

GUADALUPE COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
September 30, 2016

GUADALUPE COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by

GUADALUPE COUNTY AUDITOR

Kristen Klein
County Auditor

GUADALUPE COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
September 30, 2016

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OFFICE OF COUNTY AUDITOR
GUADALUPE COUNTY, TEXAS

307 W. Court, Suite 205
Seguin, Texas 78155

Kristen Klein, CPA
County Auditor

Heidi Franzen, CPA
First Assistant

December 15, 2016

The Board of Judges
The Commissioners' Court
Guadalupe County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Guadalupe County, Texas is submitted herewith for the period from **September 1, 2016 through September 30, 2016**. This report was prepared by the County Auditor in compliance with Chapter 114 of the Local Government Code (Vernon's Texas Codes Annotated).

The Monthly Financial Report is presented in three sections: **Budget Status, Financial Statements, and Schedules**. The Budget Status section includes the "Top Five" revenues with selected charts. The Schedule of Revenues shows adjusted budget, year-to-date collections, and the remainder of the funds to be collected. The Schedule of Expenditures for all departments shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are separate balance sheets for the General Fund and Road & Bridge Fund, followed by a Consolidated Balance Sheet. These statements report on all County funds. The Schedules section includes the sales tax collection by month received, debt service payments, and total outstanding debt.

This report is designed to provide a general overview of Guadalupe County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Guadalupe County Auditor, 307 West Court, Suite 205, Seguin, Texas 78155.

Respectfully Submitted,

Kristen Klein

Kristen Klein
Guadalupe County Auditor

GUADALUPE COUNTY, TEXAS

Revenues - Top Five Revenues

These five revenue sources represent 88% of revenue for the General Fund; hence, I refer to them as the "Top Five."

	FY16 Budget	% of Total Budget
# 1 Property Taxes	\$ 31,450,000	66.5%
# 2 Sales Tax	\$ 6,600,000	14.0%
# 3 City Contribution - Hospital	\$ 1,490,079	3.2%
# 4 Vehicle Registration	\$ 1,200,000	2.5%
# 5 Inmate Board Bills	\$ 1,000,000	2.1%
Total of "Top Five"	\$ 41,740,079	88.3%
 Total General Fund Revenue	 \$ 47,275,508	

#1 Property Taxes

The County is different from other forms of local government in that it has limited sources of funding. The main funding source, and the only funding source directly controlled by the Commissioners Court, is property taxes. In the General Fund, Current Property Taxes (Maintenance and Operations, M&O) represent 66.5% of all revenue. Please see the chart included in this report for historical budget and collections information.

#2 Sales Tax

Guadalupe County's 1/2 percent sales and use tax rate (.005) was effective January 1, 1988. Please see the chart included in this report for historical budget and collections information

#3 City Contribution to Hospital

The County pays to the city-county hospital (Guadalupe Regional Medical Center, GRMC) 8% of its General Revenue Tax Levy (general fund property taxes and sales tax) for indigent health care. The City of Seguin then contributes to the County half of this 8% (i.e. 4%). This amount is set in an interlocal agreement between Guadalupe County and the City of Seguin on an annual basis.

Amount to GRMC	\$ 2,980, 158	Amount from City of Seguin	\$ 1,490,079
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#4 Vehicle Registration (General Fund)

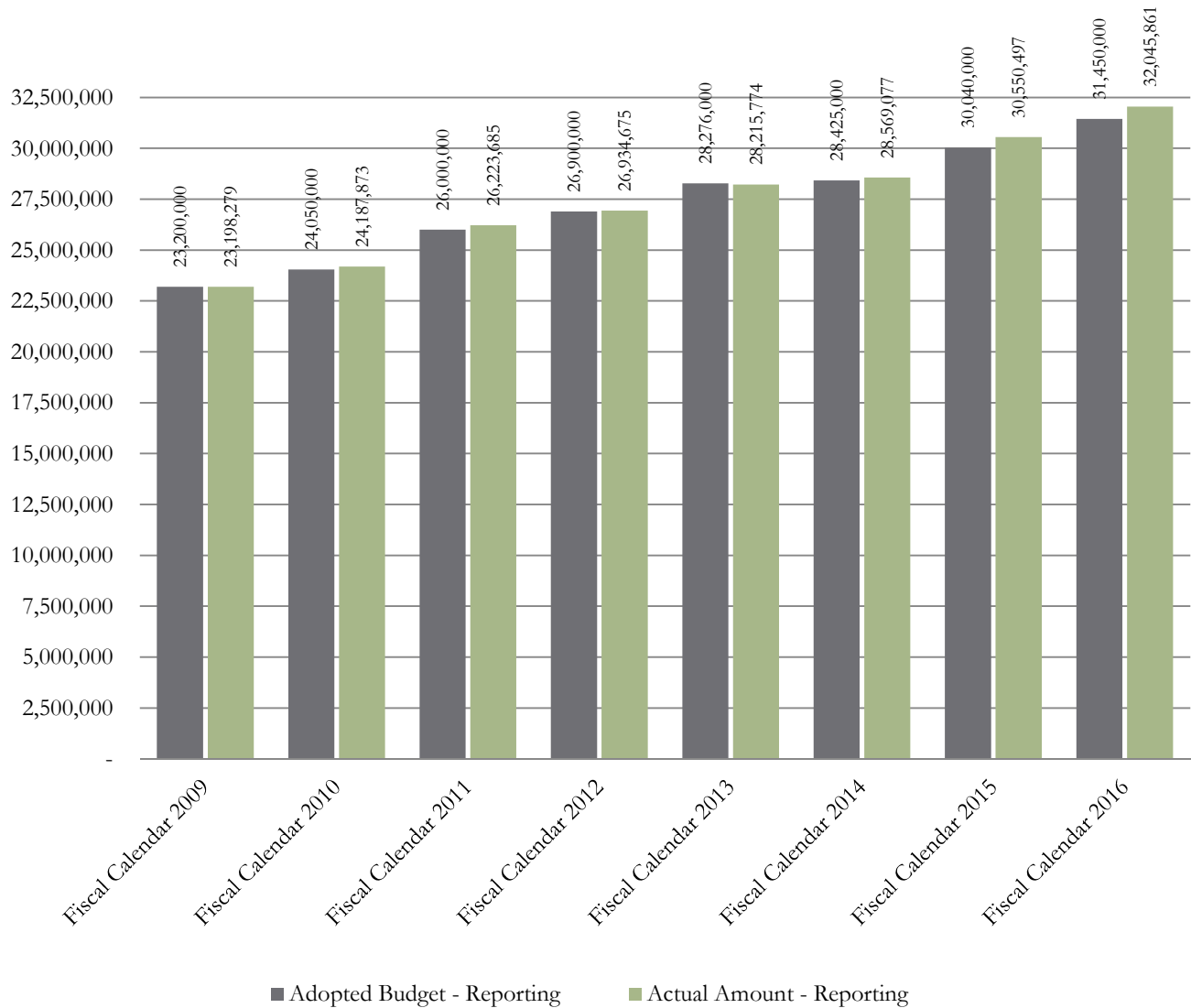
The Tax Assessor Collector remits a portion of the vehicle registration funds to the General Fund. This calculation is based on the Texas Transportation Code 502.1981. For more information on Vehicle Registration, please contact Tavie Murphy, Tax Assessor-Collector. Please see the chart included in this report for historical budget and collections information.

#5 Inmate Board Bills

In 2001, in order to accommodate the growth in inmate population, the County completed construction on the new Law Enforcement Center which added approximately 400 beds to the Adult Detention Center (Jail). This additional bed space in the County Detention Facility has been rented out to other governmental entities (local and federal) in need of housing for their inmates. This "renting of bed space" is referred to as inmate board bills.

Inmate board bill revenue does fluctuate and depends on the needs of other jurisdictions; this revenue is not secured or guaranteed for any budget period. Please see the chart included in this report for historical budget and collections information.

Current Maintenance and Operation Property Taxes by Fiscal Year



GL Account Code And Description	100-409_300.7110 - Revenues Current Taxes / Real Property
Process Status	Posted
Fiscal Month	(Multiple Items)

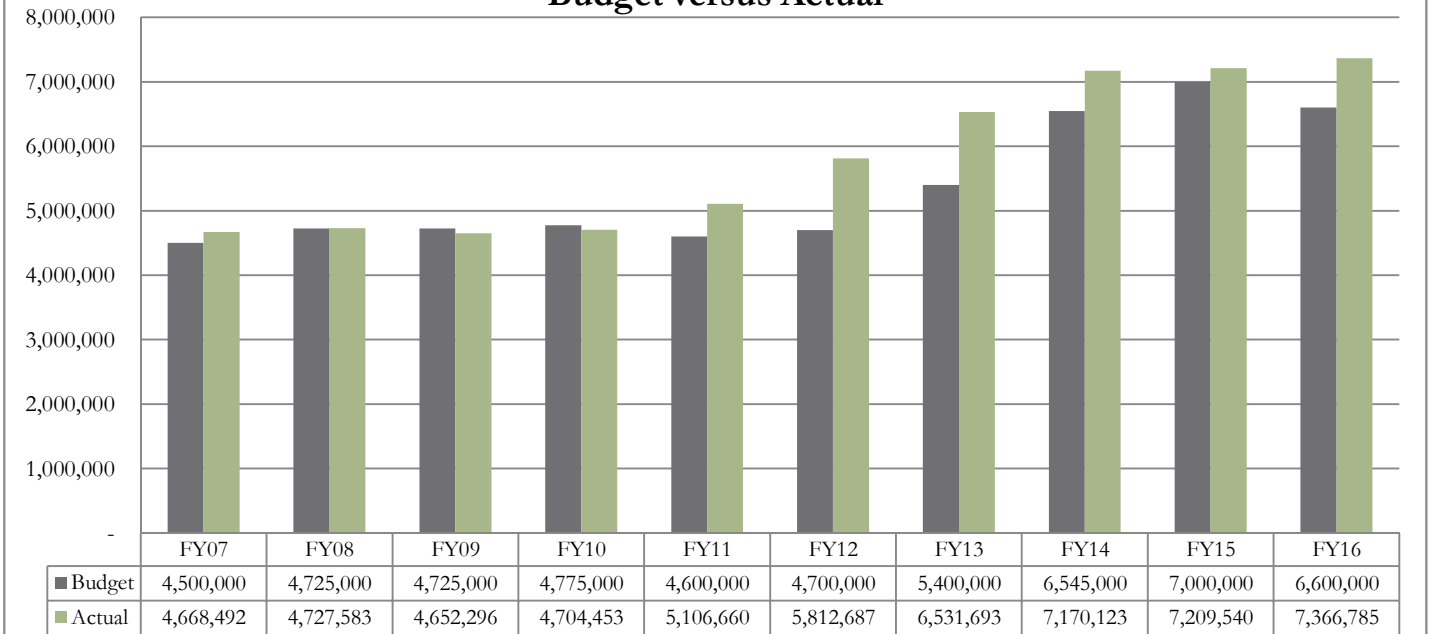
Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2009	23,200,000	23,198,279
Fiscal Calendar 2010	24,050,000	24,187,873
Fiscal Calendar 2011	26,000,000	26,223,685
Fiscal Calendar 2012	26,900,000	26,934,675
Fiscal Calendar 2013	28,276,000	28,215,774
Fiscal Calendar 2014	28,425,000	28,569,077
Fiscal Calendar 2015	30,040,000	30,550,497
Fiscal Calendar 2016	31,450,000	32,045,861

Guadalupe County Current M&O Property Tax Collections

Current Property Tax Collections by Month by Fiscal Year										Budget to Actual Comparison		
	October	November	% collected (Oct-Nov)	December	January	February	% collected (Oct-Feb)	March-September	Total	Budget	Over/Under Budget	% +/-
2016	1,341,762	1,387,438	9%	15,332,778	9,324,169	3,492,377	98%	1,167,337	32,045,861	31,450,000	595,861	1.9%
2015	1,546,618	1,085,732	9%	14,689,801	9,591,036	2,521,968	98%	1,115,341	30,550,497	30,040,000	510,497	1.7%
2014	1,428,705	2,039,809	12%	12,481,401	9,162,943	2,326,052	97%	1,130,166	28,569,077	28,425,000	144,077	0.5%
2013	1,512,841	1,892,299	12%	12,317,304	9,285,513	1,922,751	95%	1,285,067	28,215,774	28,276,000	(60,226)	-0.2%
2012	5,888,620	1,059,451	26%	8,068,451	9,074,131	1,801,153	96%	1,042,869	26,934,675	26,900,000	34,675	0.1%
2011	5,486,762	1,050,367	25%	8,096,809	7,138,803	2,867,233	95%	1,583,710	26,223,685	26,000,000	223,685	0.9%
2010	5,827,097	5,170,445	46%	3,752,569	6,106,955	1,936,740	95%	1,442,759	24,236,565	24,050,000	186,565	0.8%
2009	1,282,039	8,456,422	42%	4,288,212	5,939,351	1,766,037	94%	1,466,219	23,198,279	23,200,000	(1,721)	0.0%
2008	4,603,015	4,274,998	42%	2,913,668	6,252,321	1,443,197	93%	1,144,983	20,632,182	20,970,000	(337,818)	-1.6%
2007	4,003,585	3,383,085	41%	2,675,189	5,171,693	1,759,360	94%	1,358,586	18,351,498	18,000,000	351,498	2.0%
2006	702,543	1,845,226	16%	6,060,520	4,740,738	1,775,932	93%	1,109,481	16,234,441	16,300,000	(65,559)	-0.4%
2005	1,021,279	969,782	13%	5,954,503	4,491,575	1,343,484	90%	949,167	14,729,790	15,395,000	(665,210)	-4.3%
2004	4,716,736	1,480,924	45%	1,410,990	4,880,948	385,337	94%	814,333	13,689,269	13,700,000	(10,731)	-0.1%
2003	4,564,357	555,558	42%	2,545,235	3,477,719	527,666	95%	767,723	12,438,257	12,315,000	123,257	1.0%
2002	2,355,033	2,386,590	43%	1,351,056	3,742,846	431,162	94%	704,484	10,971,172	10,970,000	1,172	0.0%
2001	1,909,130	2,207,606	50%	926,019	2,421,214	242,772	93%	518,459	8,225,199	8,294,000	(68,801)	-0.8%

GUADALUPE COUNTY, TEXAS

Annual Sales Tax Collections Budget versus Actual



Sales Tax History by Month Remitted to County

Month Collected / Month Remitted	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	% increase / decrease compared to same month prior year
OCT / DEC	\$ 340,355	\$ 407,145	\$ 416,044	\$ 348,805	371,938	439,045	493,420	538,296	607,447	630,243	3.8%
NOV / JAN	\$ 349,559	\$ 368,220	\$ 397,715	346,005	382,270	430,643	494,588	481,516	505,915	547,227	8.2%
DEC / FEB	\$ 442,866	\$ 476,694	\$ 464,609	475,600	534,297	488,604	680,186	726,937	748,195	789,474	5.5%
JAN / MAR	\$ 376,442	\$ 320,918	\$ 334,184	326,067	357,560	396,963	448,163	501,161	507,457	530,642	4.6%
FEB / APR	\$ 319,673	\$ 332,138	\$ 327,275	330,724	319,326	388,922	468,814	561,845	494,746	464,505	-6.1%
MAR / MAY	\$ 447,465	\$ 419,737	\$ 432,855	460,873	514,187	583,289	627,676	700,788	671,603	691,424	3.0%
APR / JUN	\$ 342,983	\$ 383,242	\$ 378,335	368,662	406,277	466,522	540,830	671,146	588,818	563,016	-4.4%
MAY / JUL	\$ 366,574	\$ 371,028	\$ 357,432	373,210	412,771	491,571	525,020	530,660	548,496	570,375	4.0%
JUN / AUG	\$ 439,698	\$ 443,688	\$ 448,602	475,708	499,670	538,575	576,638	654,060	725,442	710,861	-2.0%
JUL / SEP	\$ 378,282	\$ 394,690	\$ 359,243	394,910	385,140	530,894	535,094	604,227	602,532	651,228	8.1%
AUG / OCT	\$ 450,706	\$ 380,559	\$ 344,497	375,173	457,681	534,330	543,168	575,744	537,920	570,706	6.1%
SEP / NOV	\$ 413,891	\$ 429,525	\$ 391,505	428,715	465,543	523,329	598,095	623,744	670,970	647,085	-3.6%
TOTAL	4,668,492	4,727,583	4,652,296	4,704,453	5,106,660	5,812,687	6,531,693	7,170,123	7,209,540	7,366,785	

**Note: April 2015 included audit collections of (31,854). Without the audit collections, the decrease from the prior year would be (6.3%).*

Note: The highest collection for each month is highlighted.

SALES TAX BY FISCAL YEAR

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Budget	4,500,000	4,725,000	4,725,000	4,775,000	4,600,000	4,700,000	5,400,000	6,545,000	7,000,000	6,600,000
Actual	4,668,492	4,727,583	4,652,296	4,704,453	5,106,660	5,812,687	6,531,693	7,170,123	7,209,540	7,366,785
Compared to prior fiscal year	14.1%	1.3%	-1.6%	1.1%	8.5%	13.8%	12.4%	9.8%	0.5%	2.2%

Sales Tax for Cities in Guadalupe County, Texas

CITY OF SCHERTZ, TEXAS

Sales Tax History by Month Remitted to City

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	% increase / decrease compared to same month prior year
JAN	\$ 420,097	\$ 489,024	\$ 448,455	\$ 429,200	\$ 529,844	\$ 598,591	\$ 636,287	\$ 624,391	\$ 632,008	\$ 739,704	17.0%
FEB	535,361	629,113	648,782	715,557	702,194	692,100	949,073	1,092,665	1,193,073	1,174,529	-1.6%
MAR	353,310	495,196	444,342	433,095	486,863	547,624	623,744	731,900	676,447	795,747	17.6%
APR	372,498	424,761	419,859	407,592	421,347	521,093	608,068	812,214	741,075	797,561	7.6%
MAY	477,658	528,864	588,570	550,056	634,528	803,896	990,972	1,171,585	1,085,105	923,761	-14.9%
JUN	446,326	500,590	471,911	521,650	612,996	597,119	817,012	1,038,669	698,949	852,762	22.0%
JUL	457,082	488,557	461,875	486,254	513,769	613,277	845,455	672,865	744,362	784,711	5.4%
AUG	571,296	537,508	556,483	628,690	675,291	863,121	975,186	1,020,499	1,139,818	1,063,019	-6.7%
SEP	444,032	507,128	473,921	604,206	577,845	660,375	730,755	821,146	762,458	1,037,500	36.1%
OCT	500,697	491,300	447,109	509,563	643,491	659,150	721,870	743,249	718,604	861,705	19.9%
NOV	524,116	619,160	540,783	494,545	695,453	862,561	985,906	958,356	1,117,002	1,137,897	1.9%
DEC	464,558	553,132	417,954	517,193	508,788	711,368	831,868	757,539	794,529	882,325	11.1%
TOTAL	\$ 5,567,031	\$ 6,264,333	\$ 5,884,043	\$ 6,297,600	7,002,410	8,130,275	9,716,196	10,445,078	10,303,430	11,051,223	

Note: May 2016 had a negative prior period collections of (\$103,147). September 2016 had audit collections of \$177,436.

CITY OF SEGUIN, TEXAS

Sales Tax History by Month Remitted to City

	2007	2008	2009	2010	2011	2012	2013	2014	2015		% increase / decrease compared to same month prior year
JAN	\$ 356,682	\$ 363,663	\$ 391,230	\$ 384,305	\$ 379,694	\$ 431,459	\$ 539,409	\$ 493,956	\$ 522,140	\$ 556,170	6.5%
FEB	487,081	505,612	514,661	528,349	585,597	679,202	876,811	712,142	717,540	763,311	6.4%
MAR	328,910	381,310	371,691	383,482	363,269	433,667	478,229	493,060	523,476	548,120	4.7%
APR	319,447	372,634	359,681	364,259	352,523	452,622	524,501	509,824	486,334	543,093	11.7%
MAY	452,346	471,029	436,811	539,364	535,892	663,402	629,872	624,420	653,537	665,185	1.8%
JUN	342,704	389,262	373,747	410,033	416,732	501,442	538,422	576,802	588,084	546,977	-7.0%
JUL	369,845	394,296	357,818	410,327	398,148	579,800	503,364	537,034	503,112	546,483	8.6%
AUG	455,150	527,118	515,326	562,787	510,037	585,874	586,174	620,242	670,757	660,118	-1.6%
SEP	367,179	423,318	396,511	390,483	356,883	541,640	533,996	561,235	605,558	582,987	-3.7%
OCT	527,864	413,123	381,059	385,731	431,520	543,417	541,961	566,044	577,803	560,434	-3.0%
NOV	403,096	430,551	416,996	409,371	473,527	571,081	568,531	609,379	682,253	625,685	-8.3%
DEC	371,881	383,890	392,455	358,852	430,829	481,899	486,538	561,449	658,816	551,801	-16.2%
TOTAL	\$ 4,782,183	\$ 5,055,805	\$ 4,907,985	\$ 5,127,344	5,234,650	6,465,505	6,807,809	6,865,587	7,189,410	7,150,364	

Note: Funds received March 2013 included audit collections of \$202,641. Funds received in April 2015 included audit collections of (\$27,263).

CITY OF CIBOLO, TEXAS

Sales Tax History by Month Remitted to City

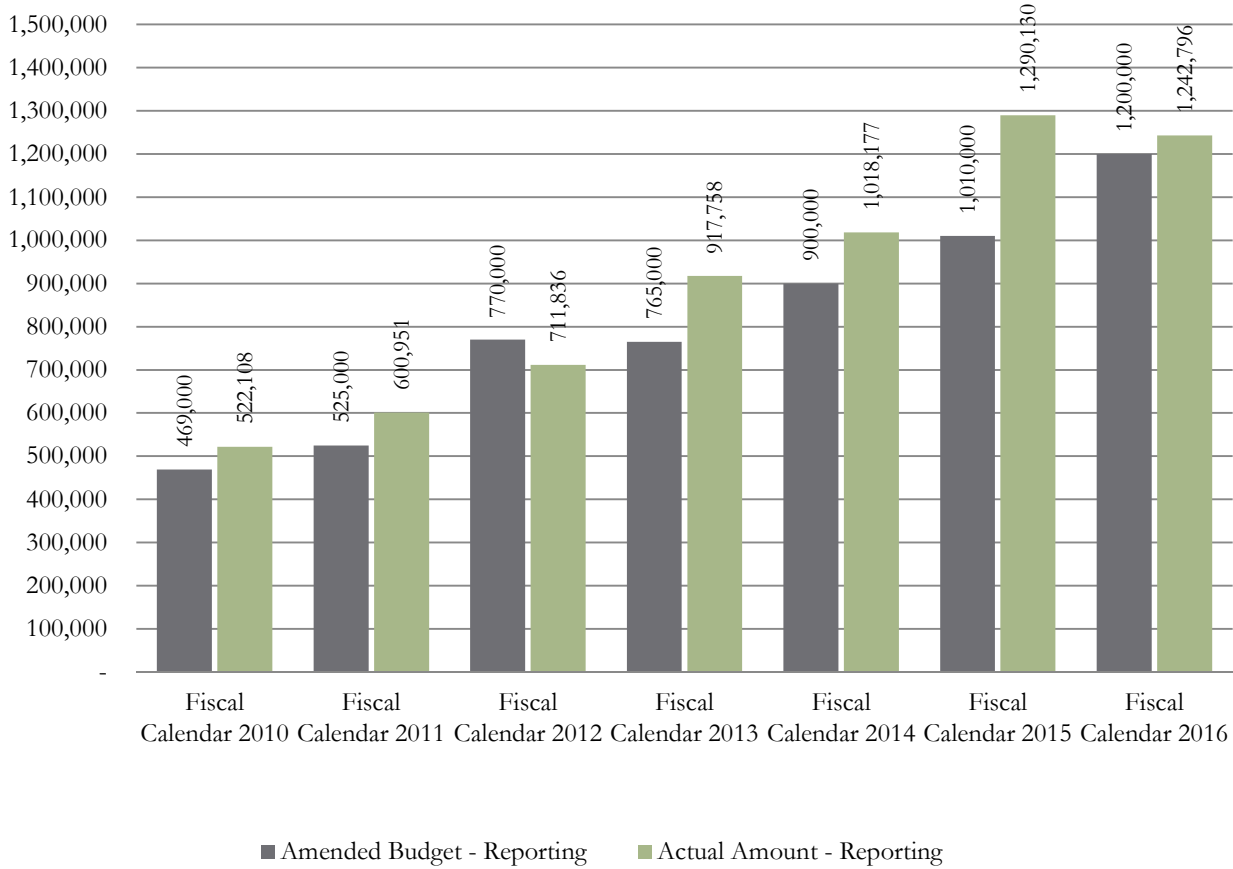
	2007	2008	2009	2010	2011	2012	2013	2014	2015		% increase / decrease compared to same month prior year
JAN	\$ 24,224	\$ 39,363	\$ 49,741	\$ 54,224	\$ 58,757	\$ 64,194	\$ 87,341	\$ 75,327	\$ 108,135	\$ 107,553	-0.5%
FEB	40,215	69,757	84,005	78744.67	89,882	110,726	231,467	142,573	173,960	203,742	17.1%
MAR	21,385	44,699	48,626	54,513	51,221	63,707	67,397	95,586	101,767	115,572	13.6%
APR	22,758	38,273	45,005	53,791	47,561	63,760	73,720	88,432	90,212	139,214	54.3%
MAY	38,313	68,430	70,694	90,092	82,285	104,977	127,261	129,983	150,271	206,432	37.4%
JUN	36,116	48,038	47,720	60,741	52,974	62,200	84,939	91,036	108,868	130,317	19.7%
JUL	41,682	48,942	42,544	66,991	58,888	66,134	74,327	91,987	88,698	141,065	59.0%
AUG	67,497	82,234	75,474	103,156	96,159	106,866	112,540	134,326	160,025	244,788	53.0%
SEP	41,940	60,470	59,170	63,381	65,782	72,996	72,159	95,874	105,792	146,596	38.6%
OCT	41,845	64,510	50,163	64,992	62,427	74,399	88,166	110,752	94,733	147,052	55.2%
NOV	55,539	85,682	73,235	89,871	93,465	106,772	116,792	140,797	162,119	205,185	26.6%
DEC	53,921	59,983	47,557	56,070	53,109	71,780	83,177	104,363	120,995	148,692	22.9%
TOTAL	\$ 485,434	\$ 710,382	\$ 693,934	\$ 836,568	812,511	968,512	1,219,285	1,301,035	1,465,576	1,936,208	

Note: Funds received February 2013 included prior period collections of \$101,522.

Note: The highest collection for each month is highlighted.

GUADALUPE COUNTY, TEXAS

**Vehicle Registration - General Fund
by Fiscal Year**

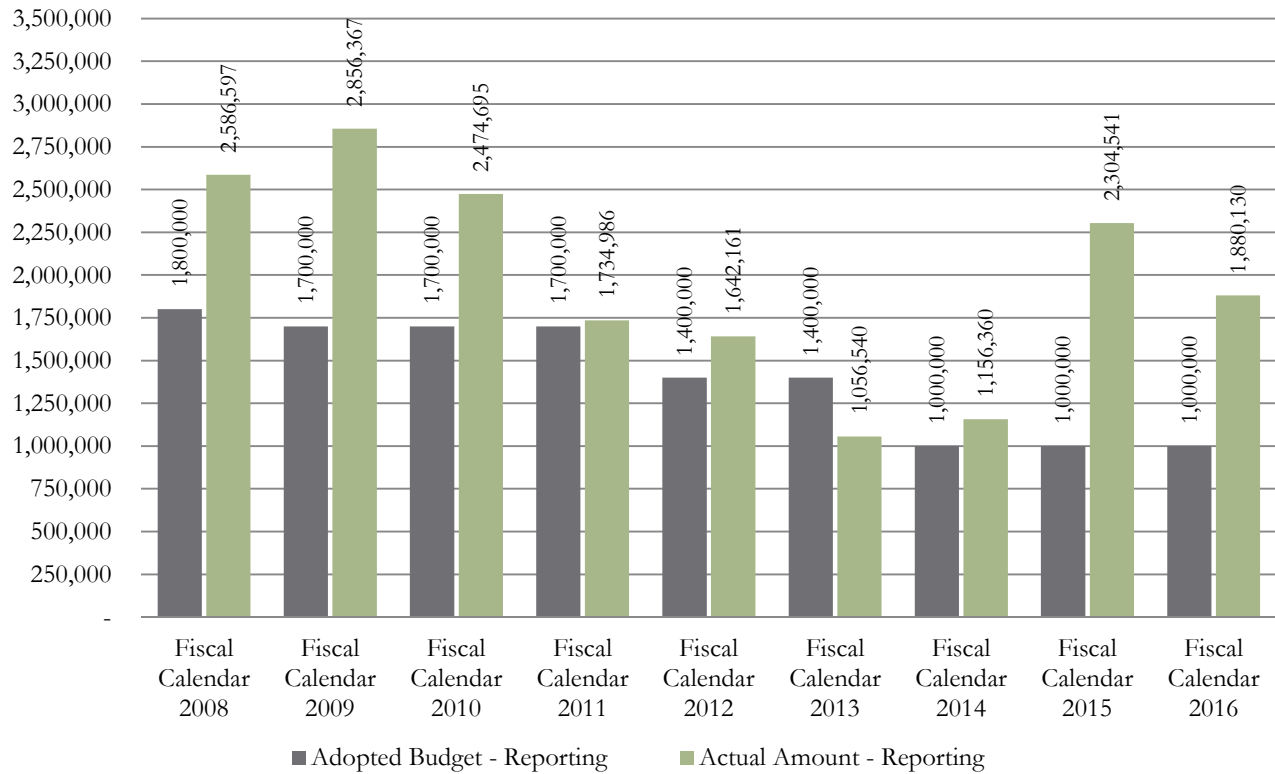


GL Account Code And Description	100-499-00_300.7235 - Revenues Vehicle Registration
Process Status	Posted
Fiscal Month	(Multiple Items)

Row Labels	Amended Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2010	469,000	522,108
Fiscal Calendar 2011	525,000	600,951
Fiscal Calendar 2012	770,000	711,836
Fiscal Calendar 2013	765,000	917,758
Fiscal Calendar 2014	900,000	1,018,177
Fiscal Calendar 2015	1,010,000	1,290,130
Fiscal Calendar 2016	1,200,000	1,242,796

GUADALUPE COUNTY, TEXAS

Inmate Board Bills by Fiscal Year



GL Account Code And Description	100-570-00_350.7470 - Intergovernmental Inmate Board Bills
Process Status	Posted
Fiscal Month	(Multiple Items)

Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2008	1,800,000	2,586,597
Fiscal Calendar 2009	1,700,000	2,856,367
Fiscal Calendar 2010	1,700,000	2,474,695
Fiscal Calendar 2011	1,700,000	1,734,986
Fiscal Calendar 2012	1,400,000	1,642,161
Fiscal Calendar 2013	1,400,000	1,056,540
Fiscal Calendar 2014	1,000,000	1,156,360
Fiscal Calendar 2015	1,000,000	2,304,541
Fiscal Calendar 2016	1,000,000	1,880,130

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
100 GENERAL FUND			
General Government			
Taxes	\$ 38,897,000.00	\$ 40,289,800.10	\$ (1,392,800.10)
Licenses and Permits	1,389,500.00	1,437,651.59	(48,151.59)
Intergovernmental	244,559.00	269,201.49	(24,642.49)
Charges for Services	982,150.00	1,140,667.06	(158,517.06)
Fines & Forfeitures	50,000.00	178,139.98	(128,139.98)
Miscellaneous	422,648.00	433,236.59	(10,588.59)
Interest Income	151,000.00	363,837.04	(212,837.04)
General Government Total	42,136,857.00	44,112,533.85	(1,975,676.85)
Health and Social Services			
Licenses and Permits	77,000.00	95,820.00	(18,820.00)
Intergovernmental	1,490,079.00	1,490,073.60	5.40
Charges for Services	11,000.00	8,344.96	2,655.04
Miscellaneous	4,302.00	4,369.17	(67.17)
Health and Social Services Total	1,582,381.00	1,598,607.73	(16,226.73)
Judicial			
Intergovernmental	376,417.00	405,122.80	(28,705.80)
Charges for Services	553,050.00	570,046.82	(16,996.82)
Fines & Forfeitures	922,000.00	824,141.62	97,858.38
Miscellaneous	2,500.00	3,836.91	(1,336.91)
Judicial Total	1,853,967.00	1,803,148.15	50,818.85
Public Safety			
Intergovernmental	92,071.00	159,940.32	(67,869.32)
Charges for Services	1,468,000.00	2,394,481.45	(926,481.45)
Miscellaneous	131,372.00	168,423.84	(37,051.84)
Public Safety Total	1,691,443.00	2,722,845.61	(1,031,402.61)
None			
Transfers In	40,000.00	377,614.65	(337,614.65)
None Total	40,000.00	377,614.65	(337,614.65)
100 GENERAL FUND Total	47,304,648.00	50,614,749.99	(3,310,101.99)

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
200 ROAD & BRIDGE FUND			
Infrastructure & Environmental Service	7,905,057.00	8,109,476.91	(204,419.91)
201 CETRZ FUND			
Infrastructure & Environmental Service	0.00	131,133.71	(131,133.71)
202 TxDOT INFRASTRUCTURE GRANT			
Infrastructure & Environmental Service	1,351,120.00	737,707.33	613,412.67
400 LAW LIBRARY FUND			
Judicial	58,000.00	57,924.17	75.83
403 SHERIFF'S STATE FORFEITURE CH 59			
Public Safety	21,664.00	68,911.97	(47,247.97)
405 SHERIFF'S FEDERAL FORFEITURE			
Public Safety	75,100.00	149,681.29	(74,581.29)
408 FIRE CODE INSPECTION FEE FUND			
Public Safety	30,000.00	30,837.43	(837.43)
409 SHERIFF'S DONATION FUND			
Public Safety	3,877.00	3,877.00	0.00
410 COUNTY CLERK RECORDS MGMT FUND			
General Government	210,000.00	285,257.23	(75,257.23)
411 CO. CLERK RECORDS ARCHIVE-GF			
General Government	221,500.00	285,929.00	(64,429.00)
412 COUNTY RECORDS MANAGEMENT			
General Government	35,000.00	34,485.09	514.91
413 VITAL STATISTICS PRESERVATION-GF			
General Government	4,000.00	4,576.00	(576.00)
414 COURTHOUSE SECURITY			
Public Safety	60,000.00	63,050.58	(3,050.58)
415 DISTRICT CLERK RECORDS MGMT			
Judicial	9,000.00	9,514.63	(514.63)
416 JUSTICE COURT TECHNOLOGY			
Judicial	34,000.00	26,042.61	7,957.39
417 CO & DIST COURT TECHNOLOGY FUND			
Judicial	4,000.00	3,943.23	56.77
418 JP JUSTICE COURT SECURITY			
Judicial	8,000.00	6,084.96	1,915.04

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
420 SURPLUS FUNDS-ELECTION CONTRACTS			
General Government	5,000.00	26,359.56	(21,359.56)
430 COURT REPORTER FEE (GC 51.601)			
Judicial	27,000.00	28,963.97	(1,963.97)
431 FAMILY PROTECTION FEE FUND			
Health and Social Services	9,000.00	9,460.00	(460.00)
432 DIST CLK RECORDS ARCHIVE -GF			
Judicial	11,000.00	16,278.82	(5,278.82)
433 COURT RECORDS PRESERVATION-GF			
Judicial	20,000.00	21,141.15	(1,141.15)
435 ALTERNATIVE DISPUTE RESOLUTION			
Judicial	19,000.00	19,302.33	(302.33)
436 COURT-INITIATED GUARDIANSHIPS			
Judicial	7,000.00	7,660.34	(660.34)
437 CHILD SAFETY FEE-GF			
Health and Social Services	55,000.00	57,740.03	(2,740.03)
440 COUNTY DRUG COURTS FUND-GF			
Judicial	10,000.00	12,207.07	(2,207.07)
445 CA PRE-TRIAL INTERVENTION PROG			
Judicial	33,500.00	33,500.00	0.00
453 CONSTABLE 3 STATE FORFEITURE			
Judicial	0.00	1.31	(1.31)
498 BAIL BOND SECURITY FUND			
Public Safety	1,590.00	1,560.00	30.00
499 EMPLOYEE FUND-GF			
General Government	2,400.00	2,198.97	201.03
500 SPECIAL VIT INTEREST FUND			
General Government	4,401.00	4,401.25	(0.25)
501 COUNTY ATTORNEY HOT CHECK FEES			
Judicial	0.00	5,577.47	(5,577.47)
505 LAW ENFORCEMENT TRAINING FUNDS			
Public Safety	15,754.00	15,754.01	(0.01)
521 ELECTION CONTRACTS			

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
General Government	0.00	121,509.80	(121,509.80)
600 DEBT SERVICE			
Interest on Long-Term Debt	2,037,080.00	2,052,923.27	(15,843.27)
700 CAPITAL PROJECT FUND			
General Government	835,000.00	835,000.00	0.00
703 TWBD - FLOOD MITIGATION GRANT			
Infrastructure & Environmental Service	12,164,218.00	549,157.21	11,615,060.79
800 JAIL COMMISSARY FUND			
Public Safety	290,000.00	363,466.38	(73,466.38)
850 EMPLOYEE HEALTH BENEFITS			
General Government	5,892,100.00	6,288,326.47	(396,226.47)
855 WORKERS' COMPENSATION FUND			
General Government	321,500.00	354,156.14	(32,656.14)
899 MISCELLANEOUS SHORT TERM GRANTS			
Public Safety	100,970.00	97,298.02	3,671.98

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
100 GENERAL FUND				
General Government				
400 COUNTY JUDGE	\$ 270,477.00	\$ 241,544.26	\$ 0.00	28,932.74
401 COMMISSIONERS COURT	430,211.00	411,700.89	(0.00)	18,510.11
403 COUNTY CLERK	1,296,775.00	1,182,056.90	0.00	114,718.10
409 NON DEPARTMENTAL	2,605,583.00	2,369,132.92	(0.00)	236,450.08
490 ELECTION ADMINISTRATION	620,324.00	568,644.25	(0.00)	51,679.75
493 HUMAN RESOURCES	309,547.00	285,444.43	0.00	24,102.57
495 COUNTY AUDITOR	737,315.00	702,073.84	(0.00)	35,241.16
497 COUNTY TREASURER	347,644.00	330,381.82	0.00	17,262.18
499 TAX ASSESSOR COLLECTOR	1,444,929.00	1,410,643.12	(0.00)	34,285.88
503 MANAGEMENT INFORMATION SERVICES	1,519,121.00	1,413,698.61	0.00	105,422.39
516 BUILDING MAINTENANCE	1,062,931.00	979,166.86	(0.00)	83,764.14
517 GROUNDS MAINTENANCE	60,690.00	51,399.09	0.00	9,290.91
General Government Total	10,705,547.00	9,945,886.99	(0.00)	759,660.01
Health and Social Services				
405 VETERANS' SERVICE OFFICER	101,006.00	86,012.17	0.00	14,993.83
630 HEALTH & SOCIAL SERVICES	4,405,892.00	4,363,796.60	0.00	42,095.40
635 ENVIRONMENTAL HEALTH	413,959.00	407,162.11	0.00	6,796.89
637 ANIMAL CONTROL	278,888.00	253,075.61	(0.00)	25,812.39
665 AGRICULTURE EXTENSION SERVICE	297,576.00	293,173.31	0.00	4,402.69
Health and Social Services Total	5,497,321.00	5,403,219.80	0.00	94,101.20
Infrastructure & Environmental Service				
670 OTHER ENVIRONMENTAL SERVICES	125,310.00	125,309.44	0.00	0.56
Infrastructure & Environmental Service Total	125,310.00	125,309.44	0.00	0.56
Judicial				
426 COUNTY COURT AT LAW	399,702.00	370,962.28	0.00	28,739.72
427 COUNTY COURT AT LAW NO. 2	573,262.00	494,033.86	0.00	79,228.14
435 COMBINED DISTRICT COURT	989,021.00	946,755.52	0.00	42,265.48
436 25TH JUDICIAL DISTRICT	206,891.00	193,397.53	0.00	13,493.47
437 274TH JUDICIAL DISTRICT COURT	142,174.00	130,968.49	0.00	11,205.51
438 2ND 25TH JUDICIAL DISTRICT	197,878.00	186,309.23	(0.00)	11,568.77
440 DISTRICT ATTORNEY SUPPORT	1,473,451.00	1,471,345.59	0.00	2,105.41
450 DISTRICT CLERK	896,842.00	864,517.79	0.00	32,324.21
451 JUSTICE OF THE PEACE, PRECINCT 1	391,182.00	374,754.81	(0.00)	16,427.19
452 JUSTICE OF THE PEACE, PRECINCT 2	203,361.00	200,643.59	(0.00)	2,717.41
453 JUSTICE OF THE PEACE, PRECINCT 3	203,651.00	200,993.07	(0.00)	2,657.93
454 JUSTICE OF THE PEACE, PRECINCT 4	291,619.00	277,336.74	(0.00)	14,282.26
475 COUNTY ATTORNEY	1,274,723.00	1,222,881.11	0.00	51,841.89
574 JUVENILE PROB/DETENTION SUPPORT	2,996,438.00	2,989,933.85	0.00	6,504.15
Judicial Total	10,240,195.00	9,924,833.46	0.00	315,361.54
None				
700 TRANSFERS (IN) /OUT	835,000.00	835,000.00	0.00	0.00
None Total	835,000.00	835,000.00	0.00	0.00

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
Public Safety				
406 EMERGENCY MANAGEMENT	0.00	0.00	0.00	(0.00)
543 FIRE DEPARTMENTS	606,593.00	586,362.00	0.00	20,231.00
545 FIRE MARSHAL / EMC	302,578.00	214,281.26	0.00	88,296.74
551 CONSTABLE, PRECINCT 1	180,047.00	175,457.24	0.00	4,589.76
552 CONSTABLE, PRECINCT 2	162,492.00	152,712.86	0.00	9,779.14
553 CONSTABLE, PRECINCT 3	173,309.00	161,359.07	0.00	11,949.93
554 CONSTABLE, PRECINCT 4	119,528.00	101,411.72	0.00	18,116.28
560 COUNTY SHERIFF	10,041,853.00	9,761,789.48	0.00	280,063.52
562 DEPARTMENT OF PUBLIC SAFETY	157,428.00	116,291.00	(0.00)	41,137.00
570 COUNTY JAIL	9,105,236.00	8,335,865.35	(0.00)	769,370.65
572 ADULT PROBATION (CSCD) SUPPORT	64,500.00	52,563.46	0.00	11,936.54
Public Safety Total	20,913,564.00	19,658,093.44	0.00	1,255,470.56
100 GENERAL FUND Total	48,316,937.00	45,892,343.13	(0.00)	2,424,593.87
200 ROAD & BRIDGE FUND				
Infrastructure & Environmental Service				
620 UNIT ROAD SYSTEM	8,615,409.00	7,472,168.97	0.00	1,143,240.03
Infrastructure & Environmental Service Total	8,615,409.00	7,472,168.97	0.00	1,143,240.03
200 ROAD & BRIDGE FUND Total	8,615,409.00	7,472,168.97	0.00	1,143,240.03
202 TxDOT INFRASTRUCTURE GRANT				
Infrastructure & Environmental Service				
100 SPECIAL REVENUE	1,351,120.00	922,134.19	(0.00)	428,985.81
Infrastructure & Environmental Service Total	1,351,120.00	922,134.19	(0.00)	428,985.81
202 TxDOT INFRASTRUCTURE GRANT Total	1,351,120.00	922,134.19	(0.00)	428,985.81
400 LAW LIBRARY FUND				
Judicial				
100 SPECIAL REVENUE	60,200.00	19,343.49	0.00	40,856.51
Judicial Total	60,200.00	19,343.49	0.00	40,856.51
400 LAW LIBRARY FUND Total	60,200.00	19,343.49	0.00	40,856.51
403 SHERIFF'S STATE FORFEITURE CH 59				
Public Safety				
100 SPECIAL REVENUE	112,564.00	108,580.41	(0.00)	3,983.59
Public Safety Total	112,564.00	108,580.41	(0.00)	3,983.59
403 SHERIFF'S STATE FORFEITURE CH 59 Total	112,564.00	108,580.41	(0.00)	3,983.59
405 SHERIFF'S FEDERAL FORFEITURE				
Public Safety				
100 SPECIAL REVENUE	244,755.00	186,771.80	0.00	57,983.20

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
Public Safety Total	244,755.00	186,771.80	0.00	57,983.20
405 SHERIFF'S FEDERAL FORFEITURE Total	244,755.00	186,771.80	0.00	57,983.20
408 FIRE CODE INSPECTION FEE FUND				
Public Safety				
100 SPECIAL REVENUE	39,000.00	20,706.23	0.00	18,293.77
Public Safety Total	39,000.00	20,706.23	0.00	18,293.77
408 FIRE CODE INSPECTION FEE FUND Total	39,000.00	20,706.23	0.00	18,293.77
409 SHERIFF'S DONATION FUND				
Public Safety				
100 SPECIAL REVENUE	12,585.00	5,123.42	(0.00)	7,461.58
Public Safety Total	12,585.00	5,123.42	(0.00)	7,461.58
409 SHERIFF'S DONATION FUND Total	12,585.00	5,123.42	(0.00)	7,461.58
410 COUNTY CLERK RECORDS MGMT FUND				
General Government				
100 SPECIAL REVENUE	833,508.00	75,689.39	0.00	757,818.61
General Government Total	833,508.00	75,689.39	0.00	757,818.61
410 COUNTY CLERK RECORDS MGMT FUND Total	833,508.00	75,689.39	0.00	757,818.61
411 CO. CLERK RECORDS ARCHIVE-GF				
General Government				
100 SPECIAL REVENUE	450,000.00	445,814.60	0.00	4,185.40
General Government Total	450,000.00	445,814.60	0.00	4,185.40
411 CO. CLERK RECORDS ARCHIVE-GF Total	450,000.00	445,814.60	0.00	4,185.40
412 COUNTY RECORDS MANAGEMENT				
General Government				
100 SPECIAL REVENUE	38,642.00	31,576.67	0.00	7,065.33
General Government Total	38,642.00	31,576.67	0.00	7,065.33
412 COUNTY RECORDS MANAGEMENT Total	38,642.00	31,576.67	0.00	7,065.33
413 VITAL STATISTICS PRESERVATION-GF				
General Government				
100 SPECIAL REVENUE	6,500.00	6,390.20	(0.00)	109.80
General Government Total	6,500.00	6,390.20	(0.00)	109.80
413 VITAL STATISTICS PRESERVATION-GF Total	6,500.00	6,390.20	(0.00)	109.80
414 COURTHOUSE SECURITY				
Public Safety				

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
100 SPECIAL REVENUE	102,441.00	61,735.07	(0.00)	40,705.93
Public Safety Total	102,441.00	61,735.07	(0.00)	40,705.93
414 COURTHOUSE SECURITY Total	102,441.00	61,735.07	(0.00)	40,705.93
415 DISTRICT CLERK RECORDS MGMT				
Judicial				
100 SPECIAL REVENUE	25,000.00	25,000.00	0.00	0.00
Judicial Total	25,000.00	25,000.00	0.00	0.00
415 DISTRICT CLERK RECORDS MGMT Total	25,000.00	25,000.00	0.00	0.00
416 JUSTICE COURT TECHNOLOGY				
Judicial				
100 SPECIAL REVENUE	45,600.00	32,910.15	(0.00)	12,689.85
Judicial Total	45,600.00	32,910.15	(0.00)	12,689.85
Public Safety				
100 SPECIAL REVENUE	18,508.00	16,565.20	0.00	1,942.80
Public Safety Total	18,508.00	16,565.20	0.00	1,942.80
416 JUSTICE COURT TECHNOLOGY Total	64,108.00	49,475.35	0.00	14,632.65
417 CO & DIST COURT TECHNOLOGY FUND				
Judicial				
100 SPECIAL REVENUE	2,500.00	2,131.32	0.00	368.68
Judicial Total	2,500.00	2,131.32	0.00	368.68
417 CO & DIST COURT TECHNOLOGY FUND Total	2,500.00	2,131.32	0.00	368.68
418 JP JUSTICE COURT SECURITY				
Judicial				
100 SPECIAL REVENUE	5,500.00	735.10	0.00	4,764.90
Judicial Total	5,500.00	735.10	0.00	4,764.90
418 JP JUSTICE COURT SECURITY Total	5,500.00	735.10	0.00	4,764.90
420 SURPLUS FUNDS-ELECTION CONTRACTS				
General Government				
100 SPECIAL REVENUE	3,000.00	214.09	0.00	2,785.91
General Government Total	3,000.00	214.09	0.00	2,785.91
420 SURPLUS FUNDS-ELECTION CONTRACTS Total	3,000.00	214.09	0.00	2,785.91
422 HAVA FUND				
General Government				
491 HAVA PROGRAM REVENUE	10,000.00	1,064.18	0.00	8,935.82
General Government Total	10,000.00	1,064.18	0.00	8,935.82

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
422 HAVA FUND Total	10,000.00	1,064.18	0.00	8,935.82
430 COURT REPORTER FEE (GC 51.601)				
Judicial				
100 SPECIAL REVENUE	27,000.00	27,000.00	0.00	0.00
Judicial Total	27,000.00	27,000.00	0.00	0.00
430 COURT REPORTER FEE (GC 51.601) Total	27,000.00	27,000.00	0.00	0.00
431 FAMILY PROTECTION FEE FUND				
Health and Social Services				
100 SPECIAL REVENUE	5,000.00	5,000.00	0.00	0.00
Health and Social Services Total	5,000.00	5,000.00	0.00	0.00
431 FAMILY PROTECTION FEE FUND Total	5,000.00	5,000.00	0.00	0.00
432 DIST CLK RECORDS ARCHIVE -GF				
Judicial				
100 SPECIAL REVENUE	10,000.00	4,896.50	0.00	5,103.50
Judicial Total	10,000.00	4,896.50	0.00	5,103.50
432 DIST CLK RECORDS ARCHIVE -GF Total	10,000.00	4,896.50	0.00	5,103.50
435 ALTERNATIVE DISPUTE RESOLUTION				
Judicial				
100 SPECIAL REVENUE	50,000.00	0.00	0.00	50,000.00
Judicial Total	50,000.00	0.00	0.00	50,000.00
435 ALTERNATIVE DISPUTE RESOLUTION Total	50,000.00	0.00	0.00	50,000.00
436 COURT-INITIATED GUARDIANSHIPS				
Judicial				
100 SPECIAL REVENUE	20,500.00	3,040.00	0.00	17,460.00
Judicial Total	20,500.00	3,040.00	0.00	17,460.00
436 COURT-INITIATED GUARDIANSHIPS Total	20,500.00	3,040.00	0.00	17,460.00
437 CHILD SAFETY FEE-GF				
Health and Social Services				
100 SPECIAL REVENUE	39,000.00	39,000.00	0.00	0.00
Health and Social Services Total	39,000.00	39,000.00	0.00	0.00
437 CHILD SAFETY FEE-GF Total	39,000.00	39,000.00	0.00	0.00
440 COUNTY DRUG COURTS FUND-GF				
Judicial				
100 SPECIAL REVENUE	36,889.00	12,800.83	0.00	24,088.17

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
Judicial Total	36,889.00	12,800.83	0.00	24,088.17
440 COUNTY DRUG COURTS FUND-GF Total	36,889.00	12,800.83	0.00	24,088.17
445 CA PRE-TRIAL INTERVENTION PROG				
Judicial				
100 SPECIAL REVENUE	33,500.00	32,425.00	0.00	1,075.00
Judicial Total	33,500.00	32,425.00	0.00	1,075.00
445 CA PRE-TRIAL INTERVENTION PROG Total	33,500.00	32,425.00	0.00	1,075.00
453 CONSTABLE 3 STATE FORFEITURE				
Judicial				
100 SPECIAL REVENUE	2,834.00	1,174.15	0.00	1,659.85
Judicial Total	2,834.00	1,174.15	0.00	1,659.85
453 CONSTABLE 3 STATE FORFEITURE Total	2,834.00	1,174.15	0.00	1,659.85
498 BAIL BOND SECURITY FUND				
Public Safety				
100 SPECIAL REVENUE	3,500.00	0.00	0.00	3,500.00
Public Safety Total	3,500.00	0.00	0.00	3,500.00
498 BAIL BOND SECURITY FUND Total	3,500.00	0.00	0.00	3,500.00
499 EMPLOYEE FUND-GF				
General Government				
100 SPECIAL REVENUE	5,000.00	535.53	0.00	4,464.47
General Government Total	5,000.00	535.53	0.00	4,464.47
499 EMPLOYEE FUND-GF Total	5,000.00	535.53	0.00	4,464.47
500 SPECIAL VIT INTEREST FUND				
General Government				
100 SPECIAL REVENUE	7,339.00	6,797.41	0.00	541.59
General Government Total	7,339.00	6,797.41	0.00	541.59
500 SPECIAL VIT INTEREST FUND Total	7,339.00	6,797.41	0.00	541.59
501 COUNTY ATTORNEY HOT CHECK FEES				
Judicial				
100 SPECIAL REVENUE	0.00	4,896.37	0.00	(4,896.37)
Judicial Total	0.00	4,896.37	0.00	(4,896.37)
501 COUNTY ATTORNEY HOT CHECK FEES Total	0.00	4,896.37	0.00	(4,896.37)
505 LAW ENFORCEMENT TRAINING FUNDS				
Public Safety				

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrances	Remaining Budget w/ Encumbrances Reporting
100 SPECIAL REVENUE	32,126.00	15,970.82	0.00	16,155.18
Public Safety Total	32,126.00	15,970.82	0.00	16,155.18
505 LAW ENFORCEMENT TRAINING FUNDS Total	32,126.00	15,970.82	0.00	16,155.18
521 ELECTION CONTRACTS				
General Government				
915 S.I.S.D. ELECTIONS	0.00	8,396.92	0.00	(8,396.92)
918 REPUBLICAN PRIMARY	0.00	24,010.90	0.00	(24,010.90)
919 DEMOCRATIC PRIMARY	0.00	24,010.90	0.00	(24,010.90)
920 CITY OF SCHERTZ	0.00	7,701.96	0.00	(7,701.96)
921 CITY OF SELMA	0.00	3,580.08	0.00	(3,580.08)
922 CITY OF SEGUIN	0.00	0.00	0.00	0.00
923 CITY OF CIBOLO	0.00	5,389.58	0.00	(5,389.58)
924 S.C.U.C.I.S.D.	0.00	7,165.27	0.00	(7,165.27)
925 MARION ISD/CITY OF MARION/GVSUD	0.00	23,635.62	0.00	(23,635.62)
929 Miscellaneous Entities	0.00	17,618.57	0.00	(17,618.57)
General Government Total	0.00	121,509.80	0.00	(121,509.80)
None				
700 TRANSFERS (IN) /OUT	0.00	0.00	0.00	0.00
None Total	0.00	0.00	0.00	0.00
521 ELECTION CONTRACTS Total	0.00	121,509.80	0.00	(121,509.80)
600 DEBT SERVICE				
Interest on Long-Term Debt				
680 DEBT SERVICE	2,039,361.00	2,038,166.75	0.00	1,194.25
Interest on Long-Term Debt Total	2,039,361.00	2,038,166.75	0.00	1,194.25
600 DEBT SERVICE Total	2,039,361.00	2,038,166.75	0.00	1,194.25
700 CAPITAL PROJECT FUND				
General Government				
	4,873,641.00	4,063,554.88	(0.00)	810,086.12
General Government Total	4,873,641.00	4,063,554.88	(0.00)	810,086.12
700 CAPITAL PROJECT FUND Total	4,873,641.00	4,063,554.88	(0.00)	810,086.12
703 TWBD - FLOOD MITIGATION GRANT				
Infrastructure & Environmental Service				
100 SPECIAL REVENUE	12,164,218.00	549,157.21	0.00	11,615,060.79
Infrastructure & Environmental Service Total	12,164,218.00	549,157.21	0.00	11,615,060.79
703 TWBD - FLOOD MITIGATION GRANT Total	12,164,218.00	549,157.21	0.00	11,615,060.79
800 JAIL COMMISSARY FUND				
Public Safety				

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2016

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbranc es	Remaining Budget w/ Encumbrances Reporting
100 SPECIAL REVENUE	342,000.00	320,181.95	0.00	21,818.05
Public Safety Total	342,000.00	320,181.95	0.00	21,818.05
800 JAIL COMMISSARY FUND Total	342,000.00	320,181.95	0.00	21,818.05
850 EMPLOYEE HEALTH BENEFITS				
General Government				
698 MEDICAL / DENTAL INSURANCE	6,257,595.00	5,502,336.81	(0.00)	755,258.19
General Government Total	6,257,595.00	5,502,336.81	(0.00)	755,258.19
850 EMPLOYEE HEALTH BENEFITS Total	6,257,595.00	5,502,336.81	(0.00)	755,258.19

GUADALUPE COUNTY, TEXAS
General Fund Balance Sheet
For the Month Ended
September 30, 2016

Row Labels	LTD Ending Balance
Asset	
Cash and Investments	
Cash in Bank	\$ (1,381,918.98)
Cash on Hand	\$ 3,870.00
Investments	\$ 26,972,451.42
Cash and Investments Total	\$ 25,594,402.44
Accounts Receivable	
	\$ 2,816,092.72
Accounts Receivable Total	\$ 2,816,092.72
Prepays	
	\$ 611,056.77
Prepays Total	\$ 611,056.77
Due from Other Funds	
	\$ 9,952.25
Due from Other Funds Total	\$ 9,952.25
Other	
	\$ -
Other Total	\$ -
Asset Total	\$ 29,031,504.18
Liability	
Accounts Payable	
	\$ (938,127.42)
Accounts Payable Total	\$ (938,127.42)
Deferred Revenues	
	\$ (1,182,743.51)
Deferred Revenues Total	\$ (1,182,743.51)
Funds Held for Others	
	\$ (74,795.56)
Funds Held for Others Total	\$ (74,795.56)
Other Liabilities	
	\$ (37,327.97)
Other Liabilities Total	\$ (37,327.97)
Other State Fees	

GUADALUPE COUNTY, TEXAS

General Fund Balance Sheet

For the Month Ended

September 30, 2016

	\$	(799.30)
Other State Fees Total	\$	(799.30)
Payroll Liabilities		
	\$	(914,632.92)
Payroll Liabilities Total	\$	(914,632.92)
Quarterly State Court Cost Payable		
	\$	68.38
Quarterly State Court Cost Payable Total	\$	68.38
Due to Other Funds		
	\$	(82,727.00)
Due to Other Funds Total	\$	(82,727.00)
Quarterly State Civil Fees Payable		
	\$	-
Quarterly State Civil Fees Payable Total	\$	-
Liability Total	\$	(3,231,085.30)
Fund Equity		
Fund Balance		
Assigned Fund Balance	\$	(6,467,000.00)
Committed Fund Balance	\$	(725,000.00)
Unassigned Fund Balance	\$	(17,997,362.11)
Fund Balance Total	\$	(25,189,362.11)
Non-Spendable Fund Balance		
Inventory on Hand	\$	-
Prepays	\$	(611,056.77)
Non-Spendable Fund Balance Total	\$	(611,056.77)
Restricted Fund Balance		
Restricted Revenues	\$	-
Restricted Fund Balance Total	\$	-
Fund Equity Total	\$	(25,800,418.88)
Current Year Changes in Fund Equity	\$	(0.00)

GUADALUPE COUNTY, TEXAS
Road & Bridge Fund Balance Sheet
For the Month Ended
September 30, 2016

Asset		
Cash and Investments		
Cash in Bank	\$	3,980,185.90
Investments	\$	22,457.60
Cash and Investments Total	\$	4,002,643.50
Accounts Receivable		
	\$	309,523.15
Accounts Receivable Total	\$	309,523.15
Inventory		
	\$	145,277.47
Inventory Total	\$	145,277.47
Due from Other Funds		
	\$	48,705.23
Due from Other Funds Total	\$	48,705.23
Prepays		
	\$	8,222.25
Prepays Total	\$	8,222.25
Asset Total	\$	4,514,371.60
Liability		
Accounts Payable		
	\$	(356,065.85)
Accounts Payable Total	\$	(356,065.85)
Other Liabilities		
	\$	-
Other Liabilities Total	\$	-
Due to Other Funds		
	\$	-
Due to Other Funds Total	\$	-
Deferred Revenues		
	\$	(191,270.90)
Deferred Revenues Total	\$	(191,270.90)
Payroll Liabilities		
	\$	(64,768.27)
Payroll Liabilities Total	\$	(64,768.27)
Liability Total	\$	(612,105.02)
Fund Equity		
Non-Spendable Fund Balance		
Inventory on Hand	\$	(145,277.47)
Prepays	\$	(8,222.25)
Non-Spendable Fund Balance Total	\$	(153,499.72)
Restricted Fund Balance		
Restricted Revenues	\$	(3,748,766.86)
Restricted Fund Balance Total	\$	(3,748,766.86)
Fund Equity Total	\$	(3,902,266.58)
Current Year Changes in Fund Equity	\$	0.00

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
September 30, 2016

Journal Type	Journal Entry
Asset	
Cash and Investments	
Cash in Bank	
Cash in Bank	\$ 13,174,860.22
Cash in Bank Total	13,174,860.22
Cash on Hand	
Cash on Hand	12,152.14
Cash on Hand Total	12,152.14
Investments	
Investments	28,255,758.20
Investments Total	28,255,758.20
Cash and Investments Total	41,442,770.56
Accounts Receivable	
	3,592,555.62
Accounts Receivable Total	3,592,555.62
Prepays	
	690,420.89
Prepays Total	690,420.89
Inventory	
	161,005.61
Inventory Total	161,005.61
Due from Other Funds	
	90,482.75
Due from Other Funds Total	90,482.75
Accumulated Depreciation	
	-
Accumulated Depreciation Total	-
Equipment	
	-
Equipment Total	-
Other	
	-
Other Total	-
Asset Total	\$ 45,977,235.43
Liability	
Accounts Payable	
	(1,979,810.49)
Accounts Payable Total	(1,979,810.49)
Deferred Revenues	
	(3,076,556.36)
Deferred Revenues Total	(3,076,556.36)
Other Liabilities	
	(565,247.02)
Other Liabilities Total	(565,247.02)
Payroll Liabilities	
	(981,292.02)
Payroll Liabilities Total	(981,292.02)
Funds Held for Others	
	(284,795.56)
Funds Held for Others Total	(284,795.56)
Other State Fees	
	(799.30)
Other State Fees Total	(799.30)
Quarterly State Court Cost Payable	

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
September 30, 2016

Journal Type	Journal Entry
	68.38
Quarterly State Court Cost Payable Total	68.38
Due to Other Funds	
	(173,209.75)
Due to Other Funds Total	(173,209.75)
Quarterly State Civil Fees Payable	
	-
Quarterly State Civil Fees Payable Total	-
Liability Total	\$ (7,061,642.12)
Fund Equity	
Non-Spendable Fund Balance	
Inventory on Hand	\$ (161,005.61)
Prepays	(640,420.89)
Non-Spendable Fund Balance Total	(801,426.50)
Restricted Fund Balance	
Debt Service	(240,582.96)
Restricted Revenues	(7,318,934.62)
Restricted Fund Balance Total	(7,559,517.58)
Fund Balance	
	(7,462.28)
Assigned Fund Balance	(8,869,998.11)
Committed Fund Balance	(725,000.00)
Unassigned Fund Balance	(20,952,188.84)
Fund Balance Total	(30,554,649.23)
Fund Equity Total	\$ (38,915,593.31)
Current Year Changes in Fund Equity	\$ 0.00

DEBT SERVICE SCHEDULE
(Outstanding Debt of the County)

CERTIFICATES OF OBLIGATION, SERIES 2013

In May 2013, the Guadalupe County Commissioners Court issued \$5,000,000 in certificates of obligation for the remodeling of the 2nd floor of the Justice Center and for replacing the air conditioning and heating system at the County Jail.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2016					\$ -
2017	\$ 50,000.00	1.30%	\$ 42,585.00	42,260.00	134,845.00
2018	55,000.00	1.40%	42,260.00	41,875.00	139,135.00
2019	55,000.00	1.50%	41,875.00	41,462.50	138,337.50
2020	1,165,000.00	1.60%	41,462.50	32,142.50	1,238,605.00
2021	1,200,000.00	1.70%	32,142.50	21,942.50	1,254,085.00
2022	1,240,000.00	1.80%	21,942.50	10,782.50	1,272,725.00
2023	1,135,000.00	1.90%	10,782.50	-	1,145,782.50
	<u>\$ 4,900,000.00</u>		<u>\$ 233,050.00</u>	<u>\$ 190,465.00</u>	<u>\$ 5,323,515.00</u>

REFUNDING BOND, SERIES 2014

In January 2014, the Guadalupe County Commissioners Court issued \$8,035,000 in refunding bonds. This amount and an additional \$5,000,000 from the General Fund paid off the Tax Anticipation Notes Series 2009 and the Refunding Bonds Series 2005; which significantly reduced the interest rate on the existing debt and reduced the total indebtedness of the County.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2016					\$ -
2017	\$ 1,855,000.00	0.83%	\$ 23,315.25	15,617.00	1,893,932.25
2018	1,115,000.00	1.20%	15,617.00	8,927.00	1,139,544.00
2019	1,130,000.00	1.58%	8,927.00	-	1,138,927.00
	<u>\$ 4,100,000.00</u>		<u>\$ 47,859.25</u>	<u>\$ 24,544.00</u>	<u>\$ 4,172,403.25</u>

Total Principal Outstanding \$ 9,000,000

WASTE MANAGEMENT PROCEEDS (TIPPING SETTLEMENT)

REVENUE ACCOUNT 100-409_300.7626

<i>Amount Collected</i>	FY14	FY15	FY16
1st Quarter (October-December)	*	103,832	109,496
2nd Quarter (January-March)	88,647	97,297	118,225
3rd Quarter (April-June)	94,143	111,818	117,126
4th Quarter (July-September)	102,818	113,520	
* <i>Note: Contract began 1/1/2015</i>	285,608	426,468	344,847
<i>Transferred to Capital Projects</i>			
Total Collected	285,608	426,468	344,847
Less:			
Cost to paint old Jail	(30,000)		
Cost to fund FY15 DA Family Justice Unit		(94,339)	
Total Transferred to Capital Projects	255,608	332,129	

COUNTY ENERGY TRANSPORTATION REINVESTMENT ZONE (FUND 201)**REVENUE ACCOUNT 201-100_300.7110**

	FY16	FY17	FY18	FY19	FY20	FY21
October	\$ 6,906	58,013				
November	10,526					
December	54,736					
January	33,254					
February	12,973					
March	3,886					
April	1,381					
May	2,005					
June	1,212					
July	1,779					
August	2,476					
September	<u>572</u>					
TOTAL	\$ 131,705					