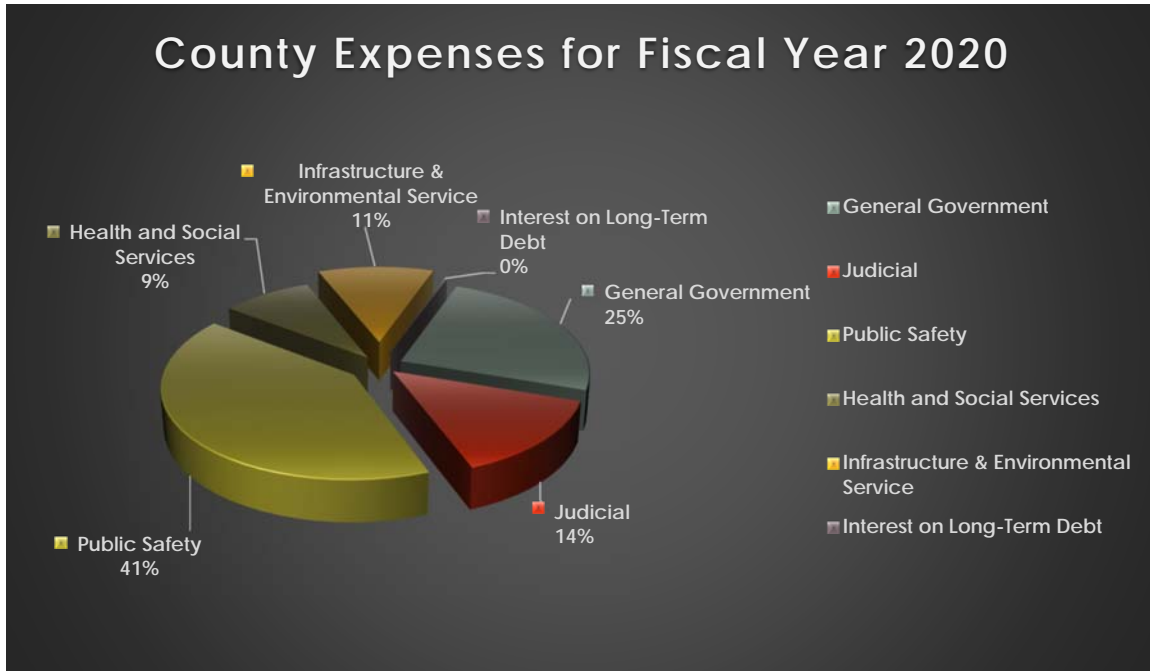
Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Expenses. The total cost of all programs and services was \$68.6 million. Overall, expenses were down by 3.4%. General Government, Public Safety, and Health and Social Services increased compared to FY 2019 expenses, by 5.9%, 3.1%, and 2.2% respectively. Judicial, Infrastructure and Environmental Services, and Interest on Long-Term Debt decreased compared to FY 2019, by 5.9%, 33.4% and 23.0% respectively.

Increases in functions: General Government, Public Safety, and Health Social Services increases were a result of a 2.5% cost of living increase and increased cost of employee benefits. 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.

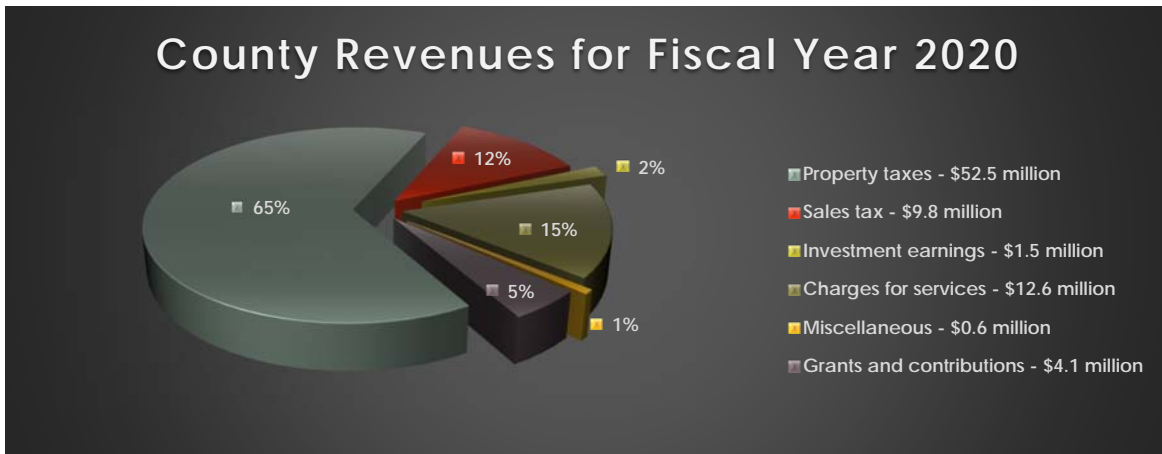
Decreases in functions: Judicial decreased in court appoint attorneys due to the social distancing requirements of the COVID-19 pandemic. The County received two large multi-year grants to elevate homes located in the flood plan. The decrease in infrastructure and environmental services is because these 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.



- **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 \$81.2 million. A significant portion, 64.6% of the County's revenue comes from property taxes. Other revenue sources include charges for services 15.5%, sales tax 12.0%, and 5.0% from grants and contributions.

Sales and use tax collections for the fiscal year were \$9.8 million. During fiscal year 2020, sales tax collections compared to the prior year increased by 14.6%. The increase includes a new Hotel Occupancy Tax that went into effect September 2019 and increase sales tax collections as a result of the Supreme Court case *South Dakota v. Wayfair*. This court case and the resulting legislation, which passed in the 86th Texas Legislative Session (2019), was effective October 1, 2019 and negated the mandate to have a physical retail location within the State and therefore increased the sales and use tax on interstate transaction.

Property tax revenue increased by \$3.5 million, an increase of 7.2%. While the increase over the effective tax rate less than 1.5%, 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, 2020 and 2019
Amount in millions

| | 2020 | | | 2019 | | |
|---|----------|----------|----------------------|----------|----------|----------------------|
| | Expenses | Revenues | Net Cost of Services | Expenses | Revenues | Net Cost of Services |
| General government | 16.9 | 6.6 | (10.3) | 15.9 | 5.8 | (10.1) |
| Judicial | 9.6 | 2.8 | (6.8) | 10.0 | 3.2 | (6.8) |
| Public safety | 28.2 | 2.8 | (25.4) | 27.4 | 2.9 | (24.5) |
| Infrastructure and environmental services | 7.8 | 2.1 | (5.4) | 11.6 | 7.9 | (3.7) |
| Health and social services | 5.9 | 2.4 | (3.8) | 5.8 | 2.0 | (3.8) |

- The cost of all governmental activities this year was \$68.6 million.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

- However, the amount that our taxpayers paid for these activities through property taxes was \$52.5 million and \$9.8 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$12.6 million.
- The total received by the County for grants and contributions was \$4.1 million.

FINANCIAL ANALYSIS OF COUNTY'S FUNDS

As of September 30, 2020, the County's governmental funds reported a combined ending unassigned fund balance of \$29.3 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 (\$506,226), restricted (\$11,203,894), committed (\$6,900,000), or assigned (\$13,221,789) 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 \$61.2 million, an increase of \$2.3 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 was \$42.0 million, which is an increase of \$4,212,747 from September 30, 2019. The unassigned portion of the General Fund's fund balance is \$29.3 million, an increase of \$5.0 million. Part of the increase is revenues exceeded budgeted estimates. Property tax collections exceeded budgeted by 2.0%, or \$842,466. Sales tax exceeded budget by 16.9%, or \$1,321,657. As noted the South Dakota v. Wayfair and move to online purchasing during the COVID-19 pandemic were the largest factors in this increase. While the yield curve dropped significantly in March 2020, the majority of investment rates for the existing investments were locked in through the end of the fiscal year, and those higher rates resulted in an increase by 61.6%, or \$515,056. Additionally, expenditures were under budget by \$5.7 million. Of this amount, \$3.1 million reflects unused operational costs, which is directly attributable to the COVID-19 pandemic. With the required social distancing and other pandemic safety protocols, much of County business operations were significantly affected thus reducing operating costs. One good example of this is the reduced operations in the Court system. Court was held by video and trials were deferred, this significantly reduced the cost of court appointed attorneys and other trial expenses. Additionally, the hiring process for open positions took much longer during the pandemic. 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 \$40,799,932.

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 46.6% of the fiscal year 2020 total general fund original expenditures budget as adopted on September 17, 2019.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

At September 30, 2020 the General Fund reported revenues of \$64,059,786, an increase of \$4,313,129 or about 7.2% over the prior year. Of this increase, approximately 34.4% is attributable additional sales tax, 21.9% to additional property taxes, and 13.4% to increased investment proceeds.

The chart below show the ½ cent sales tax (which does not include hotel occupancy tax or sales tax on boat sales which are remitted separately by the State of Texas from retail sales) from 2011 to 2020. Sales tax growth for the area increased at significantly from 2011 through 2014. 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 increased moderately by 2.2% in 2016, however it dropped by 1.9% in 2017. Sales picked up significantly for 2018 and 2019, and exceeded 2017 and 2018 collections by 6.5% and 6.0% respectively. Sales tax collections for 2020 increased significantly with employers and residents using online purchasing for needed equipment to work from home. Sales tax was also boosted by the use for multiple federal stimulus funds to local residents, and the effect of the South Dakota v. Wayfair.

Sales and Use Tax Collections

| Fiscal Year | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Collections (in millions) | \$5.11 | \$5.81 | \$6.53 | \$7.17 | \$7.21 | \$7.37 | \$7.30 | \$7.70 | \$8.16 | \$9.10 |
| Percentage Increase / Decrease from prior year | 12.9% | 13.8% | 12.4% | 9.8% | 0.5% | 2.2% | (1.9%) | 6.5% | 6.0% | 11.5% |

Note: Table based on Sales and Use Tax distribution, does not include boat sales, alcohol taxes, or hotel taxes which are reported separately by the State Comptroller.

While overall low interest rates have affected interest income, in 2020 earnings on investments increased to \$1,351,556, an increase from the prior year of 9.4%. For the first five months of the fiscal year, interest rates were slowly dropping and the 90 day treasury bill at decreased from 1.65% to 1.52% over that period. With the introduction of the COVID-19 pandemic, rates dropped to .29% in March 2020 and were at .11% by September 2020. However because much of the interest rates for the portfolio were locked in and the investment portfolio increased with additional fund balance available for investment, interest earnings for 2020 increased.

Interest Income

| 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|
| \$ 147,515 | \$ 118,649 | \$ 156,909 | \$ 208,975 | \$ 367,306 | \$ 429,577 | \$ 689,593 | \$1,234,900 | \$1,351,556 |

Expenditures in the General Fund increased by approximately \$3.2 million or about 6.8% over the prior year. Increases in the majority of functions included an across the board cost of living pay increase of 2.5%, 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 \$5.2 million, a decrease from the previous fiscal year of \$182,439 or 3.4%. The decrease was a budgeted expenditure for a major transportation and economic development project with the City of Cibolo using Road and Bridge Fund fund balance.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Capital Projects Fund. The Capital Projects Fund is the primary fund responsible for major capital projects. In 2020, the County budgeted for four major projects, which include the renovation of the Schertz Service Center (formerly known as 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 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

The final amended budget for expenditure appropriations, not including budgeted transfers out, was \$56.1 million, or \$547,958 higher than the original approved budget. Actual expenditures, less budgeted transfers out, \$50.4 million, or 10.2% 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 \$3,847,303. The main factors are that property taxes collections exceeded budget by 842,446, sales tax exceed budget by \$1,321,657, in investment earnings exceeded budget by \$515,056.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2020, the County had invested \$88.4 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 \$6,497,085 or 7.9% percent more than the previous year.

The County was progressing with the major construction on the addition to the law enforcement Center and had completed the Schertz Service Center, therefore, construction in progress increased slightly.

COUNTY'S CAPITAL ASSETS
September 30, 2020 and 2019
In million dollars

| | Governmental Activities | |
|--------------------------------|----------------------------|--------|
| | 2020 | 2019 |
| Land | 3.1 | 3.1 |
| Infrastructure – roads | 35.3 | 33.6 |
| Infrastructure – bridges | 3.0 | 2.6 |
| Buildings and improvements | 63.3 | 57.8 |
| Constructions in progress | 3.9 | 3.5 |
| Equipment | 19.6 | 18.7 |
| Totals at historical cost | 128.3 | 119.3 |
| Total accumulated depreciation | (39.9) | (37.4) |
| Net Capital Assets | 88.4 | 81.9 |

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 629 county roads miles, right-of-way, and culverts.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

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 2020 fiscal year, the County had 94.5% of the County paved roads at this level or above, which is above last year's at 93.6%. The County has maintained the roads at or above 90% for the previous five years. Actual costs of maintenance for 2020 increased due to the favorable weather conditions and use of additional funds from the County Energy Transportation Zone (CERTZ) funding.

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 FY2021

The County's fiscal year 2021 Capital Projects estimates spending \$4.8 million on major construction projects as follows:

- \$ 2,284,143 – Completion of the Law Enforcement Center
- \$ 1,400,000 – Additional / Renovation Justice of the Peace, Precinct 1
- \$ 1,000,000 – Major Transportation Project match
- \$ 150,000 – Renovation of the Justice Center for the new 456th District Court

The renovation and addition to the Justice of the Peace, Precinct 1 building will be multi-year projects. The major transportation project match is to leverage funds and priority levels for major infrastructure projects (roads, bridges, and right-of-ways) with the State of Texas Department of Transportation.

Long Term Debt

At year-end the County had \$9.4 million in bonds and notes outstanding as shown in the table below.

COUNTY'S BOND AND NOTES OUTSTANDING
For the Years Ended September 30, 2020 and 2019
In millions of dollars

| | Governmental Activities | |
|---------------------------------|----------------------------|-------------|
| | 2020 | 2019 |
| 2013 Certificates of Obligation | 3.6 | 4.7 |
| 2017 Tax Notes | 5.8 | 6.8 |
| | <u>9.4</u> | <u>11.6</u> |

The total principal amount of long-term debt outstanding, for the two outstanding debt issues was \$9,405,000 as of September 30, 2020. As noted in subsequent events, the County issued \$8.5 million tax anticipation notes in December 2020.

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

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

In calculating the taxes for the fiscal year 2021 budget, as of July 25, 2020, Guadalupe County had a net taxable appraised value, freeze adjusted, of \$12.1 billion, which was \$578 million more than the previous year, a 5.0% increase. The increase is a combined effect of a significant decrease in appraised values along the Guadalupe River due to the unknown effect on the aging hydroelectric dams after the spill gate failure of the Lake Dunlap Dam in May 2019, which is one of four such dams along the Guadalupe River in the County. However, this loss in values was offset by increased property values in residential property in other parts of the County and new property added to the tax roll.

These indicators were taken into account when adopting the general fund budget for 2021. The tax rate adopted by the Commissioners Court for the 2020 budget was set at \$.3854 per hundred-dollar valuation, which was set at slightly below (-.02%) less than the no-new-revenue rate. Before the adjustment for newly added property, the no-new-revenue 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 (newly rewritten as noted above).

While the total general operating fund spending decreased in the 2021 budget to \$60.7 million from \$62.9 million in the 2019 budget. The 2020 budget included large a transfer, \$3.7 million, to fund capital projects. In 2021, the transfer to capital projects was \$1.0 million. In an analysis of the General Fund budget, without the transfer to capital projects, the budget increased by \$507 thousand, which includes eight (8) new positions, most with start dates after January 1, 2021 in the General Fund. There was no across the board pay increase for county employees.

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, 2020

| | <u>Primary Governmental Activities</u> |
|---|--|
| ASSETS | |
| Cash and investments | \$ 69,034,580 |
| Receivables | |
| Taxes, net | 1,505,418 |
| Other | 3,093,718 |
| Prepaid items | 339,782 |
| Inventory | 216,444 |
| Capital assets, not being depreciated | |
| Land | 3,121,318 |
| Infrastructure - roads | 35,314,884 |
| Construction in progress | 3,905,542 |
| Capital assets, net of accumulated depreciation | |
| Furniture and equipment | 5,649,742 |
| Buildings and improvements | 38,074,913 |
| Infrastructure - bridges | 2,343,829 |
| Total assets | <u>162,600,170</u> |
| DEFERRED OUTFLOW OF RESOURCES | |
| Deferred outflow - OPEB | 422,058 |
| Deferred outflow - pension | 3,575,673 |
| Total deferred outflow of resources | <u>3,997,731</u> |
| LIABILITIES | |
| Accounts payable and accrued expenses | 3,499,175 |
| Accrued payroll | 1,558,905 |
| Unearned revenues | 186,456 |
| Accrued interest payable | 26,681 |
| Long-term liabilities due within one year | 2,887,054 |
| Long-term liabilities due in more than one year | 7,758,091 |
| Noncurrent liabilities due in more than one year: | |
| OPEB Liability | 3,748,855 |
| Net pension liability | 5,571,239 |
| TOTAL LIABILITIES | <u>25,236,456</u> |
| DEFERRED INFLOW OF RESOURCES | |
| Deferred inflow - OPEB | 212,869 |
| Deferred inflow - pension | 2,629,210 |
| Total deferred inflow of resources | <u>2,842,079</u> |
| NET POSITION | |
| Net investment in capital assets | 79,005,229 |
| Restricted for | |
| County operations | 8,376,948 |
| Debt service | 149,572 |
| Road and bridge | 5,162,035 |
| Records management | 1,683,463 |
| Public safety | 2,161,547 |
| Community services/programs | 1,076,555 |
| Unrestricted | 40,904,017 |
| TOTAL NET POSITION | <u>\$ 138,519,366</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, 2020

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) |
|--|----------------------|-------------------------|----------------------|-------------------------------------|---------------------------------------|
| | | Charges for Services | Operating Grants | | Revenue and |
| | | | and Contributions | Capital Grants and Contributions | Changes in Net Position |
| | | | | | Primary Governmental Activities |
| PRIMARY GOVERNMENT | | | | | |
| Governmental activities | | | | | |
| General government | \$ 16,852,562 | \$ 6,125,684 | \$ 443,707 | \$ - | \$ (10,283,171) |
| Judicial | 9,605,629 | 1,580,225 | 1,188,250 | - | (6,837,154) |
| Public safety | 28,212,289 | 2,529,733 | 315,204 | - | (25,367,352) |
| Health and social services | 5,940,914 | 240,486 | 1,921,371 | - | (3,779,057) |
| Infrastructure and environmental services | 7,752,193 | 2,139,367 | 225,570 | - | (5,387,256) |
| Interest on long-term debt | 174,676 | - | - | - | (174,676) |
| TOTAL PRIMARY GOVERNMENT | \$ 68,538,263 | \$12,615,495 | \$ 4,094,102 | \$ - | (51,828,666) |
| GENERAL REVENUES | | | | | |
| | | | | | 52,466,974 |
| | | | | | 9,784,480 |
| | | | | | 1,497,859 |
| | | | | | 639,991 |
| | | | | | 141,986 |
| | | | | | <u>64,531,290</u> |
| | | | | | 12,702,624 |
| | | | | | 125,816,742 |
| | | | | | <u>\$ 138,519,366</u> |

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

Guadalupe County, Texas

Balance Sheet
Governmental Funds
September 30, 2020

| | General Fund | Road and Bridge Fund | Capital Projects Fund | Total Nonmajor Funds | Total Governmental Funds |
|---|----------------------|-------------------------|--------------------------|----------------------------|--------------------------------|
| ASSETS | | | | | |
| Cash and equivalents | \$ 13,481,014 | \$ 5,520,331 | \$ 9,114,880 | \$ 6,096,504 | \$ 34,212,729 |
| Investments | 29,090,722 | - | - | - | 29,090,722 |
| Taxes receivable, net | 1,232,752 | 202,875 | - | 69,791 | 1,505,418 |
| Other receivables | 2,096,854 | 55,159 | - | 145,322 | 2,297,335 |
| Due from other funds | 91,605 | - | - | - | 91,605 |
| Inventory | - | 188,598 | - | 27,846 | 216,444 |
| Prepaid items | 261,238 | 1,794 | 25,000 | 1,750 | 289,782 |
| Total assets | <u>\$ 46,254,185</u> | <u>\$ 5,968,757</u> | <u>\$ 9,139,880</u> | <u>\$ 6,341,213</u> | <u>\$ 67,704,035</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Accounts payable | \$ 1,700,833 | \$ 306,310 | \$ 454,044 | \$ 756,314 | \$ 3,217,501 |
| Accrued wages and benefits | 1,340,110 | 110,324 | - | 108,471 | 1,558,905 |
| Due to other funds | - | - | - | 88,709 | 88,709 |
| Unearned revenue | 23,760 | - | - | 162,696 | 186,456 |
| Total liabilities | 3,064,703 | 416,634 | 454,044 | 1,116,190 | 5,051,571 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - property taxes | 1,213,189 | 199,701 | - | 68,686 | 1,481,576 |
| Total deferred inflows of resources | 1,213,189 | 199,701 | - | 68,686 | 1,481,576 |
| FUND BALANCES | | | | | |
| Nonspendable | | | | | |
| Inventories | - | 188,598 | - | 27,846 | 216,444 |
| Prepays | 261,238 | 1,794 | 25,000 | 1,750 | 289,782 |
| Restricted | 915,123 | 5,162,030 | - | 5,126,741 | 11,203,894 |
| Committed | 6,900,000 | - | - | - | 6,900,000 |
| Assigned | 4,560,953 | - | 8,660,836 | - | 13,221,789 |
| Unassigned | 29,338,979 | - | - | - | 29,338,979 |
| Total fund balances | <u>41,976,293</u> | <u>5,352,422</u> | <u>8,685,836</u> | <u>5,156,337</u> | <u>61,170,888</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 46,254,185</u> | <u>\$ 5,968,757</u> | <u>\$ 9,139,880</u> | <u>\$ 6,341,213</u> | <u>\$ 67,704,035</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, 2020

TOTAL FUND BALANCE, GOVERNMENTAL FUNDS \$ 61,170,888

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. 88,410,228

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. 1,481,576

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 | (1,081,414) |
| Other post-employment benefit obligation (OPEB) | (3,748,855) |
| Net pension liability | (5,571,239) |
| Deferred inflow of resources - pension | (2,629,210) |
| Deferred outflow of resources - pension | 3,575,673 |
| Deferred inflow of resources - OPEB | (212,869) |
| Deferred outflow of resources - OPEB | 422,058 |

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 | (9,405,000) |
| Accrued interest on bonds payable | (26,681) |

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. 5,363,914

Outstanding receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements. 770,297

GOVERNMENTAL ACTIVITIES NET POSITION \$ 138,519,366

Guadalupe County, Texas

Statement of Revenues, Expenditures, and

Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended September 30, 2020

| | General Fund | Road and Bridge Fund | Capital Projects Fund | Total Nonmajor Funds | Total Governmental Funds |
|--|----------------------|-------------------------|--------------------------|----------------------------|--------------------------------|
| REVENUES | | | | | |
| Property taxes | \$ 43,029,446 | \$ 6,886,419 | \$ - | \$ 2,381,367 | \$ 52,297,232 |
| Sales and use taxes | 9,135,657 | - | - | - | 9,135,657 |
| Other taxes | 1,886,124 | 1,893,351 | - | 289,994 | 4,069,469 |
| Licenses and permits | 224,943 | 4,351 | - | 2,090 | 231,384 |
| Intergovernmental | 3,488,941 | 225,570 | - | 1,335,907 | 5,050,418 |
| Charges for services | 3,063,214 | - | - | 1,335,589 | 4,398,803 |
| Fines and forfeitures | 836,130 | 289,749 | - | 138,853 | 1,264,732 |
| Earnings on investments | 1,351,556 | 55,255 | 13,707 | 11,796 | 1,432,314 |
| Miscellaneous | 1,043,775 | 82,033 | - | 45,605 | 1,171,413 |
| Total revenues | 64,059,786 | 9,436,728 | 13,707 | 5,541,201 | 79,051,422 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | 12,328,422 | - | 1,838,962 | 625,891 | 14,793,275 |
| Judicial | 7,402,750 | - | - | 2,211,551 | 9,614,301 |
| Public safety | 23,548,327 | - | - | 3,493,272 | 27,041,599 |
| Infrastructure and environmental services | 137,300 | 9,045,801 | - | 18,619 | 9,201,720 |
| Health and social services | 5,780,316 | - | - | 21,982 | 5,802,298 |
| Capital outlay | 1,194,344 | 540,246 | 6,107,009 | 78,555 | 7,920,154 |
| Debt service | | | | | |
| Principal | - | - | - | 2,165,000 | 2,165,000 |
| Interest and fiscal charges | - | - | - | 179,904 | 179,904 |
| Total expenditures | 50,391,459 | 9,586,047 | 7,945,971 | 8,794,774 | 76,718,251 |
| Excess (deficiency) of revenues over (under) expenditures | 13,668,327 | (149,319) | (7,932,264) | (3,253,573) | 2,333,171 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 372,747 | - | 5,852,346 | 3,976,599 | 10,201,692 |
| Transfers out | (9,828,327) | - | - | (373,365) | (10,201,692) |
| Total other financing sources (uses) | (9,455,580) | - | 5,852,346 | 3,603,234 | - |
| Net change in fund balances | 4,212,747 | (149,319) | (2,079,918) | 349,661 | 2,333,171 |
| Fund balances, beginning | 37,763,546 | 5,501,741 | 10,765,754 | 4,806,676 | 58,837,717 |
| FUND BALANCES, ending | \$ 41,976,293 | \$ 5,352,422 | \$ 8,685,836 | \$ 5,156,337 | \$ 61,170,888 |

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, 2020

| | |
|---|----------------------|
| NET CHANGE IN FUND BALANCES, TOTAL GOVERNMENTAL FUNDS | \$ 2,333,171 |
| 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 | 6,864,754 |
| Current year depreciation expense | (2,443,217) |
| Infrastructure cost is not reported as an expense in the statement of activities. | 2,075,548 |
| 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 | 283,962 |
| Change in unavailable property tax | 142,052 |
| 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 | 2,165,000 |
| Change in accrued interest | 5,228 |
| Amortization of deferred charge on refunding | - |
| 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 | (104,744) |
| Change in net pension liability | 8,843,836 |
| Change in deferred inflow of resources - pension | (2,152,944) |
| Change in deferred outflow of resources - pension | (6,145,749) |
| Change in OPEB liability | (551,072) |
| Change in deferred inflow of resources - OPEB | (48,960) |
| Change in deferred outflow of resources - OPEB | 283,503 |
| 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. | 1,152,256 |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | \$ 12,702,624 |

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

Guadalupe County, Texas

Statement of Net Position

Proprietary Funds

September 30, 2020

| | Governmental Activities |
|--|------------------------------------|
| | Internal Service Funds |
| ASSETS | |
| Current assets | |
| Cash and cash equivalents | \$ 5,731,129 |
| Accounts receivable | 26,086 |
| Prepaid items | 50,000 |
| | <hr/> |
| Total assets | 5,807,215 |
| LIABILITIES | |
| Current liabilities | |
| Accounts payable | 66,506 |
| Due to other funds | 2,896 |
| Claims payable - due within one year | 227,444 |
| | <hr/> |
| Total current liabilities | 296,846 |
| Noncurrent liabilities | |
| Claims payable - due in more than one year | 146,455 |
| | <hr/> |
| Total noncurrent liabilities | 146,455 |
| | <hr/> |
| Total liabilities | 443,301 |
| NET POSITION | |
| Unrestricted | 5,363,914 |
| | <hr/> |
| TOTAL NET POSITION | \$ 5,363,914 |

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, 2020

| | Governmental Activities |
|-----------------------------------|------------------------------------|
| | Internal Service Funds |
| REVENUES | |
| Fees paid by county and other | \$ 5,926,585 |
| Fees paid by employees | 1,225,598 |
| Miscellaneous | 472,305 |
| Total operating revenues | 7,624,488 |
| OPERATING EXPENSES | |
| Administrative charges | 1,331,342 |
| Insurance premiums | 349,293 |
| Benefit claims | 4,857,142 |
| Total operating expenses | 6,537,777 |
| Operating income | 1,086,711 |
| NON-OPERATING REVENUES | |
| Interest and investment revenue | 65,545 |
| Total non-operating revenues | 65,545 |
| Change in net position | 1,152,256 |
| Total net position, beginning | 4,211,658 |
| TOTAL NET POSITION, ending | \$ 5,363,914 |

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, 2020

| | Governmental Activities |
|---|------------------------------------|
| | Internal Service Funds |
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Cash received from participants | \$ 7,948,402 |
| Disbursed for administrative services | (1,331,985) |
| Cash paid to benefit claims and excess coverage | (5,309,887) |
| | <hr/> |
| Net cash provided by operating activities | 1,306,530 |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest received | 65,545 |
| | <hr/> |
| Net cash provided by investing activities | 65,545 |
| | <hr/> |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | 1,372,075 |
| | <hr/> |
| Cash and cash equivalents, beginning of year | 4,359,054 |
| | <hr/> |
| CASH AND CASH EQUIVALENTS, end of year | \$ 5,731,129 |
| | <hr/> <hr/> |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | |
| Operating income | \$ 1,086,711 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | |
| Accounts receivable | 323,914 |
| Current liabilities | (104,095) |
| | <hr/> |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ 1,306,530 |
| | <hr/> <hr/> |

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, 2020

| | Agency Funds |
|---------------------------|-------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 6,266,728 |
| Certificates of deposit | 561,318 |
| TOTAL ASSETS | <u>\$ 6,828,046</u> |
| LIABILITIES | |
| Funds held for others | \$ 6,828,046 |
| TOTAL LIABILITIES | <u>\$ 6,828,046</u> |

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 three major funds for the year ended September 30, 2020:

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 25th 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:

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

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

Compensated Absences

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Unearned Revenue

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

Long-term Obligations

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

Fund Equity

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

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

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

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

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

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Net Position

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

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

Use of Estimates

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County 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:

| | Total Value | Weighted Average Maturity (days) | Percentage of Total Portfolio |
|---|----------------------|--|----------------------------------|
| Governmental activities | | | |
| Cash and deposits | | | |
| Cash and deposits | \$ 16,473,296 | | |
| Total cash and deposits | 16,473,296 | | |
| Investments | | | |
| Certificates of deposit | 39,704,691 | 274 | 76% |
| Investment pools | | | |
| MBIA Texas Class Portfolio | 12,856,593 | | 24% |
| Total investments | 52,561,284 | | |
| Total governmental activities cash and investments | \$ 69,034,580 | | |
| Fiduciary funds | | | |
| Cash and deposits | \$ 6,266,728 | | |
| Total cash and deposits | 6,266,728 | | |
| Investments | | | |
| Certificates of deposit | 561,318 | 243 | 100% |
| Total investments | 561,318 | | |
| Total fiduciary funds, cash, and investments | \$ 6,828,046 | | |

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, 2020, 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, 2020, 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, 2020, the County's investments were held in certificates of deposit and government investment pools.

Note 3. Receivables

Receivables at September 30, 2020 consisted of the following:

| | General | Road and Bridge | Nonmajor Governmental Funds | Total |
|--------------------------------------|---------------------|--------------------|-----------------------------------|---------------------|
| Receivables | | | | |
| Taxes | \$ 1,248,337 | \$ 205,337 | \$ 70,914 | \$ 1,524,588 |
| Other | 2,096,854 | 55,159 | 145,322 | 2,297,335 |
| Gross receivables | 3,345,191 | 260,496 | 216,236 | 3,821,923 |
| Allowance for uncollectible taxes | (15,585) | (2,462) | (1,123) | (19,170) |
| Total | \$ 3,329,606 | \$ 258,034 | \$ 215,113 | \$ 3,802,753 |

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 2019 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2020 was \$0.3819 per \$100 assessed valuation. The total tax levy for the tax year 2019 was \$51,995,362, of which \$613,850 remained outstanding in current delinquent taxes as of September 30, 2020.

Guadalupe County, Texas
Notes to the Basic Financial Statements

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2020, was as follows:

| | Primary Government | | | Balance September 30, 2020 |
|--|-------------------------------|----------------------|-----------------------|----------------------------------|
| | Balance October 1, 2019 | Increases | Decreases | |
| Governmental activities | | | | |
| Capital assets not being depreciated | | | | |
| Construction in progress | \$ 3,554,873 | \$ 3,622,016 | \$ (3,271,347) | \$ 3,905,542 |
| Land | 3,121,318 | - | - | 3,121,318 |
| Infrastructure - roads | 33,627,936 | 2,003,046 | (316,098) | 35,314,884 |
| Total capital assets not being depreciated | 40,304,127 | 5,625,062 | (3,587,445) | 42,341,744 |
| Other capital assets | | | | |
| Infrastructure - bridges | 2,617,275 | 388,600 | | 3,005,875 |
| Buildings and improvements | 57,763,715 | 5,535,440 | | 63,299,155 |
| Furniture and equipment | 18,655,373 | 1,885,347 | (906,702) | 19,634,018 |
| Total other capital assets | 79,036,363 | 7,809,387 | (906,702) | 85,939,048 |
| Accumulated depreciation for | | | | |
| Infrastructure - bridges | (606,039) | (56,007) | - | (662,046) |
| Buildings and improvements | (23,434,918) | (1,789,324) | - | (25,224,242) |
| Furniture and equipment | (13,386,390) | (1,504,588) | 906,702 | (13,984,276) |
| Total accumulated depreciation | (37,427,347) | (3,349,919) | 906,702 | (39,870,564) |
| Other capital assets, net | 41,609,016 | 4,459,468 | - | 46,068,484 |
| Total net assets | \$ 81,913,143 | \$ 10,084,530 | \$ (3,587,445) | \$ 88,410,228 |

Depreciation was charged to the governmental functions as follows:

| | |
|---|---------------------|
| General government | \$ 1,107,041 |
| Judicial | 84,531 |
| Public safety | 1,381,731 |
| Health and social services | 118,929 |
| Infrastructure and environmental services | 657,687 |
| Total depreciation expense | \$ 3,349,919 |

Guadalupe County, Texas
Notes to the Basic Financial Statements

Construction Commitments

The County has active construction projects as of September 30, 2020. 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 | \$ 6,018,361 | \$ 3,768,303 | \$ 2,250,058 |
| JP1 Building Remodel | 1,650,000 | 137,239 | 1,512,761 |
| | <u>\$ 7,668,361</u> | <u>\$ 3,905,542</u> | <u>\$ 3,762,819</u> |

Note 5. Long-Term Debt

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2020, 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 | \$ 3,575,000 |
| \$ 8,500,000 | Tax notes, Series 2017 | 1.075-1.875% | 2024 | 5,830,000 |
| | | | | <u>\$ 9,405,000</u> |

| | October 1, 2019 | | | September 30, 2020 | | Amounts Due Within One Year |
|---|----------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------------------|
| | Balance | Additions | Retirements | Balance | | |
| Certificates of Obligation, Series 2013 | \$ 4,740,000 | \$ - | \$ 1,165,000 | \$ 3,575,000 | \$ 1,200,000 | |
| Tax Notes, Series 2017 | 6,830,000 | - | 1,000,000 | 5,830,000 | 1,080,000 | |
| Compensated absences | 976,670 | 1,602,685 | 1,497,941 | 1,081,414 | 594,778 | |
| Workers' Compensation Indemnity liability claims | 171,007 | | 12,276 | 158,731 | 12,276 | |
| | <u>\$ 12,717,677</u> | <u>\$ 1,602,685</u> | <u>\$ 3,675,217</u> | <u>\$ 10,645,145</u> | <u>\$ 2,887,054</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 |
|------|---------------------|-------------------|---------------------|
| 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 |
| 2025 | | | - |
| | <u>\$ 9,405,000</u> | <u>\$ 341,733</u> | <u>\$ 9,746,733</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 on a calendar year basis. The Comprehensive Annual Financial Report 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 11.85% and 11.35% for the months of the accounting year in 2020 and 2019, respectively. The General fund and Road and Bridge fund 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 2019 and 2018 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, 2019 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, 2019 |
| 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 are summarized below:

| Asset Class | Benchmark | Target Allocation | Geometric Real Rate of Return (Expected Minus Inflation) |
|------------------------------------|--|-------------------|--|
| US Equities | Dow Jones U.S. Total Stock Market Index | 14.50% | 5.20% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index | 20.00% | 8.20% |
| Global Equities | MSCI World (net) Index | 2.50% | 5.50% |
| International Equities - Developed | MSCI World Ex USA (net) | 7.00% | 5.20% |
| International Equities - Emerging | MSCI Emerging Markets (net) Index | 7.00% | 5.70% |
| Investment-Grade Bonds | Bloomberg Barclays Capital Aggregate Bond Index | 3.00% | -0.20% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 12.00% | 3.14% |
| Direct Lending | S&P/LTSA Leveraged Loan Index | 11.00% | 7.16% |
| Distressed Debt | Cambridge Associates Distressed Securities Index | 4.00% | 6.90% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index | 3.00% | 4.50% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 8.40% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index | 6.00% | 5.50% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 8.00% | 2.30% |

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, 2018 | \$ 111,499,772 | \$ 97,084,697 | \$ 14,415,075 |
| Changes for the year: | | | |
| Service cost | 3,929,284 | - | 3,929,284 |
| Interest on total pension liability | 9,155,841 | - | 9,155,841 |
| Effect of plan changes | - | - | - |
| Effect of economic/demographic gains or losses | 111,109 | - | 111,109 |
| Effect of assumptions changes or inputs | - | - | - |
| Refund of contributions | (479,131) | (479,131) | - |
| Benefit payments | (4,403,911) | (4,403,911) | - |
| Administrative expenses | - | (87,056) | 87,056 |
| Member contributions | - | 2,174,712 | (2,174,712) |
| Net investment income | - | 15,941,979 | (15,941,979) |
| Employer contributions | - | 3,951,942 | (3,951,942) |
| Other | - | 58,493 | (58,493) |
| Balance at December 31, 2019 | \$ 119,812,964 | \$ 114,241,725 | \$ 5,571,239 |

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 | \$ 136,265,696 | \$ 119,812,964 | \$ 106,059,375 |
| Fiduciary net position | 114,241,724 | 114,241,725 | 114,241,724 |
| Net pension liability | \$ 22,023,972 | \$ 5,571,239 | \$ (8,182,349) |

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, 2020, 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 | \$ 182,482 | \$ 21,862 |
| Difference in assumption changes | 260,660 | - |
| Difference in projected and actual earnings on pension plan investments | - | 2,607,348 |
| Employer contributions made after the measurement date | 3,132,531 | - |
| Totals | \$ 3,575,673 | \$ 2,629,210 |

Included in deferred outflows of resources are employer contributions made after the measurement date totaling \$3,132,531 that will be recognized as a reduction of the net pension liability during the fiscal year ending September 30, 2021. Recognition of the remaining deferred inflows and outflows of resources will be as follows:

| Fiscal Year | |
|----------------|-----------------------|
| 2021 | \$ (438,353) |
| 2022 | (536,868) |
| 2023 | 372,907 |
| 2024 | (1,583,754) |
| Total | \$ (2,186,068) |

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 at one and one-half times the regular hourly rate. However, some departments are not in compliance with this policy, and have allowed compensatory time to accrue past the 60 days and are not enforcing that compensatory time is used before other leave.

Note 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 | \$ | 569.03 |
| Retiree and children | | 946.41 |
| Retiree and spouse | | 1,198.18 |
| Retiree and family | | 1,502.81 |

Plan Membership

Plan membership as of December 31, 2019 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 \$3,748,855 was measured as of December 31, 2019 and was determined by an actuarial valuation as of December 31, 2019.

| | | |
|---|-----------|------------------|
| Service cost | \$ | 213,696 |
| Interest on the total OPEB liability | | 122,426 |
| Changes of benefit terms | | - |
| Difference between expected and actual experience of the total OPEB liability | | (77,141) |
| Changes of assumptions | | 301,573 |
| Benefit payments | | (9,482) |
| | | <hr/> |
| Net change in total OPEB liability | | 551,072 |
| Total OPEB liability - December 31, 2018 | | 3,197,783 |
| | | <hr/> |
| Total OPEB liability - December 31, 2019 | \$ | 3,748,855 |
| | | <hr/> <hr/> |

Changes of assumptions reflect a change in the discount rate from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019.

Actuarial Methods and Assumptions

| | |
|--------------------------|--|
| Valuation date | December 31, 2019 |
| Methods and Assumptions: | |
| Actuarial cost method | Individual entry-age |
| Discount rate | 2.75% as of December 31, 2019 |
| 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, 2019.

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 2.75%, 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 1.75% | Current Discount Rate Assumption 2.75% | 1% Increase 3.75% |
|----------------------|--|----------------------|
| \$ 4,086,782 | \$ 3,748,855 | \$ 3,435,071 |

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 Trend Rate Assumption | 1% Increase |
|--------------|--|--------------|
| \$ 3,266,824 | \$ 3,748,855 | \$ 4,323,391 |

OPEB Expense and Deferred Outflows and Deferred Inflows Related to OPEB

For the year ended September 30, 2020, the County recognized OPEB expense of \$356,779. At September 30, 2020, 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 | \$ - | \$ 212,869 |
| Changes in assumption changes | 380,660 | - |
| Contributions subsequent to the measurement date | 41,398 | - |
| Totals | \$ 422,058 | \$ 212,869 |

Deferred outflows of \$41,398 will be recognized during the fiscal year ending September 30, 2021. Other remaining net deferred inflows will be recognized as detailed on the following table.

| Fiscal Year | |
|----------------|-------------------|
| 2021 | \$ 20,657 |
| 2022 | 20,657 |
| 2023 | 20,657 |
| 2024 | 20,657 |
| 2025 | 20,657 |
| Thereafter | 64,506 |
| Total | \$ 167,791 |

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, 2020, balances of interfund amounts receivable or payable have been recorded as follows:

| Receivable Fund | Payable Fund | Amounts |
|-----------------|------------------------|-----------|
| General | Internal Service | \$ 2,896 |
| General | Non-major governmental | 88,709 |
| | | \$ 91,605 |

Note 10. Interfund Transfers

Interfund transfers during the year ended September 30, 2020 were as follows:

| Transfers In | Transfers Out | Amounts | Reason |
|-----------------------|-----------------------|---------------|-------------------------------|
| Nonmajor governmental | General | \$ 3,975,981 | Operations and grant matching |
| Nonmajor governmental | Nonmajor governmental | 618 | Grant Matching |
| Capital projects | General | 5,852,346 | Capital project funding |
| General | Nonmajor governmental | 372,747 | Excess Juvenile Fund Balance |
| | | \$ 10,201,692 | |

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, 2020, 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 \$146,455. This has been recorded as a long-term liability in the workers' compensation fund as of September 30, 2020.

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 \$3,140,000.

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, 2020:

| | |
|--|----------------------|
| Assets and deferred outflow of resources | |
| Current assets | \$ 103,547,578 |
| Other assets | 15,067,205 |
| Property, plant, and equipment, net | 105,615,116 |
| Deferred outflow of resources | 2,770,631 |
| Total assets and deferred outflow of resources | 227,000,530 |
| Liabilities | |
| Current liabilities | 44,134,104 |
| Other liabilities | 114,212,305 |
| Deferred inflow of resources | 7,678,373 |
| Inflow of resources | 166,024,782 |
| Net position | \$ 60,975,748 |
| Operating revenues | |
| Net revenues from patient services | \$ 106,046,372 |
| Other operating revenue | 117,438,488 |
| Total operating revenue | 223,484,860 |
| Total operating expenses | 219,780,998 |
| Operating income | 3,703,862 |
| Nonoperating revenues (expenses) | 1,801,930 |
| Increase (decrease) in net position | \$ 5,505,792 |

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, 2020, outstanding claims amounts to \$215,168 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:

| | 2020 | 2019 | 2018 |
|---|-------------------|-------------------|-------------------|
| Outstanding claims at October 1 | \$ 193,080 | \$ 186,479 | \$ 195,957 |
| Claims submitted | 4,859,423 | 5,611,595 | 5,635,707 |
| Claims paid | (4,837,335) | (5,604,994) | (5,645,185) |
| Outstanding claims at September 30 | \$ 215,168 | \$ 193,080 | \$ 186,479 |

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, 2020, the County has tax abatement agreements with seven entities. The abated property taxes total \$848,532 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 \$636,351.
- A property tax abatement for a production company to produce and distribute bottled water and create jobs in the county. Current tax abatement is 55% and amounted to \$94,760.

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 2020, 60% of property taxes were rebated in the amount of \$270,099.

Note 14. Related Parties

Jim Wolverton, County Commissioner Precinct #3, serves on the Board of Directors at Schertz Bank and Trust. The County had \$16,000,203 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 \$6,900,000 was adopted by a resolution of the Commissioners Court on September 29, 2020. The following is a detail of fund balances for all of the major and nonmajor governmental funds at September 30, 2020.

| | General Fund | Road and Bridge Fund | Capital Projects Fund | Nonmajor Funds | Total |
|---|----------------------|-------------------------|--------------------------|---------------------|----------------------|
| Fund balances: | | | | | |
| Nonspendable: | | | | | |
| Inventory on hand | \$ - | \$ 188,598 | \$ - | \$ 27,846 | \$ 216,444 |
| Prepays | 261,238 | 1,794 | 25,000 | 1,750 | 289,782 |
| Total nonspendable | 261,238 | 190,392 | 25,000 | 29,596 | 506,226 |
| Restricted for | | | | | |
| General government | | | | | |
| County operations | 14,419 | - | - | 319,374 | 333,793 |
| Elections | - | - | - | 171,770 | 171,770 |
| Debt service | - | - | - | 149,570 | 149,570 |
| Records management/preservation | 14,068 | - | - | 114,556 | 128,624 |
| Community Services/Programs | - | - | - | 298,837 | 298,837 |
| Judicial | | | | | |
| County attorney | - | - | - | 339,860 | 339,860 |
| Alternative dispute resolution | - | - | - | 374,452 | 374,452 |
| Court technology enhancements | - | - | - | 119,979 | 119,979 |
| Records management/preservation | 640,744 | - | - | 914,096 | 1,554,840 |
| Bail bond board | - | - | - | 25,335 | 25,335 |
| Public Safety | | | | | |
| Juvenile Services | - | - | - | 1,095,079 | 1,095,079 |
| Public Safety | - | - | - | 775,267 | 775,267 |
| Jail Commissary | - | - | - | 291,197 | 291,197 |
| Infrastructure and environmental services | | | | | |
| Road and bridge | - | 5,162,030 | - | - | 5,162,030 |
| Health and social services | | | | | |
| Community services/programs | 245,892 | - | - | 137,369 | 383,261 |
| Total restricted | 915,123 | 5,162,030 | - | 5,126,741 | 11,203,894 |
| Committed for | | | | | |
| Capital projects | 3,500,000 | - | - | - | 3,500,000 |
| Road Projects | 500,000 | - | - | - | 500,000 |
| 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 | 6,900,000 | - | - | - | 6,900,000 |
| Assigned for | | | | | |
| CPS Energy agreement (See Note 11) | 3,140,000 | - | - | - | 3,140,000 |
| Capital projects | 1,420,953 | - | 8,660,836 | - | 10,081,789 |
| Total assigned | 4,560,953 | - | 8,660,836 | - | 13,221,789 |
| Unassigned fund balance | 29,338,979 | - | - | - | 29,338,979 |
| Total fund balances | \$ 41,976,293 | \$ 5,352,422 | \$ 8,685,836 | \$ 5,156,337 | \$ 61,170,888 |

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 16. New Accounting Pronouncements

GASB Statement No. 84, Fiduciary Activities (GASB 84). This statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

GASB Statement No. 95 changed the effective date for reporting periods to beginning after December 15, 2019. GASB 84 will be implemented by the County in fiscal year 2021 and the impact has not yet been determined.

GASB Statement No. 87, Leases (GASB 87). This statement requires 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.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. GASB 87 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 92 – Omnibus 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions. GASB Statement No. 95 changed the effective date for reporting periods to beginning after June 15, 2021.

GASB Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Guadalupe County, Texas

Notes to the Basic Financial Statements

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update—2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*.

Note 17. Subsequent Event

The County has evaluated subsequent events that occurred after September 30, 2020, through April 29, 2021, 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

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak, which has continued to spread, and any related adverse public health developments, has adversely affected public education, workforces, economies, and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many businesses and organizations. It is not possible for management to predict the duration or magnitude of the adverse results of the outbreak and its disruptive effects on the County's operations and financial results at this time.

Tax Note, Series 2020

On December 16, 2020 issued tax anticipation notes, Tax Notes, Series 2020, in the amount (Par Value) \$8,500,00 for the purpose of providing funds for (i) designing, constructing, acquiring, purchasing, renovating, equipping, enlarging, and improving County facilities, (ii) purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes, and (iii) paying professional services relating to the aforementioned projects and relating to the issuance of the obligations.

Required Supplementary Information

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

- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund
- Notes to 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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|-------------------------------------|--------------------|-----------------|---------------|---|
| REVENUES | | | | |
| Property taxes | \$ 42,187,000 | \$ 42,187,000 | \$ 43,029,446 | \$ 842,446 |
| Sales and use taxes | 7,814,000 | 7,814,000 | 9,135,657 | 1,321,657 |
| Other tax | 1,580,000 | 1,580,000 | 1,886,124 | 306,124 |
| Licenses and permits | 158,700 | 158,700 | 224,943 | 66,243 |
| Intergovernmental | 3,220,909 | 3,240,682 | 3,488,941 | 248,259 |
| Charges for services | 2,607,000 | 2,716,780 | 3,063,214 | 346,434 |
| Fines and forfeitures | 875,000 | 875,000 | 836,130 | (38,870) |
| Earnings on investments | 836,500 | 836,500 | 1,351,556 | 515,056 |
| Miscellaneous | 748,200 | 803,821 | 1,043,775 | 239,954 |
| Total revenues | 60,027,309 | 60,212,483 | 64,059,786 | 3,847,303 |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENTAL | | | | |
| General administration | | | | |
| County Judge | | | | |
| Personnel service | 463,786 | 450,786 | 296,141 | 154,645 |
| Operations | 17,900 | 17,900 | 3,138 | 14,762 |
| Capital outlay | 32,000 | 32,000 | 29,335 | 2,665 |
| Total County Judge | 513,686 | 500,686 | 328,614 | 172,072 |
| County Commissioners | | | | |
| Personnel service | 465,842 | 465,842 | 454,758 | 11,084 |
| Operations | 25,550 | 25,550 | 11,430 | 14,120 |
| Total County Commissioners | 491,392 | 491,392 | 466,188 | 25,204 |
| County Clerk | | | | |
| Personnel service | 1,545,674 | 1,515,674 | 1,367,449 | 148,225 |
| Operations | 67,050 | 69,945 | 54,346 | 15,599 |
| Capital outlay | 10,000 | 9,338 | 7,317 | 2,021 |
| Total County Clerk | 1,622,724 | 1,594,957 | 1,429,112 | 165,845 |
| County Clerk Records Archive | | | | |
| Operations | 200,000 | 200,000 | 200,000 | - |
| Total County Clerk Records Archive | 200,000 | 200,000 | 200,000 | - |
| 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 | 5,200 | 5,200 | 539 | 4,661 |
| Total Employee Funds | 5,200 | 5,200 | 539 | 4,661 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------|-----------------|------------|---|
| Non-departmental | | | | |
| Personnel service | \$ 305,000 | \$ 605,000 | \$ 561,720 | \$ 43,280 |
| Operations | 2,641,388 | 2,674,288 | 1,994,275 | 680,013 |
| Capital outlay | 13,017 | 13,017 | 12,220 | 797 |
| Total Non-departmental | 2,959,405 | 3,292,305 | 2,568,215 | 724,090 |
| Building and grounds maintenance | | | | |
| Personnel service | 970,162 | 970,162 | 804,484 | 165,678 |
| Operations | 415,947 | 418,222 | 375,946 | 42,276 |
| Capital outlay | 24,000 | 25,005 | - | 25,005 |
| Total building and grounds maintenance | 1,410,109 | 1,413,389 | 1,180,430 | 232,959 |
| Management Information Systems | | | | |
| Personnel service | 713,661 | 713,661 | 689,189 | 24,472 |
| Operations | 1,388,624 | 1,388,624 | 1,372,463 | 16,161 |
| Capital outlay | 24,000 | 24,000 | 23,338 | 662 |
| Total Management Information Systems | 2,126,285 | 2,126,285 | 2,084,990 | 41,295 |
| Total general administration | 9,334,801 | 9,630,214 | 8,262,088 | 1,368,126 |
| Elections administration | | | | |
| Personnel service | 539,333 | 560,583 | 536,626 | 23,957 |
| Operations | 164,145 | 260,838 | 249,261 | 11,577 |
| Total elections administration | 703,478 | 821,421 | 785,887 | 35,534 |
| Financial administration | | | | |
| County Auditor | | | | |
| Personnel service | 898,410 | 898,410 | 849,257 | 49,153 |
| Operations | 41,250 | 40,120 | 33,891 | 6,229 |
| Total County Auditor | 939,660 | 938,530 | 883,148 | 55,382 |
| Purchasing department | | | | |
| Personnel service | 253,008 | 253,008 | 236,755 | 16,253 |
| Operations | 21,350 | 21,350 | 6,199 | 15,151 |
| Capital outlay | - | - | - | - |
| Total purchasing department | 274,358 | 274,358 | 242,954 | 31,404 |
| County Treasurer | | | | |
| Personnel service | 383,261 | 383,261 | 353,348 | 29,913 |
| Operations | 34,300 | 33,500 | 25,173 | 8,327 |
| Capital outlay | - | - | - | - |
| Total County Treasurer | 417,561 | 416,761 | 378,521 | 38,240 |
| Human resources | | | | |
| Personnel service | 353,426 | 353,426 | 345,809 | 7,617 |
| Operations | 54,771 | 44,371 | 24,947 | 19,424 |
| Capital outlay | - | 10,400 | 10,326 | 74 |
| Total human resources | 408,197 | 408,197 | 381,082 | 27,115 |
| County Tax Assessor-Collector | | | | |
| Personnel service | 1,556,053 | 1,566,053 | 1,441,979 | 124,074 |
| Operations | 49,819 | 48,469 | 35,300 | 13,169 |
| Capital outlay | - | - | - | - |
| Total County Tax Assessor-Collector | 1,605,872 | 1,614,522 | 1,477,279 | 137,243 |
| Total Financial Administration | 3,645,648 | 3,652,368 | 3,362,984 | 289,384 |
| TOTAL GENERAL GOVERNMENT | 13,683,927 | 14,104,003 | 12,410,959 | 1,693,044 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------|-----------------|------------|--|
| JUDICIAL | | | | |
| County Court at Law | | | | |
| Personnel service | \$ 825,757 | \$ 822,327 | \$ 799,524 | \$ 22,803 |
| Operations | 215,625 | 219,055 | 150,338 | 68,717 |
| Total County Court at Law | 1,041,382 | 1,041,382 | 949,862 | 91,520 |
| District Courts | | | | |
| Personnel service | 596,318 | 596,318 | 576,153 | 20,165 |
| Operations | 1,629,042 | 1,629,042 | 660,028 | 969,014 |
| Total District Courts | 2,225,360 | 2,225,360 | 1,236,181 | 989,179 |
| District Clerk | | | | |
| Personnel service | 982,910 | 982,910 | 959,870 | 23,040 |
| Operations | 72,325 | 72,325 | 52,357 | 19,968 |
| Capital outlay | - | - | - | - |
| Total District Clerk | 1,055,235 | 1,055,235 | 1,012,227 | 43,008 |
| Justice of the Peace - Precinct 1 | | | | |
| Personnel service | 416,196 | 416,196 | 414,521 | 1,675 |
| Operations | 27,400 | 27,400 | 19,782 | 7,618 |
| Total Justice of the Peace - Precinct 1 | 443,596 | 443,596 | 434,303 | 9,293 |
| Justice of the Peace - Precinct 2 | | | | |
| Personnel service | 172,069 | 172,069 | 153,199 | 18,870 |
| Operations | 5,600 | 5,600 | 5,386 | 214 |
| Total Justice of the Peace - Precinct 2 | 177,669 | 177,669 | 158,585 | 19,084 |
| Justice of the Peace - Precinct 3 | | | | |
| Personnel service | 228,447 | 228,447 | 218,760 | 9,687 |
| Operations | 14,650 | 14,650 | 11,931 | 2,719 |
| Total Justice of the Peace - Precinct 3 | 243,097 | 243,097 | 230,691 | 12,406 |
| Justice of the Peace - Precinct 4 | | | | |
| Personnel service | 304,536 | 304,536 | 292,833 | 11,703 |
| Operations | 22,325 | 22,325 | 20,452 | 1,873 |
| Total Justice of the Peace - Precinct 4 | 326,861 | 326,861 | 313,285 | 13,576 |
| Court Records Preservation | | | | |
| Operations | 45,000 | 45,000 | 45,000 | - |
| Total District Clerk Records Archive | 45,000 | 45,000 | 45,000 | - |
| District Clerk Records Archive | | | | |
| Operations | 30,000 | 30,000 | 30,000 | - |
| Total District Clerk Records Archive | 30,000 | 30,000 | 30,000 | - |
| County Drug Courts | | | | |
| Operations | 25,250 | 25,250 | 20,089 | 5,161 |
| Total County Drug Courts | 25,250 | 25,250 | 20,089 | 5,161 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|----------------------------|--------------------|------------------|------------------|--|
| Juvenile Probation | | | | |
| Personnel service | \$ 28,596 | \$ 28,596 | \$ 28,585 | \$ 11 |
| Operations | 96,400 | 96,400 | 69,493 | 26,907 |
| Capital outlay | - | - | - | - |
| Total Juvenile Probation | 124,996 | 124,996 | 98,078 | 26,918 |
| Legal | | | | |
| County Attorney | | | | |
| Personnel service | 2,889,852 | 2,901,492 | 2,822,753 | 78,739 |
| Operations | 208,620 | 208,620 | 51,696 | 156,924 |
| Total County Attorney | 3,098,472 | 3,110,112 | 2,874,449 | 235,663 |
| Total legal | 3,098,472 | 3,110,112 | 2,874,449 | 235,663 |
| TOTAL JUDICIAL | 8,836,918 | 8,848,558 | 7,402,750 | 1,445,808 |
| PUBLIC SAFETY | | | | |
| Fire protection | | | | |
| Personnel service | 372,128 | 372,128 | 365,637 | 6,491 |
| Operations | 111,238 | 111,238 | 101,753 | 9,485 |
| Other services | 732,281 | 732,281 | 732,279 | 2 |
| Capital outlay | 17,000 | 17,000 | 15,292 | 1,708 |
| Total fire protection | 1,232,647 | 1,232,647 | 1,214,961 | 17,686 |
| Law Enforcement | | | | |
| Constable Precinct 1 | | | | |
| Personnel service | 204,924 | 204,924 | 193,703 | 11,221 |
| Operations | 38,040 | 38,040 | 25,550 | 12,490 |
| Capital outlay | - | - | - | - |
| Total Constable Precinct 1 | 242,964 | 242,964 | 219,253 | 23,711 |
| Constable Precinct 2 | | | | |
| Personnel service | 209,548 | 209,548 | 205,252 | 4,296 |
| Operations | 45,972 | 41,827 | 26,985 | 14,842 |
| Capital outlay | - | 4,145 | - | 4,145 |
| Total Constable Precinct 2 | 255,520 | 255,520 | 232,237 | 23,283 |
| Constable Precinct 3 | | | | |
| Personnel service | 222,763 | 224,733 | 212,046 | 12,687 |
| Operations | 43,900 | 41,930 | 32,319 | 9,611 |
| Capital outlay | - | - | - | - |
| Total Constable Precinct 3 | 266,663 | 266,663 | 244,365 | 22,298 |
| Constable Precinct 4 | | | | |
| Personnel service | 207,853 | 207,853 | 200,558 | 7,295 |
| Operations | 74,060 | 65,555 | 54,528 | 11,027 |
| Capital outlay | - | 43,129 | 42,938 | 191 |
| Total Constable Precinct 4 | 281,913 | 316,537 | 298,024 | 18,513 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|--------------------|-------------------|-------------------|--|
| County Sheriff | | | | |
| Personnel service | \$ 11,589,386 | \$ 11,234,083 | \$ 10,831,713 | \$ 402,370 |
| Operations | 1,278,850 | 1,296,629 | 1,104,750 | 191,879 |
| Capital outlay | 558,029 | 817,971 | 632,997 | 184,974 |
| Total County Sheriff | 13,426,265 | 13,348,683 | 12,569,460 | 779,223 |
| Department of Public Safety | | | | |
| Personnel service | 123,623 | 123,623 | 123,061 | 562 |
| Operations | 33,171 | 33,171 | 22,025 | 11,146 |
| Capital outlay | 125,000 | 135,000 | 132,839 | 2,161 |
| Total Department of Public Safety | 281,794 | 291,794 | 277,925 | 13,869 |
| Total law enforcement | 14,755,119 | 14,722,161 | 13,841,264 | 880,897 |
| Corrections | | | | |
| Feeding and care of prisoners | | | | |
| Personnel service | 8,325,696 | 7,898,696 | 7,451,242 | 447,454 |
| Operations | 1,922,200 | 1,922,200 | 1,822,001 | 100,199 |
| Capital outlay | - | 517,800 | 217,800 | 300,000 |
| Total feeding and care of prisoners | 10,247,896 | 10,338,696 | 9,491,043 | 847,653 |
| Adult probation local support | | | | |
| Operations | 54,900 | 52,300 | 42,924 | 9,376 |
| Total adult probation local support | 54,900 | 52,300 | 42,924 | 9,376 |
| Total corrections | 10,302,796 | 10,390,996 | 9,533,967 | 857,029 |
| TOTAL PUBLIC SAFETY | 26,290,562 | 26,345,804 | 24,590,192 | 1,755,612 |
| INFRASTRUCTURE AND ENVIRONMENTAL SERVICES | | | | |
| Landfill operation | | | | |
| Operations | 228,682 | 228,682 | 137,300 | 91,382 |
| Total landfill operations | 228,682 | 228,682 | 137,300 | 91,382 |
| TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES | 228,682 | 228,682 | 137,300 | 91,382 |
| HEALTH AND SOCIAL SERVICES | | | | |
| Health services | | | | |
| Operations | 4,993,306 | 4,993,306 | 4,421,103 | 572,203 |
| Total health services | 4,993,306 | 4,993,306 | 4,421,103 | 572,203 |
| Veterans services | | | | |
| Personnel services | 174,069 | 174,069 | 132,428 | 41,641 |
| Operations | 9,450 | 9,450 | 3,969 | 5,481 |
| Total veterans services | 183,519 | 183,519 | 136,397 | 47,122 |
| 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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|----------------------|----------------------|----------------------|--|
| Environmental Health | | | | |
| Personnel services | \$ 544,102 | \$ 544,102 | \$ 520,413 | \$ 23,689 |
| Operations | 38,491 | 38,491 | 32,006 | 6,485 |
| Capital outlay | 6,000 | 6,000 | 5,938 | 62 |
| Total Environmental Health | 588,593 | 588,593 | 558,357 | 30,236 |
| Animal control | | | | |
| Personnel service | 267,634 | 267,634 | 266,826 | 808 |
| Operations | 58,650 | 64,450 | 37,228 | 27,222 |
| Capital outlay | 33,739 | 88,939 | 27,424 | 61,515 |
| Total animal control | 360,023 | 421,023 | 331,478 | 89,545 |
| Agricultural extension service | | | | |
| Personnel service | 308,466 | 308,466 | 308,085 | 381 |
| Operations | 31,950 | 31,950 | 15,758 | 16,192 |
| Capital outlay | 40,000 | 40,000 | 36,580 | 3,420 |
| Total agricultural extension service | 380,416 | 380,416 | 360,423 | 19,993 |
| TOTAL HEALTH AND SOCIAL SERVICES | 6,548,357 | 6,609,357 | 5,850,258 | 759,099 |
| TOTAL EXPENDITURES | 55,588,446 | 56,136,404 | 50,391,459 | 5,744,945 |
| Excess (Deficiency) of revenues over (under) expenditures | 4,438,863 | 4,076,079 | 13,668,327 | 9,592,248 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 372,746 | 372,747 | 1 |
| Transfers out | (7,676,013) | (9,865,662) | (9,828,327) | 37,335 |
| TOTAL OTHER FINANCING SOURCES (USES) | (7,676,013) | (9,492,916) | (9,455,580) | 37,336 |
| Net changes in fund balances | (3,237,150) | (5,416,837) | 4,212,747 | 9,629,584 |
| Fund balances, beginning of year | 37,763,546 | 37,763,546 | 37,763,546 | - |
| FUND BALANCES, end of year | \$ 34,526,396 | \$ 32,346,709 | \$ 41,976,293 | \$ 9,629,584 |

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, 2020

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|---------------------|---------------------|---------------------|--|
| REVENUES | | | | |
| Property taxes | \$ 6,776,000 | \$ 6,776,000 | \$ 6,886,419 | \$ 110,419 |
| Other taxes | 1,695,000 | 1,695,000 | 1,893,351 | 198,351 |
| Licenses and permits | 4,000 | 4,000 | 4,351 | 351 |
| Intergovernmental | 148,000 | 217,424 | 225,570 | 8,146 |
| Fines and forfeitures | 290,000 | 290,000 | 289,749 | (251) |
| Earnings on investments | 70,000 | 70,000 | 55,255 | (14,745) |
| Miscellaneous | 500 | 79,816 | 82,033 | 2,217 |
| Total revenues | 8,983,500 | 9,132,240 | 9,436,728 | 304,488 |
| EXPENDITURES | | | | |
| Infrastructure and environmental services | | | | |
| Personnel services | 4,821,947 | 4,806,947 | 4,501,801 | 305,146 |
| Operations | 4,578,487 | 4,940,718 | 4,544,000 | 396,718 |
| Capital outlay | 715,472 | 617,981 | 540,246 | 77,735 |
| TOTAL EXPENDITURES | 10,115,906 | 10,365,646 | 9,586,047 | 779,599 |
| Net changes in fund balances | (1,132,406) | (1,233,406) | (149,319) | (1,084,087) |
| Fund balances, beginning of year | 5,501,741 | 5,501,741 | 5,501,741 | - |
| FUND BALANCES, end of year | \$ 4,369,335 | \$ 4,268,335 | \$ 5,352,422 | \$ (1,084,087) |

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, 2020

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, 2020

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 | 2020 | 2019 | 2018 | 2017 | 2016 |
|-------------------|--------|--------|--------|--------|--------|
| Excellent | 10.27% | 9.06% | 9.04% | 8.78% | 12.43% |
| Good to Excellent | 60.66% | 60.47% | 53.58% | 50.95% | 63.99% |
| Good | 23.59% | 24.06% | 28.52% | 30.12% | 18.17% |
| Fair to Poor | 5.15% | 6.08% | 8.26% | 8.73% | 4.92% |
| Poor | 0.29% | 0.29% | 0.56% | 1.33% | 0.45% |
| Very Poor | 0.04% | 0.04% | 0.04% | 0.09% | 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, 2020

Budget versus actual infrastructure maintenance costs:

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Budget | \$ 4,136,588 | \$ 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 | 3,796,977 | 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, | | | | | |
|---|-------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Total pension liability | | | | | | |
| Service cost | \$ 3,929,284 | \$ 3,919,619 | \$ 3,917,348 | \$ 3,959,292 | \$ 3,662,500 | \$ 3,519,446 |
| Interest on total pension liability | 9,155,841 | 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 | 111,109 | 30,250 | 188,612 | (109,310) | (2,162,715) | 483,028 |
| Benefit payments/refunds of contributions | (4,883,042) | (4,429,808) | (3,789,639) | (3,105,440) | (3,059,360) | (2,750,241) |
| Net change in total pension liability | 8,313,192 | 8,041,737 | 9,942,848 | 7,727,271 | 5,137,797 | 7,229,823 |
| Total pension liability, beginning | 111,499,771 | 103,458,034 | 93,515,186 | 85,787,915 | 80,650,118 | 73,420,295 |
| Total pension liability, ending (a) | \$ 119,812,963 | \$ 111,499,771 | \$ 103,458,034 | \$ 93,515,186 | \$ 85,787,915 | \$ 80,650,118 |
| Fiduciary net position | | | | | | |
| Employer contributions | \$ 3,951,942 | \$ 3,749,065 | \$ 3,529,378 | \$ 3,299,215 | \$ 2,854,577 | \$ 3,307,110 |
| Member contributions | 2,174,712 | 2,093,624 | 2,010,384 | 1,941,254 | 1,858,796 | 1,815,999 |
| Investment income net of investment expenses | 15,941,979 | (1,800,598) | 12,225,727 | 5,618,266 | (760,701) | 4,592,203 |
| Benefit payments/refunds of contributions | (4,883,042) | (4,429,808) | (3,789,639) | (3,105,440) | (3,059,360) | (2,750,241) |
| Administrative expenses | (87,056) | (77,979) | (64,840) | (61,030) | (54,278) | (54,997) |
| Other | 58,493 | 51,887 | 22,423 | 191,836 | 21,688 | 144,903 |
| Net change in fiduciary net position | 17,157,028 | (413,809) | 13,933,433 | 7,884,101 | 860,722 | 7,054,977 |
| Fiduciary net position, beginning | 97,084,695 | 97,498,504 | 83,565,071 | 75,680,970 | 74,820,248 | 67,765,271 |
| Fiduciary net position, ending (b) | \$ 114,241,723 | \$ 97,084,695 | \$ 97,498,504 | \$ 83,565,071 | \$ 75,680,970 | \$ 74,820,248 |
| Net pension liability/(asset), ending = (a) - (b) | \$ 5,571,239 | \$ 14,415,075 | \$ 5,959,530 | \$ 9,950,115 | \$ 10,106,945 | \$ 5,829,870 |
| Fiduciary net position as a percentage total pension liability | 95.35% | 87.07% | 94.24% | 89.36% | 88.22% | 92.77% |
| Pensionable covered payroll | \$ 31,067,318 | \$ 29,908,916 | \$ 28,719,766 | \$ 27,732,206 | \$ 26,554,234 | \$ 25,942,847 |
| Net pension liability as a percentage of covered payroll | 17.93% | 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 Seven 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 ⁽¹⁾</u> | <u>Actual Contribution as a % of Covered Payroll</u> |
|--|--|---|---|---|--|
| 2014 | \$ 2,561,655 | \$ 2,819,991 | (258,336) ⁽²⁾ | \$ 25,301,401 | 11.1% |
| 2015 | 2,778,864 | 3,296,718 | (517,854) | 26,660,493 | 12.4% |
| 2016 | 2,769,607 | 3,337,870 | (568,263) ⁽²⁾ | 28,089,559 | 11.9% |
| 2017 | 2,845,324 | 3,306,992 | (461,668) ⁽²⁾ | 28,651,089 | 11.5% |
| 2018 | 2,952,392 | 3,687,842 | (735,450) ⁽²⁾ | 29,585,171 | 12.5% |
| 2019 | 3,233,154 | 3,872,142 | (638,988) ⁽²⁾ | 30,532,051 | 12.7% |
| 2020 | 3,321,096 | 4,265,210 | (944,114) ⁽²⁾ | 31,976,625 | 13.3% |

(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, 2019 |
| 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, 2020

| | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|----------------------------|----------------------------|----------------------------|
| Total OPEB liability | | | |
| Service cost | \$ 213,696 | \$ 215,325 | \$ 182,535 |
| Interest on total OPEB liability | 122,426 | 103,646 | 105,984 |
| Effect of plan changes | - | - | - |
| Effect of assumption changes or inputs | 301,573 | 36,906 | 120,257 |
| Effect of economic/demographics (gains) or losses | (77,141) | (157,866) | (29,029) |
| Benefit payments/refunds of contributions | (9,482) | (47,730) | (45,421) |
| | <u>551,072</u> | <u>150,281</u> | <u>334,326</u> |
| Net change in total OPEB liability | | | |
| Total OPEB liability, beginning | <u>3,197,783</u> | <u>3,047,502</u> | <u>2,713,176</u> |
| Total OPEB liability, ending (a) | <u><u>\$ 3,748,855</u></u> | <u><u>\$ 3,197,783</u></u> | <u><u>\$ 3,047,502</u></u> |
| Covered payroll | \$ 29,240,114 | \$ 28,832,734 | \$ 27,434,021 |
| Net OPEB liability as a percentage of covered payroll | 12.82% | 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 authorizing 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

Truancy Prevention and Diversion Fund

Effective January 1, 2020, In accordance with Local Government Code § 134.156, a new fund was established. This fund is to be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure.

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Guadalupe County, Texas
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2020

| | Alternative Dispute Resolution | Bail Bond Security | Child Welfare Board | Constable Precinct 3 Federal Forfeiture | Constable Precinct 3 State Forfeiture | County and District Courts Technology |
|--|--------------------------------------|-----------------------|---------------------------|--|--|--|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 377,785 | \$ 190,508 | \$ 19,150 | \$ 2,754 | \$ 362 | \$ 26,270 |
| Investments | - | - | - | - | - | - |
| Taxes receivable, net | - | - | - | - | - | - |
| Other receivables | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 377,785 | \$ 190,508 | \$ 19,150 | \$ 2,754 | \$ 362 | \$ 26,270 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 3,333 | 165,173 | \$ 3,517 | \$ - | \$ - | \$ - |
| Accrued wages and benefits | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - |
| Total liabilities | 3,333 | 165,173 | 3,517 | - | - | - |
| Deferred inflows of resources | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - | - |
| Fund balances | | | | | | |
| Nonspendable | | | | | | |
| Inventories | - | - | - | - | - | - |
| Prepays | - | - | - | - | - | - |
| Restricted | 374,452 | 25,335 | 15,633 | 2,754 | 362 | 26,270 |
| Total fund balances | 374,452 | 25,335 | 15,633 | 2,754 | 362 | 26,270 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 377,785 | \$ 190,508 | \$ 19,150 | \$ 2,754 | \$ 362 | \$ 26,270 |

| <u>County Attorney Pre-Trial Intervention</u> | <u>County Attorney State Forfeiture</u> | <u>County Attorney State Funds</u> | <u>County Clerk Records Management & Preservation</u> | <u>County Records Management</u> | <u>Court Reporter Service</u> | <u>Court- Initiated Guardianship</u> | <u>Courthouse Security</u> |
|---|---|--|---|--|---------------------------------------|--|--------------------------------|
| \$ 3,575 | \$ 319,127 | \$ 307 | \$ 1,238,226 | \$ 129,556 | \$ 20,642 | \$ 37,813 | \$ 88,926 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 1,750 | - | - | - |
| <u>\$ 3,575</u> | <u>\$ 319,127</u> | <u>\$ 307</u> | <u>\$ 1,238,226</u> | <u>\$ 131,306</u> | <u>\$ 20,642</u> | <u>\$ 37,813</u> | <u>\$ 88,926</u> |
| \$ 875 | \$ - | \$ 307 | \$ 351,636 | \$ 15,000 | \$ - | \$ - | \$ 99 |
| - | 561 | - | - | - | - | - | 807 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 875 | 561 | 307 | 351,636 | 15,000 | - | - | 906 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 1,750 | - | - | - |
| 2,700 | 318,566 | - | 886,590 | 114,556 | 20,642 | 37,813 | 88,020 |
| 2,700 | 318,566 | - | 886,590 | 116,306 | 20,642 | 37,813 | 88,020 |
| <u>\$ 3,575</u> | <u>\$ 319,127</u> | <u>\$ 307</u> | <u>\$ 1,238,226</u> | <u>\$ 131,306</u> | <u>\$ 20,642</u> | <u>\$ 37,813</u> | <u>\$ 88,926</u> |

Guadalupe County, Texas
 Combining Balance Sheet
 Non-Major Governmental Funds – Continued
 September 30, 2020

| | Department of Homeland Security Grants | District Clerk Records Management | Family Protection Fee | Fire Code Inspection Fee | HAVA Grant | Hot Check / County Attorney |
|--|--|---|-----------------------------|--------------------------------|-------------------|-----------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 235 | \$ 27,506 | \$ 83,923 | \$ 207,281 | \$ 201,112 | \$ 18,594 |
| Investments | - | - | - | - | - | - |
| Taxes receivable, net | - | - | - | - | - | - |
| Other receivables | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 235 | \$ 27,506 | \$ 83,923 | \$ 207,281 | \$ 201,112 | \$ 18,594 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 6,826 | \$ 87,611 | \$ - |
| Accrued wages and benefits | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | 85,702 | - |
| Total liabilities | - | - | - | 6,826 | 173,313 | - |
| Deferred inflows of resources | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - | - |
| Fund balances | | | | | | |
| Nonspendable | | | | | | |
| Inventories | - | - | - | - | - | - |
| Prepays | - | - | - | - | - | - |
| Restricted | 235 | 27,506 | 83,923 | 200,455 | 27,799 | 18,594 |
| Total fund balances | 235 | 27,506 | 83,923 | 200,455 | 27,799 | 18,594 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 235 | \$ 27,506 | \$ 83,923 | \$ 207,281 | \$ 201,112 | \$ 18,594 |

| <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> |
|----------------------------|----------------------------|-------------------------------|--|---------------------------------------|---|---|--------------------|
| \$ 267,647 | \$ 304,322 | \$1,156,480 | \$ 23,952 | \$ 18,386 | \$ 93,709 | \$ 30,928 | \$ 288,319 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 31,190 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 27,846 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>\$ 298,837</u> | <u>\$ 332,168</u> | <u>\$1,156,480</u> | <u>\$ 23,952</u> | <u>\$ 18,386</u> | <u>\$ 93,709</u> | <u>\$ 30,928</u> | <u>\$ 288,319</u> |
| | | | | | | | |
| \$ - | \$ 13,125 | \$ 36,357 | \$ - | \$ - | \$ - | \$ 650 | \$ 1,062 |
| - | - | 86,972 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 13,125 | 123,329 | - | - | - | 650 | 1,062 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 27,846 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 298,837 | 291,197 | 1,033,151 | 23,952 | 18,386 | 93,709 | 30,278 | 287,257 |
| 298,837 | 319,043 | 1,033,151 | 23,952 | 18,386 | 93,709 | 30,278 | 287,257 |
| <u>\$ 298,837</u> | <u>\$ 332,168</u> | <u>\$1,156,480</u> | <u>\$ 23,952</u> | <u>\$ 18,386</u> | <u>\$ 93,709</u> | <u>\$ 30,928</u> | <u>\$ 288,319</u> |

Guadalupe County, Texas
 Combining Balance Sheet
 Non-Major Governmental Funds – Continued
 September 30, 2020

| | <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> |
|--|-------------------------------------|-------------------------------|---|---------------------------------------|---------------------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ - | \$ 9,364 | \$ 114,964 | \$ 362,146 | \$ 549 | \$ 141,225 |
| Investments | - | - | - | - | - | - |
| Taxes receivable, net | - | - | - | - | - | - |
| Other receivables | 104,180 | - | - | 7,206 | - | 2,746 |
| Due from other funds | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 104,180</u> | <u>\$ 9,364</u> | <u>\$ 114,964</u> | <u>\$ 369,352</u> | <u>\$ 549</u> | <u>\$ 143,971</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 11,801 | \$ - | \$ 41,347 | \$ 17,555 | \$ - | \$ - |
| Accrued wages and benefits | 3,671 | - | - | - | - | - |
| Due to other funds | 88,709 | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - |
| Total liabilities | 104,181 | - | 41,347 | 17,555 | - | - |
| Deferred inflows of resources | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - | - |
| Fund balances | | | | | | |
| Nonspendable | | | | | | |
| Inventories | - | - | - | - | - | - |
| Prepays | - | - | - | - | - | - |
| Restricted | (1) | 9,364 | 73,617 | 351,797 | 549 | 143,971 |
| Total fund balances | (1) | 9,364 | 73,617 | 351,797 | 549 | 143,971 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | <u>\$ 104,180</u> | <u>\$ 9,364</u> | <u>\$ 114,964</u> | <u>\$ 369,352</u> | <u>\$ 549</u> | <u>\$ 143,971</u> |

| Title IV / E Federal Foster Care | TJJJ | Truancy Prevention and Diversion | TWDB - Flood Mitigation Grant | Victim Coordinator and Liaison Grant | Total Special Revenue Funds | Debt Service Fund | Total Nonmajor Governmental Funds |
|--|------------------|--|----------------------------------|---|--------------------------------|----------------------|---|
| \$ 38,016 | \$ 93,454 | \$ 10,926 | \$ - | \$ - | \$ 5,948,039 | \$ 148,465 | \$ 6,096,504 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 69,791 | 69,791 |
| - | - | - | - | - | 145,322 | - | 145,322 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | 27,846 | - | 27,846 |
| - | - | - | - | - | 1,750 | - | 1,750 |
| <u>\$ 38,016</u> | <u>\$ 93,454</u> | <u>\$ 10,926</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,122,957</u> | <u>\$ 218,256</u> | <u>\$ 6,341,213</u> |
| \$ 40 | \$ - | \$ - | \$ - | \$ - | \$ 756,314 | \$ - | \$ 756,314 |
| - | 16,460 | - | - | - | 108,471 | - | 108,471 |
| - | - | - | - | - | 88,709 | - | 88,709 |
| - | 76,994 | - | - | - | 162,696 | - | 162,696 |
| <u>40</u> | <u>93,454</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,116,190</u> | <u>-</u> | <u>1,116,190</u> |
| - | - | - | - | - | - | 68,686 | 68,686 |
| - | - | - | - | - | - | 68,686 | 68,686 |
| - | - | - | - | - | 27,846 | - | 27,846 |
| - | - | - | - | - | 1,750 | - | 1,750 |
| <u>37,976</u> | <u>-</u> | <u>10,926</u> | <u>-</u> | <u>-</u> | <u>4,977,171</u> | <u>149,570</u> | <u>5,126,741</u> |
| <u>37,976</u> | <u>-</u> | <u>10,926</u> | <u>-</u> | <u>-</u> | <u>5,006,767</u> | <u>149,570</u> | <u>5,156,337</u> |
| <u>\$ 38,016</u> | <u>\$ 93,454</u> | <u>\$ 10,926</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,122,957</u> | <u>\$ 218,256</u> | <u>\$ 6,341,213</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, 2020

| | Alternative Dispute Resolution | Bail Bond Security | Child Welfare Board | Constable Precinct 3 Federal Forfeiture | Constable Precinct 3 State Forfeiture | County and District Courts Technology |
|---|--------------------------------------|-----------------------|---------------------------|--|--|--|
| REVENUES | | | | | | |
| Property and other taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | 2,090 | - | - | - | - |
| Intergovernmental | - | - | 20,000 | - | - | - |
| Charges for services | 22,415 | - | 858 | - | - | 2,783 |
| Fines and forfeitures | - | - | - | - | - | - |
| Earnings on investments | - | - | 57 | - | 8 | - |
| Miscellaneous | - | - | - | - | - | - |
| Total revenues | 22,415 | 2,090 | 20,915 | - | 8 | 2,783 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | - | - | - | - | - | - |
| Judicial | 23,333 | - | - | 210 | - | - |
| Public safety | - | - | - | - | - | - |
| Infrastructure and environmental services | - | - | - | - | - | - |
| Health and social services | - | - | 16,982 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Debt service | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total expenditures | 23,333 | - | 16,982 | 210 | - | - |
| Excess (Deficiency) of revenues over (under) expenditures | (918) | 2,090 | 3,933 | (210) | 8 | 2,783 |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balances | (918) | 2,090 | 3,933 | (210) | 8 | 2,783 |
| Fund balances, beginning of year | 375,370 | 23,245 | 11,700 | 2,964 | 354 | 23,487 |
| FUND BALANCES, end of year | \$ 374,452 | \$ 25,335 | \$ 15,633 | \$ 2,754 | \$ 362 | \$ 26,270 |

| <u>County Attorney Pre-Trial Intervention</u> | <u>County Attorney State Forfeiture</u> | <u>County Attorney State Funds</u> | <u>County Clerk Records Management & Preservation</u> | <u>County Records Management</u> | <u>Court Reporter Service</u> | <u>Court-Initiated Guardianship</u> | <u>Courthouse Security</u> |
|---|---|------------------------------------|---|----------------------------------|-------------------------------|-------------------------------------|----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | 22,500 | - | - | - | - | - |
| 15,500 | - | - | 357,110 | 30,125 | 34,766 | 8,540 | 75,530 |
| - | 37,875 | - | - | - | - | - | - |
| - | 1,572 | - | - | - | - | - | - |
| - | - | - | 4 | - | - | - | - |
| 15,500 | 39,447 | 22,500 | 357,114 | 30,125 | 34,766 | 8,540 | 75,530 |
| - | - | - | 407,378 | 31,750 | - | - | - |
| 19,500 | 33,154 | 22,500 | - | - | 29,970 | 3,125 | - |
| - | - | - | - | - | - | - | 37,256 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 7,375 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 19,500 | 33,154 | 22,500 | 407,378 | 31,750 | 29,970 | 3,125 | 44,631 |
| (4,000) | 6,293 | - | (50,264) | (1,625) | 4,796 | 5,415 | 30,899 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| (4,000) | 6,293 | - | (50,264) | (1,625) | 4,796 | 5,415 | 30,899 |
| 6,700 | 312,273 | - | 936,854 | 117,931 | 15,846 | 32,398 | 57,121 |
| <u>\$ 2,700</u> | <u>\$ 318,566</u> | <u>\$ -</u> | <u>\$ 886,590</u> | <u>\$ 116,306</u> | <u>\$ 20,642</u> | <u>\$ 37,813</u> | <u>\$ 88,020</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, 2020

| | Department of Homeland Security Grants | District Clerk Records Management | Family Protection Fee | Fire Code Inspection Fee | HAVA Grant | Hot Check / County Attorney |
|---|--|---|-----------------------------|--------------------------------|------------------|-----------------------------------|
| REVENUES | | | | | | |
| Property and other taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 192,390 | - |
| Charges for services | - | 10,403 | 10,776 | 72,968 | - | 2,367 |
| Fines and forfeitures | - | - | - | - | - | - |
| Earnings on investments | - | - | - | - | 107 | - |
| Miscellaneous | - | - | - | 310 | - | - |
| Total revenues | - | 10,403 | 10,776 | 73,278 | 192,497 | 2,367 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | - | - | - | - | 165,316 | - |
| Judicial | - | 2,559 | - | - | - | 1,954 |
| Public safety | 1,446 | - | - | 24,673 | - | - |
| Infrastructure and environmental services | - | - | - | - | - | - |
| Health and social services | - | - | 5,000 | - | - | - |
| Capital outlay | - | - | - | 15,292 | - | - |
| Debt service | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total expenditures | 1,446 | 2,559 | 5,000 | 39,965 | 165,316 | 1,954 |
| Excess (Deficiency) of revenues over (under) expenditures | (1,446) | 7,844 | 5,776 | 33,313 | 27,181 | 413 |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | - | - | 618 | - |
| Transfers out | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | 618 | - |
| Net change in fund balances | (1,446) | 7,844 | 5,776 | 33,313 | 27,799 | 413 |
| Fund balances, beginning of year | 1,681 | 19,662 | 78,147 | 167,142 | - | 18,181 |
| FUND BALANCES, end of year | \$ 235 | \$ 27,506 | \$ 83,923 | \$ 200,455 | \$ 27,799 | \$ 18,594 |

| <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> |
|----------------------------|----------------------------|-------------------------------|--|---------------------------------------|---|---|--------------------|
| \$ 289,994 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 16,781 | - |
| - | 378,907 | 188,805 | 5,124 | 3,900 | 24,660 | - | 67,688 |
| - | - | - | - | - | - | - | - |
| - | 528 | 3,411 | 92 | - | - | - | - |
| - | 86 | 1,426 | - | - | - | - | - |
| <u>289,994</u> | <u>379,521</u> | <u>193,642</u> | <u>5,216</u> | <u>3,900</u> | <u>24,660</u> | <u>16,781</u> | <u>67,688</u> |
| 15,295 | - | - | - | - | - | - | - |
| - | - | 1,203,773 | 3,091 | 2,000 | 14,698 | - | 14,781 |
| - | 259,477 | 2,647,975 | - | - | - | 2,292 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 32,849 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>15,295</u> | <u>292,326</u> | <u>3,851,748</u> | <u>3,091</u> | <u>2,000</u> | <u>14,698</u> | <u>2,292</u> | <u>14,781</u> |
| <u>274,699</u> | <u>87,195</u> | <u>(3,658,106)</u> | <u>2,125</u> | <u>1,900</u> | <u>9,962</u> | <u>14,489</u> | <u>52,907</u> |
| - | - | 3,941,260 | - | - | - | - | - |
| - | - | (372,747) | - | - | - | - | - |
| - | - | 3,568,513 | - | - | - | - | - |
| <u>274,699</u> | <u>87,195</u> | <u>(89,593)</u> | <u>2,125</u> | <u>1,900</u> | <u>9,962</u> | <u>14,489</u> | <u>52,907</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> |
| <u>\$ 298,837</u> | <u>\$ 319,043</u> | <u>\$1,033,151</u> | <u>\$ 23,952</u> | <u>\$ 18,386</u> | <u>\$ 93,709</u> | <u>\$ 30,278</u> | <u>\$ 287,257</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, 2020

| | Misc. Short- Term Grants | Sheriff's Donation | Sheriff's Federal Forfeiture | Sheriff's State Forfeiture | Special VIT Interest | Surplus Funds - Election Contracts |
|---|-----------------------------|-----------------------|------------------------------------|-------------------------------|-------------------------|--|
| REVENUES | | | | | | |
| Property and other taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 249,976 | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 11,438 |
| Fines and forfeitures | - | - | 57,741 | 43,237 | - | - |
| Earnings on investments | - | - | 282 | 1,035 | - | - |
| Miscellaneous | - | 6,624 | 5,611 | 31,542 | - | - |
| Total revenues | 249,976 | 6,624 | 63,634 | 75,814 | - | 11,438 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | - | - | - | - | - | 6,152 |
| Judicial | - | - | - | - | - | - |
| Public safety | 266,079 | 5,094 | 85,747 | 163,233 | - | - |
| Infrastructure and environmental services | 18,619 | - | - | - | - | - |
| Health and social services | - | - | - | - | - | - |
| Capital outlay | - | - | 1,874 | 21,165 | - | - |
| Debt service | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total expenditures | 284,698 | 5,094 | 87,621 | 184,398 | - | 6,152 |
| Excess (Deficiency) of revenues over (under) expenditures | (34,722) | 1,530 | (23,987) | (108,584) | - | 5,286 |
| Other financing sources (uses) | | | | | | |
| Transfers in | 34,721 | - | - | - | - | - |
| Transfers out | - | - | - | - | - | (618) |
| Total other financing sources (uses) | 34,721 | - | - | - | - | (618) |
| Net change in fund balances | (1) | 1,530 | (23,987) | (108,584) | - | 4,668 |
| Fund balances, beginning of year | - | 7,834 | 97,604 | 460,381 | 549 | 139,303 |
| FUND BALANCES, end of year | \$ (1) | \$ 9,364 | \$ 73,617 | \$ 351,797 | \$ 549 | \$ 143,971 |

| Title IV / E Federal Foster Care | TJJD | Truancy Prevention and Diversion | TWDB - Flood Mitigation Grant | Victim Coordinator and Liaison Grant | Total Special Revenue Funds | Debt Service Fund | Total Nonmajor Governmental Funds |
|--|---------|--|----------------------------------|---|--------------------------------|----------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 289,994 | \$ 2,381,367 | \$ 2,671,361 |
| - | - | - | - | - | 2,090 | - | 2,090 |
| - | 834,260 | - | - | - | 1,335,907 | - | 1,335,907 |
| - | - | 10,926 | - | - | 1,335,589 | - | 1,335,589 |
| - | - | - | - | - | 138,853 | - | 138,853 |
| 157 | - | - | - | - | 7,249 | 4,547 | 11,796 |
| - | - | - | 1 | 1 | 45,605 | - | 45,605 |
| 157 | 834,260 | 10,926 | 1 | 1 | 3,155,287 | 2,385,914 | 5,541,201 |
| - | - | - | - | - | 625,891 | - | 625,891 |
| 2,645 | 834,258 | - | - | - | 2,211,551 | - | 2,211,551 |
| - | - | - | - | - | 3,493,272 | - | 3,493,272 |
| - | - | - | - | - | 18,619 | - | 18,619 |
| - | - | - | - | - | 21,982 | - | 21,982 |
| - | - | - | - | - | 78,555 | - | 78,555 |
| - | - | - | - | - | - | 2,165,000 | 2,165,000 |
| - | - | - | - | - | - | 179,904 | 179,904 |
| 2,645 | 834,258 | - | - | - | 6,449,870 | 2,344,904 | 8,794,774 |
| (2,488) | 2 | 10,926 | 1 | 1 | (3,294,583) | 41,010 | (3,253,573) |
| - | - | - | - | - | 3,976,599 | - | 3,976,599 |
| - | - | - | - | - | (373,365) | - | (373,365) |
| - | - | - | - | - | 3,603,234 | - | 3,603,234 |
| (2,488) | 2 | 10,926 | 1 | 1 | 308,651 | 41,010 | 349,661 |
| 40,464 | (2) | - | (1) | (1) | 4,698,116 | 108,560 | 4,806,676 |
| \$ 37,976 | \$ - | \$ 10,926 | \$ - | \$ - | \$ 5,006,767 | \$ 149,570 | \$ 5,156,337 |

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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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|---------------------|---------------------|--|
| REVENUES | | | |
| Earnings on investments | \$ 45,000 | \$ 13,707 | \$ (31,293) |
| Total revenues | 45,000 | 13,707 | (31,293) |
| EXPENDITURES | | | |
| General government | | | |
| Operations | 2,337,000 | 1,838,962 | 498,038 |
| Capital outlay | 11,682,600 | 6,107,009 | 5,575,591 |
| Total expenditures | 14,019,600 | 7,945,971 | 6,073,629 |
| Excess (Deficiency) of revenues over (under) expenditures | (13,974,600) | (7,932,264) | 6,042,336 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 5,952,346 | 5,852,346 | (100,000) |
| Transfers out | - | - | - |
| Bond issuance | - | - | - |
| Total other financing sources (uses) | 5,952,346 | 5,852,346 | (100,000) |
| Net changes in fund balances | (8,022,254) | (2,079,918) | 5,942,336 |
| Fund balances, beginning of year | 10,765,754 | 10,765,754 | - |
| FUND BALANCES, end of year | \$ 2,743,500 | \$ 8,685,836 | \$ 5,942,336 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------------|--------------------------|--|
| REVENUES | | | |
| Property taxes | \$ 2,340,198 | \$ 2,381,367 | \$ 41,169 |
| Earnings on investments | 5,000 | 4,547 | (453) |
| Total revenues | <u>2,345,198</u> | <u>2,385,914</u> | <u>40,716</u> |
| EXPENDITURES | | | |
| Debt service | | | |
| Principal and interest | 2,165,000 | 2,165,000 | - |
| Interest and fiscal charges | 180,198 | 179,904 | 294 |
| Total expenditures | <u>2,345,198</u> | <u>2,344,904</u> | <u>294</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>-</u> | <u>41,010</u> | <u>41,010</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net changes in fund balances | - | 41,010 | 41,010 |
| Fund balances, beginning of year | <u>108,560</u> | <u>108,560</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 108,560</u></u> | <u><u>\$ 149,570</u></u> | <u><u>\$ 41,010</u></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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------|-------------------|--|
| REVENUES | | | |
| Charges for services | \$ 23,000 | \$ 22,415 | \$ (585) |
| Total revenues | 23,000 | 22,415 | (585) |
| EXPENDITURES | | | |
| Judicial | | | |
| Operations | 23,334 | 23,333 | 1 |
| Total expenditures | 23,334 | 23,333 | 1 |
| Excess (Deficiency) of revenues over (under) expenditures | (334) | (918) | (584) |
| Net change in fund balances | (334) | (918) | (584) |
| Fund balances, beginning of year | 375,370 | 375,370 | - |
| FUND BALANCES, end of year | \$ 375,036 | \$ 374,452 | \$ (584) |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|------------------|------------------|--|
| REVENUES | | | |
| Licenses and permits | \$ 1,600 | \$ 2,090 | \$ 490 |
| Total revenues | 1,600 | 2,090 | 490 |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 3,700 | - | 3,700 |
| Total expenditures | 3,700 | - | 3,700 |
| Excess (Deficiency) of revenues over (under) expenditures | (2,100) | 2,090 | 4,190 |
| Net change in fund balances | (2,100) | 2,090 | 4,190 |
| Fund balances, beginning of year | 23,245 | 23,245 | - |
| FUND BALANCES, end of year | \$ 21,145 | \$ 25,335 | \$ 4,190 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|------------------|------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 20,000 | \$ 20,000 | \$ - |
| Charges for services | 1,000 | 858 | (142) |
| Earnings on investments | 25 | 57 | 32 |
| Total revenues | <u>21,025</u> | <u>20,915</u> | <u>(110)</u> |
| EXPENDITURES | | | |
| Health and social services | | | |
| Personnel | - | - | - |
| Operations | 20,000 | 16,982 | 3,018 |
| Other Services | - | - | - |
| Grants | - | - | - |
| Total expenditures | <u>20,000</u> | <u>16,982</u> | <u>3,018</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>1,025</u> | <u>3,933</u> | <u>2,908</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 1,025 | 3,933 | 2,908 |
| Fund balances, beginning of year | <u>11,700</u> | <u>11,700</u> | <u>-</u> |
| FUND BALANCES, end of year | <u>\$ 12,725</u> | <u>\$ 15,633</u> | <u>\$ 2,908</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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-----------------|-----------------|--|
| REVENUES | | | |
| Fines and forfeitures | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 210 | 210 | - |
| Total expenditures | 210 | 210 | - |
| Excess (Deficiency) of revenues over (under) expenditures | (210) | (210) | - |
| Net change in fund balances | (210) | (210) | - |
| Fund balances, beginning of year | 2,964 | 2,964 | - |
| FUND BALANCES, end of year | \$ 2,754 | \$ 2,754 | \$ - |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-----------------|---------------|--|
| REVENUES | | | |
| Earnings on investments | \$ - | \$ 8 | \$ 8 |
| Total revenues | - | 8 | 8 |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 352 | - | 352 |
| Total expenditures | 352 | - | 352 |
| Excess (Deficiency) of revenues over (under) expenditures | (352) | 8 | 360 |
| Net change in fund balances | (352) | 8 | 360 |
| Fund balances, beginning of year | 354 | 354 | - |
| FUND BALANCES, end of year | \$ 2 | \$ 362 | \$ 360 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 3,500 | \$ 2,783 | \$ (717) |
| Total revenues | 3,500 | 2,783 | (717) |
| EXPENDITURES | | | |
| Judicial Operations | 5,000 | - | 5,000 |
| Total expenditures | 5,000 | - | 5,000 |
| Excess (Deficiency) of revenues over (under) expenditures | (1,500) | 2,783 | 4,283 |
| Net change in fund balances | (1,500) | 2,783 | 4,283 |
| Fund balances, beginning of year | 23,487 | 23,487 | - |
| FUND BALANCES, end of year | \$ 21,987 | \$ 26,270 | \$ 4,283 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-----------------|-----------------|--|
| REVENUES | | | |
| Charges for services | \$ 30,000 | \$ 15,500 | \$ (14,500) |
| Total revenues | 30,000 | 15,500 | (14,500) |
| EXPENDITURES | | | |
| Judicial Operations | 30,000 | 19,500 | 10,500 |
| Total expenditures | 30,000 | 19,500 | 10,500 |
| Excess (Deficiency) of revenues over (under) expenditures | - | (4,000) | (4,000) |
| Net change in fund balances | - | (4,000) | (4,000) |
| Fund balances, beginning of year | 6,700 | 6,700 | - |
| FUND BALANCES, end of year | \$ 6,700 | \$ 2,700 | \$ (4,000) |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|--------------------------|--------------------------|--|
| REVENUES | | | |
| Fines and forfeitures | \$ 50,000 | \$ 37,875 | \$ (12,125) |
| Earnings on investments | 1,000 | 1,572 | 572 |
| Total revenues | <u>51,000</u> | <u>39,447</u> | <u>(11,553)</u> |
| EXPENDITURES | | | |
| Judicial | | | |
| Personnel | 19,100 | 17,208 | 1,892 |
| Operations | 30,846 | 15,946 | 14,900 |
| Capital outlay | - | - | - |
| Total expenditures | <u>49,946</u> | <u>33,154</u> | <u>16,792</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>1,054</u> | <u>6,293</u> | <u>5,239</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 1,054 | 6,293 | 5,239 |
| Fund balances, beginning of year | <u>312,273</u> | <u>312,273</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 313,327</u></u> | <u><u>\$ 318,566</u></u> | <u><u>\$ 5,239</u></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, 2020

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

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

County Clerk Records Management and Preservation Funds –

Special Revenue Fund

For the Fiscal Year Ended September 30, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|--------------------------|--------------------------|--|
| REVENUES | | | |
| Charges for services | \$ 300,000 | \$ 357,110 | \$ 57,110 |
| Miscellaneous | - | 4 | 4 |
| Total revenues | <u>300,000</u> | <u>357,114</u> | <u>57,114</u> |
| EXPENDITURES | | | |
| General government Operations | <u>776,400</u> | <u>407,378</u> | <u>369,022</u> |
| Total expenditures | <u>776,400</u> | <u>407,378</u> | <u>369,022</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(476,400)</u> | <u>(50,264)</u> | <u>426,136</u> |
| Net change in fund balances | (476,400) | (50,264) | 426,136 |
| Fund balances, beginning of year | <u>936,854</u> | <u>936,854</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 460,454</u></u> | <u><u>\$ 886,590</u></u> | <u><u>\$ 426,136</u></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, 2020

| | Final Budget | Actual | variance from Amended Positive |
|--|--------------------------|--------------------------|---|
| REVENUES | | | |
| Charges for services | \$ 33,000 | \$ 30,125 | \$ (2,875) |
| Total revenues | <u>33,000</u> | <u>30,125</u> | <u>(2,875)</u> |
| EXPENDITURES | | | |
| General government Operations | <u>37,750</u> | <u>31,750</u> | <u>6,000</u> |
| Total expenditures | <u>37,750</u> | <u>31,750</u> | <u>6,000</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(4,750)</u> | <u>(1,625)</u> | <u>3,125</u> |
| Net change in fund balances | (4,750) | (1,625) | 3,125 |
| Fund balances, beginning of year | <u>117,931</u> | <u>117,931</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 113,181</u></u> | <u><u>\$ 116,306</u></u> | <u><u>\$ 3,125</u></u> |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 30,000 | \$ 34,766 | \$ 4,766 |
| Total revenues | 30,000 | 34,766 | 4,766 |
| EXPENDITURES | | | |
| Judicial Operations | 30,000 | 29,970 | 30 |
| Total expenditures | 30,000 | 29,970 | 30 |
| Excess (Deficiency) of revenues over (under) expenditures | - | 4,796 | 4,796 |
| Net change in fund balances | - | 4,796 | 4,796 |
| Fund balances, beginning of year | 15,846 | 15,846 | - |
| FUND BALANCES, end of year | \$ 15,846 | \$ 20,642 | \$ 4,796 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 8,500 | \$ 8,540 | \$ 40 |
| Total revenues | 8,500 | 8,540 | 40 |
| EXPENDITURES | | | |
| Judicial Operations | 20,000 | 3,125 | 16,875 |
| Total expenditures | 20,000 | 3,125 | 16,875 |
| Excess (Deficiency) of revenues over (under) expenditures | (11,500) | 5,415 | 16,915 |
| Net change in fund balances | (11,500) | 5,415 | 16,915 |
| Fund balances, beginning of year | 32,398 | 32,398 | - |
| FUND BALANCES, end of year | \$ 20,898 | \$ 37,813 | \$ 16,915 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 65,000 | \$ 75,530 | \$ 10,530 |
| Total revenues | 65,000 | 75,530 | 10,530 |
| EXPENDITURES | | | |
| Public safety | | | |
| Personnel | 48,412 | 30,742 | 17,670 |
| Operations | 17,600 | 6,514 | 11,086 |
| Capital outlay | 7,400 | 7,375 | 25 |
| Total expenditures | 73,412 | 44,631 | 28,781 |
| Excess (Deficiency) of revenues over (under) expenditures | (8,412) | 30,899 | 39,311 |
| Net change in fund balances | (8,412) | 30,899 | 39,311 |
| Fund balances, beginning of year | 57,121 | 57,121 | - |
| FUND BALANCES, end of year | \$ 48,709 | \$ 88,020 | \$ 39,311 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-----------------|---------------|--|
| REVENUES | | | |
| Intergovernmental | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 1,682 | 1,446 | 236 |
| Total expenditures | 1,682 | 1,446 | 236 |
| Excess (Deficiency) of revenues over (under) expenditures | (1,682) | (1,446) | 236 |
| Net change in fund balances | (1,682) | (1,446) | 236 |
| Fund balances, beginning of year | 1,681 | 1,681 | - |
| FUND BALANCES, end of year | \$ (1) | \$ 235 | \$ 236 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 10,000 | \$ 10,403 | \$ 403 |
| Total revenues | 10,000 | 10,403 | 403 |
| EXPENDITURES | | | |
| Judicial | | | |
| Operations | 10,000 | 2,559 | 7,441 |
| Capital outlay | - | - | - |
| Total expenditures | 10,000 | 2,559 | 7,441 |
| Excess (Deficiency) of revenues over (under) expenditures | - | 7,844 | 7,844 |
| Net change in fund balances | - | 7,844 | 7,844 |
| Fund balances, beginning of year | 19,662 | 19,662 | - |
| FUND BALANCES, end of year | \$ 19,662 | \$ 27,506 | \$ 7,844 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------------|--|
| REVENUES | | | |
| Charges for services | \$ 9,500 | \$ 10,776 | \$ 1,276 |
| Total revenues | <u>9,500</u> | <u>10,776</u> | <u>1,276</u> |
| EXPENDITURES | | | |
| Health and social services | | | |
| Other services | 5,000 | 5,000 | - |
| Total expenditures | <u>5,000</u> | <u>5,000</u> | <u>-</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>4,500</u> | <u>5,776</u> | <u>1,276</u> |
| Net change in fund balances | 4,500 | 5,776 | 1,276 |
| Fund balances, beginning of year | <u>78,147</u> | <u>78,147</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 82,647</u></u> | <u><u>\$ 83,923</u></u> | <u><u>\$ 1,276</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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------------|--------------------------|--|
| REVENUES | | | |
| Charges for services | \$ 40,000 | \$ 72,968 | \$ 32,968 |
| Miscellaneous | - | 310 | 310 |
| Total revenues | <u>40,000</u> | <u>73,278</u> | <u>33,278</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Personnel | 13,743 | 7,072 | 6,671 |
| Operations | 32,200 | 17,601 | 14,599 |
| Capital outlay | 17,000 | 15,292 | 1,708 |
| Total expenditures | <u>62,943</u> | <u>39,965</u> | <u>22,978</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(22,943)</u> | <u>33,313</u> | <u>56,256</u> |
| Net change in fund balances | (22,943) | 33,313 | 56,256 |
| Fund balances, beginning of year | <u>167,142</u> | <u>167,142</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 144,199</u></u> | <u><u>\$ 200,455</u></u> | <u><u>\$ 56,256</u></u> |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------|-------------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 220,344 | \$ 192,390 | \$ (27,954) |
| Earnings on investments | - | 107 | 107 |
| Total revenues | <u>220,344</u> | <u>192,497</u> | <u>(27,847)</u> |
| EXPENDITURES | | | |
| General government | | | |
| Personnel | 21,247 | 20,489 | 758 |
| Operations | <u>244,183</u> | <u>144,827</u> | <u>99,356</u> |
| Total expenditures | <u>265,430</u> | <u>165,316</u> | <u>100,114</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(45,086)</u> | <u>27,181</u> | <u>72,267</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | <u>45,086</u> | <u>618</u> | <u>(44,468)</u> |
| Total other financing sources (uses) | <u>45,086</u> | <u>618</u> | <u>(44,468)</u> |
| Net change in fund balances | - | 27,799 | 27,799 |
| Fund balances, beginning of year | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ -</u></u> | <u><u>\$ 27,799</u></u> | <u><u>\$ 27,799</u></u> |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|--------------------------|--|
| REVENUES | | | |
| Other taxes | \$ 16,000 | \$ 289,994 | \$ 273,994 |
| Total revenues | <u>16,000</u> | <u>289,994</u> | <u>273,994</u> |
| EXPENDITURES | | | |
| General government Operations | <u>16,000</u> | <u>15,295</u> | <u>705</u> |
| Total expenditures | <u>16,000</u> | <u>15,295</u> | <u>705</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>-</u> | <u>274,699</u> | <u>274,699</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | 274,699 | 274,699 |
| Fund balances, beginning of year | <u>24,138</u> | <u>24,138</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 24,138</u></u> | <u><u>\$ 298,837</u></u> | <u><u>\$ 274,699</u></u> |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ - | \$ 2,367 | \$ 2,367 |
| Total revenues | - | 2,367 | 2,367 |
| EXPENDITURES | | | |
| Judicial | | | |
| Personnel | - | - | - |
| Operations | - | 1,954 | (1,954) |
| Total expenditures | - | 1,954 | (1,954) |
| Excess (Deficiency) of revenues over (under) expenditures | - | 413 | 413 |
| Net change in fund balances | - | 413 | 413 |
| Fund balances, beginning of year | 18,181 | 18,181 | - |
| FUND BALANCES, end of year | \$ 18,181 | \$ 18,594 | \$ 413 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------------|--------------------------|--|
| REVENUES | | | |
| Charges for services | \$ 340,000 | \$ 378,907 | \$ 38,907 |
| Earnings on investments | 100 | 528 | 428 |
| Miscellaneous | - | 86 | 86 |
| Total revenues | <u>340,100</u> | <u>379,521</u> | <u>39,421</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 329,150 | 259,477 | 69,673 |
| Capital outlay | 32,850 | 32,849 | 1 |
| Total expenditures | <u>362,000</u> | <u>292,326</u> | <u>69,674</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(21,900)</u> | <u>87,195</u> | <u>109,095</u> |
| Net change in fund balances | (21,900) | 87,195 | 109,095 |
| Fund balances, beginning of year | 231,848 | 231,848 | - |
| FUND BALANCES, end of year | <u><u>\$ 209,948</u></u> | <u><u>\$ 319,043</u></u> | <u><u>\$ 109,095</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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------|---------------------|--|
| REVENUES | | | |
| Charges for services | \$ 275,000 | \$ 188,805 | \$ (86,195) |
| Fines and forfeitures | - | - | - |
| Earnings on investments | 2,100 | 3,411 | 1,311 |
| Miscellaneous | 250 | 1,426 | 1,176 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 277,350 | 193,642 | (83,708) |
| EXPENDITURES | | | |
| Judicial | | | |
| Personnel | 1,062,970 | 1,009,998 | 52,972 |
| Operations | 307,431 | 193,775 | 113,656 |
| Public safety | | | |
| Personnel | 2,636,528 | 2,492,696 | 143,832 |
| Operations | 206,995 | 155,279 | 51,716 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 4,213,924 | 3,851,748 | 362,176 |
| | <hr/> | <hr/> | <hr/> |
| Excess (Deficiency) of revenues over (under) expenditures | (3,936,574) | (3,658,106) | 278,468 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 3,941,260 | 3,941,260 | - |
| Transfers out | (372,747) | (372,747) | - |
| | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | 3,568,513 | 3,568,513 | - |
| | <hr/> | <hr/> | <hr/> |
| Net change in fund balances | (368,061) | (89,593) | 278,468 |
| | <hr/> | <hr/> | <hr/> |
| Fund balances, beginning of year | 1,122,744 | 1,122,744 | - |
| | <hr/> | <hr/> | <hr/> |
| FUND BALANCES, end of year | <u>\$ 754,683</u> | <u>\$ 1,033,151</u> | <u>\$ 278,468</u> |

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fees Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|-------------------------|-------------------------|--|
| REVENUES | | | |
| Charges for services | \$ 4,000 | \$ 5,124 | \$ 1,124 |
| Earnings on investments | 10 | 92 | 82 |
| Miscellaneous | 50 | - | (50) |
| Total revenues | <u>4,060</u> | <u>5,216</u> | <u>1,156</u> |
| EXPENDITURES | | | |
| Judicial | | | |
| Operations | 3,100 | 3,091 | 9 |
| Total expenditures | <u>3,100</u> | <u>3,091</u> | <u>9</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>960</u> | <u>2,125</u> | <u>1,165</u> |
| Net change in fund balances | 960 | 2,125 | 1,165 |
| Fund balances, beginning of year | <u>21,827</u> | <u>21,827</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 22,787</u></u> | <u><u>\$ 23,952</u></u> | <u><u>\$ 1,165</u></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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 6,000 | \$ 3,900 | \$ (2,100) |
| Total revenues | 6,000 | 3,900 | (2,100) |
| EXPENDITURES | | | |
| Judicial | | | |
| Operations | 2,000 | 2,000 | - |
| Capital outlay | - | - | - |
| Total expenditures | 2,000 | 2,000 | - |
| Excess (Deficiency) of revenues over (under) expenditures | 4,000 | 1,900 | (2,100) |
| Net change in fund balances | 4,000 | 1,900 | (2,100) |
| Fund balances, beginning of year | 16,486 | 16,486 | - |
| FUND BALANCES, end of year | \$ 20,486 | \$ 18,386 | \$ (2,100) |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|------------------|------------------|--|
| REVENUES | | | |
| Charges for services | \$ 25,800 | \$ 24,660 | \$ (1,140) |
| Total revenues | 25,800 | 24,660 | (1,140) |
| EXPENDITURES | | | |
| Judicial | | | |
| Operations | 32,400 | 14,698 | 17,702 |
| Public safety | | | |
| Operations | 2,100 | - | 2,100 |
| Total expenditures | 34,500 | 14,698 | 19,802 |
| Excess (Deficiency) of revenues over (under) expenditures | (8,700) | 9,962 | 18,662 |
| Net change in fund balances | (8,700) | 9,962 | 18,662 |
| Fund balances, beginning of year | 83,747 | 83,747 | - |
| FUND BALANCES, end of year | \$ 75,047 | \$ 93,709 | \$ 18,662 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-----------------|------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 16,781 | \$ 16,781 | \$ - |
| Total revenues | 16,781 | 16,781 | - |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 32,570 | 2,292 | 30,278 |
| Total expenditures | 32,570 | 2,292 | 30,278 |
| Excess (Deficiency) of revenues over (under) expenditures | (15,789) | 14,489 | 30,278 |
| Net change in fund balances | (15,789) | 14,489 | 30,278 |
| Fund balances, beginning of year | 15,789 | 15,789 | - |
| FUND BALANCES, end of year | \$ - | \$ 30,278 | \$ 30,278 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------|-------------------|--|
| REVENUES | | | |
| Charges for services | \$ 63,000 | \$ 67,688 | \$ 4,688 |
| Total revenues | 63,000 | 67,688 | 4,688 |
| EXPENDITURES | | | |
| Judicial Operations | 35,200 | 14,781 | 20,419 |
| Total expenditures | 35,200 | 14,781 | 20,419 |
| Excess (Deficiency) of revenues over (under) expenditures | 27,800 | 52,907 | 25,107 |
| Net change in fund balances | 27,800 | 52,907 | 25,107 |
| Fund balances, beginning of year | 234,350 | 234,350 | - |
| FUND BALANCES, end of year | \$ 262,150 | \$ 287,257 | \$ 25,107 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|--------------------|----------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 2,777,340 | \$ 249,976 | \$ (2,527,364) |
| Total revenues | <u>2,777,340</u> | <u>249,976</u> | <u>(2,527,364)</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Personnel | 370,528 | 128,592 | 241,936 |
| Operations | 2,054,397 | 137,487 | 1,916,910 |
| Infrastructure and environmental services | | | |
| Operations | 18,619 | 18,619 | - |
| Capital outlay | 368,518 | - | 368,518 |
| Total expenditures | <u>2,812,062</u> | <u>284,698</u> | <u>2,527,364</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(34,722)</u> | <u>(34,722)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 34,722 | 34,721 | (1) |
| Total other financing sources (uses) | <u>34,722</u> | <u>34,721</u> | <u>(1)</u> |
| Net change in fund balances | - | (1) | (1) |
| Fund balances, beginning of year | - | - | - |
| FUND BALANCES, end of year | <u><u>\$ -</u></u> | <u><u>\$ (1)</u></u> | <u><u>\$ (1)</u></u> |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|----------------------|------------------------|--|
| REVENUES | | | |
| Fines and forfeitures | \$ - | \$ - | \$ - |
| Earnings on investments | - | - | - |
| Miscellaneous | 350 | 6,624 | 6,274 |
| Total revenues | <u>350</u> | <u>6,624</u> | <u>6,274</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Operations | 7,768 | 5,094 | 2,674 |
| Capital outlay | - | - | - |
| Total expenditures | <u>7,768</u> | <u>5,094</u> | <u>2,674</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(7,418)</u> | <u>1,530</u> | <u>8,948</u> |
| Net change in fund balances | (7,418) | 1,530 | 8,948 |
| Fund balances, beginning of year | <u>7,834</u> | <u>7,834</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 416</u></u> | <u><u>\$ 9,364</u></u> | <u><u>\$ 8,948</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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|---------------------------|-------------------------|--|
| REVENUES | | | |
| Fines and forfeitures | \$ 50,000 | \$ 57,741 | \$ 7,741 |
| Earnings on investments | - | 282 | 282 |
| Miscellaneous | - | 5,611 | 5,611 |
| Total revenues | <u>50,000</u> | <u>63,634</u> | <u>13,634</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Personnel | - | - | - |
| Operations | 156,500 | 85,747 | 70,753 |
| Other Services | - | - | - |
| Grants | | | |
| Capital outlay | <u>40,000</u> | <u>1,874</u> | <u>38,126</u> |
| Total expenditures | <u>196,500</u> | <u>87,621</u> | <u>108,879</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(146,500)</u> | <u>(23,987)</u> | <u>122,513</u> |
| Net change in fund balances | (146,500) | (23,987) | 122,513 |
| Fund balances, beginning of year | <u>97,604</u> | <u>97,604</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ (48,896)</u></u> | <u><u>\$ 73,617</u></u> | <u><u>\$ 122,513</u></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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|--------------------------|--------------------------|--|
| REVENUES | | | |
| Fines and forfeitures | \$ 30,000 | \$ 43,237 | \$ 13,237 |
| Earnings on investments | 300 | 1,035 | 735 |
| Miscellaneous | 31,542 | 31,542 | - |
| Total revenues | <u>61,842</u> | <u>75,814</u> | <u>13,972</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Personnel | - | - | - |
| Operations | 286,047 | 163,233 | 122,814 |
| Other Services | - | - | - |
| Grants | | | |
| Capital outlay | <u>21,195</u> | <u>21,165</u> | <u>30</u> |
| Total expenditures | <u>307,242</u> | <u>184,398</u> | <u>122,844</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>(245,400)</u> | <u>(108,584)</u> | <u>136,816</u> |
| Net change in fund balances | (245,400) | (108,584) | 136,816 |
| Fund balances, beginning of year | <u>460,381</u> | <u>460,381</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ 214,981</u></u> | <u><u>\$ 351,797</u></u> | <u><u>\$ 136,816</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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-----------------|---------------|--|
| REVENUES | | | |
| Earnings on investments | \$ 1,500 | \$ - | \$ (1,500) |
| Total revenues | 1,500 | - | (1,500) |
| EXPENDITURES | | | |
| General government Operations | 1,500 | - | 1,500 |
| 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 | - |
| FUND BALANCES, end of year | \$ 549 | \$ 549 | \$ - |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------|-------------------|--|
| REVENUES | | | |
| Charges for services | \$ 7,500 | \$ 11,438 | \$ 3,938 |
| Total revenues | 7,500 | 11,438 | 3,938 |
| EXPENDITURES | | | |
| General government Operations | 7,500 | 6,152 | 1,348 |
| Total expenditures | 7,500 | 6,152 | 1,348 |
| Excess (Deficiency) of revenues over (under) expenditures | - | 5,286 | 5,286 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers out | - | (618) | 618 |
| Total other financing sources (uses) | - | (618) | (618) |
| Net change in fund balances | - | 4,668 | 4,668 |
| Fund balances, beginning of year | 139,303 | 139,303 | - |
| FUND BALANCES, end of year | \$ 139,303 | \$ 143,971 | \$ 4,668 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|------------------|------------------|--|
| REVENUES | | | |
| Earnings on investments | \$ 40 | \$ 157 | \$ 117 |
| Total revenues | 40 | 157 | 117 |
| EXPENDITURES | | | |
| Judicial Operations | 10,300 | 2,645 | 7,655 |
| Total expenditures | 10,300 | 2,645 | 7,655 |
| Excess (Deficiency) of revenues over (under) expenditures | (10,260) | (2,488) | 7,772 |
| Net change in fund balances | (10,260) | (2,488) | 7,772 |
| Fund balances, beginning of year | 40,464 | 40,464 | - |
| FUND BALANCES, end of year | \$ 30,204 | \$ 37,976 | \$ 7,772 |

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, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|--------------------|--------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 834,260 | \$ 834,260 | \$ - |
| Total revenues | <u>834,260</u> | <u>834,260</u> | <u>-</u> |
| EXPENDITURES | | | |
| Judicial | | | |
| Personnel | 627,081 | 627,081 | - |
| Operations | 207,177 | 207,177 | - |
| Total expenditures | <u>834,258</u> | <u>834,258</u> | <u>-</u> |
| Excess (Deficiency) of revenues over (under) expenditures | <u>2</u> | <u>2</u> | <u>-</u> |
| Net change in fund balances | 2 | 2 | - |
| Fund balances, beginning of year | <u>(2)</u> | <u>(2)</u> | <u>-</u> |
| FUND BALANCES, end of year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Truancy Prevention and Diversion –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2020

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|-----------------|------------------|--|
| REVENUES | | | |
| Intergovernmental | \$ - | \$ - | \$ - |
| Charges for services | - | 10,926 | 10,926 |
| Total revenues | - | 10,926 | 10,926 |
| EXPENDITURES | | | |
| Infrastructure and environmental services | | | |
| Personnel | - | - | - |
| Operations | - | - | - |
| Other Services | - | - | - |
| Grants | - | - | - |
| Total expenditures | - | - | - |
| Excess (Deficiency) of revenues over (under) expenditures | - | 10,926 | 10,926 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balances | - | 10,926 | 10,926 |
| Fund balances, beginning of year | - | - | - |
| FUND BALANCES, end of year | \$ - | \$ 10,926 | \$ 10,926 |

Guadalupe County, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2020

| | Workers' Compensation Fund | Medical Benefits Fund | Total |
|--|---|--------------------------------------|---------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 325,369 | \$ 5,405,760 | \$ 5,731,129 |
| Accounts receivable, net | 25,000 | 1,086 | 26,086 |
| Prepaid items | - | 50,000 | 50,000 |
| Total assets | 350,369 | 5,456,846 | 5,807,215 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Accounts payable | 5,963 | 60,543 | 66,506 |
| Due to other funds | - | 2,896 | 2,896 |
| Claims payable - due within one year | 12,276 | 215,168 | 227,444 |
| Total current liabilities | 18,239 | 278,607 | 296,846 |
| Noncurrent liabilities | | | |
| Claims payable - due in more than one year | 146,455 | - | 146,455 |
| Total noncurrent liabilities | 146,455 | - | 146,455 |
| Total liabilities | 164,694 | 278,607 | 443,301 |
| NET POSITION | | | |
| Unrestricted | 185,675 | 5,178,239 | 5,363,914 |
| TOTAL NET POSITION | \$ 185,675 | \$ 5,178,239 | \$ 5,363,914 |

Guadalupe County, Texas

Combining Statement of Revenues, Expenses,
and Changes in Net Position
Internal Service Funds
September 30, 2020

| | Workers' Compensation Fund | Medical Benefits Fund | Total |
|-----------------------------------|----------------------------------|-----------------------------|---------------------|
| REVENUES | | | |
| Fees paid by county | \$ 361,705 | \$ 5,564,880 | \$ 5,926,585 |
| Fees paid by employees | - | 1,225,598 | 1,225,598 |
| Miscellaneous | - | 472,305 | 472,305 |
| | <hr/> | <hr/> | <hr/> |
| Total operating revenue | 361,705 | 7,262,783 | 7,624,488 |
| OPERATING EXPENSES | | | |
| Administrative charges | - | 1,331,342 | 1,331,342 |
| Insurance premiums | 319,990 | 29,303 | 349,293 |
| Benefit claims | - | 4,857,142 | 4,857,142 |
| | <hr/> | <hr/> | <hr/> |
| Total operating expenses | 319,990 | 6,217,787 | 6,537,777 |
| | <hr/> | <hr/> | <hr/> |
| Operating income (loss) | 41,715 | 1,044,996 | 1,086,711 |
| NON-OPERATING REVENUES | | | |
| Interest and investment revenue | 696 | 64,849 | 65,545 |
| | <hr/> | <hr/> | <hr/> |
| Total non-operating revenues | 696 | 64,849 | 65,545 |
| | <hr/> | <hr/> | <hr/> |
| Change in net position | 42,411 | 1,109,845 | 1,152,256 |
| | <hr/> | <hr/> | <hr/> |
| Total net position, beginning | 143,264 | 4,068,394 | 4,211,658 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL NET POSITION, ending | \$ 185,675 | \$ 5,178,239 | \$ 5,363,914 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Guadalupe County, Texas
Combining Statement of Cash Flows
Internal Service Funds
September 30, 2020

| | Workers' Compensation Fund | Medical Benefits Fund | Total |
|---|---|--------------------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash received from participants | \$ 361,705 | \$ 7,586,697 | \$ 7,948,402 |
| Received (paid) for administrative services | - | (1,331,985) | (1,331,985) |
| Cash paid to benefit claims and excess coverage | (329,284) | (4,980,603) | (5,309,887) |
| Net cash provided by operating activities | 32,421 | 1,274,109 | 1,306,530 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | | | |
| Interest received | 696 | 64,849 | 65,545 |
| Net cash provided by investing activities | 696 | 64,849 | 65,545 |
| NET CHANGE IN CASH AND EQUIVALENTS | | | |
| Cash and equivalents, beginning of year | 292,253 | 4,066,801 | 4,359,054 |
| CASH AND EQUIVALENTS, end of year | \$ 325,370 | \$ 5,405,759 | \$ 5,731,129 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | | |
| Operating income | \$ 41,715 | \$ 1,044,996 | \$ 1,086,711 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | | |
| Accounts receivable | - | 323,914 | 323,914 |
| Current liabilities | (9,294) | (94,801) | (104,095) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ 32,421 | \$ 1,274,109 | \$ 1,306,530 |

Guadalupe County, Texas
 Combining Statement of Changes in
 Assets and Liabilities
 Agency Funds
 For the Fiscal Year Ended September 30, 2020

| | Balance October 1, 2019 | Additions | Deletions | Balance September 30, 2020 |
|--|-------------------------------|-----------------------|-----------------------|----------------------------------|
| Inmate Fund | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 27,703 | \$ 261,855 | \$ 269,882 | \$ 19,676 |
| TOTAL ASSETS | \$ 27,703 | \$ 261,855 | \$ 269,882 | \$ 19,676 |
| LIABILITIES | | | | |
| Funds held for others | \$ 27,703 | \$ 921,741 | \$ 929,768 | \$ 19,676 |
| TOTAL LIABILITIES | \$ 27,703 | \$ 921,741 | \$ 929,768 | \$ 19,676 |
| Tax Assessor-Collector | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 3,188,766 | \$ 68,703,592 | \$ 68,326,250 | \$ 3,566,108 |
| TOTAL ASSETS | \$ 3,188,766 | \$ 68,703,592 | \$ 68,326,250 | \$ 3,566,108 |
| LIABILITIES | | | | |
| Funds held for others | \$ 3,188,766 | \$ 403,700,752 | \$ 403,323,410 | \$ 3,566,108 |
| TOTAL LIABILITIES | \$ 3,188,766 | \$ 403,700,752 | \$ 403,323,410 | \$ 3,566,108 |
| District Clerk Trust & Registry | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 978,240 | \$ 1,031,538 | \$ 1,077,370 | \$ 932,408 |
| Certificates of deposit | 268,757 | 50,211 | 1,856 | 317,112 |
| TOTAL ASSETS | \$ 1,246,997 | \$ 1,081,749 | \$ 1,079,226 | \$ 1,249,520 |
| LIABILITIES | | | | |
| Funds held for others | \$ 1,246,997 | \$ 2,900,653 | \$ 2,898,130 | \$ 1,249,520 |
| TOTAL LIABILITIES | \$ 1,246,997 | \$ 2,900,653 | \$ 2,898,130 | \$ 1,249,520 |
| County Clerk Trust & Registry | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 413,340 | \$ 431,704 | \$ 420,376 | \$ 424,668 |
| Certificates of deposit | 374,421 | 1,407 | 131,622 | 244,206 |
| TOTAL ASSETS | \$ 787,761 | \$ 433,111 | \$ 551,998 | \$ 668,874 |
| LIABILITIES | | | | |
| Funds held for others | \$ 787,761 | \$ 1,769,938 | \$ 1,888,825 | \$ 668,874 |
| TOTAL LIABILITIES | \$ 787,761 | \$ 1,769,938 | \$ 1,888,825 | \$ 668,874 |

Guadalupe County, Texas
Combining Statement of Changes in
Assets and Liabilities – Continued
Agency Funds
For the Fiscal Year Ended September 30, 2020

| | Balance October 1, 2019 | Additions | Deletions | Balance September 30, 2020 |
|-------------------------------|-------------------------------|-----------------------|-----------------------|----------------------------------|
| Adult Probation | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 738,233 | \$ 1,940,725 | \$ 1,729,121 | \$ 949,837 |
| TOTAL ASSETS | \$ 738,233 | \$ 1,940,725 | \$ 1,729,121 | \$ 949,837 |
| LIABILITIES | | | | |
| Funds held for others | \$ 738,233 | \$ 1,940,725 | \$ 1,729,121 | \$ 949,837 |
| TOTAL LIABILITIES | \$ 738,233 | \$ 1,940,725 | \$ 1,729,121 | \$ 949,837 |
| Seized and Trust Funds | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 286,789 | \$ 707,479 | \$ 674,444 | \$ 319,824 |
| TOTAL ASSETS | \$ 286,789 | \$ 707,479 | \$ 674,444 | \$ 319,824 |
| LIABILITIES | | | | |
| Funds held for others | \$ 286,789 | \$ 1,107,880 | \$ 1,074,845 | \$ 319,824 |
| TOTAL LIABILITIES | \$ 286,789 | \$ 1,107,880 | \$ 1,074,845 | \$ 319,824 |
| Unclaimed Property | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 50,053 | \$ 4,154 | \$ - | \$ 54,207 |
| TOTAL ASSETS | \$ 50,053 | \$ 4,154 | \$ - | \$ 54,207 |
| LIABILITIES | | | | |
| Funds held for others | \$ 50,053 | \$ 4,154 | \$ - | \$ 54,207 |
| TOTAL LIABILITIES | \$ 50,053 | \$ 4,154 | \$ - | \$ 54,207 |
| Total All Agency Funds | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,683,124 | \$ 73,081,047 | \$ 72,497,443 | \$ 6,266,728 |
| Certificates of deposit | 643,178 | 51,618 | 133,478 | 561,318 |
| TOTAL ASSETS | \$ 6,326,302 | \$ 73,132,665 | \$ 72,630,921 | \$ 6,828,046 |
| LIABILITIES | | | | |
| Funds held for others | \$ 6,326,302 | \$ 412,345,843 | \$ 411,844,099 | \$ 6,828,046 |
| TOTAL LIABILITIES | \$ 6,326,302 | \$ 412,345,843 | \$ 411,844,099 | \$ 6,828,046 |

Statistical Section

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Guadalupe County, Texas

Statistical Section

September 30, 2020

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..... 143

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

Revenue Capacity Information..... 149

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

Debt Capacity Information..... 156

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

Demographic and Economic Information 159

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

Operating Information 161

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

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

| | Fiscal Year | | | |
|---|------------------|------------------|------------------|------------------|
| | 2011 | 2012 | 2013 | 2014 |
| Governmental activities | | | | |
| Net investment in capital assets | \$ 39,013 | \$ 41,828 | \$ 44,386 | \$ 55,386 |
| Restricted | 5,655 | 5,827 | 7,019 | 6,383 |
| Unrestricted | 20,922 | 29,753 | 31,057 | 26,322 |
| Total governmental activities net position | \$ 65,590 | \$ 77,408 | \$ 82,462 | \$ 88,091 |

Source: Audited Financial Statements

Fiscal Year

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 58,486 | \$ 64,895 | \$ 67,504 | \$ 65,392 | \$ 73,349 | \$ 79,005 |
| 8,247 | 10,129 | 19,005 | 16,338 | 17,910 | 18,610 |
| 26,721 | 27,525 | 24,024 | 33,671 | 34,557 | 40,904 |
| <u>\$ 93,454</u> | <u>\$ 102,549</u> | <u>\$ 110,533</u> | <u>\$ 115,401</u> | <u>\$ 125,816</u> | <u>\$ 138,519</u> |

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

| | Fiscal Year | | | |
|---|------------------------|------------------------|------------------------|------------------------|
| | 2011 | 2012 | 2013 | 2014 |
| Expenses | | | | |
| Governmental activities | | | | |
| General government | \$ 9,496,276 | \$ 9,496,422 | \$ 10,195,997 | \$ 10,748,258 |
| Judicial | 7,997,761 | 8,096,118 | 8,310,941 | 8,881,221 |
| Public safety | 20,122,322 | 19,940,941 | 20,349,674 | 20,696,681 |
| Infrastructure and environmental support | 5,587,963 | 5,404,756 | 6,078,130 | 5,758,456 |
| Health and Social Services | 4,417,310 | 4,482,183 | 4,618,442 | 5,364,154 |
| Interest on long-term debt | 767,308 | 717,745 | 690,723 | 177,421 |
| Total governmental activities expenses | <u>48,388,940</u> | <u>48,138,165</u> | <u>50,243,907</u> | <u>51,626,191</u> |
| Program revenues | | | | |
| Governmental activities | | | | |
| Charges for services | | | | |
| General government | 2,472,200 | 2,399,002 | 2,917,877 | 2,780,546 |
| Judicial | 1,609,124 | 1,516,483 | 1,563,405 | 1,778,480 |
| Public safety | 2,801,568 | 2,765,811 | 2,331,655 | 2,511,119 |
| Infrastructure and environmental support | 2,109,106 | 2,135,705 | 2,192,506 | 2,084,664 |
| Health and Social Services | 21,647 | 20,815 | 20,663 | 159,649 |
| Operating grant and contributions | 3,159,332 | 3,014,118 | 3,144,533 | 3,649,295 |
| Capital grants and contributions | 211,441 | - | - | 66,402 |
| Total governmental activities program revenues | <u>12,384,418</u> | <u>11,851,934</u> | <u>12,170,639</u> | <u>13,030,155</u> |
| Net (expense) revenue | | | | |
| Governmental activities | <u>(36,004,522)</u> | <u>(36,286,231)</u> | <u>(38,073,268)</u> | <u>(38,596,036)</u> |
| Total governmental activities net expense | <u>\$ (36,004,522)</u> | <u>\$ (36,286,231)</u> | <u>\$ (38,073,268)</u> | <u>\$ (38,596,036)</u> |
| General revenues and other changes in net position | | | | |
| Governmental activities | | | | |
| Taxes | | | | |
| Property taxes | \$ 32,904,361 | \$ 34,181,203 | \$ 35,761,627 | \$ 36,229,266 |
| Sales and use taxes | 5,251,331 | 5,956,369 | 6,685,002 | 7,344,556 |
| Other taxes | - | - | - | - |
| Unrestricted earnings on investments | 248,979 | 165,789 | 136,125 | 199,517 |
| Miscellaneous | 38,855 | 150,874 | 418,324 | 393,781 |
| Special item - CPS agreement | - | 7,667,000 | - | - |
| Gain on disposal of capital assets | (255,617) | (16,412) | - | 58,218 |
| Total governmental activities | <u>38,187,909</u> | <u>48,104,823</u> | <u>43,001,078</u> | <u>44,225,338</u> |
| Changes in net position | | | | |
| Governmental activities | <u>\$ 2,183,387</u> | <u>\$ 11,818,592</u> | <u>\$ 4,927,810</u> | <u>\$ 5,629,302</u> |

Source: Audited Financial Statements

| Fiscal Year | | | | | |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| \$ 10,589,238 | \$ 12,383,917 | \$ 13,869,747 | \$ 14,962,164 | \$ 15,980,033 | \$ 16,852,562 |
| 9,544,545 | 9,819,966 | 10,291,375 | 9,976,469 | 14,014,942 | 9,605,629 |
| 21,619,557 | 22,558,768 | 25,151,926 | 26,745,825 | 27,395,986 | 28,212,289 |
| 5,494,764 | 7,038,954 | 12,406,601 | 14,935,230 | 12,332,514 | 7,752,193 |
| 5,338,341 | 5,545,532 | 5,780,066 | 4,957,946 | 5,812,792 | 5,940,914 |
| 209,048 | 199,216 | 211,031 | 305,505 | 226,715 | 174,676 |
| <u>52,795,493</u> | <u>57,546,353</u> | <u>67,710,746</u> | <u>71,883,139</u> | <u>75,762,982</u> | <u>68,538,263</u> |
| 3,237,655 | 5,045,885 | 4,578,966 | 5,092,335 | 5,528,206 | 6,125,684 |
| 1,812,404 | 1,707,888 | 2,222,693 | 2,925,636 | 1,895,350 | 1,580,225 |
| 3,778,061 | 3,446,249 | 4,330,905 | 1,673,084 | 2,682,135 | 2,529,733 |
| 2,001,431 | 2,040,706 | 1,949,314 | 2,024,551 | 2,139,785 | 2,139,367 |
| 158,844 | 171,365 | 187,947 | 200,133 | 225,827 | 240,486 |
| 4,126,921 | 4,967,753 | 10,045,444 | 10,655,266 | 8,555,268 | 4,094,102 |
| - | 66,752 | 170,145 | 147,165 | 809,755 | - |
| <u>15,115,316</u> | <u>17,446,598</u> | <u>23,485,414</u> | <u>22,718,170</u> | <u>21,836,326</u> | <u>16,709,597</u> |
| <u>(37,680,177)</u> | <u>(40,099,755)</u> | <u>(44,225,332)</u> | <u>(49,164,969)</u> | <u>(53,926,656)</u> | <u>(51,828,666)</u> |
| <u>\$ (37,680,177)</u> | <u>\$ (40,099,755)</u> | <u>\$ (44,225,332)</u> | <u>\$ (49,164,969)</u> | <u>\$ (53,926,656)</u> | <u>\$ (51,828,666)</u> |
| \$ 38,756,178 | \$ 40,555,640 | \$ 43,617,531 | \$ 45,446,258 | \$ 48,956,788 | 52,466,974 |
| 7,390,749 | 7,611,910 | 7,475,489 | 7,979,768 | 8,516,099 | 9,494,486 |
| - | - | - | - | - | 289,994 |
| 250,410 | 421,045 | 464,902 | 857,116 | 1,481,822 | 1,497,859 |
| 466,346 | 530,177 | 599,584 | 588,082 | 552,536 | 639,991 |
| - | - | - | - | - | - |
| (135,225) | 76,327 | 51,289 | 108,719 | - | 141,986 |
| <u>46,728,458</u> | <u>49,195,099</u> | <u>52,208,795</u> | <u>54,979,943</u> | <u>59,507,245</u> | <u>64,531,290</u> |
| <u>\$ 9,048,281</u> | <u>\$ 9,095,344</u> | <u>\$ 7,983,463</u> | <u>\$ 5,814,974</u> | <u>\$ 5,580,589</u> | <u>\$ 12,702,624</u> |

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

| | Fiscal Year | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| | 2011 | 2012 | 2013 | 2014 |
| General fund | | | | |
| Nonspendable | | | | |
| Prepaid items | \$ 341,437 | \$ 245,326 | \$ 337,430 | \$ 345,140 |
| Restricted | | | | |
| Records management | - | 1,327,856 | 915,503 | 717,528 |
| Other purposes | 2,113,652 | 55,892 | 235,953 | 135,219 |
| Committed | 500,000 | 5,250,000 | 500,000 | 5,399,266 |
| Assigned for other purposes | 1,440 | 7,668,319 | 7,667,000 | 6,467,000 |
| Unassigned | 13,627,254 | 10,684,123 | 15,420,547 | 9,268,576 |
| Total general fund | <u>16,583,783</u> | <u>25,231,516</u> | <u>25,076,433</u> | <u>22,332,729</u> |
| All other governmental funds | | | | |
| Nonspendable | | | | |
| Prepaid items | 5,971 | 32,417 | 30,403 | 19,334 |
| Inventories | 153,210 | 168,712 | 192,023 | 172,661 |
| Restricted | | | | |
| Debt Service Fund | 118,880 | 180,685 | 65,905 | 189,760 |
| Road and Bridge | 1,096,300 | 1,557,711 | 1,853,235 | 1,796,493 |
| Public Safety | - | 1,280,666 | 1,508,517 | 419,444 |
| Capital Projects | - | - | 735,308 | - |
| Other Purposes | 3,225,863 | 1,424,168 | 1,704,760 | 3,079,723 |
| Committed | 299,284 | 16,238 | 2,350,000 | - |
| Assigned for other purposes | - | 274,284 | - | 1,074,239 |
| Total all other governmental funds | <u>\$ 4,899,508</u> | <u>\$ 4,934,881</u> | <u>\$ 8,440,151</u> | <u>\$ 6,751,654</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 | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| \$ 759,915 | \$ 611,057 | \$ 632,046 | \$ 552,865 | \$ 610,374 | \$ 261,238 |
| 625,712 | 496,536 | 585,045 | 554,582 | 525,488 | 654,812 |
| 144,852 | 162,999 | 192,828 | 215,718 | 240,030 | 260,311 |
| 250,000 | 725,000 | 6,985,000 | 4,400,000 | 6,200,000 | 6,900,000 |
| 6,467,000 | 6,467,000 | 6,909,621 | 5,086,284 | 5,822,315 | 4,560,953 |
| 13,608,450 | 18,128,623 | 14,515,160 | 19,358,177 | 24,365,376 | 29,338,979 |
| <u>21,855,929</u> | <u>26,591,215</u> | <u>29,819,700</u> | <u>30,167,626</u> | <u>37,763,583</u> | <u>41,976,293</u> |
| 34,544 | 29,364 | 24,254 | 50,585 | 47,328 | 28,544 |
| 195,850 | 161,005 | 160,607 | 146,285 | 168,924 | 216,444 |
| 225,826 | 240,583 | 302,878 | 219,068 | 108,561 | 149,572 |
| 3,346,093 | 3,965,698 | 4,405,948 | 4,917,795 | 5,344,473 | 5,162,035 |
| 555,373 | 1,245,140 | 3,086,173 | 2,728,684 | 2,221,756 | 2,161,547 |
| - | - | 6,039,314 | 5,789,069 | 2,981,244 | |
| 3,311,611 | 2,490,060 | 2,641,047 | 2,552,525 | 2,442,379 | 2,815,618 |
| 250,000 | - | - | - | | |
| 5,381,553 | 2,402,998 | 2,512,006 | 7,672,039 | 7,759,510 | 8,660,837 |
| <u>\$ 13,300,850</u> | <u>\$ 10,534,848</u> | <u>\$ 19,172,227</u> | <u>\$ 24,076,050</u> | <u>\$ 21,074,175</u> | <u>\$ 19,194,597</u> |

Guadalupe County, Texas

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Unaudited

| | Fiscal Year | | | |
|---|---------------------|---------------------|---------------------|-----------------------|
| | 2011 | 2012 | 2013 | 2014 |
| Revenues | | | | |
| Taxes | | | | |
| Property tax | \$ 32,821,340 | \$ 34,047,992 | \$ 35,764,629 | \$ 36,272,071 |
| Sales and use tax | 5,128,516 | 5,837,212 | 6,555,430 | 7,184,231 |
| Other tax | 2,388,717 | 2,539,465 | 2,803,549 | 2,927,884 |
| Licenses and permits | 104,418 | 141,088 | 129,929 | 154,924 |
| Intergovernmental | 5,100,213 | 4,729,613 | 4,296,518 | 5,016,773 |
| Charges for services | 3,177,371 | 3,058,006 | 3,300,854 | 3,420,318 |
| Fines and forfeitures | 1,205,879 | 1,277,925 | 1,454,543 | 1,611,072 |
| Earnings on investments | 200,772 | 159,876 | 131,481 | 167,995 |
| Miscellaneous | 232,309 | 262,284 | 546,680 | 572,755 |
| Total revenues | <u>50,359,535</u> | <u>52,053,461</u> | <u>54,983,613</u> | <u>57,328,023</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 8,568,776 | 7,938,050 | 9,043,511 | 9,913,448 |
| Judicial | 7,704,889 | 7,908,862 | 8,153,235 | 8,919,448 |
| Public safety | 18,981,948 | 18,917,958 | 19,295,498 | 19,693,070 |
| Infrastructure and environmental | 6,906,632 | 6,495,953 | 6,781,572 | 6,946,140 |
| Health and social services | 4,700,120 | 4,704,871 | 4,861,691 | 5,321,778 |
| Debt service | | | | |
| Principal | 1,355,000 | 1,410,000 | 1,475,000 | 1,790,000 |
| Interest and other charges | 723,717 | 674,784 | 667,166 | 229,173 |
| Capital outlay | 1,957,688 | 2,086,877 | 6,355,753 | 4,809,609 |
| Total expenditures | <u>50,898,770</u> | <u>50,137,355</u> | <u>56,633,426</u> | <u>57,622,666</u> |
| Excess of revenues over (under) expenditures | (539,235) | 1,916,106 | (1,649,813) | (294,643) |
| Other financing sources (uses) | | | | |
| Transfers in | 3,377,880 | 3,408,024 | 6,304,845 | 11,911,014 |
| Transfers out | (3,377,880) | (3,408,024) | (6,304,845) | (11,161,014) |
| Proceeds from bonds | - | - | 5,000,000 | 8,035,000 |
| CPS Energy payment | - | 7,667,000 | - | - |
| Payment to Bond Escrow | - | - | - | (13,161,785) |
| Total other financing sources (uses) | <u>-</u> | <u>7,667,000</u> | <u>5,000,000</u> | <u>(4,376,785)</u> |
| Net change in fund balances | <u>\$ (539,235)</u> | <u>\$ 9,583,106</u> | <u>\$ 3,350,187</u> | <u>\$ (4,671,428)</u> |
| Debt service as a percentage of noncapital expenditures | 4.2% | 4.3% | 4.3% | 3.8% |

Source: Audited Financial Statements

| Fiscal Year | | | | | | |
|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|--|
| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| \$ 38,770,220 | \$ 40,530,367 | \$ 43,469,396 | \$ 45,579,843 | \$ 48,988,977 | \$ 52,297,232 | |
| 7,222,615 | 7,384,111 | 7,248,424 | 7,717,721 | 8,181,148 | 9,135,657 | |
| 3,146,521 | 3,171,034 | 3,166,530 | 3,296,576 | 3,505,132 | 4,069,469 | |
| 139,592 | 162,316 | 174,870 | 182,718 | 208,621 | 231,384 | |
| 6,571,884 | 7,010,784 | 11,057,629 | 11,457,061 | 9,160,537 | 5,050,418 | |
| 3,831,135 | 3,965,083 | 4,053,442 | 4,432,317 | 4,580,564 | 4,398,803 | |
| 1,557,842 | 1,633,787 | 3,328,278 | 1,516,120 | 1,548,934 | 1,264,732 | |
| 232,001 | 408,685 | 477,930 | 814,764 | 1,404,941 | 1,432,314 | |
| 687,500 | 796,638 | 803,453 | 1,007,049 | 972,000 | 1,171,413 | |
| <u>62,159,310</u> | <u>65,062,805</u> | <u>73,779,952</u> | <u>76,004,169</u> | <u>78,550,854</u> | <u>79,051,422</u> | |
| 9,182,540 | 10,642,478 | 11,062,758 | 11,854,586 | 13,032,751 | 14,793,275 | |
| 9,645,210 | 9,770,212 | 9,996,964 | 9,691,694 | 9,601,121 | 9,614,301 | |
| 20,782,404 | 21,476,216 | 23,394,315 | 25,307,789 | 25,700,421 | 27,041,599 | |
| 7,086,459 | 5,422,295 | 13,252,056 | 14,632,707 | 12,785,325 | 8,451,720 | |
| 5,253,659 | 7,994,779 | 5,606,810 | 4,796,918 | 5,652,833 | 5,802,298 | |
| 1,885,000 | 1,900,000 | 1,905,000 | 1,940,000 | 2,085,000 | 2,165,000 | |
| 147,371 | 138,167 | 124,583 | 251,074 | 210,588 | 179,904 | |
| 2,104,271 | 5,749,361 | 5,071,593 | 2,277,667 | 4,923,077 | 8,670,154 | |
| <u>56,086,914</u> | <u>63,093,508</u> | <u>70,414,079</u> | <u>70,752,435</u> | <u>73,991,116</u> | <u>76,718,251</u> | |
| 6,072,396 | 1,969,297 | 3,365,873 | 5,251,734 | 4,559,738 | 2,333,171 | |
| 10,811,298 | 5,568,747 | 8,353,355 | 9,813,024 | 5,797,192 | 10,201,693 | |
| (10,811,298) | (5,568,747) | (8,353,355) | (9,813,024) | (5,797,192) | (10,201,693) | |
| - | - | 8,500,000 | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| <u>-</u> | <u>-</u> | <u>8,500,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| <u>\$ 6,072,396</u> | <u>\$ 1,969,297</u> | <u>\$ 11,865,873</u> | <u>\$ 5,251,734</u> | <u>\$ 4,559,738</u> | <u>\$ 2,333,171</u> | |
| 3.8% | 3.6% | 3.1% | 3.2% | 3.3% | 3.4% | |

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

| <u>Fiscal Year</u> | <u>Tax Year</u> | <u>Residential Property</u> | <u>Commercial Property</u> | <u>Industrial Property</u> | <u>All Other Property</u> | <u>Less Exemptions *</u> | <u>Total Taxable Assessed Value</u> | <u>Total Direct Tax Rate **</u> |
|--------------------|-----------------|-----------------------------|----------------------------|----------------------------|---------------------------|--------------------------|-------------------------------------|---------------------------------|
| 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 | 10,734,665,110 | 1,778,057,892 | 1,585,582,532 | 3,988,235,019 | 6,790,717,971 | 11,295,822,582 | 0.38190 |
| 2020 | 2019 | 11,555,741,981 | 1,908,079,288 | 1,667,708,839 | 4,165,613,141 | 7,302,828,740 | 11,994,314,509 | 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 |
| 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% | 315,806 | 34,459,898 | 99.7% |
| 2017 | 2016 | 37,153,650 | 36,630,780 | 98.6% | 401,409 | 37,032,189 | 99.7% |
| 2018 | 2017 | 38,773,080 | 38,325,639 | 98.8% | 267,611 | 38,593,250 | 99.5% |
| 2019 | 2018 | 42,031,044 | 41,583,180 | 98.9% | 243,345 | 41,826,525 | 99.5% |
| 2020 | 2019 | 45,147,394 | 44,614,314 | 98.8% | | 44,614,314 | 98.8% |

* Excludes Road and Bridge Property Taxes

Guadalupe County, Texas

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

Unaudited

| Fiscal Year | 2011 | 2012 | 2013 | 2014 |
|-----------------------|------------|------------|------------|------------|
| Tax Year | 2010 | 2011 | 2012 | 2013 |
| Tax Rates | | | | |
| Guadalupe County | \$ 0.34490 | \$ 0.34560 | \$ 0.34560 | \$ 0.34190 |
| Lateral Road | 0.05500 | 0.05800 | 0.05800 | 0.05800 |
| Total tax rate | \$ 0.39990 | \$ 0.40360 | \$ 0.40360 | \$ 0.39990 |
| Cities | | | | |
| City of Seguin | \$ 0.48930 | \$ 0.05073 | \$ 0.05073 | \$ 0.51730 |
| City of Schertz | 0.44930 | 0.48430 | 0.49990 | 0.49740 |
| City of Cibolo | 0.41930 | 0.42560 | 0.43270 | 0.44540 |
| City of Marion | 0.43490 | 0.46650 | 0.49010 | 0.49010 |
| City of Selma | 0.27930 | 0.27930 | 0.27930 | 0.23420 |
| City of New Braunfels | 0.40980 | 0.44836 | 0.46734 | 0.49823 |
| City of San Marcos | 0.53020 | 0.53020 | 0.53020 | 0.53020 |
| City of Santa Clara | 0.12000 | - | - | 0.12000 |
| City of Luling | 0.43460 | 0.43460 | 0.44000 | 0.45420 |
| School Districts | | | | |
| Schertz-Cibolo-UC ISD | 1.43500 | 1.43500 | 1.46000 | 1.49000 |
| Marion ISD | 1.31000 | 1.30320 | 1.28000 | 1.28000 |
| Seguin ISD | 1.24980 | 1.25980 | 1.27700 | 1.28000 |
| Navarro ISD | 1.46000 | 1.46000 | 1.43000 | 1.42000 |
| Comal ISD | 1.37000 | 1.43000 | 1.43000 | 1.43000 |
| Luling ISD | 1.03900 | 1.03900 | 1.11520 | 1.11520 |
| La Vernia ISD | 1.40500 | 1.40500 | 1.39500 | 1.39000 |
| New Braunfels ISD | 1.33910 | 1.33910 | 1.33910 | 1.33910 |
| Nixon ISD | 1.26500 | 1.39500 | 1.20000 | 1.17000 |
| Prairie Lea ISD | 0.95000 | 0.95000 | 0.97000 | 0.98000 |
| San Marcos ISD | 1.35000 | 1.35000 | 1.35000 | 1.41410 |
| York Creek Water | 0.00380 | 0.00380 | 0.00410 | 0.00440 |

| 2015 | | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | |
|------|---------|------|---------|------|---------|------|---------|------|---------|------|---------|
| 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | |
| \$ | 0.33610 | \$ | 0.33110 | \$ | 0.33110 | \$ | 0.32690 | \$ | 0.33090 | \$ | 0.33190 |
| | 0.05800 | | 0.05400 | | 0.05400 | | 0.05300 | | 0.05100 | | 0.05000 |
| \$ | 0.39410 | \$ | 0.38510 | \$ | 0.38510 | \$ | 0.37990 | \$ | 0.38190 | \$ | 0.38190 |
| \$ | 0.52440 | \$ | 0.52560 | \$ | 0.54120 | \$ | 0.54120 | \$ | 0.54120 | \$ | 0.54120 |
| | 0.49740 | | 0.49110 | | 0.49110 | | 0.49110 | | 0.51460 | | 0.51460 |
| | 0.44540 | | 0.44540 | | 0.44740 | | 0.44740 | | 0.46740 | | 0.49350 |
| | 0.51030 | | 0.50240 | | 0.48950 | | 0.49140 | | 0.49060 | | 0.48010 |
| | 0.22230 | | 0.20650 | | 0.20340 | | 0.20160 | | 0.20160 | | 0.19680 |
| | 0.49823 | | 0.49823 | | 0.49823 | | 0.48822 | | 0.48822 | | 0.48822 |
| | 0.53020 | | 0.53020 | | 0.53020 | | 0.61390 | | 0.61390 | | 0.61390 |
| | 0.11980 | | 0.12000 | | 0.12000 | | 0.12000 | | 0.16430 | | 0.16430 |
| | 0.47000 | | 0.49640 | | 0.51000 | | 0.53000 | | 0.53000 | | 0.52000 |
| | 1.49000 | | 1.49000 | | 1.47000 | | 1.49000 | | 1.49000 | | 1.42000 |
| | 1.28000 | | 1.27500 | | 1.35000 | | 1.35000 | | 1.35000 | | 1.42840 |
| | 1.31500 | | 1.41000 | | 1.42000 | | 1.42000 | | 1.42000 | | 1.37500 |
| | 1.39000 | | 1.39000 | | 1.34960 | | 1.35000 | | 1.35000 | | 1.27593 |
| | 1.39000 | | 1.39000 | | 1.39000 | | 1.39000 | | 1.39000 | | 1.32000 |
| | 1.11440 | | 1.12650 | | 1.12100 | | 1.11400 | | 1.10800 | | 1.11700 |
| | 1.33910 | | 1.37500 | | 1.39500 | | 1.41500 | | 1.43500 | | 1.36500 |
| | 1.33910 | | 1.33910 | | 1.33910 | | 1.33910 | | 1.36580 | | 1.29580 |
| | 1.15000 | | 1.15000 | | 1.17000 | | 1.17000 | | 1.17000 | | 1.15000 |
| | 0.98000 | | 0.98000 | | 0.99000 | | 1.00000 | | 1.02000 | | 0.97000 |
| | 1.41410 | | 1.41410 | | 1.41410 | | 1.41410 | | 1.41410 | | 1.31390 |
| | 0.00420 | | 0.00480 | | 0.00480 | | 0.00480 | | 0.00480 | | 0.00480 |

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

| Taxpayer | Fiscal Year 2020 | | | Fiscal Year 2011 | | |
|--|---------------------------------|------|-------------------------------|---------------------------------|------|-------------------------------|
| | Tax Year 2019 | | % of Total Assessed Valuation | Tax Year 2010 | | % of Total Assessed Valuation |
| | Taxable Assessed Value (\$1000) | Rank | | Taxable Assessed Value (\$1000) | Rank | |
| Temic Automotive | \$ 165,889 | 1 | 1.4% | \$ 33,865 | 6 | 0.5% |
| CMC Steel Texas (previously Structural Metals, Inc.) | 142,525 | 2 | 1.2% | 89,809 | 3 | 1.2% |
| Guadalupe Power Partners | 136,904 | 3 | 1.1% | 138,517 | 1 | 1.9% |
| LCRA Transmission Services | 95,220 | 4 | 0.8% | 85,154 | 5 | 1.2% |
| Amazon.com.KYDC LLC | 74,629 | 5 | 0.6% | | | |
| Texas Petroleum Investment | 73,452 | 6 | 0.6% | 72,500 | 4 | 1.0% |
| Texas Circle 161 LLC | 59,964 | 7 | 0.5% | | | |
| Helmerich & Payne International | 44,546 | 8 | 0.4% | | | |
| Guadalupe Valley Electric Cooperative | 44,158 | 9 | 0.4% | 19,161 | 9 | 0.3% |
| Liberty Oil Field Services LLC | 34,321 | 10 | 0.3% | | | |
| Rio Nogales Power Project (purchased by CPS Energy) | | | | 114,087 | 2 | 1.5% |
| San Antonio MTA | | | | 23,289 | 7 | 0.3% |
| Southwestern Bell | | | | 22,879 | 8 | 0.3% |
| ADH-Vantage at Schertz LLC | | | | 16,885 | 10 | 0.2% |
| Other taxpayers | 871,608 | | 7.3% | 616,146 | | 8.4% |
| | 11,122,706 | | 92.7% | 6,746,232 | | 91.6% |
| Total assessed valuation | | | | | | |
| | \$ 11,994,314 | | 100.0% | \$ 7,362,378 | | 100.0% |

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> |
|--------------------|---|---------------------------------------|------------------|-------------------------------------|--|
| 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% |
| 2020 | - | 3,575,000 | 5,830,000 | 9,405,000 | 0.08% |

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 | | | | | | |
| 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% | 84 |
| 2019 | - | 4,740,000 | 6,830,000 | 11,570,000 | 108,561 | 11,461,439 | 0.2% | 0.1% | 69 |
| 2020 | | 3,575,000 | 5,830,000 | 9,405,000 | 149,572 | 9,255,428 | *** | *** | *** |

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

*** 2020 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 | \$ 59,735,000 | 100.00% | \$ 59,735,000 |
| Comal ISD | 722,510,179 | 3.41% | 24,637,597 |
| La Vernia ISD | 30,655,000 | 8.89% | 2,725,230 |
| Luling ISD | 33,588,000 | 16.92% | 5,683,090 |
| Luling, City of | 5,415,000 | 1.96% | 106,134 |
| Marion ISD | 38,115,000 | 100.00% | 38,115,000 |
| Marion, City of | 65,000 | 100.00% | 65,000 |
| Navarro ISD | 35,996,494 | 100.00% | 35,996,494 |
| New Braunfels ISD | 219,702,226 | 23.02% | 50,575,452 |
| New Braunfels, City of | 244,505,000 | 16.38% | 40,049,919 |
| Nixon-Smiley CISD | 12,344,500 | 0.82% | 101,225 |
| Prairie Lea ISD | - | 33.43% | - |
| San Marcos CISD | 219,515,000 | 3.27% | 7,178,141 |
| San Marcos, City of | 336,935,000 | 0.00% | - |
| Schertz, City of | 75,540,000 | 69.25% | 52,311,450 |
| Schertz-Cibolo-Universal ISD | 397,644,650 | 82.35% | 327,460,369 |
| Seguin ISD | 155,939,858 | 100.00% | 155,939,858 |
| Seguin, City of | 92,221,000 | 100.00% | 92,221,000 |
| Selma, City of | 20,745,000 | 35.94% | 7,455,753 |
| Total overlapping debt | | | 900,356,711 |
| Guadalupe County | | | 9,405,000 |
| Total direct and overlapping debt | | | \$ 909,761,711 |
| Ratio of direct and overlapping funded debt to 2019 taxable assessed valuation | | | 6.44% |
| Per capita debt - direct and overlapping | | | \$ 5,579 |

Source: Municipal Advisory Council

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

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

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

| <u>Fiscal Year</u> | <u>Population ^(a)</u> | <u>Personal Income ^(b) (\$000s)</u> | <u>Per Capita Income ^(b)</u> | <u>Unemployment Rate ^(c)</u> |
|---------------------|----------------------------------|--|---|---|
| 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 | 150,578 | 6,271,915 | 41,652 | 3.5% |
| 2016 | 154,492 | 6,510,281 | 42,140 | 3.6% |
| 2017 | 159,639 | 6,924,017 | 43,373 | 3.3% |
| 2018 | 163,276 | 7,243,125 | 44,361 | 3.1% |
| 2019 ^(d) | 166,847 | 7,641,166 | 45,797 | 3.1% |

Data Sources:

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

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

^(c) Texas Workforce Commission

^(d) 2020 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 2019*
Unaudited

| Industry | 2010 | | 2019* | |
|---------------------------------|---------------|------------------|---------------|------------------|
| | Employees | Percent of Total | Employees | Percent of Total |
| | | County | | County |
| | Employment | Employment | Employment | Employment |
| Construction | 2,015 | 7.0% | 2,731 | 6.6% |
| Education health services | 3,036 | 10.5% | 3,721 | 8.9% |
| Financial activities | 959 | 3.3% | 1,084 | 2.6% |
| Information | 184 | 0.6% | 86 | 0.2% |
| Leisure hospitality | 2,945 | 10.2% | 4,250 | 10.2% |
| Manufacturing | 5,185 | 18.0% | 8,112 | 19.5% |
| Natural resources and mining | 272 | 0.9% | 530 | 1.3% |
| Other services | 1,072 | 3.7% | 1,366 | 3.3% |
| Professional business services | 1,904 | 6.6% | 3,106 | 7.5% |
| Trade, transportation utilities | 5,396 | 18.7% | 10,041 | 24.1% |
| Unclassified | 5 | 0.0% | 18 | 0.0% |
| Government | | | | |
| Federal | 237 | 0.8% | 218 | 0.5% |
| State | 167 | 0.6% | 133 | 0.3% |
| Local | 5,442 | 18.9% | 6,196 | 14.9% |
| Total | 28,818 | 100.0% | 41,592 | 100.0% |

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.

*2019 was the most recent data available, 2020 data is projected to be available in May 2021.

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

| Function | Fiscal Year | | | |
|---|-------------|--------|--------|----------|
| | 2011 | 2012 | 2013 | 2014 |
| 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 | 8.00 | 7.00 |
| Totals | 15.50 | 15.50 | 14.50 | 13.50 |
| Judicial | | | | |
| Buildings | 4.50 | 4.50 | 4.50 | 4.50 |
| Vehicles | 5.00 | 5.00 | 11.00 | 13.00 |
| Totals | 9.50 | 9.50 | 15.50 | 17.50 |
| Public safety | | | | |
| Buildings | 5.00 | 5.00 | 5.00 | 5.00 |
| Vehicles | 130.00 | 141.00 | 132.00 | 137.00 |
| Totals | 135.00 | 146.00 | 137.00 | 142.00 |
| Infrastructure and environmental services | | | | |
| Buildings | 4.00 | 4.00 | 4.00 | 4.00 |
| Vehicles | 73.00 | 73.00 | 70.00 | 72.00 |
| Road maintenance equipment | 66.00 | 70.00 | 70.00 | 78.00 |
| Number of bridges | 19.00 | 19.00 | 19.00 | 19.00 |
| Paved roads in miles | 605.00 | 599.00 | 602.00 | 633.00 |
| Gravel roads in miles | 42.25 | 36.58 | 32.38 | 29.78 |
| Totals | 809.25 | 801.58 | 797.38 | 835.78 |
| Health and social services | | | | |
| Buildings | 2.00 | 2.00 | 2.00 | 2.00 |
| Vehicles | 7.00 | 7.00 | 8.00 | 12.00 |
| Totals | 9.00 | 9.00 | 10.00 | 14.00 |
| 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 | 224.00 | 235.00 | 229.00 | 241.00 |
| Road maintenance equipment | 66.00 | 70.00 | 70.00 | 78.00 |
| Number of bridges | 19.00 | 19.00 | 19.00 | 19.00 |
| Paved roads in miles | 605.00 | 599.00 | 602.00 | 633.00 |
| Gravel roads in miles | 42.25 | 36.58 | 32.38 | 29.78 |
| Totals | 978.25 | 981.58 | 974.38 | 1,022.78 |

Fiscal Year

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------|----------|----------|----------|----------|---------|
| 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 6.50 |
| - | - | 7.00 | 8.00 | 8.00 | 7.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 7.00 | 7.00 | 8.00 | 8.00 | 8.00 | 9.00 |
| 13.50 | 13.50 | 21.50 | 22.50 | 22.50 | 23.50 |
| 4.50 | 4.50 | 4.50 | 3.50 | 3.50 | 3.50 |
| 13.00 | 15.00 | 14.00 | 13.00 | 16.00 | 17.00 |
| 17.50 | 19.50 | 18.50 | 16.50 | 19.50 | 20.50 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 150.00 | 150.00 | 157.00 | 156.00 | 149.00 | 162.00 |
| 155.00 | 155.00 | 162.00 | 161.00 | 154.00 | 167.00 |
| 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 80.00 | 78.00 | 80.00 | 79.00 | 81.00 | 87.00 |
| 79.00 | 83.00 | 68.00 | 68.00 | 66.00 | 71.00 |
| 17.00 | 19.00 | 19.00 | 19.00 | 21.00 | 24.00 |
| 597.00 | 594.00 | 599.72 | 609.00 | 617.44 | 615.00 |
| 29.78 | 29.23 | 27.29 | 17.18 | 14.65 | 11.60 |
| 806.78 | 808.23 | 799.01 | 797.18 | 805.09 | 813.60 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 9.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| 11.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 21.00 | 22.00 | 22.00 | 21.00 | 21.00 | 22.00 |
| - | - | 7.00 | 8.00 | 8.00 | 7.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 259.00 | 258.00 | 267.00 | 264.00 | 262.00 | 283.00 |
| 79.00 | 83.00 | 68.00 | 68.00 | 66.00 | 71.00 |
| 17.00 | 19.00 | 19.00 | 19.00 | 21.00 | 24.00 |
| 597.00 | 594.00 | 599.72 | 609.00 | 617.44 | 615.00 |
| 29.78 | 29.23 | 27.29 | 17.18 | 14.65 | 11.60 |
| 1,003.78 | 1,006.23 | 1,011.01 | 1,007.18 | 1,011.09 | 1034.60 |

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, 2020 | | | | | | | | | |
|----------------------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Governmental activities | | | | | | | | | | |
| General government | 91 | 92 | 94 | 96 | 94 | 95 | 98 | 104 | 106 | 107 |
| Judicial | 124 | 126 | 127 | 123 | 126 | 129 | 128 | 128 | 127 | 127 |
| Public safety | 230 | 234 | 236 | 240 | 244 | 248 | 253 | 261 | 266 | 262 |
| Infrastructure and environmental | 70 | 70 | 70 | 70 | 70 | 71 | 71 | 72 | 72 | 72 |
| Health and social services | 16 | 16 | 16 | 16 | 17 | 17 | 18 | 19 | 20 | 20 |
| Total | 531 | 538 | 543 | 545 | 551 | 560 | 568 | 584 | 591 | 588 |

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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 | 2020 | |
| 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 | 91,767 | |
| Motor vehicle registrations | 120,925 | 125,579 | 130,478 | 134,982 | 138,385 | 140,272 | 145,014 | 143,800 | 153,546 | 158,521 | 158,640 | |
| Auto titles issued | 20,205 | 21,655 | 23,141 | 24,705 | 25,843 | 26,454 | 26,783 | 26,692 | 27,747 | 29,993 | 34,336 | |
| County Clerk | | | | | | | | | | | | |
| Marriage licenses (include informal) | 489 | 525 | 453 | 649 | 585 | 602 | 596 | 590 | 665 | 662 | 873 | |
| Birth certificates | 2,559 | 2,483 | 2,434 | 2,556 | 2,575 | 2,674 | 2,578 | 2,559 | 2,921 | 3,898 | 3552 | |
| 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 | 3695 | |
| Cases disposed | 8,437 | 4,853 | 6,320 | 6,392 | 6,089 | 5,248 | 4,381 | 4,645 | 4,331 | 4,111 | 3764 | |
| JP2 new cases filed | 685 | 443 | 1,035 | 1,577 | 2,695 | 2,092 | 1,407 | 1,172 | 1,553 | 1,805 | 1255 | |
| Cases disposed | 984 | 392 | 968 | 1,756 | 2,222 | 1,856 | 2,004 | 1,068 | 1,231 | 1,486 | 1648 | |
| JP3 new cases filed | 1,040 | 395 | 342 | 553 | 607 | 459 | 293 | 431 | 567 | 2,709 | 1368 | |
| Cases disposed | 736 | 407 | 436 | 453 | 533 | 499 | 358 | 331 | 508 | 1,446 | 1566 | |
| JP4 new cases filed | 2,985 | 1,852 | 3,058 | 2,516 | 2,726 | 2,636 | 2,303 | 2,784 | 2,708 | 2,281 | 1694 | |
| Cases disposed | 2,680 | 1,924 | 3,096 | 2,428 | 2,629 | 2,790 | 2,508 | 2,510 | 2,386 | 2,368 | 1719 | |
| Civil cases | | | | | | | | | | | | |
| JP1 new cases filed | 170 | 111 | 231 | 616 | 261 | 371 | 382 | 351 | 413 | 574 | 544 | |
| Cases disposed | 114 | 71 | 142 | 190 | 245 | 324 | 343 | 285 | 412 | 533 | 536 | |
| JP2 new cases filed | 299 | 160 | 387 | 357 | 421 | 445 | 474 | 550 | 584 | 795 | 639 | |
| Cases disposed | 232 | 121 | 373 | 320 | 382 | 454 | 452 | 469 | 579 | 670 | 650 | |
| JP3 new cases filed | 289 | 211 | 255 | 193 | 103 | 296 | 274 | 350 | 334 | 545 | 485 | |
| Cases disposed | 239 | 100 | 291 | 177 | 17 | 109 | 187 | 144 | 365 | 513 | 424 | |
| JP4 new cases filed | 271 | 179 | 328 | 272 | 277 | 338 | 385 | 441 | 544 | 732 | 638 | |
| Cases disposed | 201 | 110 | 241 | 247 | 214 | 228 | 315 | 359 | 447 | 609 | 607 | |
| County Courts | | | | | | | | | | | | |
| Civil cases | | | | | | | | | | | | |
| New cases filed | 431 | 510 | 403 | 358 | 396 | 417 | 378 | 425 | 445 | 610 | 384 | |
| Disposed | 344 | 438 | 432 | 393 | 423 | 428 | 370 | 427 | 440 | 507 | 502 | |
| 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 | 1038 | |
| disposition other than dismissal | 1,454 | 1,408 | 1,389 | 1,460 | 1,295 | 1,252 | 1,224 | 1,184 | 1,061 | 1,186 | 1090 | |
| Probate cases | 1,473 | 901 | 701 | 1,222 | 445 | 260 | 243 | 240 | 257 | 202 | 210 | |
| Filed | 314 | 323 | 343 | 370 | 438 | 517 | 354 | 349 | 295 | 302 | 327 | |
| District Courts | | | | | | | | | | | | |
| Civil cases | | | | | | | | | | | | |
| New cases filed | 634 | 815 | 719 | 813 | 866 | 794 | 901 | 875 | 738 | 943 | 997 | |
| Disposed | 661 | 721 | 653 | 683 | 638 | 866 | 795 | 660 | 575 | 882 | 698 | |
| Family cases | | | | | | | | | | | | |
| New cases filed | 681 | 1,660 | 1,593 | 1,632 | 1,528 | 1,549 | 1,783 | 1,595 | 1,931 | 1,876 | 1673 | |
| Disposed | 656 | 1,395 | 1,512 | 1,647 | 1,342 | 1,393 | 1,430 | 1,404 | 1,675 | 2,212 | 1440 | |
| Criminal cases | | | | | | | | | | | | |
| Cases added to docket during year | 858 | 717 | 720 | 744 | 900 | 715 | 659 | 657 | 591 | 518 | 562 | |
| Dispositions | 875 | 848 | 657 | 604 | 680 | 697 | 620 | 569 | 669 | 637 | 494 | |
| Juvenile cases | | | | | | | | | | | | |
| New petitions filed | 124 | 151 | 107 | 96 | 91 | 72 | 60 | 50 | 56 | 60 | 45 | |
| Disposed | 130 | 129 | 95 | 96 | 84 | 76 | 47 | 47 | 59 | 45 | 38 | |

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 | 2020 | |
| 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 | 16,792 | |
| 911 calls | 23,631 | 17,886 | 18,506 | 22,359 | 22,112 | 24,473 | 23,930 | 18,021 | 19,510 | 20,119 | 21,261 | |
| Citations | 1,449 | 1,535 | 1,749 | 2,226 | 2,856 | 2,795 | 3,262 | 2,398 | 2,597 | 3,038 | 2,233 | |
| Civil papers served | 2,405 | 2,460 | 2,358 | 2,526 | 2,136 | 1,829 | 2,164 | 1,726 | 1,953 | 2,296 | 1,657 | |
| Number of budgeted employees - Sheriff Department | 106 | 108 | 111 | 113 | 115 | 118 | 119 | 124 | 129 | 134 | 135 | |
| Corrections and Rehabilitation | | | | | | | | | | | | |
| County Jail | | | | | | | | | | | | |
| Inmates housed (average per day) | 461 | 382 | 362 | 322 | 329 | 447 | 391 | 376 | 376 | 365 | 382 | |