

GUADALUPE COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
September 30, 2015

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, 2015

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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

November 5, 2015

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, 2015 through September 30, 2015**. 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 W. 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."

	FY15 Budget	% of Total Budget
# 1 Property Taxes	\$ 30,040,000	65.4%
# 2 Sales Tax	\$ 7,000,000	15.3%
# 3 City Contribution - Hospital	\$ 1,416,058	3.1%
# 4 Vehicle Registration	\$ 1,010,000	2.2%
# 5 Inmate Board Bills	\$ 1,000,000	2.2%
Total of "Top Five"	\$ 40,466,058	88.2%
 Total General Fund Revenue	 \$ 45,897,803	

#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 65.4% 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	\$ 2,832,117	Amount from City of Seguin	\$ 1,416,058
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#4 Vehicle Registration (General Fund)

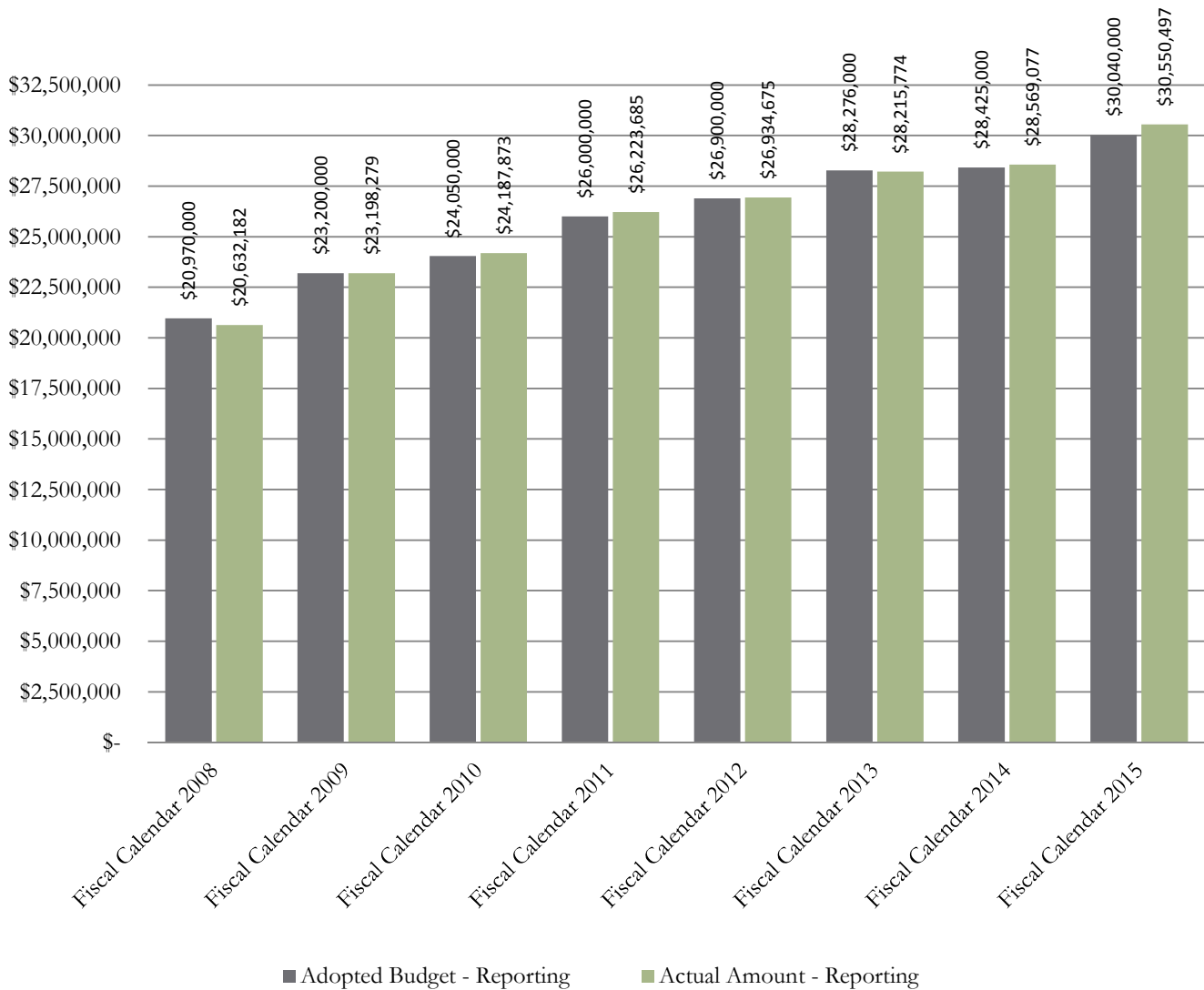
The Tax Assessor Collector remits a portion of the vehicle registration funds to the General Fund. This calculation is based on the Texas Transportation Code 502.1981. For more information on Vehicle Registration, please contact Tavie Murphy, Tax Assessor-Collector. Please see the chart included in this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

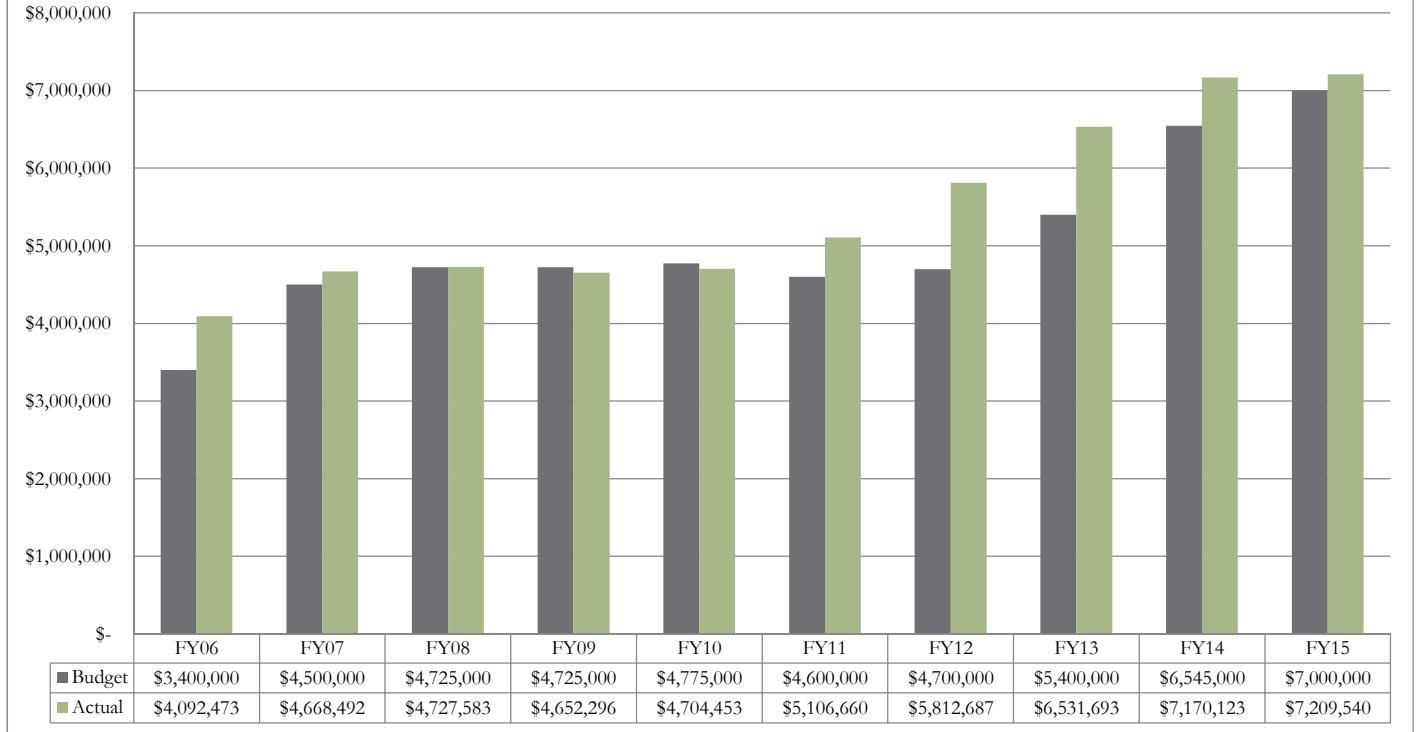
Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2008 \$	20,970,000	\$ 20,632,182
Fiscal Calendar 2009 \$	23,200,000	\$ 23,198,279
Fiscal Calendar 2010 \$	24,050,000	\$ 24,187,873
Fiscal Calendar 2011 \$	26,000,000	\$ 26,223,685
Fiscal Calendar 2012 \$	26,900,000	\$ 26,934,675
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

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	% +/-
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**



**GUADALUPE COUNTY, TEXAS
Sales Tax History by Month Remitted to County**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% increase / decrease compared to same month prior year
JAN	\$ 314,676	\$ 349,559	\$ 368,220	\$ 397,715	\$ 346,005	\$ 382,270	\$ 430,643	\$ 494,588	\$ 481,516	\$ 505,915	5.1%
FEB	\$ 423,338	\$ 442,866	\$ 476,694	\$ 464,609	\$ 475,600	\$ 534,297	\$ 488,604	\$ 680,186	\$ 726,937	\$ 748,195	2.9%
MAR	\$ 297,158	\$ 376,442	\$ 320,918	\$ 334,184	\$ 326,067	\$ 357,560	\$ 396,963	\$ 448,163	\$ 501,161	\$ 507,457	1.3%
APR	\$ 304,813	\$ 319,673	\$ 332,138	\$ 327,275	\$ 330,724	\$ 319,326	\$ 388,922	\$ 468,814	\$ 561,845	\$ 494,746	-11.9%
MAY	\$ 377,284	\$ 447,465	\$ 419,737	\$ 432,855	\$ 460,873	\$ 514,187	\$ 583,289	\$ 627,676	\$ 700,788	\$ 671,603	-4.2%
JUN	\$ 342,426	\$ 342,983	\$ 383,242	\$ 378,335	\$ 368,662	\$ 406,277	\$ 466,522	\$ 540,830	\$ 671,146	\$ 588,818	-12.3%
JUL	\$ 326,541	\$ 366,574	\$ 371,028	\$ 357,432	\$ 373,210	\$ 412,771	\$ 491,571	\$ 525,020	\$ 530,660	\$ 548,496	3.4%
AUG	\$ 393,457	\$ 439,698	\$ 443,688	\$ 448,602	\$ 475,708	\$ 499,670	\$ 538,575	\$ 576,638	\$ 654,060	\$ 725,442	10.9%
SEP	\$ 321,750	\$ 378,282	\$ 394,690	\$ 359,243	\$ 394,910	\$ 385,140	\$ 530,894	\$ 535,094	\$ 604,227	\$ 602,532	-0.3%
OCT	\$ 319,119	\$ 450,706	\$ 380,559	\$ 344,497	\$ 375,173	\$ 457,681	\$ 534,330	\$ 543,168	\$ 575,744	\$ 537,920	-6.6%
NOV	\$ 364,367	\$ 413,891	\$ 429,525	\$ 391,505	\$ 428,715	\$ 465,543	\$ 523,329	\$ 598,095	\$ 623,744	\$ 670,970	7.6%
DEC	\$ 340,355	\$ 407,145	\$ 416,044	\$ 348,805	\$ 371,938	\$ 439,045	\$ 493,420	\$ 538,296	\$ 607,447		
TOTAL	\$ 4,125,285	\$ 4,735,283	\$ 4,736,482	\$ 4,585,057	\$ 4,727,585	\$ 5,173,767	\$ 5,867,061	\$ 6,576,569	\$ 7,239,274		

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

SALES TAX BY FISCAL YEAR

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Budget	\$ 3,400,000	\$ 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
Actual	\$ 4,092,473	\$ 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
% increase / decrease compared to prior fiscal year	12.6%	14.1%	1.3%	-1.6%	1.1%	8.5%	13.8%	12.4%	9.8%	0.5%

Sales Tax for Cities in Guadalupe County, Texas

City of **Schertz**, Texas Sales Tax History by Month Remitted to City

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% increase / decrease compared to same month prior year
JAN	\$ 235,078	\$ 370,895	\$ 420,097	\$ 489,024	\$ 448,455	\$ 429,200	\$ 529,844	\$ 598,591	\$ 636,287	\$ 624,391	\$ 632,008	1.2%
FEB	307,582	467,399	535,361	629,113	648,782	715,557	702,194	692,100	949,073	1,092,665	1,193,073	9.2%
MAR	244,316	339,914	353,310	495,196	444,342	433,095	486,863	547,624	623,744	731,900	676,447	-7.6%
APR	189,393	330,777	372,498	424,761	419,859	407,592	421,347	521,093	608,068	812,214	741,075	-8.8%
MAY	308,529	410,797	477,658	528,864	588,570	550,056	634,528	803,896	990,972	1,171,585	1,085,105	-7.4%
JUN	291,940	372,484	446,326	500,590	471,911	521,650	612,996	597,119	817,012	1,038,669	698,949	-32.7%
JUL	282,390	406,105	457,082	488,557	461,875	486,254	513,769	613,277	845,455	672,865	744,362	10.6%
AUG	370,785	466,184	571,296	537,508	556,483	628,690	675,291	863,121	975,186	1,020,499	1,139,818	11.7%
SEP	307,246	392,957	444,032	507,128	473,921	604,206	577,845	660,375	730,755	821,146	762,458	-7.1%
OCT	317,164	417,694	500,697	491,300	447,109	509,563	643,491	659,150	721,870	743,249	718,604	-3.3%
NOV	357,576	456,203	524,116	619,160	504,783	494,545	695,453	862,561	985,906	958,356	1,117,002	16.6%
DEC	<u>344,380</u>	<u>397,176</u>	<u>464,558</u>	<u>553,132</u>	<u>417,954</u>	<u>517,193</u>	<u>508,788</u>	<u>711,368</u>	<u>831,868</u>	<u>757,539</u>		
TOTAL	\$ 3,556,380	\$ 4,828,586	\$ 5,567,031	\$ 6,264,333	\$ 5,884,043	\$ 6,297,600	\$ 7,002,410	\$ 8,130,275	\$ 9,716,196	10,445,078		

City of **Seguin**, Texas Sales Tax History by Month Remitted to City

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% increase / decrease compared to same month prior year
JAN	\$ 300,912	\$ 342,358	\$ 356,682	\$ 363,663	\$ 391,230	\$ 384,305	\$ 379,694	\$ 431,459	\$ 539,409	\$ 493,956	\$ 522,140	5.7%
FEB	460,074	473,975	487,081	505,612	514,661	528,349	585,597	679,202	876,811	712,142	717,540	0.8%
MAR	331,720	314,474	328,910	381,310	371,691	383,482	363,269	433,667	478,229	493,060	523,476	6.2%
APR	291,824	302,748	319,447	372,634	359,681	364,259	352,523	452,622	524,501	509,824	486,334	-4.6%
MAY	401,394	427,159	452,346	471,029	436,811	539,364	535,892	663,402	629,872	624,420	653,537	4.7%
JUN	334,196	346,935	342,704	389,262	373,747	410,033	416,732	501,442	538,422	576,802	588,084	2.0%
JUL	313,040	345,055	369,845	394,296	357,818	410,327	398,148	579,800	503,364	537,034	503,112	-6.3%
AUG	414,435	423,792	455,150	527,118	515,326	562,787	510,037	585,874	586,174	620,242	670,757	8.1%
SEP	337,200	340,629	367,179	423,318	396,511	390,483	356,883	541,640	533,996	561,235	605,558	7.9%
OCT	325,492	317,767	527,864	413,123	381,059	385,731	431,520	543,417	541,961	566,044	577,803	2.1%
NOV	354,751	393,434	403,096	430,551	416,996	409,371	473,527	571,081	568,531	609,379	682,253	12.0%
DEC	<u>342,840</u>	<u>350,419</u>	<u>371,881</u>	<u>383,890</u>	<u>392,455</u>	<u>358,852</u>	<u>430,829</u>	<u>481,899</u>	<u>486,538</u>	<u>561,449</u>		
TOTAL	\$ 4,207,877	\$ 4,378,744	\$ 4,782,183	\$ 5,055,805	\$ 4,907,985	\$ 5,127,344	\$ 5,234,650	\$ 6,465,505	\$ 6,807,809	\$ 6,865,587		

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

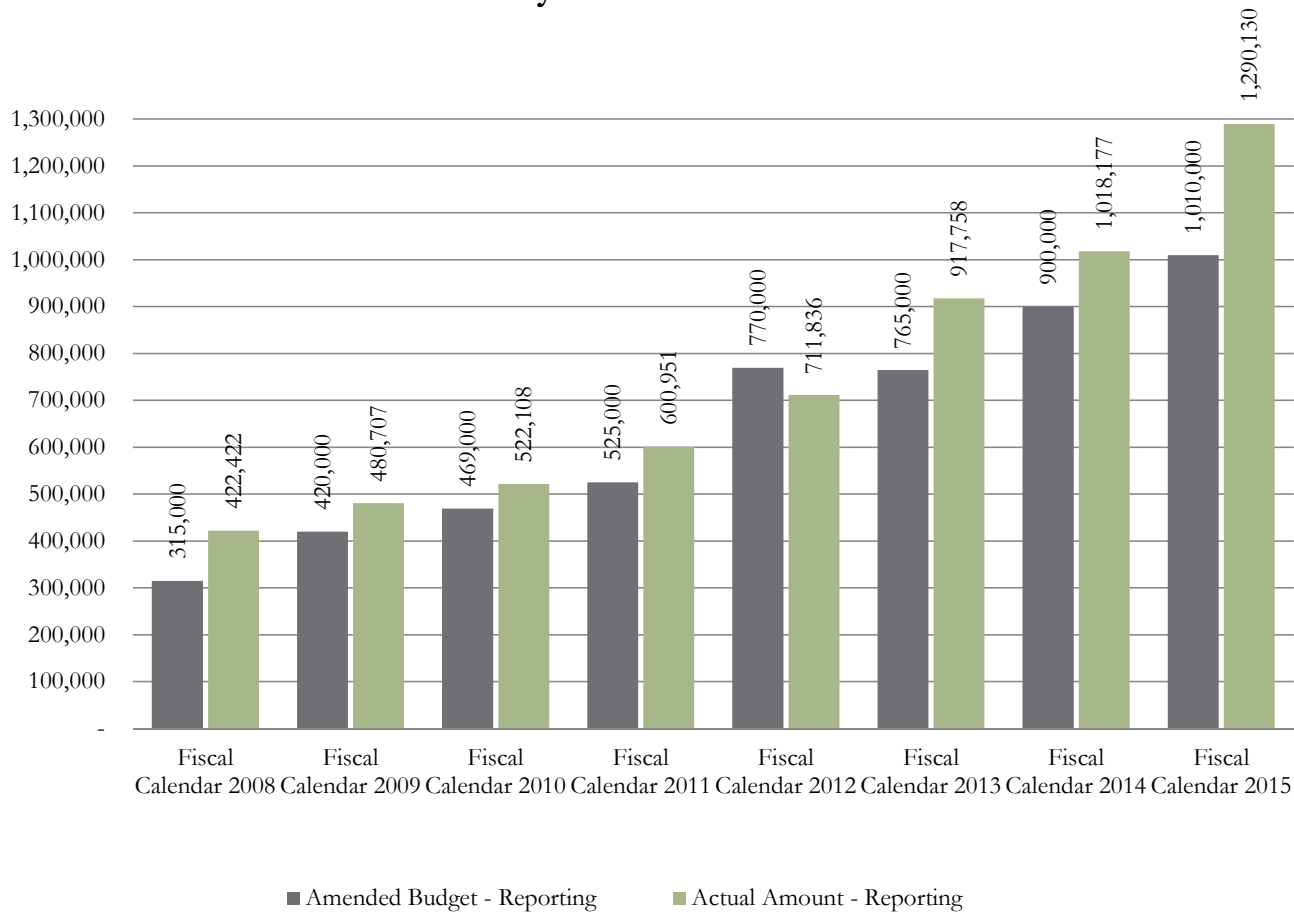
City of **Cibolo**, Texas Sales Tax History by Month Remitted to City

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% increase / decrease compared to same month prior year
JAN	\$ 18,260	\$ 25,298	\$ 24,224	\$ 39,363	\$ 49,741	\$ 54,224	\$ 58,757	\$ 64,194	\$ 87,341	\$ 75,327	\$ 108,135	43.6%
FEB	35,800	37,467	40,215	69,757	84,005	78744.67	89,882	110,726	231,467	142,573	173,960	22.0%
MAR	20,655	19,278	21,385	44,699	48,626	54,513	51,221	63,707	67,397	95,586	101,767	6.5%
APR	19,198	22,860	22,758	38,273	45,005	53,791	47,561	63,760	73,720	88,432	90,212	2.0%
MAY	31,163	35,613	38,313	68,430	70,694	90,092	82,285	104,977	127,261	129,983	150,271	15.6%
JUN	20,801	19,937	36,116	48,038	47,720	60,741	52,974	62,200	84,939	91,036	108,868	19.6%
JUL	20,781	24,367	41,682	48,942	42,544	66,991	58,888	66,134	74,327	91,987	88,698	-3.6%
AUG	50,433	37,770	67,497	82,234	75,474	103,156	96,159	106,866	112,540	134,326	160,025	19.1%
SEP	25,069	23,727	41,940	60,470	59,170	63,381	65,782	72,996	72,159	95,874	105,792	10.3%
OCT	26,272	24,662	41,845	64,510	50,163	64,992	62,427	74,399	88,166	110,752	94,733	-14.5%
NOV	38,857	39,490	55,539	85,682	73,235	89,871	93,465	106,772	116,792	140,797	162,119	15.1%
DEC	<u>24,331</u>	<u>27,199</u>	<u>53,921</u>	<u>59,983</u>	<u>47,557</u>	<u>56,070</u>	<u>53,109</u>	<u>71,780</u>	<u>83,177</u>	<u>104,363</u>		
TOTAL	\$ 331,621	\$ 337,666	\$ 485,434	\$ 710,382	\$ 693,934	\$ 836,568	\$ 812,511	\$ 968,512	\$ 1,219,285	\$ 1,301,035		

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

GUADALUPE COUNTY, TEXAS

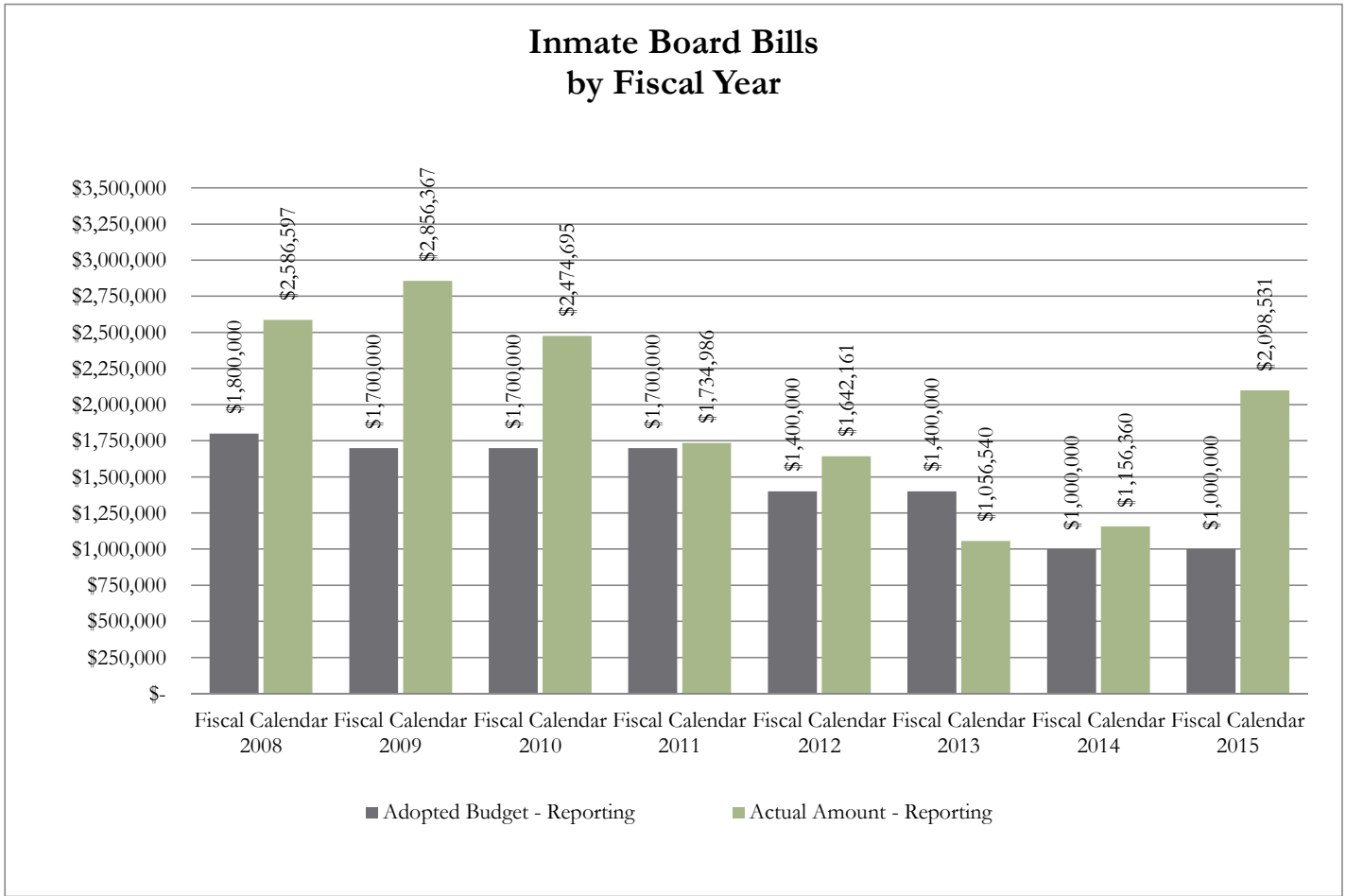
**Vehicle Registration - General Fund
by Fiscal Year**



GL Account Code And Description	100-499-00_300.7235 - Revenues Vehicle Registration-TC 502.1981
Process Status	Posted
Fiscal Month	(Multiple Items)

Row Labels	Amended Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2008	315,000	422,422
Fiscal Calendar 2009	420,000	480,707
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

GUADALUPE COUNTY, TEXAS



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	\$	2,098,531

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
100 GENERAL FUND			
General Government			
Taxes	37,936,000.00	37,914,259.21	21,740.79
Licenses and Permits	1,190,200.00	1,469,780.91	(279,580.91)
Intergovernmental	284,035.00	233,410.26	50,624.74
Charges for Services	939,345.00	1,019,911.40	(80,566.40)
Fines & Forfeitures	50,000.00	135,818.00	(85,818.00)
Miscellaneous	390,100.00	447,376.30	(57,276.30)
Interest Income	126,000.00	205,863.51	(79,863.51)
Revenues Collected	45,717.00	69,432.66	(23,715.66)
General Government Total	40,961,397.00	41,495,852.25	(534,455.25)
Health and Social Services			
Licenses and Permits	78,000.00	84,930.00	(6,930.00)
Intergovernmental	1,416,058.00	1,416,058.44	(0.44)
Charges for Services	12,000.00	8,804.80	3,195.20
Miscellaneous	3,025.00	3,256.53	(231.53)
Health and Social Services Total	1,509,083.00	1,513,049.77	(3,966.77)
Judicial			
Intergovernmental	384,806.00	380,616.05	4,189.95
Charges for Services	545,950.00	567,308.79	(21,358.79)
Fines & Forfeitures	845,000.00	933,629.38	(88,629.38)
Miscellaneous	3,000.00	3,477.57	(477.57)
Judicial Total	1,778,756.00	1,885,031.79	(106,275.79)
None			
Transfers In	9,300.00	9,300.00	0.00
None Total	9,300.00	9,300.00	0.00
Public Safety			
Intergovernmental	137,071.00	172,000.35	(34,929.35)
Charges for Services	1,449,000.00	2,585,847.08	(1,136,847.08)
Miscellaneous	119,560.00	138,754.02	(19,194.02)
Public Safety Total	1,705,631.00	2,896,601.45	(1,190,970.45)
100 GENERAL FUND Total	45,964,167.00	47,799,835.26	(1,835,668.26)

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
200 ROAD & BRIDGE FUND			
Infrastructure & Environmental Service	7,983,419.00	8,244,149.53	(260,730.53)
202 TxDOT INFRASTRUCTURE GRANT			
Infrastructure & Environmental Service	1,550,968.00	747,848.21	803,119.79
400 LAW LIBRARY FUND			
Judicial	60,000.00	62,733.02	(2,733.02)
403 SHERIFF'S STATE FORFEITURE CH 59			
Public Safety	5,100.00	29,535.00	(24,435.00)
405 SHERIFF'S FEDERAL FORFEITURE			
Public Safety	135,200.00	47,347.61	87,852.39
408 FIRE CODE INSPECTION FEE FUND			
Public Safety	20,000.00	42,504.50	(22,504.50)
409 SHERIFF'S DONATION FUND			
Public Safety	11,608.00	11,608.00	0.00
410 COUNTY CLERK RECORDS MGMT FUND			
General Government	175,000.00	271,580.98	(96,580.98)
411 CO. CLERK RECORDS ARCHIVE-GF			
General Government	177,000.00	269,821.25	(92,821.25)
412 COUNTY RECORDS MANAGEMENT			
General Government	35,000.00	33,865.09	1,134.91
413 VITAL STATISTICS PRESERVATION-GF			
General Government	4,000.00	4,663.00	(663.00)
414 COURTHOUSE SECURITY			
Public Safety	60,000.00	65,541.25	(5,541.25)
415 DISTRICT CLERK RECORDS MGMT			
Judicial	9,000.00	9,933.48	(933.48)
416 JUSTICE COURT TECHNOLOGY			
Judicial	34,000.00	30,595.14	3,404.86
417 CO & DIST COURT TECHNOLOGY FUND			

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
Judicial	4,000.00	3,707.25	292.75
420 SURPLUS FUNDS-ELECTION CONTRACTS			
General Government	0.00	25,979.98	(25,979.98)
430 COURT REPORTER FEE (GC 51.601)			
Judicial	25,000.00	31,365.98	(6,365.98)
431 FAMILY PROTECTION FEE FUND			
Health and Social Services	9,000.00	9,086.01	(86.01)
432 DIST CLK RECORDS ARCHIVE -GF			
Judicial	10,000.00	16,249.20	(6,249.20)
433 COURT RECORDS PRESERVATION-GF			
Judicial	20,000.00	22,622.88	(2,622.88)
435 ALTERNATIVE DISPUTE RESOLUTION			
Judicial	20,000.00	20,866.08	(866.08)
436 COURT-INITIATED GUARDIANSHIPS			
Judicial	7,000.00	8,499.63	(1,499.63)
437 CHILD SAFETY FEE-GF			
Health and Social Services	55,000.00	56,023.22	(1,023.22)
440 COUNTY DRUG COURTS FUND-GF			
Judicial	10,000.00	8,076.86	1,923.14
445 CA PRE-TRIAL INTERVENTION PROG			
Judicial	40,000.00	22,125.00	17,875.00
453 CONSTABLE 3 STATE FORFEITURE			
Judicial	0.00	789.72	(789.72)
498 BAIL BOND SECURITY FUND			
Public Safety	0.00	2,105.00	(2,105.00)
499 EMPLOYEE FUND-GF			
General Government	3,000.00	2,671.79	328.21
501 COUNTY ATTORNEY HOT CHECK FEES			
Judicial	0.00	7,412.43	(7,412.43)

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
505 LAW ENFORCEMENT TRAINING FUNDS			
Public Safety	16,407.00	16,409.18	(2.18)
521 ELECTION CONTRACTS			
General Government	0.00	86,864.15	(86,864.15)
600 DEBT SERVICE			
Interest on Long-Term Debt	1,883,400.00	1,919,233.89	(35,833.89)
None	149,266.00	149,266.00	0.00
700 CAPITAL PROJECT FUND			
General Government	5,515,661.00	5,250,000.00	265,661.00
800 JAIL COMMISSARY FUND			
Public Safety	295,000.00	342,888.70	(47,888.70)
850 EMPLOYEE HEALTH BENEFITS			
General Government	5,260,000.00	4,975,808.74	284,191.26
855 WORKERS' COMPENSATION FUND			
General Government	451,500.00	457,091.56	(5,591.56)

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
100 GENERAL FUND				
General Government				
400 COUNTY JUDGE	291,233.00	242,026.94	0.00	49,206.06
401 COMMISSIONERS COURT	422,020.00	398,707.05	(0.00)	23,312.95
403 COUNTY CLERK	1,290,003.00	1,210,857.88	(0.00)	79,145.12
409 NON DEPARTMENTAL	1,794,444.00	1,369,707.00	(0.00)	424,737.00
490 ELECTION ADMINISTRATION	592,347.00	436,276.99	1,666.76	154,403.25
493 HUMAN RESOURCES	285,567.00	269,877.71	0.00	15,689.29
495 COUNTY AUDITOR	746,966.00	685,289.05	0.00	61,676.95
497 COUNTY TREASURER	341,586.00	323,377.91	0.00	18,208.09
499 TAX ASSESSOR COLLECTOR	1,379,427.00	1,323,130.56	(0.00)	56,296.44
503 MANAGEMENT INFORMATION SERVICES	1,501,868.00	1,413,618.04	(0.00)	88,249.96
516 BUILDING MAINTENANCE	985,454.00	919,149.33	0.00	66,304.67
517 GROUNDS MAINTENANCE	69,033.00	61,928.01	0.00	7,104.99
General Government Total	9,699,948.00	8,653,946.47	1,666.76	1,044,334.77
Health and Social Services				
405 VETERANS' SERVICE OFFICER	100,973.00	86,237.19	(0.00)	14,735.81
630 HEALTH & SOCIAL SERVICES	4,220,648.00	4,191,025.38	0.00	29,622.62
635 ENVIRONMENTAL HEALTH	387,230.00	372,080.92	162.42	14,986.66
637 ANIMAL CONTROL	307,774.00	280,909.92	0.00	26,864.08
665 AGRICULTURE EXTENSION SERVICE	307,936.00	296,825.58	0.00	11,110.42
Health and Social Services Total	5,324,561.00	5,227,078.99	162.42	97,319.59
Infrastructure & Environmental Service				
670 OTHER ENVIRONMENTAL SERVICES	125,380.00	125,309.44	0.00	70.56
Infrastructure & Environmental Service Total	125,380.00	125,309.44	0.00	70.56
Judicial				
426 COUNTY COURT AT LAW	386,255.00	361,533.24	(0.00)	24,721.76
427 COUNTY COURT AT LAW NO. 2	571,579.00	504,823.41	0.00	66,755.59
435 COMBINED DISTRICT COURT	918,342.00	857,628.03	0.00	60,713.97
436 25TH JUDICIAL DISTRICT	198,135.00	190,307.21	0.00	7,827.79
437 274TH JUDICIAL DISTRICT COURT	137,552.00	130,322.74	0.00	7,229.26
438 2ND 25TH JUDICIAL DISTRICT	192,733.00	186,292.09	0.00	6,440.91
440 DISTRICT ATTORNEY SUPPORT	1,431,799.00	1,440,218.24	0.00	(8,419.24)
450 DISTRICT CLERK	855,073.00	810,925.95	(0.00)	44,147.05
451 JUSTICE OF THE PEACE, PRECINCT 1	389,456.00	382,027.15	(0.00)	7,428.85
452 JUSTICE OF THE PEACE, PRECINCT 2	202,047.00	200,507.85	0.00	1,539.15
453 JUSTICE OF THE PEACE, PRECINCT 3	199,261.00	197,852.46	0.00	1,408.54
454 JUSTICE OF THE PEACE, PRECINCT 4	290,172.00	278,878.00	(0.00)	11,294.00
475 COUNTY ATTORNEY	1,267,973.00	1,159,148.25	(0.00)	108,824.75
574 JUVENILE PROB/DETENTION SUPPORT	3,041,316.00	3,038,562.82	0.00	2,753.18
Judicial Total	10,081,693.00	9,739,027.44	0.00	342,665.56
None				
700 TRANSFERS (IN) /OUT	6,358,240.00	5,822,354.64	0.00	535,885.36
None Total	6,358,240.00	5,822,354.64	0.00	535,885.36
Public Safety				
406 EMERGENCY MANAGEMENT	148,643.00	129,747.81	(0.00)	18,895.19

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
543 FIRE DEPARTMENTS	597,444.00	594,869.00	0.00	2,575.00
545 FIRE MARSHAL / EMC	134,285.00	95,182.86	699.90	38,402.24
551 CONSTABLE, PRECINCT 1	198,956.00	186,631.01	0.00	12,324.99
552 CONSTABLE, PRECINCT 2	118,886.00	113,223.64	(0.00)	5,662.36
553 CONSTABLE, PRECINCT 3	123,951.00	122,297.40	(0.00)	1,653.60
554 CONSTABLE, PRECINCT 4	111,259.00	98,921.20	0.00	12,337.80
560 COUNTY SHERIFF	9,922,182.00	9,027,036.73	735.04	894,410.23
562 DEPARTMENT OF PUBLIC SAFETY	161,061.00	150,450.57	(0.00)	10,610.43
570 COUNTY JAIL	9,053,017.00	8,346,373.59	(0.00)	706,643.41
572 ADULT PROBATION (CSCD) SUPPORT	71,000.00	66,589.77	0.00	4,410.23
Public Safety Total	20,640,684.00	18,931,323.58	1,434.94	1,707,925.48
100 GENERAL FUND Total	52,230,506.00	48,499,040.56	3,264.12	3,728,201.32
200 ROAD & BRIDGE FUND				
Infrastructure & Environmental Service				
620 UNIT ROAD SYSTEM	8,471,919.00	6,930,400.69	7,000.00	1,534,518.31
Infrastructure & Environmental Service Total	8,471,919.00	6,930,400.69	7,000.00	1,534,518.31
200 ROAD & BRIDGE FUND Total	8,471,919.00	6,930,400.69	7,000.00	1,534,518.31
400 LAW LIBRARY FUND				
Judicial				
100 SPECIAL REVENUE	60,200.00	52,921.92	0.00	7,278.08
Judicial Total	60,200.00	52,921.92	0.00	7,278.08
400 LAW LIBRARY FUND Total	60,200.00	52,921.92	0.00	7,278.08
403 SHERIFF'S STATE FORFEITURE CH 59				
Public Safety				
100 SPECIAL REVENUE	31,000.00	19,238.60	1,000.00	10,761.40
Public Safety Total	31,000.00	19,238.60	1,000.00	10,761.40
403 SHERIFF'S STATE FORFEITURE CH 59 Total	31,000.00	19,238.60	1,000.00	10,761.40
405 SHERIFF'S FEDERAL FORFEITURE				
None				
700 TRANSFERS (IN) /OUT	2,551.00	2,551.06	0.00	(0.06)
None Total	2,551.00	2,551.06	0.00	(0.06)
Public Safety				
100 SPECIAL REVENUE	294,725.00	74,712.23	0.00	220,012.77
Public Safety Total	294,725.00	74,712.23	0.00	220,012.77
405 SHERIFF'S FEDERAL FORFEITURE Total	297,276.00	77,263.29	0.00	220,012.71
408 FIRE CODE INSPECTION FEE FUND				
Public Safety				
100 SPECIAL REVENUE	14,000.00	4,285.37	0.00	9,714.63
Public Safety Total	14,000.00	4,285.37	0.00	9,714.63

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
408 FIRE CODE INSPECTION FEE FUND Total	14,000.00	4,285.37	0.00	9,714.63
409 SHERIFF'S DONATION FUND				
Public Safety				
100 SPECIAL REVENUE	19,378.00	10,670.18	0.00	8,707.82
Public Safety Total	19,378.00	10,670.18	0.00	8,707.82
409 SHERIFF'S DONATION FUND Total	19,378.00	10,670.18	0.00	8,707.82
410 COUNTY CLERK RECORDS MGMT FUND				
General Government				
100 SPECIAL REVENUE	580,481.00	81,619.31	0.00	498,861.69
General Government Total	580,481.00	81,619.31	0.00	498,861.69
410 COUNTY CLERK RECORDS MGMT FUND Total	580,481.00	81,619.31	0.00	498,861.69
411 CO. CLERK RECORDS ARCHIVE-GF				
General Government				
100 SPECIAL REVENUE	400,000.00	400,000.00	0.00	0.00
General Government Total	400,000.00	400,000.00	0.00	0.00
411 CO. CLERK RECORDS ARCHIVE-GF Total	400,000.00	400,000.00	0.00	0.00
412 COUNTY RECORDS MANAGEMENT				
General Government				
100 SPECIAL REVENUE	40,595.00	28,124.25	0.00	12,470.75
General Government Total	40,595.00	28,124.25	0.00	12,470.75
412 COUNTY RECORDS MANAGEMENT Total	40,595.00	28,124.25	0.00	12,470.75
413 VITAL STATISTICS PRESERVATION-GF				
General Government				
100 SPECIAL REVENUE	6,000.00	5,172.04	0.00	827.96
General Government Total	6,000.00	5,172.04	0.00	827.96
413 VITAL STATISTICS PRESERVATION-GF Total	6,000.00	5,172.04	0.00	827.96
414 COURTHOUSE SECURITY				
Public Safety				
100 SPECIAL REVENUE	63,392.00	57,675.99	0.00	5,716.01
Public Safety Total	63,392.00	57,675.99	0.00	5,716.01
414 COURTHOUSE SECURITY Total	63,392.00	57,675.99	0.00	5,716.01
416 JUSTICE COURT TECHNOLOGY				
Judicial				
100 SPECIAL REVENUE	47,740.00	39,082.28	0.00	8,657.72
Judicial Total	47,740.00	39,082.28	0.00	8,657.72
Public Safety				
100 SPECIAL REVENUE	19,857.00	17,764.84	0.00	2,092.16

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
Public Safety Total	19,857.00	17,764.84	0.00	2,092.16
416 JUSTICE COURT TECHNOLOGY Total	67,597.00	56,847.12	0.00	10,749.88
417 CO & DIST COURT TECHNOLOGY FUND				
Judicial				
100 SPECIAL REVENUE	5,600.00	2,146.49	0.00	3,453.51
Judicial Total	5,600.00	2,146.49	0.00	3,453.51
417 CO & DIST COURT TECHNOLOGY FUND Total	5,600.00	2,146.49	0.00	3,453.51
420 SURPLUS FUNDS-ELECTION CONTRACTS				
General Government				
100 SPECIAL REVENUE	5,000.00	3,757.09	0.00	1,242.91
General Government Total	5,000.00	3,757.09	0.00	1,242.91
420 SURPLUS FUNDS-ELECTION CONTRACTS Total	5,000.00	3,757.09	0.00	1,242.91
422 HAVA FUND				
General Government				
491 HAVA PROGRAM REVENUE	10,000.00	1,013.22	0.00	8,986.78
General Government Total	10,000.00	1,013.22	0.00	8,986.78
422 HAVA FUND Total	10,000.00	1,013.22	0.00	8,986.78
430 COURT REPORTER FEE (GC 51.601)				
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)
430 COURT REPORTER FEE (GC 51.601) Total	25,000.00	25,000.00	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
435 ALTERNATIVE DISPUTE RESOLUTION				
Judicial				
100 SPECIAL REVENUE	58,000.00	1,000.00	0.00	57,000.00
Judicial Total	58,000.00	1,000.00	0.00	57,000.00
435 ALTERNATIVE DISPUTE RESOLUTION Total	58,000.00	1,000.00	0.00	57,000.00
436 COURT-INITIATED GUARDIANSHIPS				
Judicial				
100 SPECIAL REVENUE	20,500.00	3,800.00	0.00	16,700.00
Judicial Total	20,500.00	3,800.00	0.00	16,700.00

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
436 COURT-INITIATED GUARDIANSHIPS Total	20,500.00	3,800.00	0.00	16,700.00
437 CHILD SAFETY FEE-GF				
Health and Social Services				
100 SPECIAL REVENUE	37,500.00	37,500.00	0.00	0.00
Health and Social Services Total	37,500.00	37,500.00	0.00	0.00
437 CHILD SAFETY FEE-GF Total	37,500.00	37,500.00	0.00	0.00
440 COUNTY DRUG COURTS FUND-GF				
Judicial				
100 SPECIAL REVENUE	36,889.00	17,299.98	1,300.00	18,289.02
110 VETERAN'S DRUG COURT	1,522.00	625.24	0.00	896.76
Judicial Total	38,411.00	17,925.22	1,300.00	19,185.78
440 COUNTY DRUG COURTS FUND-GF Total	38,411.00	17,925.22	1,300.00	19,185.78
445 CA PRE-TRIAL INTERVENTION PROG				
Judicial				
100 SPECIAL REVENUE	40,000.00	21,325.00	0.00	18,675.00
Judicial Total	40,000.00	21,325.00	0.00	18,675.00
445 CA PRE-TRIAL INTERVENTION PROG Total	40,000.00	21,325.00	0.00	18,675.00
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	3,000.00	293.75	0.00	2,706.25
General Government Total	3,000.00	293.75	0.00	2,706.25
499 EMPLOYEE FUND-GF Total	3,000.00	293.75	0.00	2,706.25
501 COUNTY ATTORNEY HOT CHECK FEES				
Judicial				
100 SPECIAL REVENUE	0.00	3,702.89	0.00	(3,702.89)
Judicial Total	0.00	3,702.89	0.00	(3,702.89)
501 COUNTY ATTORNEY HOT CHECK FEES Total	0.00	3,702.89	0.00	(3,702.89)
505 LAW ENFORCEMENT TRAINING FUNDS				
Public Safety				
100 SPECIAL REVENUE	33,586.00	17,212.25	0.00	16,373.75
Public Safety Total	33,586.00	17,212.25	0.00	16,373.75
505 LAW ENFORCEMENT TRAINING FUNDS Total	33,586.00	17,212.25	0.00	16,373.75

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
September 30, 2015

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
521 ELECTION CONTRACTS				
General Government				
915 S.I.S.D. ELECTIONS	0.00	17,552.46	0.00	(17,552.46)
919 DEMOCRATIC PRIMARY	0.00	0.00	0.00	0.00
920 CITY OF SCHERTZ	0.00	15,978.09	0.00	(15,978.09)
921 CITY OF SELMA	0.00	3,807.08	0.00	(3,807.08)
922 CITY OF SEGUIN	0.00	12,072.82	0.00	(12,072.82)
923 CITY OF CIBOLO	0.00	12,454.74	0.00	(12,454.74)
925 MARION ISD/CITY OF MARION/GVSUD	0.00	24,998.96	0.00	(24,998.96)
General Government Total	0.00	86,864.15	0.00	(86,864.15)
521 ELECTION CONTRACTS Total	0.00	86,864.15	0.00	(86,864.15)
600 DEBT SERVICE				
Interest on Long-Term Debt				
680 DEBT SERVICE	2,032,666.00	2,032,371.50	0.00	294.50
Interest on Long-Term Debt Total	2,032,666.00	2,032,371.50	0.00	294.50
600 DEBT SERVICE Total	2,032,666.00	2,032,371.50	0.00	294.50
700 CAPITAL PROJECT FUND				
General Government				
	5,772,723.00	1,021,685.17	7,750.00	4,743,287.83
General Government Total	5,772,723.00	1,021,685.17	7,750.00	4,743,287.83
None				
700 TRANSFERS (IN) /OUT	0.00	0.00	0.00	0.00
None Total	0.00	0.00	0.00	0.00
700 CAPITAL PROJECT FUND Total	5,772,723.00	1,021,685.17	7,750.00	4,743,287.83
800 JAIL COMMISSARY FUND				

GUADALUPE COUNTY, TEXAS

General Fund Balance Sheet

For the Month Ended

September 30, 2015

Row Labels	LTD Ending Balance
Asset	
Cash and Investments	
Cash in Bank	\$ (24,329.21)
Cash on Hand	\$ 3,970.00
Investments	\$ 21,464,065.37
Cash and Investments Total	\$ 21,443,706.16
Accounts Receivable	
	\$ 2,065,911.39
Accounts Receivable Total	\$ 2,065,911.39
Prepays	
	\$ 759,915.22
Prepays Total	\$ 759,915.22
Due from Other Funds	
	\$ 153,956.45
Due from Other Funds Total	\$ 153,956.45
Other	
	\$ -
Other Total	\$ -
Asset Total	\$ 24,423,489.22
Liability	
Accounts Payable	
	\$ (824,584.64)
Accounts Payable Total	\$ (824,584.64)
Deferred Revenues	
	\$ (1,230,782.31)
Deferred Revenues Total	\$ (1,230,782.31)
Funds Held for Others	
	\$ (94,212.38)
Funds Held for Others Total	\$ (94,212.38)
Other Liabilities	
	\$ (30,533.83)
Other Liabilities Total	\$ (30,533.83)
Other State Fees	

GUADALUPE COUNTY, TEXAS

General Fund Balance Sheet

For the Month Ended

September 30, 2015

	\$	(1,925.47)
Other State Fees Total	\$	(1,925.47)
Payroll Liabilities		
	\$	(1,440,449.06)
Payroll Liabilities Total	\$	(1,440,449.06)
Quarterly State Court Cost Payable		
	\$	(23,817.24)
Quarterly State Court Cost Payable Total	\$	(23,817.24)
Due to Other Funds		
	\$	(449.99)
Due to Other Funds Total	\$	(449.99)
Quarterly State Civil Fees Payable		
	\$	(793.33)
Quarterly State Civil Fees Payable Total	\$	(793.33)
Liability Total	\$	(3,647,548.25)
Fund Equity		
Fund Balance		
Assigned Fund Balance	\$	(6,467,000.00)
Committed Fund Balance	\$	(250,000.00)
Unassigned Fund Balance	\$	(13,998,212.55)
Fund Balance Total	\$	(20,715,212.55)
Non-Spendable Fund Balance		
Inventory on Hand	\$	-
Prepays	\$	(759,795.22)
Non-Spendable Fund Balance Total	\$	(759,795.22)
Restricted Fund Balance		
Restricted Revenues	\$	-
Restricted Fund Balance Total	\$	-
Fund Equity Total	\$	(21,475,007.77)
Current Year Changes in Fund Equity	\$	(699,066.80)

GUADALUPE COUNTY, TEXAS
Road & Bridge Fund Balance Sheet
For the Month Ended
September 30, 2015

Asset		
Cash and Investments		
Cash in Bank	\$	3,642,981.69
Investments	\$	17,255.77
Cash and Investments Total	\$	3,660,237.46
Accounts Receivable		
	\$	290,998.95
Accounts Receivable Total	\$	290,998.95
Inventory		
	\$	181,147.37
Inventory Total	\$	181,147.37
Due from Other Funds		
	\$	-
Due from Other Funds Total	\$	-
Prepays		
	\$	7,943.25
Prepays Total	\$	7,943.25
Asset Total	\$	4,140,327.03
Liability		
Accounts Payable		
	\$	(505,425.61)
Accounts Payable Total	\$	(505,425.61)
Other Liabilities		
	\$	-
Other Liabilities Total	\$	-
Due to Other Funds		
	\$	-
Due to Other Funds Total	\$	-
Deferred Revenues		
	\$	(197,712.17)
Deferred Revenues Total	\$	(197,712.17)
Payroll Liabilities		
	\$	(165,560.84)
Payroll Liabilities Total	\$	(165,560.84)
Liability Total	\$	(868,698.62)
Fund Equity		
Non-Spendable Fund Balance		
Inventory on Hand	\$	(154,380.36)
Prepays	\$	(7,943.25)
Non-Spendable Fund Balance Total	\$	(162,323.61)
Restricted Fund Balance		
Restricted Revenues	\$	(1,795,555.96)
Restricted Fund Balance Total	\$	(1,795,555.96)
Fund Equity Total	\$	(1,957,879.57)
Current Year Changes in Fund Equity	\$	1,313,748.84

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
September 30, 2015

Journal Type	Journal Entry
Asset	
Cash and Investments	
Cash in Bank	
Cash in Bank	\$ 13,350,170.57
Cash in Bank Total	\$ 13,350,170.57
Cash on Hand	
Cash on Hand	\$ 15,732.14
Cash on Hand Total	\$ 15,732.14
Investments	
Investments	\$ 23,085,879.71
Investments Total	\$ 23,085,879.71
Cash and Investments Total	\$ 36,451,782.42
Accounts Receivable	
	\$ 3,433,228.01
Accounts Receivable Total	\$ 3,433,228.01
Prepays	
	\$ 844,409.80
Prepays Total	\$ 844,409.80
Inventory	
	\$ 199,428.77
Inventory Total	\$ 199,428.77
Due from Other Funds	
	\$ 154,406.44
Due from Other Funds Total	\$ 154,406.44
Accumulated Depreciation	
	\$ -
Accumulated Depreciation Total	\$ -
Equipment	
	\$ -
Equipment Total	\$ -
Other	
	\$ -
Other Total	\$ -
Asset Total	\$ 41,083,255.44
Liability	

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
September 30, 2015

Journal Type	Journal Entry
Accounts Payable	
	\$ (1,703,822.27)
Accounts Payable Total	\$ (1,703,822.27)
Deferred Revenues	
	\$ (1,498,484.01)
Deferred Revenues Total	\$ (1,498,484.01)
Other Liabilities	
	\$ (285,715.56)
Other Liabilities Total	\$ (285,715.56)
Payroll Liabilities	
	\$ (1,611,891.56)
Payroll Liabilities Total	\$ (1,611,891.56)
Funds Held for Others	
	\$ (639,977.06)
Funds Held for Others Total	\$ (639,977.06)
Other State Fees	
	\$ (1,925.47)
Other State Fees Total	\$ (1,925.47)
Quarterly State Court Cost Payable	
	\$ (23,817.24)
Quarterly State Court Cost Payable Total	\$ (23,817.24)
Due to Other Funds	
	\$ (152,721.04)
Due to Other Funds Total	\$ (152,721.04)
Quarterly State Civil Fees Payable	
	\$ (793.33)
Quarterly State Civil Fees Payable Total	\$ (793.33)
Liability Total	\$ (5,919,147.54)
Fund Equity	
Non-Spendable Fund Balance	
Inventory on Hand	\$ (172,661.76)
Prepays	\$ (794,289.80)
Non-Spendable Fund Balance Total	\$ (966,951.56)
Restricted Fund Balance	
Debt Service	\$ (189,760.13)

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
September 30, 2015

Journal Type	Journal Entry
Restricted Revenues	\$ (4,761,741.30)
Restricted Fund Balance Total	\$ (4,951,501.43)
Fund Balance	
	\$ (7,770.88)
Assigned Fund Balance	\$ (7,287,810.16)
Committed Fund Balance	\$ (500,000.00)
Unassigned Fund Balance	\$ (16,856,741.18)
Fund Balance Total	\$ (24,652,322.22)

GUADALUPE COUNTY, TEXAS

Debt Service Schedule

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
2015	\$ 50,000.00	1.00%	\$ 43,122.50	\$ 42,872.50	\$ 135,995.00
2016	\$ 50,000.00	1.15%	\$ 42,872.50	\$ 42,585.00	\$ 135,457.50
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>\$ 5,000,000.00</u>		<u>\$ 319,045.00</u>	<u>\$ 275,922.50</u>	<u>\$ 5,594,967.50</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
2015	\$ 1,835,000.00	0.37%	\$ 31,982.50	\$ 28,587.75	\$ 1,895,570.25
2016	\$ 1,850,000.00	0.57%	\$ 28,587.75	\$ 23,315.25	\$ 1,901,903.00
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>\$ 7,785,000.00</u>		<u>\$ 108,429.50</u>	<u>\$ 76,447.00</u>	<u>\$ 7,969,876.50</u>

Total Debt \$ 12,785,000