

GUADALUPE COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
August 31, 2014

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
August 31, 2014

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Guadalupe County, Texas

Office of the County Auditor

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Seguin, Texas 78155

Kristen Klein
County Auditor

Heidi Franzen
First Assistant

October 7, 2014

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 **August 1, 2014 through August 31, 2014**. 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, Seguin, Texas 78155.

Respectfully Submitted,

Kristen Klein
Guadalupe County Auditor

GUADALUPE COUNTY, TEXAS

Revenues - Top Five Revenues

These five revenue sources represent 87% of revenue for the General Fund; hence, I refer to them as the "Top Five."

	FY14 Budget	% of Total Budget
# 1 Property Taxes	\$ 28,425,000	64.8%
# 2 Sales Tax	\$ 6,545,000	14.9%
# 3 City Contribution - Hospital	\$ 1,380,492	3.1%
# 4 Inmate Board Bills	\$ 1,000,000	2.3%
# 5 Vehicle Registration	\$ 900,000	2.1%
Total of "Top Five"	\$ 38,250,492	87.2%
 Total General Fund Revenue	 \$ 43,885,729	

#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 64.8% 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 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.

#4 City Contribution to Hospital

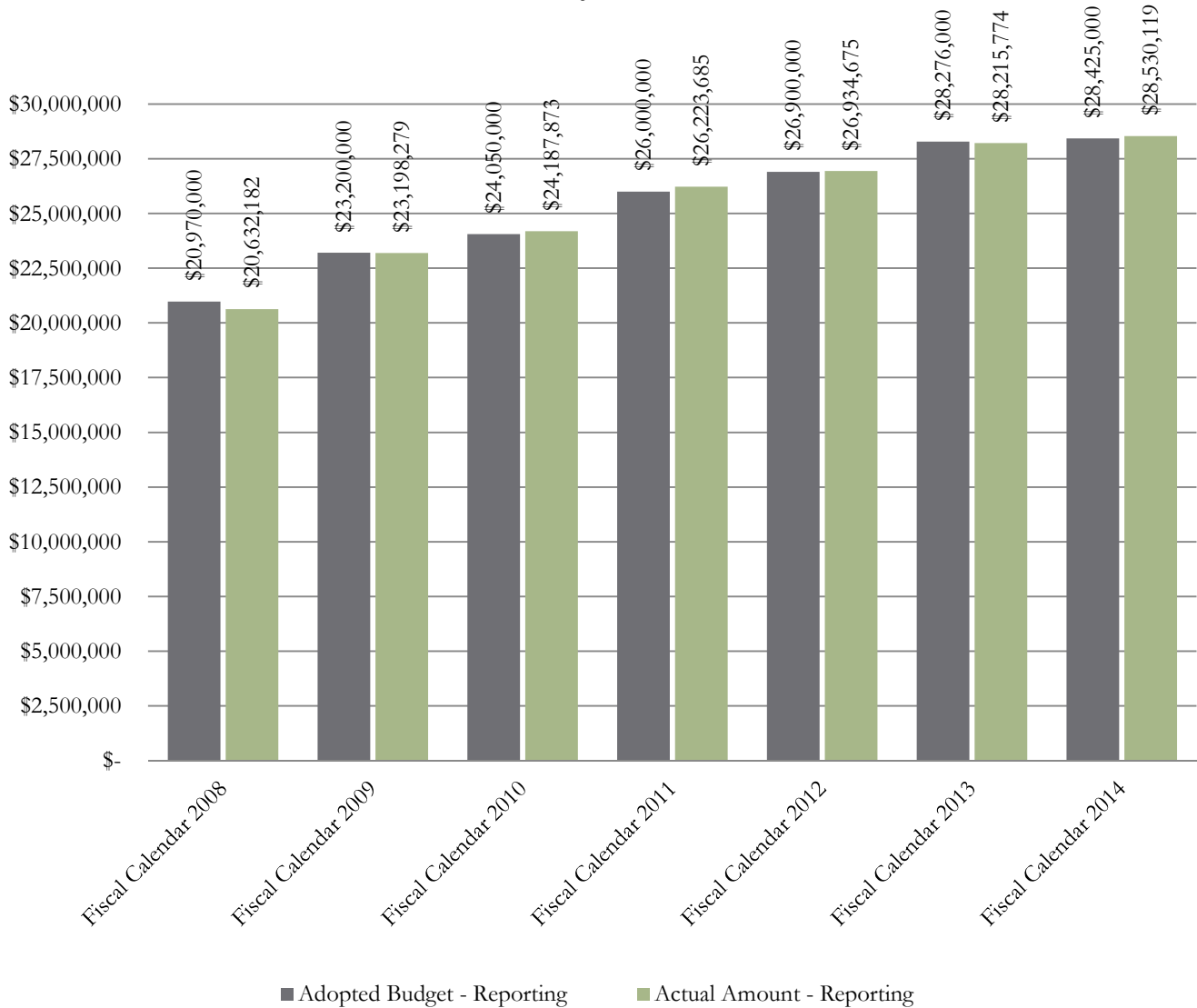
The County pays to the city-county hospital (Guadalupe Regional Medical Center, GRMC) 8% of its General Revenue Tax Levy (general fund property taxes and sales tax) for indigent health care. The City of Seguin then contributes to the County half of this 8% (i.e. 4%). This amount is set in an interlocal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

Amount to GRMC	\$ 2,760,984	Amount from City of Seguin	\$ 1,380,492
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#5 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.

Current Maintenance and Operation Property Taxes by Fiscal Year

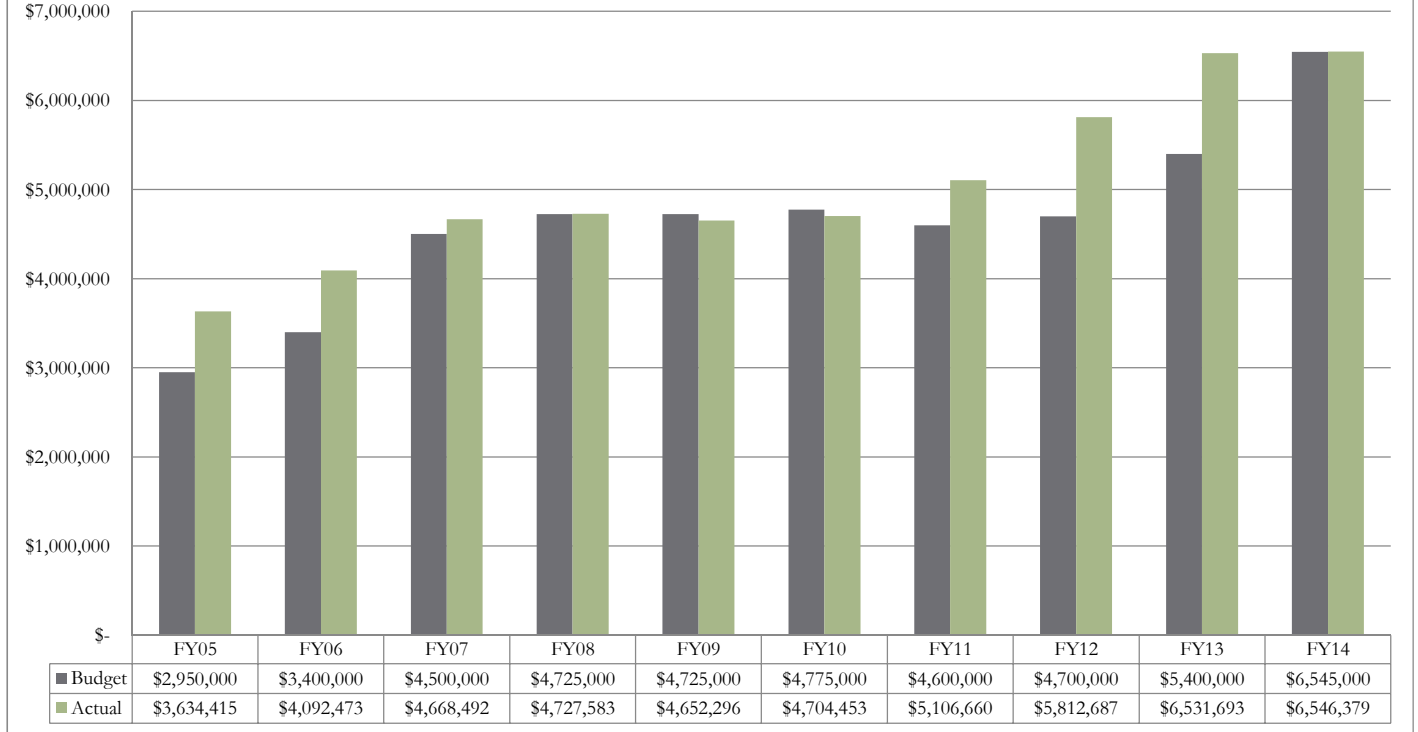


GL Account Code And Description 100-409_300.7110 - Revenues Current Taxes / Real Property
 Process Status Posted
 Fiscal Month (Multiple Items)

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	\$	28,530,119

GUADALUPE COUNTY, TEXAS

**Annual Sales Tax Collections
Budget versus Actual**



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	% increase / decrease compared to same month prior year
JAN	\$ 237,093	\$ 314,676	\$ 349,559	\$ 368,220	\$ 397,715	\$ 346,005	\$ 382,270	\$ 430,643	\$ 494,588	\$ 481,516	-2.6%
FEB	\$ 368,688	\$ 423,338	\$ 442,866	\$ 476,694	\$ 464,609	\$ 475,600	\$ 534,297	\$ 488,604	\$ 680,186	\$ 726,937	6.9%
MAR	\$ 274,375	\$ 297,158	\$ 376,442	\$ 320,918	\$ 334,184	\$ 326,067	\$ 357,560	\$ 396,963	\$ 448,163	\$ 501,161	11.8%
APR	\$ 223,958	\$ 304,813	\$ 319,673	\$ 332,138	\$ 327,275	\$ 330,724	\$ 319,326	\$ 388,922	\$ 468,814	\$ 561,845	19.8%
MAY	\$ 335,171	\$ 377,284	\$ 447,465	\$ 419,737	\$ 432,855	\$ 460,873	\$ 514,187	\$ 583,289	\$ 627,676	\$ 700,788	11.6%
JUN	\$ 302,880	\$ 342,426	\$ 342,983	\$ 383,242	\$ 378,335	\$ 368,662	\$ 406,277	\$ 466,522	\$ 540,830	\$ 671,146	24.1%
JUL	\$ 283,213	\$ 326,541	\$ 366,574	\$ 371,028	\$ 357,432	\$ 373,210	\$ 412,771	\$ 491,571	\$ 525,020	\$ 530,660	1.1%
AUG	\$ 372,686	\$ 393,457	\$ 439,698	\$ 443,688	\$ 448,602	\$ 475,708	\$ 499,670	\$ 538,575	\$ 576,638	\$ 654,060	13.4%
SEP	\$ 307,597	\$ 321,750	\$ 378,282	\$ 394,690	\$ 359,243	\$ 394,910	\$ 385,140	\$ 530,894	\$ 535,094	\$ 604,227	12.9%
OCT	\$ 328,450	\$ 319,119	\$ 450,706	\$ 380,559	\$ 344,497	\$ 375,173	\$ 457,681	\$ 534,330	\$ 543,168	\$ 575,744	6.0%
NOV	\$ 355,904	\$ 364,367	\$ 413,891	\$ 429,525	\$ 391,505	\$ 428,715	\$ 465,543	\$ 523,329	\$ 598,095		
DEC	\$ 307,543	\$ 340,355	\$ 407,145	\$ 416,044	\$ 348,805	\$ 371,938	\$ 439,045	\$ 493,420	\$ 538,296		
TOTAL	\$ 3,697,557	\$ 4,125,285	\$ 4,735,283	\$ 4,736,482	\$ 4,585,057	\$ 4,727,585	\$ 5,173,767	\$ 5,867,061	\$ 6,576,569		

SALES TAX BY FISCAL YEAR

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Budget	\$ 2,950,000	\$ 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
Actual	\$ 3,634,415	\$ 4,092,473	\$ 4,668,492	\$ 4,727,583	\$ 4,652,296	\$ 4,704,453	\$ 5,106,660	\$ 5,812,687	\$ 6,531,693	\$ 6,546,379
% increase / decrease compared to prior fiscal year	12.4%	12.6%	14.1%	1.3%	-1.6%	1.1%	8.5%	13.8%	12.4%	

Sales Tax for Cities in Guadalupe County, Texas

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	% increase / decrease compared to same month prior year
JAN	\$ 169,920	\$ 235,078	\$ 370,895	\$ 420,097	\$ 489,024	\$ 448,455	\$ 429,200	\$ 529,844	\$ 598,591	\$ 636,287	\$ 624,391	-1.9%
FEB	264,304	307,582	467,399	535,361	629,113	648,782	715,557	702,194	692,100	949,073	1,092,665	15.1%
MAR	171,486	244,316	339,914	353,310	495,196	444,342	433,095	486,863	547,624	623,744	731,900	17.3%
APR	193,539	189,393	330,777	372,498	424,761	419,859	407,592	421,347	521,093	608,068	812,214	33.6%
MAY	219,261	308,529	410,797	477,658	528,864	588,570	550,056	634,528	803,896	990,972	1,171,585	18.2%
JUN	217,338	291,940	372,484	446,326	500,590	471,911	521,650	612,996	597,119	817,012	1,038,669	27.1%
JUL	217,202	282,390	406,105	457,082	488,557	461,875	486,254	513,769	613,277	845,455	672,865	-20.4%
AUG	242,238	370,785	466,184	571,296	537,508	556,483	628,690	675,291	863,121	975,186	1,020,499	4.6%
SEP	216,649	307,246	392,957	444,032	507,128	473,921	604,206	577,845	660,375	730,755	821,146	12.4%
OCT	226,841	317,164	417,694	500,697	491,300	447,109	509,563	643,491	659,150	721,870	743,249	3.0%
NOV	241,511	357,576	456,203	524,116	619,160	504,783	494,545	695,453	862,561	985,906		
DEC	<u>220,710</u>	<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>		
TOTAL	\$ 2,600,998	\$ 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	8,729,184	

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	% increase / decrease compared to same month prior year
JAN	\$ 269,334	\$ 300,912	\$ 342,358	\$ 356,682	\$ 363,663	\$ 391,230	\$ 384,305	\$ 379,694	\$ 431,459	\$ 539,409	\$ 493,956	-8.4%
FEB	408,725	460,074	473,975	487,081	505,612	514,661	528,349	585,597	679,202	876,811	712,142	-18.8%
MAR	277,520	331,720	314,474	328,910	381,310	371,691	383,482	363,269	433,667	478,229	493,060	3.1%
APR	259,220	291,824	302,748	319,447	372,634	359,681	364,259	352,523	452,622	524,501	509,824	-2.8%
MAY	356,736	401,394	427,159	452,346	471,029	436,811	539,364	535,892	663,402	629,872	624,420	-0.9%
JUN	287,704	334,196	346,935	342,704	389,262	373,747	410,033	416,732	501,442	538,422	576,802	7.1%
JUL	293,382	313,040	345,055	369,845	394,296	357,818	410,327	398,148	579,800	503,364	537,034	6.7%
AUG	377,421	414,435	423,792	455,150	527,118	515,326	562,787	510,037	585,874	586,174	620,242	5.8%
SEP	320,391	337,200	340,629	367,179	423,318	396,511	390,483	356,883	541,640	533,996	561,235	5.1%
OCT	312,934	325,492	317,767	527,864	413,123	381,059	385,731	431,520	543,417	541,961	566,044	4.4%
NOV	370,426	354,751	393,434	403,096	430,551	416,996	409,371	473,527	571,081	568,531		
DEC	<u>275,784</u>	<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>		
TOTAL	\$ 3,809,576	\$ 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	\$ 5,694,758	

Note: Funds received March 2013 included audit collections of \$202,641.

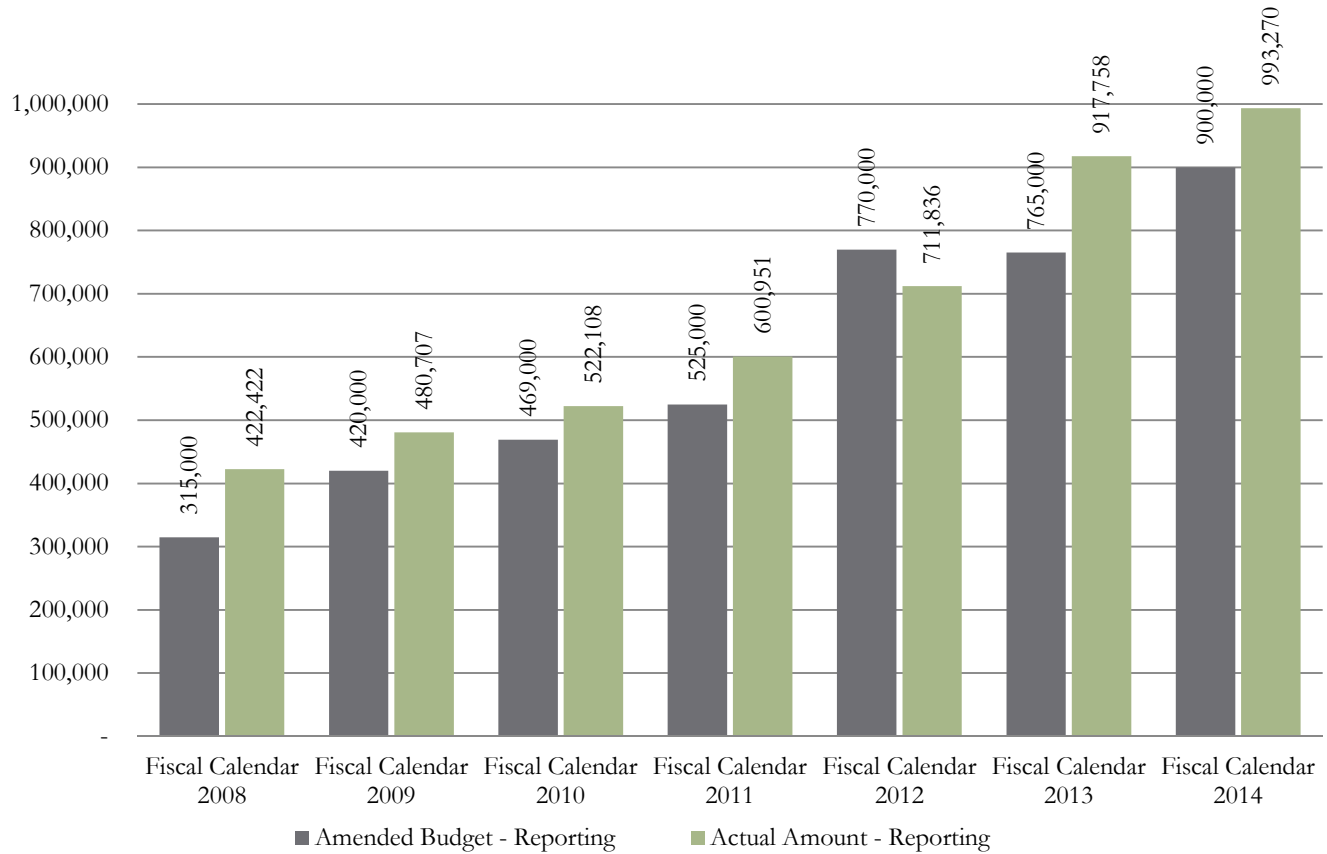
City of **Cibolo**, Texas Sales Tax History by Month Remitted to City

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	% increase / decrease compared to same month prior year
JAN	\$ 15,490	\$ 18,260	\$ 25,298	\$ 24,224	\$ 39,363	\$ 49,741	\$ 54,224	\$ 58,757	\$ 64,194	\$ 87,341	\$ 75,327	-13.8%
FEB	28,223	35,800	37,467	40,215	69,757	84,005	78744.67	89,882	110,726	231,467	142,573	-38.4%
MAR	17,120	20,655	19,278	21,385	44,699	48,626	54,513	51,221	63,707	67,397	95,586	41.8%
APR	14,212	19,198	22,860	22,758	38,273	45,005	53,791	47,561	63,760	73,720	88,432	20.0%
MAY	27,855	31,163	35,613	38,313	68,430	70,694	90,092	82,285	104,977	127,261	129,983	2.1%
JUN	20,092	20,801	19,937	36,116	48,038	47,720	60,741	52,974	62,200	84,939	91,036	7.2%
JUL	20,637	20,781	24,367	41,682	48,942	42,544	66,991	58,888	66,134	74,327	91,987	23.8%
AUG	33,195	50,433	37,770	67,497	82,234	75,474	103,156	96,159	106,866	112,540	134,326	19.4%
SEP	21,163	25,069	23,727	41,940	60,470	59,170	63,381	65,782	72,996	72,159	95,874	32.9%
OCT	24,435	26,272	24,662	41,845	64,510	50,163	64,992	62,427	74,399	88,166	110,752	25.6%
NOV	36,102	38,857	39,490	55,539	85,682	73,235	89,871	93,465	106,772	116,792		
DEC	<u>20,677</u>	<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>		
TOTAL	\$ 279,201	\$ 331,621	\$ 337,666	\$ 485,434	\$ 710,382	\$ 693,934	\$ 836,568	\$ 812,511	\$ 968,512	\$ 1,219,285	\$ 1,055,874	

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

GUADALUPE COUNTY, TEXAS

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

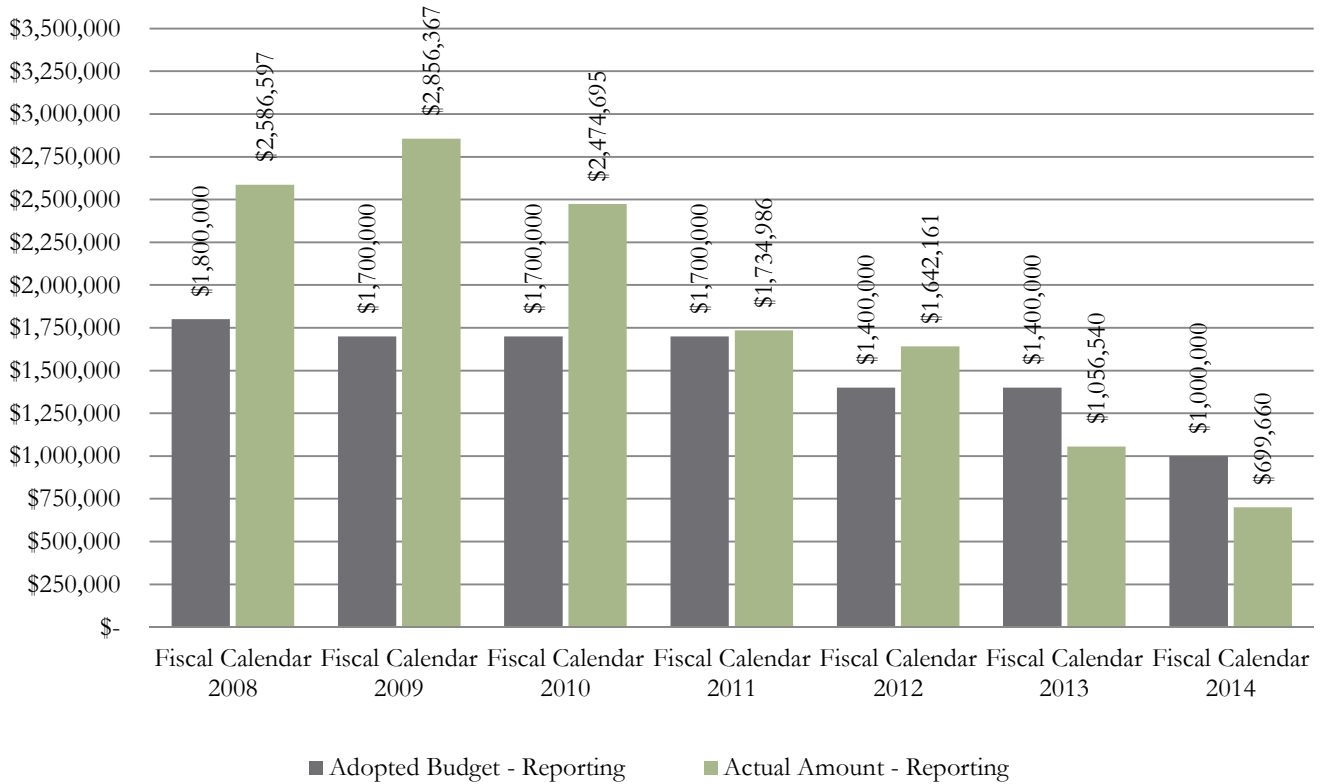


GL Account Code And Description 100-499-00_300.7235 - Revenues Vehicle Registration-TC 502.1981
 Process Status Posted
 Fiscal Month (Multiple Items)

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	993,270

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	\$	699,660	

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
100 GENERAL FUND			
General Government			
Intergovernmental	215,487.00	281,775.51	(66,288.51)
Taxes	35,738,000.00	34,715,429.09	1,022,570.91
Charges for Services	1,069,345.00	865,964.65	203,380.35
Licenses and Permits	1,079,200.00	1,173,244.04	(94,044.04)
Interest Income	126,200.00	148,400.80	(22,200.80)
Miscellaneous	30,500.00	228,459.11	(197,959.11)
Fines & Forfeitures	8,000.00	69,213.41	(61,213.41)
General Government Total	38,266,732.00	37,482,486.61	784,245.39
Health and Social Services			
Intergovernmental	1,495,800.00	0.00	1,495,800.00
Charges for Services	12,000.00	10,675.00	1,325.00
Licenses and Permits	65,100.00	73,020.00	(7,920.00)
Miscellaneous	300.00	405.00	(105.00)
Health and Social Services Total	1,573,200.00	84,100.00	1,489,100.00
Judicial			
Intergovernmental	378,671.00	382,998.20	(4,327.20)
Charges for Services	592,850.00	508,516.13	84,333.87
Miscellaneous	2,000.00	2,823.64	(823.64)
Fines & Forfeitures	755,000.00	825,642.78	(70,642.78)
Judicial Total	1,728,521.00	1,719,980.75	8,540.25
None			
Transfers In	940,000.00	750,000.00	190,000.00
None Total	940,000.00	750,000.00	190,000.00
Public Safety			
Intergovernmental	134,071.00	161,274.43	(27,203.43)
Charges for Services	1,397,000.00	1,130,772.07	266,227.93
Miscellaneous	159,376.00	122,181.04	37,194.96
Fines & Forfeitures	0.00	53,661.22	(53,661.22)
Public Safety Total	1,690,447.00	1,467,888.76	222,558.24
100 GENERAL FUND Total	44,198,900.00	41,504,456.12	2,694,443.88

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
200 ROAD & BRIDGE FUND			
Infrastructure & Environmental Service	7,349,945.00	7,357,146.23	(7,201.23)
400 LAW LIBRARY FUND			
Judicial	60,000.00	52,486.45	7,513.55
403 SHERIFF'S STATE FORFEITURE CH 59			
Public Safety	5,000.00	39,713.55	(34,713.55)
405 SHERIFF'S FEDERAL FORFEITURE			
Public Safety	60,000.00	21,407.83	38,592.17
408 FIRE CODE INSPECTION FEE FUND			
Public Safety	13,000.00	31,810.00	(18,810.00)
409 SHERIFF'S DONATION FUND			
Public Safety	0.00	3,604.00	(3,604.00)
410 COUNTY CLERK RECORDS MGMT FUND			
General Government	130,000.00	190,496.49	(60,496.49)
411 CO. CLERK RECORDS ARCHIVE-GF			
General Government	125,000.00	188,006.51	(63,006.51)
412 COUNTY RECORDS MANAGEMENT			
General Government	35,000.00	30,572.31	4,427.69
413 VITAL STATISTICS PRESERVATION-GF			
General Government	4,000.00	4,028.00	(28.00)
414 COURTHOUSE SECURITY			
Public Safety	60,000.00	59,058.63	941.37
415 DISTRICT CLERK RECORDS MGMT			
Judicial	9,000.00	8,607.14	392.86
416 JUSTICE COURT TECHNOLOGY			
Judicial	31,000.00	31,173.45	(173.45)
417 CO & DIST COURT TECHNOLOGY FUND			
Judicial	4,000.00	3,376.37	623.63
420 SURPLUS FUNDS-ELECTION CONTRACTS			
General Government	0.00	25,336.02	(25,336.02)

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
430 COURT REPORTER FEE (GC 51.601)			
Judicial	24,000.00	26,274.41	(2,274.41)
431 FAMILY PROTECTION FEE FUND			
Health and Social Services	9,000.00	8,262.83	737.17
432 DIST CLK RECORDS ARCHIVE -GF			
Judicial	8,000.00	12,429.51	(4,429.51)
433 COURT RECORDS PRESERVATION-GF			
Judicial	19,000.00	19,292.76	(292.76)
435 ALTERNATIVE DISPUTE RESOLUTION			
Judicial	19,000.00	17,459.51	1,540.49
436 COURT-INITIATED GUARDIANSHIPS			
Judicial	7,000.00	7,180.00	(180.00)
437 CHILD SAFETY FEE-GF			
General Government	54,308.00	51,649.34	2,658.66
440 COUNTY DRUG COURTS FUND-GF			
Judicial	10,000.00	9,600.79	399.21
445 CA PRE-TRIAL INTERVENTION PROG			
Judicial	40,000.00	26,750.00	13,250.00
453 CONSTABLE 3 STATE FORFEITURE			
Judicial	2,304.00	2,304.69	(0.69)
499 EMPLOYEE FUND-GF			
General Government	2,500.00	2,647.52	(147.52)
501 COUNTY ATTORNEY HOT CHECK FEES			
Judicial	0.00	8,723.22	(8,723.22)
505 LAW ENFORCEMENT TRAINING FUNDS			
Public Safety	15,086.00	15,088.77	(2.77)
521 ELECTION CONTRACTS			
General Government	0.00	121,871.39	(121,871.39)
600 DEBT SERVICE			

GUADALUPE COUNTY, TEXAS
Schedule of Revenues - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Remaining Budget w/o Encumbrances - Reporting
None	7,256,100.00	15,300,199.63	(8,044,099.63)
700 CAPITAL PROJECT FUND			
General Government	1,489,000.00	1,489,000.00	0.00
701 FY13 COB/ 09 TAN JUSTICE CTR/GAR			
General Government	0.00	196.45	(196.45)
702 DEPT OF HOMELAND SECURITY(FEMA)			
Public Safety	38,000.00	38,000.00	0.00
713 JAG DEPARTMENT OF JUSTICE GRANTS			
Public Safety	93,380.00	89,970.75	3,409.25
800 JAIL COMMISSARY FUND			
Public Safety	213,050.00	209,223.03	3,826.97
850 EMPLOYEE HEALTH BENEFITS			
General Government	4,945,000.00	4,237,664.33	707,335.67
855 WORKERS' COMPENSATION FUND			

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
100 GENERAL FUND				
General Government				
400 COUNTY JUDGE	306,720.00	221,830.78	76.36	84,812.86
401 COMMISSIONERS COURT	418,904.00	329,435.82	71.95	89,396.23
403 COUNTY CLERK	1,227,607.00	866,798.74	422.92	360,385.34
409 NON DEPARTMENTAL	1,353,901.00	1,109,862.41	6,361.85	237,676.74
490 ELECTION ADMINISTRATION	595,452.00	417,483.74	1,851.62	176,116.64
493 HUMAN RESOURCES	275,773.00	214,827.45	29.18	60,916.37
495 COUNTY AUDITOR	711,757.00	546,089.91	188.90	165,478.19
497 COUNTY TREASURER	332,451.00	251,880.42	886.50	79,684.08
499 TAX ASSESSOR COLLECTOR	1,331,839.00	1,069,538.48	3,173.13	259,127.39
503 MANAGEMENT INFORMATION SERVICE	1,534,995.00	1,196,927.36	3,699.27	334,368.37
516 BUILDING MAINTENANCE	946,545.00	655,947.32	57,464.49	233,133.19
517 GROUNDS MAINTENANCE	48,716.00	30,460.52	383.42	17,872.06
General Government Total	9,084,660.00	6,911,082.95	74,609.59	2,098,967.46
Health and Social Services				
405 VETERANS' SERVICE OFFICER	97,958.00	66,032.72	0.00	31,925.28
630 HEALTH & SOCIAL SERVICES	4,141,287.00	3,978,192.56	800.00	162,294.44
635 ENVIRONMENTAL HEALTH	324,340.00	252,079.64	244.69	72,015.67
637 ANIMAL CONTROL	270,652.00	195,410.54	1,476.80	73,764.66
665 AGRICULTURE EXTENSION SERVICE	306,598.00	242,768.61	136.79	63,692.60
Health and Social Services Total	5,140,835.00	4,734,484.07	2,658.28	403,692.65
Infrastructure & Environmental Service				
670 OTHER ENVIRONMENTAL SERVICES	145,360.00	114,866.95	0.00	30,493.05
Infrastructure & Environmental Service Total	145,360.00	114,866.95	0.00	30,493.05
Interfund Transfers				
700 TRANSFERS (IN) /OUT	6,989,000.00	6,989,000.00	0.00	0.00
Interfund Transfers Total	6,989,000.00	6,989,000.00	0.00	0.00
Judicial				
426 COUNTY COURT AT LAW	360,546.00	287,978.27	24.10	72,543.63
427 COUNTY COURT AT LAW NO. 2	561,711.00	427,087.35	171.82	134,451.83
435 COMBINED DISTRICT COURT	780,268.00	581,517.97	0.00	198,750.03
436 25TH JUDICIAL DISTRICT	191,294.00	153,054.08	0.00	38,239.92
437 274TH JUDICIAL DISTRICT COURT	129,896.00	99,565.59	100.00	30,230.41
438 2ND 25TH JUDICIAL DISTRICT	186,238.00	149,278.72	399.21	36,560.07
440 DISTRICT ATTORNEY SUPPORT	1,062,034.00	975,645.62	0.00	86,388.38
450 DISTRICT CLERK	791,787.00	607,611.49	751.00	183,424.51
451 JUSTICE OF THE PEACE, PRECINCT 1	372,508.00	292,351.63	693.80	79,462.57
452 JUSTICE OF THE PEACE, PRECINCT 2	196,728.00	157,258.65	2,034.03	37,435.32
453 JUSTICE OF THE PEACE, PRECINCT 3	189,453.00	152,253.41	151.95	37,047.64
454 JUSTICE OF THE PEACE, PRECINCT 4	276,198.00	219,464.93	173.45	56,559.62

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
475 COUNTY ATTORNEY	1,225,574.00	980,399.31	1,676.47	243,498.22
574 JUVENILE PROB/DETENTION SUPPORT	2,935,464.00	2,192,595.65	1,745.52	741,122.83
Judicial Total	9,259,699.00	7,276,062.67	7,921.35	1,975,714.98
Public Safety				
406 EMERGENCY MANAGEMENT	131,223.00	94,180.46	589.95	36,452.59
543 FIRE DEPARTMENTS	701,214.00	528,386.08	163.88	172,664.04
551 CONSTABLE, PRECINCT 1	164,326.00	119,014.39	1,842.44	43,469.17
552 CONSTABLE, PRECINCT 2	144,652.00	110,319.89	2,230.00	32,102.11
553 CONSTABLE, PRECINCT 3	114,937.00	88,797.83	474.00	25,665.17
554 CONSTABLE, PRECINCT 4	132,813.00	109,643.68	0.00	23,169.32
560 COUNTY SHERIFF	9,299,809.00	7,127,415.95	86,033.61	2,086,359.44
562 DEPARTMENT OF PUBLIC SAFETY	154,381.00	113,474.29	3,394.64	37,512.07
570 COUNTY JAIL	8,611,863.00	5,605,739.19	67,716.51	2,938,407.30
572 ADULT PROBATION (CSCD) SUPPORT	68,500.00	56,130.56	493.44	11,876.00
Public Safety Total	19,523,718.00	13,953,102.32	162,938.47	5,407,677.21
100 GENERAL FUND Total	50,143,272.00	39,978,598.96	248,127.69	9,916,545.35
200 ROAD & BRIDGE FUND				
Infrastructure & Environmental Service				
620 UNIT ROAD SYSTEM	8,121,335.00	5,889,302.02	247,752.62	1,984,280.36
Infrastructure & Environmental Service Total	8,121,335.00	5,889,302.02	247,752.62	1,984,280.36
200 ROAD & BRIDGE FUND Total	8,121,335.00	5,889,302.02	247,752.62	1,984,280.36
400 LAW LIBRARY FUND				
Judicial				
100 SPECIAL REVENUE	60,200.00	45,100.39	0.00	15,099.61
Judicial Total	60,200.00	45,100.39	0.00	15,099.61
400 LAW LIBRARY FUND Total	60,200.00	45,100.39	0.00	15,099.61
403 SHERIFF'S STATE FORFEITURE CH 59				
Public Safety				
100 SPECIAL REVENUE	31,000.00	2,815.69	13,827.03	14,357.28
Public Safety Total	31,000.00	2,815.69	13,827.03	14,357.28
403 SHERIFF'S STATE FORFEITURE CH 59 Total	31,000.00	2,815.69	13,827.03	14,357.28
405 SHERIFF'S FEDERAL FORFEITURE				
Public Safety				
100 SPECIAL REVENUE	252,000.00	207,380.83	24,046.15	20,573.02
Public Safety Total	252,000.00	207,380.83	24,046.15	20,573.02

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
405 SHERIFF'S FEDERAL FORFEITURE Total	252,000.00	207,380.83	24,046.15	20,573.02
408 FIRE CODE INSPECTION FEE FUND				
Public Safety				
100 SPECIAL REVENUE	15,000.00	7,646.32	(0.00)	7,353.68
Public Safety Total	15,000.00	7,646.32	(0.00)	7,353.68
408 FIRE CODE INSPECTION FEE FUND Total	15,000.00	7,646.32	(0.00)	7,353.68
409 SHERIFF'S DONATION FUND				
Public Safety				
100 SPECIAL REVENUE	6,396.00	2,231.61	0.00	4,164.39
Public Safety Total	6,396.00	2,231.61	0.00	4,164.39
409 SHERIFF'S DONATION FUND Total	6,396.00	2,231.61	0.00	4,164.39
410 COUNTY CLERK RECORDS MGMT FUND				
General Government				
100 SPECIAL REVENUE	573,611.00	37,155.50	15,001.96	521,453.54
General Government Total	573,611.00	37,155.50	15,001.96	521,453.54
410 COUNTY CLERK RECORDS MGMT FUND Tot	573,611.00	37,155.50	15,001.96	521,453.54
411 CO. CLERK RECORDS ARCHIVE-GF				
General Government				
100 SPECIAL REVENUE	810,000.00	411,650.65	0.00	398,349.35
General Government Total	810,000.00	411,650.65	0.00	398,349.35
411 CO. CLERK RECORDS ARCHIVE-GF Total	810,000.00	411,650.65	0.00	398,349.35
412 COUNTY RECORDS MANAGEMENT				
General Government				
100 SPECIAL REVENUE	67,032.00	36,528.77	0.00	30,503.23
General Government Total	67,032.00	36,528.77	0.00	30,503.23
412 COUNTY RECORDS MANAGEMENT Total	67,032.00	36,528.77	0.00	30,503.23
413 VITAL STATISTICS PRESERVATION-GF				
General Government				
100 SPECIAL REVENUE	7,700.00	3,364.09	0.00	4,335.91
General Government Total	7,700.00	3,364.09	0.00	4,335.91
413 VITAL STATISTICS PRESERVATION-GF Total	7,700.00	3,364.09	0.00	4,335.91
414 COURTHOUSE SECURITY				

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
Public Safety				
100 SPECIAL REVENUE	63,356.00	39,393.40	5,055.00	18,907.60
Public Safety Total	63,356.00	39,393.40	5,055.00	18,907.60
414 COURTHOUSE SECURITY Total	63,356.00	39,393.40	5,055.00	18,907.60
415 DISTRICT CLERK RECORDS MGMT				
Judicial				
100 SPECIAL REVENUE	17,900.00	8,100.00	0.00	9,800.00
Judicial Total	17,900.00	8,100.00	0.00	9,800.00
415 DISTRICT CLERK RECORDS MGMT Total	17,900.00	8,100.00	0.00	9,800.00
416 JUSTICE COURT TECHNOLOGY				
Judicial				
100 SPECIAL REVENUE	148,300.00	17,925.13	28,493.00	101,881.87
Judicial Total	148,300.00	17,925.13	28,493.00	101,881.87
Public Safety				
100 SPECIAL REVENUE	30,400.00	14,341.32	(0.00)	16,058.68
Public Safety Total	30,400.00	14,341.32	(0.00)	16,058.68
416 JUSTICE COURT TECHNOLOGY Total	178,700.00	32,266.45	28,493.00	117,940.55
417 CO & DIST COURT TECHNOLOGY FUND				
Judicial				
100 SPECIAL REVENUE	3,000.00	2,381.58	0.00	618.42
Judicial Total	3,000.00	2,381.58	0.00	618.42
417 CO & DIST COURT TECHNOLOGY FUND Total	3,000.00	2,381.58	0.00	618.42
420 SURPLUS FUNDS-ELECTION CONTRACTS				
General Government				
100 SPECIAL REVENUE	5,000.00	2,410.44	0.00	2,589.56
General Government Total	5,000.00	2,410.44	0.00	2,589.56
420 SURPLUS FUNDS-ELECTION CONTRACTS Total	5,000.00	2,410.44	0.00	2,589.56
422 HAVA FUND				
General Government				
491 HAVA PROGRAM REVENUE	10,000.00	0.00	0.00	10,000.00
General Government Total	10,000.00	0.00	0.00	10,000.00
422 HAVA FUND Total	10,000.00	0.00	0.00	10,000.00

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
430 COURT REPORTER FEE (GC 51.601)				
Judicial				
100 SPECIAL REVENUE	24,000.00	24,000.00	0.00	0.00
Judicial Total	24,000.00	24,000.00	0.00	0.00
430 COURT REPORTER FEE (GC 51.601) Total	24,000.00	24,000.00	0.00	0.00
431 FAMILY PROTECTION FEE FUND				
Health and Social Services				
100 SPECIAL REVENUE	7,400.00	7,400.00	0.00	0.00
Health and Social Services Total	7,400.00	7,400.00	0.00	0.00
431 FAMILY PROTECTION FEE FUND Total	7,400.00	7,400.00	0.00	0.00
432 DIST CLK RECORDS ARCHIVE -GF				
Judicial				
100 SPECIAL REVENUE	6,900.00	0.00	0.00	6,900.00
Judicial Total	6,900.00	0.00	0.00	6,900.00
432 DIST CLK RECORDS ARCHIVE -GF Total	6,900.00	0.00	0.00	6,900.00
433 COURT RECORDS PRESERVATION-GF				
Judicial				
100 SPECIAL REVENUE	30,000.00	30,000.00	0.00	0.00
Judicial Total	30,000.00	30,000.00	0.00	0.00
433 COURT RECORDS PRESERVATION-GF Total	30,000.00	30,000.00	0.00	0.00
435 ALTERNATIVE DISPUTE RESOLUTION				
Judicial				
100 SPECIAL REVENUE	58,000.00	400.00	0.00	57,600.00
Judicial Total	58,000.00	400.00	0.00	57,600.00
435 ALTERNATIVE DISPUTE RESOLUTION Total	58,000.00	400.00	0.00	57,600.00
436 COURT-INITIATED GUARDIANSHIPS				
Judicial				
100 SPECIAL REVENUE	7,000.00	4,100.00	0.00	2,900.00
Judicial Total	7,000.00	4,100.00	0.00	2,900.00
436 COURT-INITIATED GUARDIANSHIPS Total	7,000.00	4,100.00	0.00	2,900.00
437 CHILD SAFETY FEE-GF				
General Government				
100 SPECIAL REVENUE	182,100.00	147,100.00	0.00	35,000.00

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
General Government Total	182,100.00	147,100.00	0.00	35,000.00
437 CHILD SAFETY FEE-GF Total	182,100.00	147,100.00	0.00	35,000.00
440 COUNTY DRUG COURTS FUND-GF				
Judicial				
100 SPECIAL REVENUE	36,889.00	5,992.92	1,050.00	29,846.08
110 VETERAN'S DRUG COURT	1,005.00	236.87	0.00	768.13
Judicial Total	37,894.00	6,229.79	1,050.00	30,614.21
440 COUNTY DRUG COURTS FUND-GF Total	37,894.00	6,229.79	1,050.00	30,614.21
445 CA PRE-TRIAL INTERVENTION PROG				
Judicial				
100 SPECIAL REVENUE	40,000.00	16,875.00	0.00	23,125.00
Judicial Total	40,000.00	16,875.00	0.00	23,125.00
445 CA PRE-TRIAL INTERVENTION PROG Total	40,000.00	16,875.00	0.00	23,125.00
499 EMPLOYEE FUND-GF				
General Government				
100 SPECIAL REVENUE	3,000.00	741.82	0.00	2,258.18
General Government Total	3,000.00	741.82	0.00	2,258.18
499 EMPLOYEE FUND-GF Total	3,000.00	741.82	0.00	2,258.18
501 COUNTY ATTORNEY HOT CHECK FEES				
Judicial				
100 SPECIAL REVENUE	0.00	5,606.77	0.00	(5,606.77)
Judicial Total	0.00	5,606.77	0.00	(5,606.77)
501 COUNTY ATTORNEY HOT CHECK FEES Total	0.00	5,606.77	0.00	(5,606.77)
505 LAW ENFORCEMENT TRAINING FUNDS				
Public Safety				
100 SPECIAL REVENUE	33,743.00	15,447.04	0.00	18,295.96
Public Safety Total	33,743.00	15,447.04	0.00	18,295.96
505 LAW ENFORCEMENT TRAINING FUNDS Total	33,743.00	15,447.04	0.00	18,295.96
521 ELECTION CONTRACTS				
General Government				
915 S.I.S.D. ELECTIONS	0.00	26,077.37	0.00	(26,077.37)
918 REPUBLICAN PRIMARY	0.00	30,820.06	0.00	(30,820.06)
919 DEMOCRATIC PRIMARY	0.00	9,087.51	0.00	(9,087.51)

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
920 CITY OF SCHERTZ	0.00	9,374.56	0.00	(9,374.56)
921 CITY OF SELMA	0.00	4,440.19	0.00	(4,440.19)
922 CITY OF SEGUIN	0.00	18,192.47	0.00	(18,192.47)
923 CITY OF CIBOLO	0.00	8,476.74	0.00	(8,476.74)
925 MARION ISD/CITY OF MARION/GVSUD	0.00	4,646.40	0.00	(4,646.40)
929 Miscellaneous Entities	0.00	14,459.57	0.00	(14,459.57)
General Government Total	0.00	125,574.87	0.00	(125,574.87)
521 ELECTION CONTRACTS Total	0.00	125,574.87	0.00	(125,574.87)
600 DEBT SERVICE				
None				
680 DEBT SERVICE	7,152,420.00	15,180,956.64	0.00	(8,028,536.64)
None Total	7,152,420.00	15,180,956.64	0.00	(8,028,536.64)
600 DEBT SERVICE Total	7,152,420.00	15,180,956.64	0.00	(8,028,536.64)
700 CAPITAL PROJECT FUND				
General Government				
	3,878,754.00	2,671,091.33	1,311.13	1,206,351.54
General Government Total	3,878,754.00	2,671,091.33	1,311.13	1,206,351.54
700 CAPITAL PROJECT FUND Total	3,878,754.00	2,671,091.33	1,311.13	1,206,351.54
701 FY13 COB/ 09 TAN JUSTICE CTR/GAR				
General Government				
	180,000.00	527,984.95	0.00	(347,984.95)
General Government Total	180,000.00	527,984.95	0.00	(347,984.95)
701 FY13 COB/ 09 TAN JUSTICE CTR/GAR Total	180,000.00	527,984.95	0.00	(347,984.95)
713 JAG DEPARTMENT OF JUSTICE GRANTS				
Public Safety				
100 SPECIAL REVENUE	93,380.00	89,970.75	0.00	3,409.25
Public Safety Total	93,380.00	89,970.75	0.00	3,409.25
713 JAG DEPARTMENT OF JUSTICE GRANTS Tot	93,380.00	89,970.75	0.00	3,409.25
800 JAIL COMMISSARY FUND				
Public Safety				
100 SPECIAL REVENUE	267,000.00	190,792.78	7,880.20	68,327.02
Public Safety Total	267,000.00	190,792.78	7,880.20	68,327.02
800 JAIL COMMISSARY FUND Total	267,000.00	190,792.78	7,880.20	68,327.02

GUADALUPE COUNTY, TEXAS
Schedule of Expenditures - All Departments
Budget and Year-to-Date for the Period Ended
August 31, 2014

	Amended Budget - Reporting	Actual Amount - Reporting	Encumbrance s	Remaining Budget w/ Encumbrances - Reporting
850 EMPLOYEE HEALTH BENEFITS				
General Government				
698 MEDICAL / DENTAL INSURANCE	5,481,300.00	3,623,332.32	1,653.66	1,856,314.02
General Government Total	5,481,300.00	3,623,332.32	1,653.66	1,856,314.02
850 EMPLOYEE HEALTH BENEFITS Total	5,481,300.00	3,623,332.32	1,653.66	1,856,314.02
855 WORKERS' COMPENSATION FUND				
General Government				
699 SELF FUNDED WORKERS COMPENSATION	1,167,000.00	1,117,667.75	0.00	49,332.25
General Government Total	1,167,000.00	1,117,667.75	0.00	49,332.25
855 WORKERS' COMPENSATION FUND Total	1,167,000.00	1,117,667.75	0.00	49,332.25
Grand Total	79,015,393.00	70,491,598.51	594,198.44	7,929,596.05

GUADALUPE COUNTY, TEXAS
General Fund Balance Sheet
For the Month Ended
August 31, 2014

Row Labels	LTD Ending Balance
Asset	
Cash and Investments	
Cash in Bank	\$ 2,916,892.02
Cash on Hand	\$ 3,900.00
Investments	\$ 20,547,804.66
Cash and Investments Total	\$ 23,468,596.68
Accounts Receivable	
	\$ 1,255,973.38
Accounts Receivable Total	\$ 1,255,973.38
Prepays	
	\$ 205,022.41
Prepays Total	\$ 205,022.41
Due from Other Funds	
	\$ -
Due from Other Funds Total	\$ -
Other	
	\$ -
Other Total	\$ -
Asset Total	\$ 24,929,592.47
Liability	
Accounts Payable	
	\$ (352,522.00)
Accounts Payable Total	\$ (352,522.00)
Deferred Revenues	
	\$ (1,217,712.02)
Deferred Revenues Total	\$ (1,217,712.02)
Funds Held for Others	
	\$ (64,656.90)
Funds Held for Others Total	\$ (64,656.90)
Other Liabilities	
	\$ (24,554.83)
Other Liabilities Total	\$ (24,554.83)
Other State Fees	

GUADALUPE COUNTY, TEXAS
General Fund Balance Sheet
For the Month Ended
August 31, 2014

	\$	(8,399.42)
Other State Fees Total	\$	(8,399.42)
Payroll Liabilities		
	\$	(339,571.85)
Payroll Liabilities Total	\$	(339,571.85)
Quarterly State Court Cost Payable		
	\$	(160,017.80)
Quarterly State Court Cost Payable Total	\$	(160,017.80)
Due to Other Funds		
	\$	(7,682.49)
Due to Other Funds Total	\$	(7,682.49)
Quarterly State Civil Fees Payable		
	\$	(50,287.77)
Quarterly State Civil Fees Payable Total	\$	(50,287.77)
Liability Total	\$	(2,225,405.08)
Fund Equity		
Fund Balance		
Assigned Fund Balance	\$	(7,667,000.00)
Committed Fund Balance	\$	(500,000.00)
Unassigned Fund Balance	\$	(15,418,999.09)
Fund Balance Total	\$	(23,585,999.09)
Non-Spendable Fund Balance		
Inventory on Hand	\$	-
Prepays	\$	(337,429.67)
Non-Spendable Fund Balance Total	\$	(337,429.67)
Restricted Fund Balance		
Restricted Revenues	\$	(12,480.00)
Restricted Fund Balance Total	\$	(12,480.00)
Fund Equity Total	\$	(23,935,908.76)
Current Year Changes in Fund Equity	\$	(1,231,721.37)

GUADALUPE COUNTY, TEXAS
Road & Bridge Fund Balance Sheet
For the Month Ended
August 31, 2014

Asset		
Cash and Investments		
Cash in Bank	\$	2,858,764.22
Investments	\$	42,372.47
Cash and Investments Total	\$	2,901,136.69
Accounts Receivable		
	\$	210,980.86
Accounts Receivable Total	\$	210,980.86
Inventory		
	\$	173,306.83
Inventory Total	\$	173,306.83
Due from Other Funds		
	\$	-
Due from Other Funds Total	\$	-
Prepays		
	\$	4,509.17
Prepays Total	\$	4,509.17
Asset Total	\$	3,289,933.55
Liability		
Accounts Payable		
	\$	(205,933.43)
Accounts Payable Total	\$	(205,933.43)
Other Liabilities		
	\$	-
Other Liabilities Total	\$	-
Due to Other Funds		
	\$	-
Due to Other Funds Total	\$	-
Deferred Revenues		
	\$	(206,798.17)
Deferred Revenues Total	\$	(206,798.17)
Payroll Liabilities		
	\$	-
Payroll Liabilities Total	\$	-
Liability Total	\$	(412,731.60)
Fund Equity		
Non-Spendable Fund Balance		
Inventory on Hand	\$	(173,306.83)
Prepays	\$	(4,860.58)
Non-Spendable Fund Balance Total	\$	(178,167.41)
Restricted Fund Balance		
Restricted Revenues	\$	(1,853,235.05)
Restricted Fund Balance Total	\$	(1,853,235.05)
Fund Equity Total	\$	(2,031,402.46)
Current Year Changes in Fund Equity	\$	845,799.49

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
August 31, 2014

Journal Type	Journal Entry
Asset	
Cash and Investments	
Cash in Bank	
Cash in Bank	\$ 12,536,104.38
Cash in Bank Total	\$ 12,536,104.38
Cash on Hand	
Cash on Hand	\$ 17,944.62
Cash on Hand Total	\$ 17,944.62
Investments	
Investments	\$ 21,945,252.77
Investments Total	\$ 21,945,252.77
Cash and Investments Total	\$ 34,499,301.77
Accounts Receivable	
	\$ 1,566,942.80
Accounts Receivable Total	\$ 1,566,942.80
Prepays	
	\$ 273,891.58
Prepays Total	\$ 273,891.58
Inventory	
	\$ 192,022.78
Inventory Total	\$ 192,022.78
Agency/Trust Accounts	
	\$ 110,000.00
Agency/Trust Accounts Total	\$ 110,000.00
Due from Other Funds	
	\$ 3.09
Due from Other Funds Total	\$ 3.09
Accumulated Depreciation	
	\$ -
Accumulated Depreciation Total	\$ -
Equipment	
	\$ -
Equipment Total	\$ -
Other	
	\$ -

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
August 31, 2014

Journal Type	Journal Entry
Other Total	\$ -
Asset Total	\$ 36,642,162.02
Liability	
Accounts Payable	
	\$ (602,220.19)
Accounts Payable Total	\$ (602,220.19)
Deferred Revenues	
	\$ (1,498,093.34)
Deferred Revenues Total	\$ (1,498,093.34)
Other Liabilities	
	\$ (281,700.04)
Other Liabilities Total	\$ (281,700.04)
Payroll Liabilities	
	\$ (339,571.85)
Payroll Liabilities Total	\$ (339,571.85)
Funds Held for Others	
	\$ (508,916.38)
Funds Held for Others Total	\$ (508,916.38)
Other State Fees	
	\$ (8,399.42)
Other State Fees Total	\$ (8,399.42)
Quarterly State Court Cost Payable	
	\$ (160,017.80)
Quarterly State Court Cost Payable Total	\$ (160,017.80)
Due to Other Funds	
	\$ (8,260.57)
Due to Other Funds Total	\$ (8,260.57)
Quarterly State Civil Fees Payable	
	\$ (50,287.77)
Quarterly State Civil Fees Payable Total	\$ (50,287.77)
Liability Total	\$ (3,457,467.36)
Fund Equity	
Non-Spendable Fund Balance	
Inventory on Hand	\$ (192,022.78)
Prepays	\$ (367,658.86)

GUADALUPE COUNTY, TEXAS
Consolidated Fund Balance Sheet
For the Month Ended
August 31, 2014

Journal Type	Journal Entry
Non-Spendable Fund Balance Total	\$ (559,681.64)
Restricted Fund Balance	
Debt Service	\$ (65,905.95)
Restricted Revenues	\$ (5,542,539.89)
Restricted Fund Balance Total	\$ (5,608,445.84)
Fund Balance	
	\$ (6,398.49)
Assigned Fund Balance	\$ (7,874,520.29)

GUADALUPE COUNTY, TEXAS

Debt Service Schedule

PRIOR TO 2014 REFUNDING BONDS - SEE NEXT PAGE FOR CURRENT DEBT SCHEDULE

REFUNDING BONDS, SERIES 2005

(Refunds a portion of the Series 1999 C.O.'s)

In September 2005, the Guadalupe County Commissioners Court issued \$9,495,000 to refund the Series 1999 Certificates of Obligation. The 1999 Series financed the expansion of the jail facility.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2014	\$ 985,000.00	4.50%	\$ 133,562.50	\$ 111,400.00	\$ 1,229,962.50
2015	\$ 1,025,000.00	4.00%	\$ 111,400.00	\$ 90,900.00	\$ 1,227,300.00
2016	\$ 1,070,000.00	4.00%	\$ 90,900.00	\$ 69,500.00	\$ 1,230,400.00
2017	\$ 1,110,000.00	4.00%	\$ 69,500.00	\$ 47,300.00	\$ 1,226,800.00
2018	\$ 1,160,000.00	4.00%	\$ 47,300.00	\$ 24,100.00	\$ 1,231,400.00
2019	\$ 1,205,000.00	4.00%	\$ 24,100.00	\$ -	\$ 1,229,100.00
	<u>\$ 6,555,000.00</u>		<u>\$ 476,762.50</u>	<u>\$ 343,200.00</u>	<u>\$ 7,374,962.50</u>

Option: Current interest bonds maturing on and after 2/1/2015
are callable on any date beginning 2/1/2014

TAX ANTICIPATION NOTES, SERIES 2009

In March 2009, the Guadalupe County Commissioners Court issued \$9,900,000 in tax anticipation notes for the remodeling of the 1st and 3rd floors of the Economy Furniture building to be used as a Justice Center and for the construction of a parking garage.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2014	\$ 555,000.00	3.64%	\$ 160,486.00	\$ 150,385.00	\$ 865,871.00
2015	\$ 3,585,000.00	3.95%	\$ 150,385.00	\$ 79,581.25	\$ 3,814,966.25
2016	\$ 3,745,000.00	4.25%	\$ 79,581.25	\$ -	\$ 3,824,581.25
	<u>\$ 7,885,000.00</u>		<u>\$ 390,452.25</u>	<u>\$ 229,966.25</u>	<u>\$ 8,505,418.50</u>

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
2014	\$ -	1.00%	\$ 53,184.42	\$ 43,122.50	\$ 96,306.92
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>\$ 372,229.42</u>	<u>\$ 319,045.00</u>	<u>\$ 5,691,274.42</u>

Total Debt \$ 19,440,000

GUADALUPE COUNTY, TEXAS

Debt Service Schedule

AFTER 2014 REFUNDING OF THE SERIES 2005 & 2009

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
2014	\$ -	1.00%	\$ 53,184.42	\$ 43,122.50	\$ 96,306.92
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>\$ 372,229.42</u>	<u>\$ 319,045.00</u>	<u>\$ 5,691,274.42</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
2014	\$ 250,000.00	0.21%	\$ 2,866.22	\$ 31,982.50	\$ 284,848.72
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>\$ 8,035,000.00</u>		<u>\$ 111,295.72</u>	<u>\$ 108,429.50</u>	<u>\$ 8,254,725.22</u>

Total Debt \$ 13,035,000