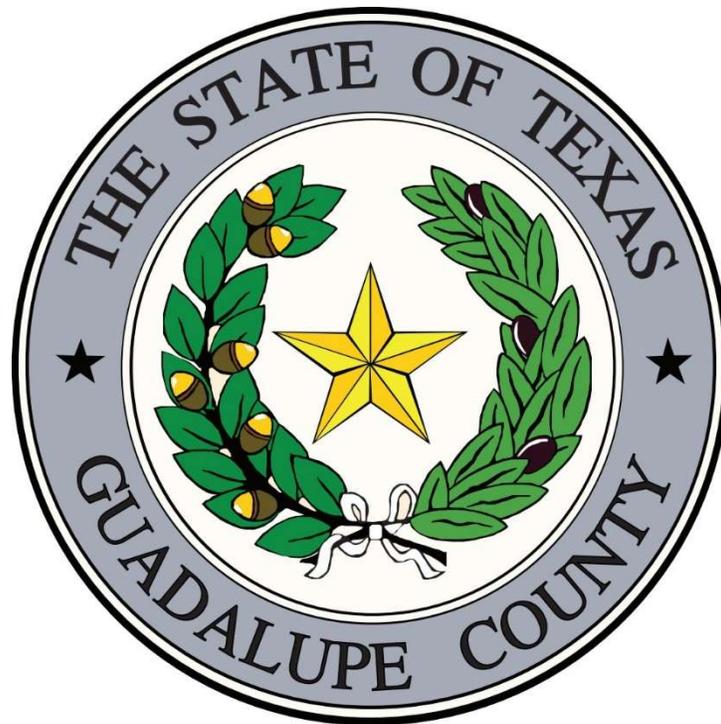


Guadalupe County, Texas

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2022



Department Issuing Report
Guadalupe County Auditor's Office
Kristen Klein, County Auditor

Guadalupe County, Texas
 Annual Comprehensive Financial Report
 For the Fiscal Year Ended September 30, 2022
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Introductory Section

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GUADALUPE COUNTY AUDITOR'S OFFICE
Kristen Klein, County Auditor

307 W. Court Street, Suite 205, Seguin, Texas 78155
Telephone: 830-303-8862

January 2, 2024

Honorable District Judges of Guadalupe County and
Honorable Members of the Guadalupe County Commissioners Court

Dear Judges and Commissioners:

The County Auditor's office is pleased to present the Annual Comprehensive Financial Report of the County of Guadalupe, Texas, (County) for the fiscal year ended September 30, 2022. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). The report is submitted in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code, which requires a complete set of audited financial statements annually.

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

This report consists of management's representation concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. The responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and by each of the Elected Officials. Because the cost of internal controls should not outweigh their benefits, the County's internal controls are designed to provide reasonable, rather than absolute assurance, that the basic financial statements will be free from material misstatement. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Weaver and Tidwell, LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2022, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2022 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Guadalupe County's MD&A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes to the basic financial statements, required supplementary information, the combining and individual fund financial statements, and schedules in addition to the report of the independent auditors. The statistical section of this report includes selected financial and demographic information, which is generally presented on a multi-year basis.

The independent audit of the financial statements of the County is part of the broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. These reports are a separate document, and are available upon request.

Profile of Guadalupe County

Geographic Information. Guadalupe County is located approximately one hundred miles inland from the Gulf of Mexico in south central Texas and is bounded by Comal, Hays, Caldwell, Gonzales, Wilson, and Bexar counties and is a component of the "San Antonio Area Metropolitan Statistical Area" (MSA) by the Texas Comptroller of Public Accounts. The County covers 711 square miles of flat to rolling terrain with local depressions and escarpments, and its elevation ranges from 450 to 800 feet above sea level. The area has a mild subtropical climate, with temperatures ranging from an average high of 96° in July and an average low of 42° in January.



History. The central Texas region, including Guadalupe County, has supported human habitation for several thousand years. Archaeologists believe some of the artifacts found in the area to be from the Archaic Period (ca. 5000 B.C. to 500 A.D.); other pieces are more recent, dating from 1200 to 1500 A.D. Indian tribes in the area included the Karankawas, Tonkawas, Comanches, and Lipan Apaches.

In 1838 a group of former Texas Rangers and other settlers founded the community of Walnut Springs, which changed its name to Seguin in 1839 to honor Juan Nepumocemo Seguin, a hero in the Texas Revolution, who had served as mayor of San Antonio and had been a senator for the Republic of Texas. In 1846, the year that the Republic of Texas became the State of Texas, Guadalupe County was formed with Seguin as its county seat. On March 30, 1846, the Texas Legislature approved the act creating Guadalupe County. Guadalupe County was created from Gonzales and Bexar counties and was organized on July 13, 1846. Guadalupe County takes its name from the Guadalupe River, which Alonso de Leon named in 1689 in honor of the Lady of Guadalupe depicted on his standard.

Population. The County population has grown significantly since 1850. In 1850, the U.S. Census Bureau shows the County population at 1,511. By 1900, the population had grown to 21,835, and in 2000, the population was 89,023. Newly released, the official population by the US Census Bureau for 2020 is 172,706. The increased growth is evident in the increased demand for service at the county level.

Highway System. The County is traversed, along its northwestern border, by Interstate Highway 35 and bisected centrally by Interstate Highway 10 (east to west). US highway 90 and US Highway 90A both branch off Interstate Highway 10 in Seguin and continue eastward to the county line toward Luling and Gonzales, respectively. Additionally, the County has two major state highways (State Highway 46 and State Highway 123) that both bisect the County (north to south). Completed in 2012, is State Highway 130, a toll road built to divert traffic on Interstate Highway 35 around Austin. State Highway 130 begins in Georgetown and travels east of Austin, coming into Guadalupe County on the northeast boundary and connecting to Interstate Highway 10 east of Seguin.

Governmental Entity – County Structure. Guadalupe County is a public corporation and political subdivision of the State of Texas. The county seat is the city of Seguin. The general governing body of the County is an elected five-member Commissioners' Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The County Judge is elected at large to serve a four-year term. Commissioners serve four-year staggered terms, two members elected every two years.

The Court, which generally meets three times per month, sets the calendar for regularly scheduled commissioners' court dates on an annual basis. This calendar is available from the County Judge's Office, the County Clerk, or on the Commissioners Court webpage on the County's website www.co.guadalupe.tx.us.

The Court sets the tax rate, approves contracts for the County, and adopts the County budget within the resources as estimated by the County Auditor. The Court is also responsible for development of policies, approves financial commitments, and makes appointments of various department heads. The management and leadership provided by members of the Court, and elected and appointed officials of other departments, are crucial to the success of the County's financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval. The District Judges of Guadalupe County appoint the County Auditor for a two-year term.

The County serves a population, based on the 2020 U.S. Census, of 172,706 and provides many varied services for the public. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and most local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail, property tax collections for multiple agencies and general governmental administration. The County provides funding for Emergency Medical Services (EMS), Volunteer Fire Departments, and Libraries. The County also has a new Fire Department that assist with mainly responding to emergency fires and assisting with emergency medical services.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Judge during May each year. The County Judge, who is the budget officer for the County, then uses these requests as the starting point for developing the County Judge's Recommended Budget. This budget is presented to the County Commissioners for their review. From the County Judge's Recommended Budget, the County Commissioners and the County Judge prepare the Proposed Budget, which is filed with the County Clerk. The Court then holds the public hearing on the Proposed Budget. The County is required to adopt a final budget no later than the 25th day after the day the Proposed Budget is filed. The appropriated budget is prepared by fund, department, and budget summary (personnel, operations, controlled assets, and capital outlay). The Court approves the budget on a summary line basis with any changes to personnel, controlled assets, or capital outlay required to be approved by commissioners' court. A more detailed, line item, budget is included with the adopted budget for informational purposes.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the Supplemental Non-Major Governmental Funds subsection of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Guadalupe County operates.

Local economy. The local economy has bounced back significantly from the impact of the public health crisis caused by COVID-19. Unique to this particular economic environment, is its dependence on effective treatments, vaccines, public health policy and immunity, to mitigate both the impact on the economy and health systems. To help offset the financial impacts of the pandemic, federal funding through the Coronavirus Aid, Relief and Economic Security Act (CARES Act), Paycheck Protection Program (PPP), Family First Coronavirus Response Act (FFCRA), and American Rescue Plan Grant (ARPA) State and Local Fiscal Recovery Funds (SLFRF) have all provided assistance to the County and its residents for expenses related to COVID-19.

The County continues to transition from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. The population has grown by 94% since the 2000 census. The large-scale growth has moved from the northwest corridor of the County, and continued up the northern part of the county and then south down State Highway 46 towards Seguin. A depleted inventory of homes, low interest rates, and the steady growth of people moving to the County, has led to a strong housing market in the County.

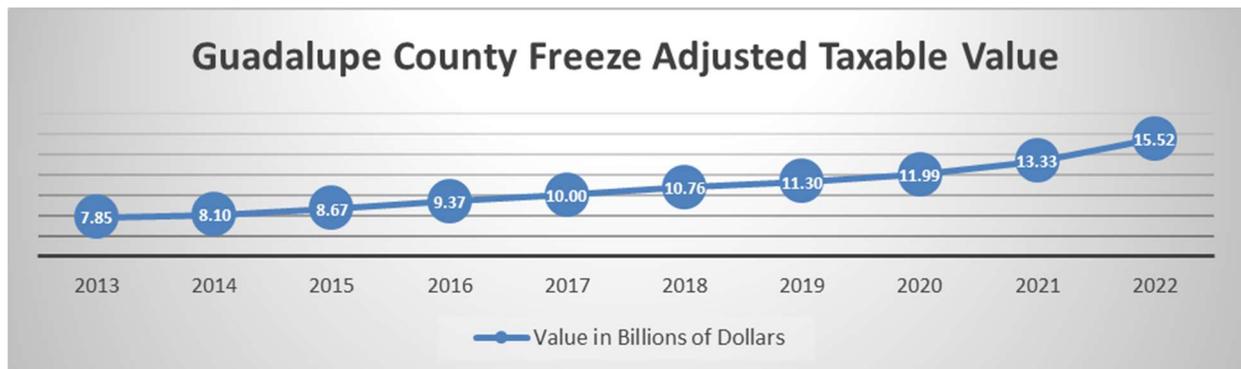
Revenues from sales tax have generally increased each year since 2004. From 2004 through 2007 there was double-digit growth in sales tax revenue, from 2008 to 2010 sales tax increased annually but at a much slower rate. During the period from 2011 through 2014, the County saw increased growth each year of 8 to 13% in sales tax. In fiscal year 2015, sales tax collections compared to prior years was much less stable, with an overall increase of one half of one percent (0.50%) for the year. Sales tax collections in 2016 had modest growth of 2.2% over 2015, however this was offset by a decrease of 1.8% from 2016 to 2017. Sales picked up for 2018 and 2019, and exceeded 2017 and 2018 collections by 6.5% and 6.0% respectively. Sales increased by 11.5%, 17.9% and 23.4% for 2020, 2021 and 2022 respectively.

The large sales tax growth from 2011 through 2014 was attributed to new businesses locating in Guadalupe County and the oil boom in the Eagle Ford Shale, which is located south, and east of Guadalupe County. The decrease in oil prices, starting in August 2014 began impacting Guadalupe County with decreased sales beginning in February 2015. Sales were not strong in 2016 or 2017, even with lower unemployment and moderate increases in County population. However, increased sales in 2018 and 2019 are attributed to higher consumer confidence and continued low unemployment. Even during with the impact of the pandemic, sales tax grew substantially each year from 2019 to 2022. This increase is attributed to two factors, residents moving to more online purchasing during the pandemic and the effects of the US Supreme Court Case, South Dakota v. Wayfair and the corresponding Texas legislative changes that were effective October 1, 2019 assessing sales tax collections on interstate purchasing. The sharp increase in sales tax during the pandemic is attributable to the continued online shopping and government stimulus funding.

The impact of the COVID-19 pandemic and the Governor's Emergency Declaration had an unprecedented impact on the County's unemployment rate. While there was a significant uptick in the number of County residents working remotely in the safety of their homes, many of our residents whose jobs were dependent on face-to-face interactions with clients were particularly hard hit with furloughs and layoffs. Guadalupe County had a low unemployment rate until the COVID-19 pandemic began in March 2020. In April 2020 and May 2020, unemployment hit highs of 10.9% and 11.7% respectively, due to the restrictions on businesses and social distancing requirements implemented by order of the Texas Governor. By June more businesses were open, and in September 2020 unemployment was down to 6.0%. Unemployment continued to decrease and by September 2021 unemployment was down to 3.9%, much closer to pre-pandemic levels. In September 2022, unemployment was back to prepandemic levels at 3.2%, the County is better as of this period than the national unemployment rate of 3.5% or State of Texas unemployment rate at 3.8%. As of September 2022, the labor force figures for the County, as established by the Texas Workforce Commission, were at 85,508 of which 82,746 were currently employed.

The Eagle Ford Shale gas formation was discovered in 2008 and is unlike many other shale formations because it has both oil and natural gas resources. Located in Southwest Texas from the Mexican border to areas in east Texas, all south of Guadalupe County, the Eagle Ford Shale is estimated to have 20.81 trillion cubic feet of natural gas and 3.351 billion barrels of oil. The formation ranges in depth from 4,000 to 14,000 feet and covers over 3,000 square miles.

Freeze adjusted taxable value has increased with both new construction as well as values increased values since 2011. Taxable values for the current fiscal year were not affected by the pandemic.



In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales was an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County's second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171 million, which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. Due a potential tax liability, during the first 15 years of the agreement, Guadalupe County has only expended a portion of these funds (\$1.2 million for the renovation of the Agriculture Extension building, \$1.5 million utilized toward the radio/communication replacement project, and \$1.8 million for a portion of Law Enforcement Center remodel and addition), and is expected to utilize a the balance of the prorated portion for capital projects in the next few years. The balance of these proceeds, \$3,140,000 has been classified in the category of assigned fund balance. (More detailed information on this transaction can be found in Notes to the Financial Statements - Note 11. Commitments and Contingencies / CPS Energy Agreement.)

Growth continues in the County with more businesses and industry taking advantage of 'pro-business' economic development incentives. In 2015, Niagara Bottling broke ground on an \$85 million, 557,000-square-foot bottling plant and Tractor Supply was approved for an incentive package to build a 75,000 square foot facility for a regional distribution center.

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

In November of 2019, AW Texas officially broke ground in the City of Cibolo. This new business, a Japanese-based auto parts and technology company, will bring in about 900 full-time jobs and a \$400 million capital investment. The AW Plant, which will produce automatic and hybrid vehicle transmissions and supply Toyota's nearby plant in San Antonio, officially opened in September 2021.

The economic outlook for Guadalupe County is cautiously optimistic for the near future. The impact of the pandemic on unemployment and new business, both large and small, within the County has presented a good economic outlook.

The continued growth in population, while having a positive impact on the local economic community as a whole, will continue to present real challenges for County government. If the County is to continue to provide the level of service it has established, it will need to explore all avenues of increasing revenues as well as finding more efficient ways to operate and to keep up with demands imposed by the constituents. Currently, Guadalupe County has one of the lower tax rates of the 254 Texas counties.

Major Initiatives and Capital Planning. Guadalupe County has worked to improve and add to the building capacity for operations at the County. In 2017, the Commissioners Court moved forward with capital project planning, and purchased three additional properties for county use. The first property was a piece of property on Camp Street in Seguin located directly behind (south of) the Justice Center for a parking lot for the expanding court needs. The second piece of property, located on State Highway 78 in Schertz, was a former furniture store. This property will be used as an additional annex building on the west end of the County to house County offices. The third piece of property was 134 acres of land across the street from the Law Enforcement Center, which is located in Seguin on N. Guadalupe Street. This property will be used to house future County facilities, which the County will develop as it works to complete a master plan for its use.

During 2018, the County completed the major renovation of the Road and Bridge Central Shop Building and completed the roof replacement for the Juvenile Detention. It also began the request for proposal (procurement) process to replace the County's election equipment, completed in 2019. In 2019, the county started the actual renovation of the new Schertz Building on Highway 78, newly named the Schertz Service Center, and completed the project in 2020. Also in 2019, the County began the procurement process for the addition to, and a remodel of portions, the Law Enforcement Center and which also included plumbing renovations to the Juvenile Detention Facility. This project was completed at the of 2021.

Additionally in 2021, the County completed the replacement of the existing emergency radio communication system, selected a contractor for the addition to the Justice of the Peace, Precinct 1, which was near completion at the end of fiscal year 2022. The Development Center, which provides new offices for the Road & Bridge Department, County Engineer, and Environmental Health, was in construction during 2022 as was the the new Veterans Service Center, which to house the County's Veterans Service Office as well as other services for veterans. Also in the construction phase during 2022 was the Tax Office drive through at the County Financial Services building.

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

A major component of long-term financial planning is the funding of capital projects and maintenance of existing infrastructure with limited debt. The Commissioners Court continues to be very active in infrastructure development, including both maintaining level of roads and renovation and purchase of additional buildings to accommodate the needs of the growing population. Both previous and current Commissioners Courts have had a very conservative approach to funding major capital projects, using debt as a tool to finance said projects on a limited basis. As part of their fiscally conservative plans, they build fund balance to fund major projects.

The Commissioners Court continues to be active in economic development to insure and promote continued growth. Working with the local city economic development corporations to attract new industry to the area is continuing, and the prospect of continued growth in the local economy is very encouraging at this time.

Relevant financial policies. As sound financial management practice, members of the Commissioners Court emphasize maintaining a sufficient unassigned fund balance to assist in maintaining financial stability, funding for emergencies and major capital projects. As part of this plan, Guadalupe County has adopted a fund balance policy to ensure its long-term financial health. In the General Fund, the target reserve level is 20% of budgeted expenditures to provide stability and flexibility for the organization. The actual reserve level has exceeded this target for the current and previous fiscal years. As described in the accompanying Annual Comprehensive Financial Report document, the unassigned fund balance is \$37.3 million, or 53.4%, of the budgeted General Fund expenditures for the fiscal year ended September 30, 2022. It is planned that a portion of the current unassigned fund balance will be used for major capital projects in the budget years.

The County includes a separate "Contingency" line-item in the budget, which ensures that unexpected situations do not diminish our projected fund balances; keeping them at a healthy level. The County also maintains a fund that is considered for capital projects or other, large, one-time expenditures. The County created this fund by transfer of funds that represent some of the tax revenue derived from tipping fees and transferring of reserve funds.

Additionally, the county deposits idle cash into temporary investment vehicles in accordance with its formal investment policy. Temporary investments may include, among others, certificates of deposit, United States government agency securities, money market investment accounts, and local government investment pool facilities. During the year ended September 30, 2022, the County earned \$1.2 million in interest. More information about the county's deposits and investments can be found in Note 2 – Deposits and Investments to the Financial Statements of this report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Guadalupe County for the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2021, received for the eleventh consecutive year.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments. The preparation of this report would not have been possible without the efficient and dedicated work of Roxanne Canales, 1st Assistant County Auditor, and the professional services provide by our Independent Auditors, Weaver and Tidwell, LLP. We also wish to commend the county officials, department heads, and all members of the departments who assisted and contributed to the preparation of this report. Furthermore, it is important to recognize the members of the Commissioners Court for their interest and support in planning and conducting the financial operations of the County. I should also like to thank the District Judges of Guadalupe County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County and work with the outstanding officials and employees that help make Guadalupe County one of the best in Texas.

Request for information. This financial report is designated to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional financial information should be addressed to the Guadalupe County Auditor, 307 W. Court, Suite 205, Seguin, Texas 78155.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kristen Klein', with a stylized flourish at the end.

Kristen Klein, CPA
Guadalupe County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Guadalupe County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

Principal County Officials

Commissioners' Court

Kyle Kutscher
Gregory Seidenberger
Drew Engelke
Michael Carpenter
Judy Cope

County Judge
County Commissioner, Precinct 1
County Commissioner, Precinct 2
County Commissioner, Precinct 3
County Commissioner, Precinct 4

District Court

William D. Old, III
Jessica Crawford
Gary Steel
Heather H. Wright

District Judge, 25th Judicial District
District Judge, 2nd 25th Judicial District
District Judge, 274th Judicial District
District Judge, 456th Judicial District

Elected County and Precinct Officials

William Squires
Kirsten Legore
Darrell Hunter
Sheryl Sachtleben
John Terry
Todd Friesenhahn
Linda Douglass
Daryl John
Teresa Kiel
David Willborn
Linda Balk
Arnold Zwicke
James Springer
Mark Reyes
Michael Skrobarcek
Harvey Faulkner

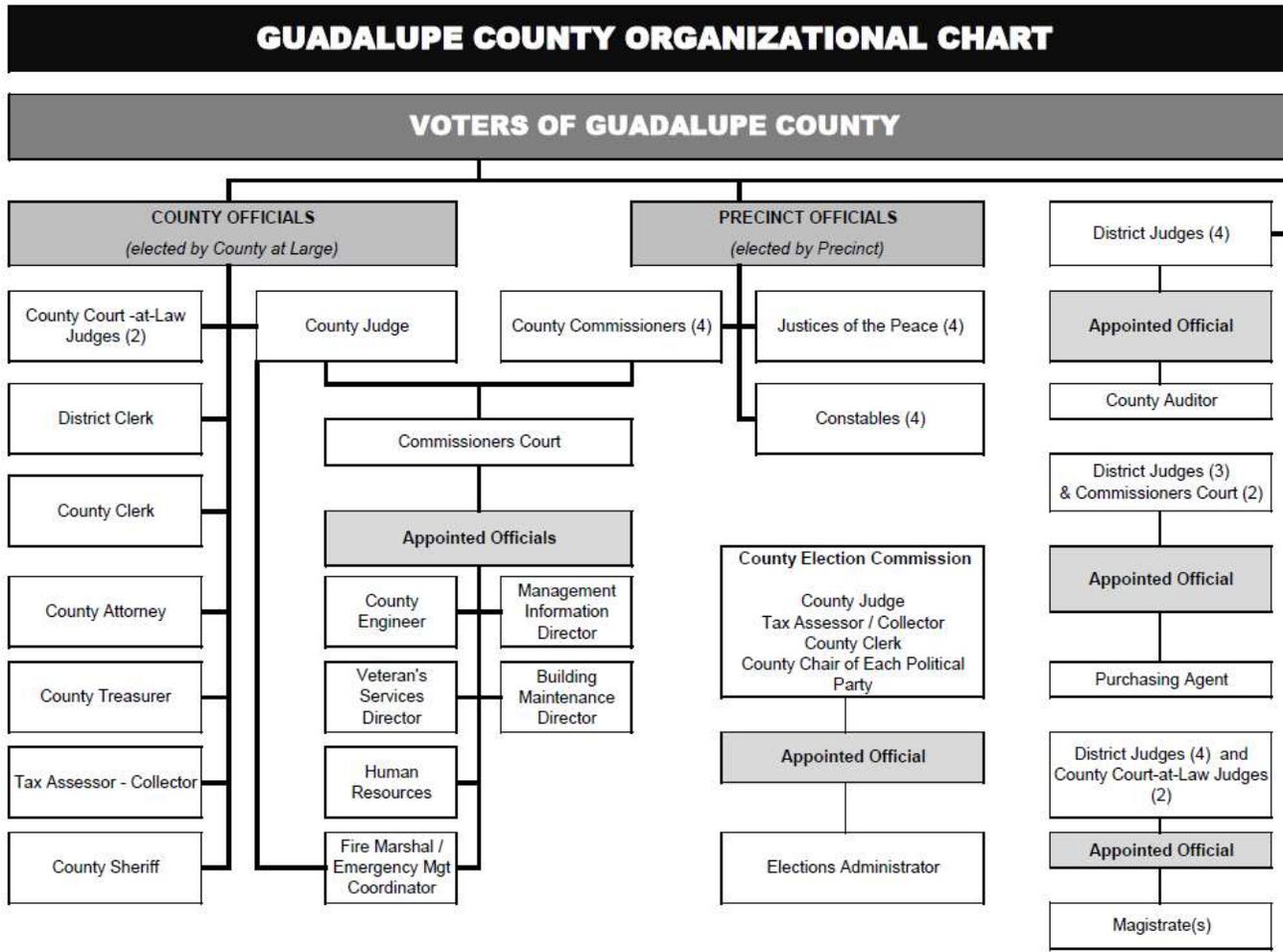
Judge, County Court at Law
Judge, County Court at Law No. 2
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4
County Treasurer
Tax Assessor / Collector
County Clerk
County Attorney
District Clerk
Sheriff
Constable, Precinct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

Appointed County Officials

James Bennett
Nicholas Reininger
Lisa Hayes
Kristen Klein
Jeffrey Coleman
Chris Kubala
Teresa Sazedj
Richard Vasquez
Travis Franke
Nancy Russell
Patrick Pinder
Clay Forister

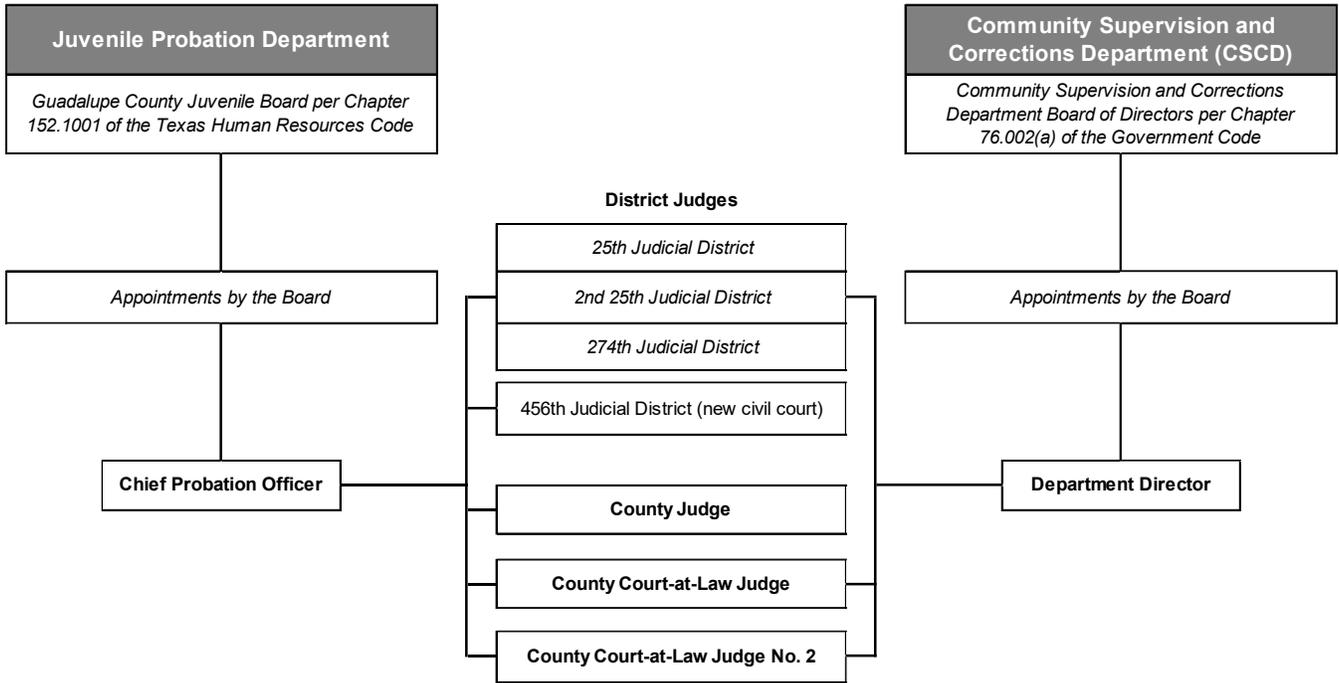
Chief Adult Probation
Chief Juvenile Probation Officer
Elections Administrator
County Auditor
Purchasing Agent
Management Information Systems Director
Human Resources Director
Building Maintenance Director
County Extension Agent
Veterans' Service Officer
Fire Marshal/Emergency Management Coordinator
County Engineer

Guadalupe County Organizational Chart



Guadalupe County Specialized Local Entities Organizational Chart

SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



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Financial Section

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Independent Auditor's Report

To the Honorable County Judge and
Members of Commissioners Court
Guadalupe County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Weaver and Tidwell, L.L.P.
1601 South MoPac Expressway, Suite D250 | Austin, Texas 78746
Main: 512.609.1900

CPAs AND ADVISORS | WEAVER.COM

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, infrastructure information, and pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 2, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
January 2, 2024

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Management's Discussion and Analysis

This section of Guadalupe County, Texas' (the "County") Annual Comprehensive Financial Report presents a narrative overview and comparative analysis of the financial activities of the County for the fiscal year ended September 30, 2022 and 2021.

Readers are encouraged to consider the information presented here in conjunction with the basic financial statements that immediately follow, along with the letter of transmittal, the accompanying notes to those financial statements, and other portions of the Annual Comprehensive Financial Report.

Financial Highlights

Government-Wide Financial Statements. The government-wide financial statements report financial information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The total government-wide assets and deferred outflow of resources of the County exceeded the liabilities at September 30, 2022 by \$186,574,144 (net position), an increase of 26,323,214 from the previous year's net position.
- The net position is categorized as follows:
 - Restricted net position:
 - \$1,295,862 for county operations
 - \$143,280 for debt service
 - \$2,452,404 for public safety
 - \$8,243,935 for roads and bridges
 - \$2,413,888 for records management
 - \$2,118,274 for community services/programs
 - Net investment in capital assets is \$91,914,693
 - The remainder of \$77,991,808 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors
- Total revenue from all sources was \$98.1 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$60.1 million), charges for services (\$14.1 million), and sales tax (\$14.4 million). These three revenue sources accounted for 61.3%, 14.3%, and 14.7% respectively, or 90.3% of total governmental activities revenues.
- Total expenses for governmental activities were \$71.8 million. The largest functional expenses were public safety (\$22.9 million), general government (\$25.1) and judicial (\$10.0 million).

Fund Financial Statements. The fund financial statements for governmental funds are presented using the current financial resources measurement focus and the modified accrual basis of accounting.

- As of September 30, 2022, the County governmental funds reported combined fund balance of \$93,739,827. This reflects an increase of \$11.4 million from the previous fiscal year. This increase is a combined result of unspent debt proceeds issued during the fiscal year, an increase over budget in taxes, both property and sales, collected during the fiscal year due to better economic conditions, and a reduction in expenditures lower than the projected budget due primarily to the pandemic caused conditions such as hiring issues, supply chain shortages, and the semiconductor chip shortage.
- There is \$37,255,455, or 39.7% of the combined fund balances at September 30, 2022, available to meet the County's current and future needs (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the general fund was \$67,558,333, or approximately 110% of total general fund expenditures and operating transfer out.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Overview of the Financial Statements

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds statements* tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund statements* offer *short-term* and *long-term* financial information about the activities the government operates *like businesses*, such as self-funded employee medical insurance.

Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a *trustee* or *agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-Wide Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business and, accordingly, to provide information about the County as a whole, presenting both an aggregate current view of the County's finances and a longer-term view of those assets. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting.

The *statement of net position* includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflow of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that are expected to result in cash flows in future fiscal periods, such as revenues pertaining to uncollected taxes and earned but unused vacation leave.

The two government-wide statements report the County's net position and how they have changed. Net Position — the difference between the County's assets and deferred outflows of resources versus the liabilities and deferred inflow of resources— is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, judicial, public safety, infrastructure, etc. Property taxes and charges for services finance most of these activities.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Fund Financial Statements. The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following types of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Internal service funds* – These are used to report activities that provide supplies and services for the County's other programs and activities.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements. The information reported in the notes to the financial statements provides additional disclosures necessary to understand the data presented in the government-wide and fund financial statements.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Financial Analysis of the County as a Whole

Statement of Net Position. The table below compares the County's net position for the past two years. (Note: The County does not have any business-type activities.)

COMPARATIVE SCHEDULE OF NET POSITION
September 30, 2022 and 2021
Amount in (000's)

	Primary Government Governmental Activities	
	2022	2021
Current and other assets	\$ - 148,778	\$ 112,709
Capital assets, net	103,040	94,277
Total Assets	251,818	206,986
Deferred outflow of resources	8,360	10,228
Long-term liabilities	15,126	27,400
Other liabilities	40,062	25,119
Total Liabilities	55,188	52,518
Deferred inflow of resources	18,416	4,445
Net Position:		
Net investment in capital assets	91,915	86,972
Restricted	16,668	14,942
Unrestricted	77,992	58,337
Total Net Position	\$ 186,574	\$ 160,251

The County's assets and deferred outflows of resources exceeded liabilities by \$186.6 million at the close of the current fiscal year. Of this amount, \$91.9 million represents the portion the County has invested in capital assets (eg. land, buildings, machinery, and equipment) net of accumulated depreciation less any outstanding debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending.

An additional portion, \$16.7 million, of the County's net position is restricted. Of this \$143,280, represents funds that are restricted to the Debt Service Fund. These proceeds are raised from property taxes and are restricted for payment of the long-term debt (certificates of obligation and bonds) owed by the County. Additionally, \$8.2 million is restricted for Road and Bridge, \$2.5 million is restricted for public safety, \$2.4 million is restricted for Records Management, \$2.2 million for Community Service, and \$1.3 million for county operations.

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

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Statement of Activities

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

COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION

For the Years Ended September 30, 2022 and 2021

Amount in (000's)

	Primary Government		Increase / (Decrease) Amount
	Governmental Activities		
	2022	2021	
Revenues			
Program Revenues:			
Charges for services	\$ 14,053	\$ 13,415	\$ 638
Operating grants and contributions	7,245	5,845	1,400
Capital grants and contributions	244	106	138
General Revenue			
Property taxes	60,086	55,106	4,980
Sales and use taxes	14,376	11,575	2,801
Earnings on investments	1,244	956	288
Miscellaneous	826	1,073	(247)
Gain / (Loss) on disposal of capital assets	0	113	(113)
Total Revenues	<u>98,075</u>	<u>88,190</u>	<u>9,885</u>
Expenses			
Program Expenses			
General Government	25,088	16,162	8,926
Judicial	9,997	9,369	628
Public Safety	22,924	29,209	(6,285)
Infrastructure and environmental services	7,848	5,191	2,657
Health and social services	5,725	6,334	(609)
Interest on long term debt	170	194	(24)
Total Expenses	<u>71,751</u>	<u>66,458</u>	<u>5,293</u>
Change in Net Position	26,323	21,732	4,591
Net Position, Beginning	<u>160,251</u>	<u>138,519</u>	<u>21,732</u>
Net Position, Ending	<u>\$ 186,574</u>	<u>\$ 160,251</u>	<u>\$ 26,323</u>

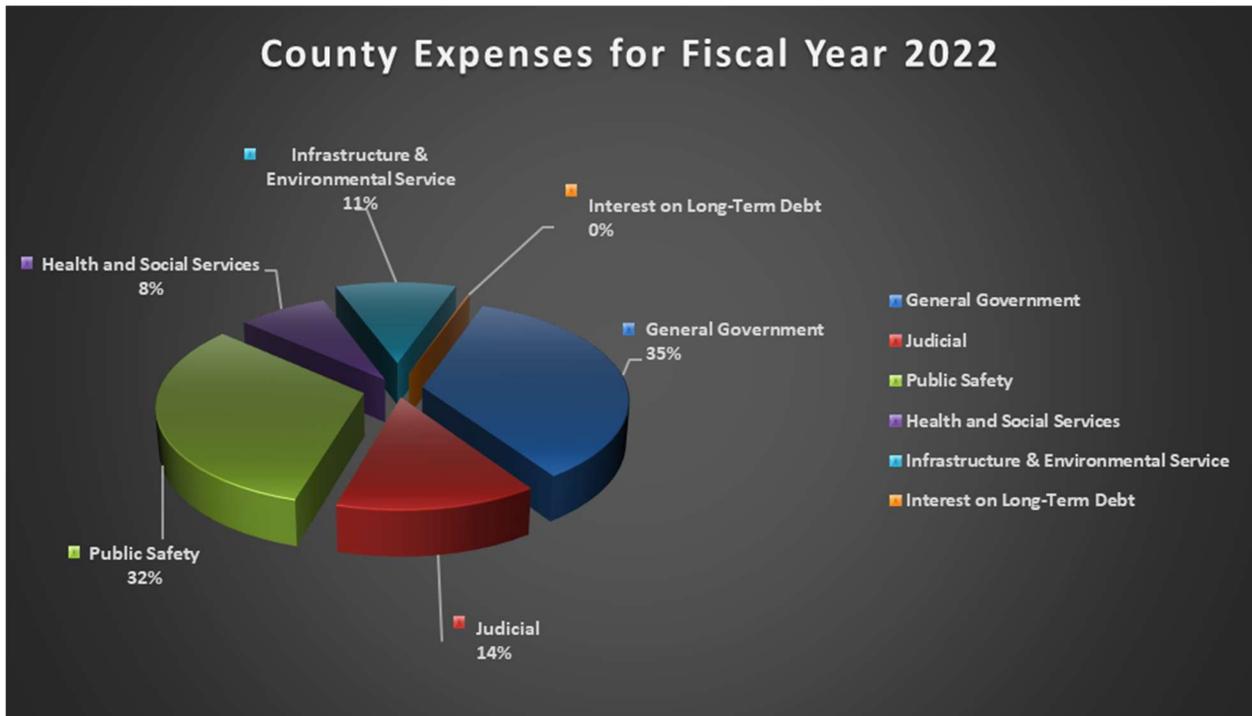
Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Expenses. The total cost of all programs and services was \$71.8 million. General Government, Judicial, and Infrastructure & Environmental Services increased, over the FY 2021 expenses, by 55.2%, 6.7%, and 51.2% respectively. Public Safety, Health and Social Services, and Interest on Long-term Debt, decreased compared to FY 2021, by 21.5%, 9.6% and 12.4% respectively.

Increases in functions: General Government increased significantly, and main reasons are federal grant funds American Rescue Plan Act (ARPA) Grant 2022 which provided one-time premium pay for county employees and other projects and funding for major construction projects, Justice of Peace, Precinct 1, Development Center and Veterans Center). The increase in Judicial is a result of the increase trials and court expenses after the delay from closures during COVID. Infrastructure & Environmental Services increased significantly with increased personnel costs and raises.

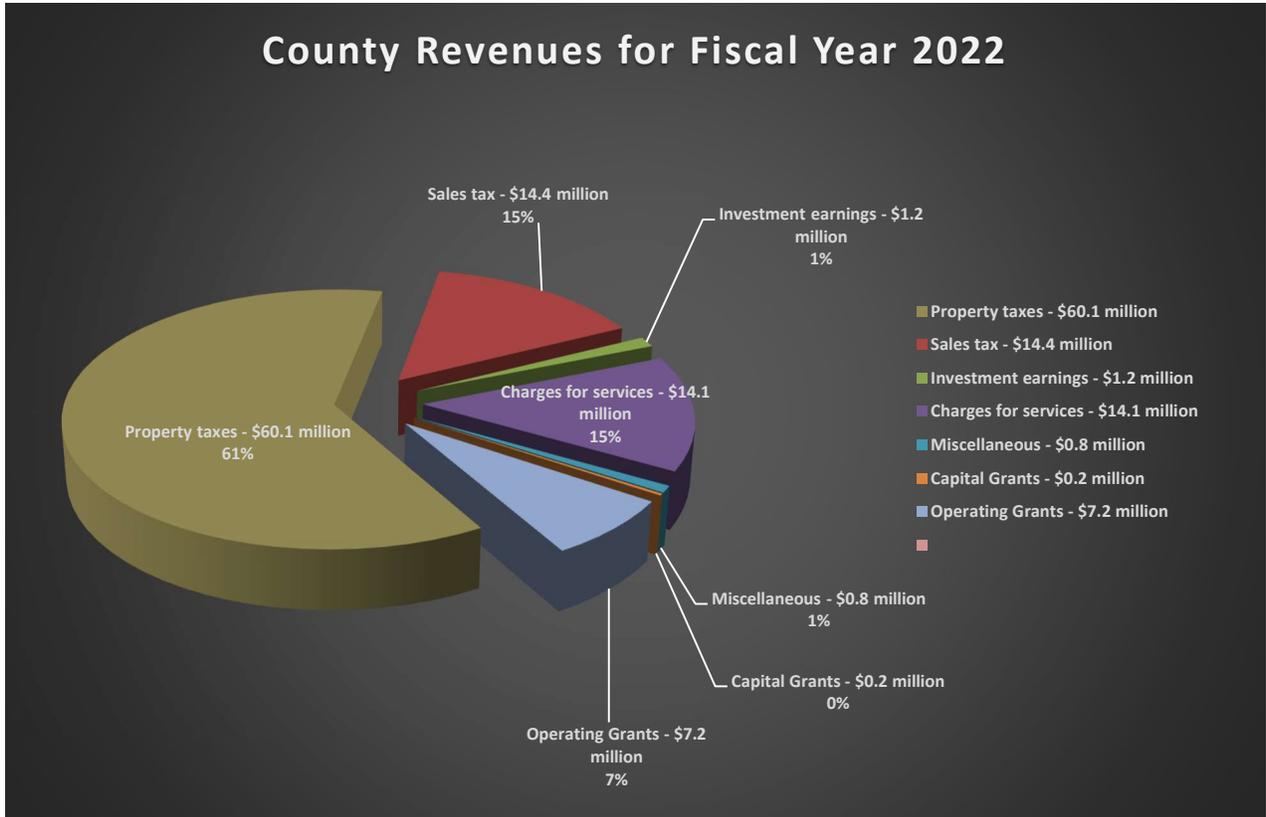
Decreases in functions: Public Safety and Health and Social Services decreased due to one-time CARES (Coronavirus Aid, Relief, and Economic Security) Act. Interest on Long-Term Debt decreased with lower interest on the remaining balance of the debt.



- **General Government** includes the general administration, Commissioners Court, Auditor's Office, County Treasurer, Tax Assessor Collector, and Elections Administration, Purchasing
- **Public Safety** includes the Sheriff's office, Constables, County Jail Juvenile Detention Service, Fire Protection, Fire Marshall, Emergency Management and County's expenses related to the Department of Public Safety
- **Judicial** includes the judicial branch (justice, county and district courts) and Juvenile Probation
- **Infrastructure and Environmental Services** includes the Road and Bridge department, Environmental Health Department, Citizens' Collection Stations, and Soil Conservation
- **Health and Social Services** includes EMS, indigent health care, Veteran's Services Officer, Senior Volunteers, Animal Control, and Agriculture (AgriLife) Extension Service

Guadalupe County, Texas

Management's Discussion and Analysis – Continued



Revenues. The County's total revenues were \$98.1 million. A significant portion, 61% of the County's revenue comes from property taxes. Other revenue sources include charges for services 15%, sales tax 15%, and 7% from grants and contributions.

Sales and use tax collections for the fiscal year were \$14.4 million. During fiscal year 2022, sales tax collections compared to the prior year increased by 24.2%. The increase is in Hotel Occupancy Tax with more travel and increased hotel costs in 2022 and increase in the Sales and Use Tax collections with the continuing increase of online and in person consumption of goods. Property tax revenue increased by \$5.0 million, an increase of 9.0%. The increase comes from a combination of the 1.82% increase over the 'No New Revenue Tax Rate', the new property on the tax rolls, the conversion of agriculture property to residential or commercial property, and other changes in the tax roll attributable to the population growth in the County and the continued increase of new businesses to the area.

Changes in Net Position. The table below presents the cost of each of the County's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars. (Note: The County does not have any business-type activities.)

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

NET COST OF SELECTED COUNTY FUNCTIONS

For the Years Ended September 30, 2022 and 2021

Amount in millions

	2022			2021		
	Expenses	Revenues	Net Cost of Services	Expenses	Revenues	Net Cost of Services
General government	25.1	7.6	(17.5)	16.2	7.1	(9.1)
Judicial	10.0	3.2	(6.8)	9.4	3.1	(6.3)
Public safety	22.9	5.2	(17.7)	29.2	3.7	(25.5)
Infrastructure and environmental services	7.8	4.0	(3.9)	5.2	3.2	(2.0)
Health and social services	5.7	1.6	(4.1)	6.3	2.3	(4.0)

- The cost of all governmental activities this year was \$71.8 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$60.1 million and \$14.4 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$14.1 million.
- The total received by the County for grants and contributions was \$7.5 million.

Financial Analysis of County's Funds

As of September 30, 2022, the County's governmental funds reported a combined ending unassigned fund balance of \$37.3 million, and are available for spending at the County's discretion. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The remainder of the fund balances are categorized as nonspendable (\$729,883), restricted (\$16,453,797), committed (\$24,700,000), or assigned (\$14,600,692) to reflect the varying levels of liquidity.

At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$93.7 million, an increase of \$11.4 million in comparison with the prior year. This increase is reflected in the increase in committed fund balance to specific future capital projects. The unassigned fund balance increased because of strong collection of property taxes and sales tax and lower expenses, primarily due to lower personnel costs than budgeted (unfilled positions and employee attrition). Restricted fund balance increase is attributed to the Road and Bridge fund, with expenditures being significantly less during the previous year due to timing of the bridge project and the construction of a new building that was mostly expense to the Tax Notes Fund 701 in 2022, and supply change and semiconductor chip issues that delay the purchase of capital equipment.

The County's major general governmental funds are contained in the General Fund, Road and Bridge Fund, and Capital Projects Fund.

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$69.1 million, which is an increase of \$14,283,185 from September 30, 2021. The unassigned portion of the General Fund's fund balance is \$37.3 million, a decrease of \$1.4 million. The decrease in unassigned fund balance is due primarily to the commitment of funds to major capital projects, from \$8,390,000 to \$24,700,000. The increase in overall fund balance is due in part to the general sales and use tax collections exceeded budgeted by 38.1%, or \$3,652,590.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

The budget for FY22 was prepared during the summer of 2021, and sales tax was budgeted with an increase of 36.4%, or \$2.6 million, however, actual collections exceeded this increase. Online shopping, federal stimulus money, along with not spending discretionary money outside the county, substantially increased sales tax, not just above the budget, but above the prior year's collections. Additionally, the federal court case from 2019, South Dakota v. Wayfair, allowed sales tax collections on interstate purchases.

General Fund expenditures were under budget by \$9.3 million. Of this amount, \$3.1 million reflects unused personnel costs attributable to the low unemployment rate and the difficulty in filling certain positions in the County, especially detention officers at the County Jail. Additionally, total personnel costs were under budget by \$2.6 million. The other factor reducing, or deferring, operational costs and capital outlays was the delay in production and shipping of certain products, especially vehicles. The large increase in assigned fund balance primarily represents vehicles that were ordered in fiscal year 2022 but not received. (For further information about fund balance, see Note 11 – Commitments and Contingencies).

Nonspendable fund balance consists of inventories and prepaid amounts. Restricted includes restricted cash and unspent proceeds from legislative mandated special fees. Unrestricted fund balance, which includes committed, assigned, and unassigned fund balances, totaled \$67,558,333.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance to total general fund expenditures. The target budgetary fund balance is 20% (2 ½ months) of operating expenditures, this year's unassigned fund balance equals 63.1% of the fiscal year 2022 total general fund original expenditures budget as adopted on September 7, 2021.

At September 30, 2022, the General Fund reported revenues of \$74,663,838, an increase of \$5,826,284 or about 8.4% over the prior year. This increase is mainly attributable from additional sales tax and additional property taxes.

The chart below show the ½ cent sales tax (which does not include hotel occupancy tax or sales tax on boat sales which are remitted separately by the State of Texas from retail sales) from 2013 to 2022. Sales tax growth for the area increased at significantly from 2011 through 2014. This growth was attributable to both the continued increase in population, continued economic growth in the area with new businesses, and the impact of the oil boom in the Eagle Ford Shale. However, with the down turn in oil prices in August of 2014 and the resulting business decline in the Eagle Ford Shale, sales tax in 2015 through 2017 slowed dramatically. Sales picked up significantly for 2018 and 2019. In 2020 and 2021, sales tax collections increased significantly with employers and residents using online purchasing for needed equipment to work from home. Sales tax was also boosted by the use for multiple federal stimulus funds to local residents. Also as noted above, the impact of federal court case South Dakota v. Wayfair (which allows sales tax collections on interstate purchases) began impacting the county with increased sales tax collection beginning in late 2019 and forward.

General Sales and Use Tax Collections

Fiscal Year	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Collections (in millions)	\$6.53	\$7.17	\$7.21	\$7.37	\$7.30	\$7.70	\$8.16	\$9.10	\$10.7	\$13.2
Percentage Increase / Decrease from prior year	12.4%	9.8%	0.5%	2.2%	(1.9%)	6.5%	6.0%	11.5%	17.9%	23.4%

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Overall increasing interest rates have affected interest income. In 2022 earnings on investments increased to \$1,024,165, which is an increase from the prior year of 23.7%. The most significant drop happened in March 2020, at the beginning of the pandemic, when the 3-month Treasury Bill decreased from 1.55% to 0.09%. Rates continued with a slow decrease, ending at .04% by the end of the fiscal year. In 2020, much of the interest rates for the portfolio were locked in and resulted in an increase in interest earnings for 2020. However, as these investments matured and were invested at much lower interest rates, the result was a decrease in income for 2021.

Interest Income

2014	2015	2016	2017	2018	2019	2020	2021	2022
\$ 156,909	\$ 208,975	\$ 367,306	\$ 429,577	\$ 689,593	\$1,234,900	\$1,351,556	827,799	1,024,165

Expenditures in the General Fund increased by approximately \$2.9 million or about 5.8% over the prior year. There was an across the board pay increase of .50 per hour. Additionally, certain classes of employees (Law Enforcement, Detention Officers, Juvenile Supervision Officers, Road & Bridge, etc.) received additional pay increase. Expenditures were limited due to budget, supply chain delays and availability of products.

Road and Bridge Fund. The Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the current fiscal year, the restricted fund balance in the Road and Bridge Fund was \$8.0 million, an increase from the previous fiscal year of \$1.1 million or 15.2%. The increase was due to an increase in revenues (property taxes and vehicle registration) over what was anticipated due to the pandemic, potential closing of businesses, and higher unemployment rates.

Capital Projects Fund. The Capital Projects Fund is the primary fund responsible for major capital projects. In December 2020, the County borrowed \$8.5 million to fund their four major projects, which included an addition to the Law Enforcement Center and plumbing renovations to the Juvenile Detention portion of the Law Enforcement Center (Seguin, Texas), replacing and upgrading or replacing the current emergency communication / radio system.

General Fund Budgetary Highlights

The legal level of budgetary control of the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to five major categories:

- Personnel Services
- Operations
- Controlled Assets
- Other Services
- Capital Outlay

The final amended budget for expenditure appropriations, not including budgeted transfers out, was \$63.2 million, or \$546,688 higher than the original approved budget. Actual expenditures, less budgeted transfers out, \$53.9 million, or 15% less than the final budget. By State law, the County Auditor is charged with strictly enforcing the laws regarding county finances, which requires the Commissioners Court to spend county funds only in strict compliance with the budget, except in an emergency. The largest variable, as discussed above, was personnel costs.

General Fund revenues exceeded the amended budget by \$5,217,562. The main factors are current property taxes collections exceeded budget by 875,495 the general sales and use tax exceeded budget by \$3,704,003, and overall revenues came in better than expected.

Capital Assets and Debt Administration

At the end of 2022, the County had invested \$103.1 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. This amount represents a net increase (including additions and deductions) of \$14.6 million or 17% percent more than the previous year.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

The County was progressing with the major construction on the addition to the law enforcement Center and Justice of the Peace, Precinct 1, as well as the new projects the Development Center and the Veterans' Center, which increased construction in progress.

COUNTY'S CAPITAL ASSETS
September 30, 2022 and 2021
In million dollars

	Governmental Activities	
	2022	2021
Land	4.4	3.1
Infrastructure – roads	41.5	39.2
Infrastructure – bridges	3.3	3.0
Buildings and improvements	71.0	63.3
Constructions in progress	5.7	7.8
Equipment	24.3	21.0
Totals at historical cost	150.2	137.4
Total accumulated depreciation	(47.1)	(43.1)
Net Capital Assets	103.1	94.3

The County has elected to report infrastructure using the depreciation method for the bridges and the "Modified Approach," as defined by the Government Accounting Standards Board Statement No. 34, for reporting the 627 county roads miles, right-of-way, and culverts.

In order to meet the requirements of the "Modified Approach," the Guadalupe County Road and Bridge Department performs condition assessments of county roads continually throughout the year and evaluates and prioritizes the results annually. The condition of the road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces.

The County has made a commitment to incur the maintenance expenses necessary to preserve 80% of its road system at a good (3.3) or better condition level, on a scale of zero to five with five as the highest. For the 2022 fiscal year, the County had 96.7% of the County paved roads at this level or above, which is above last year's at 95.4%. The County has maintained the roads at or above 90% for the previous five years. Actual costs of maintenance for 2022 increased due to increased cost of construction materials (both base materials and oil based emulsion products. More detailed information on capital assets can be found in the notes to the financial statements (Note 4 – Capital Assets) and the Infrastructure Assets (Roads) Under the Modified Approach in the Required Supplementary Information after the Notes.

Capital Projects/Expenditures for FY2023

The County's fiscal year 2023 Capital Projects estimates spending \$21.8 million in County funds and the balance of the 2020 Tax Notes on major construction projects as follows:

- \$ 7,000,000 – Complete construction of the Development Center (County Engineer, Road & Bridge, Environmental Health, Fire Marshal)
- \$ 4,250,000 – Complete construction of the Veterans Outreach Center
- \$ 3,500,000 – Remodel of Schertz Building (Elbel Rd, Schertz)
- \$ 2,500,000 – Major Transportation Project match
- \$ 1,770,000 – Major Roof coating, A-Hall renovation, repair pneumatic tube system, painting/carpeting- Law Enforcement Center
- \$ 1,500,000 – Foundation Repair – Justice of the Peace, Precinct 4
- \$ 1,000,000 – Remodel of the Election Building (new, State 123 Bypass, Seguin)
- \$ 300,000 – Drive-thru for the Tax Office

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

The construction projects are multi-year projects. The major transportation project match is to leverage funds and priority levels with for major infrastructure projects (roads, bridges, and right-of-ways) with the State of Texas Department of Transportation.

In addition to these projects, there are additional major projects of \$28.5 million using federal grant funds from the American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery Funds (SLFRF). These projects, also multi-year projects, are as follows:

- \$ 12,000,000 – Emergency Response Centers and Equipment
- \$ 5,000,000 – Emergency Operation Center and Warehouse
- \$ 2,000,000 – Computer Aided Dispatch (CAD) and Records Management System (RMS) for Sheriff's Office Dispatch
- \$ 1,700,000 – Fire Trucks (2)
- \$ 1,000,000 – Remote Access Ruggedized Laptops for Law Enforcement
- \$ 1,000,000 – Radio Communication Tower for Emergency Response
- \$ 1,000,000 – Land
- \$ 1,000,000 – Guadalupe Regional Medical Center
- \$ 1,000,000 – County Clerk and District Clerk Records Management Software
- \$ 1,000,000 – Public Safety Fleet Replacement
- \$ 1,000,000 – Upgrade to Network Infrastructure
- \$ 800,000 – Volunteer Fire Departments

Long-Term Debt. At year-end the County had \$13.1 million in bonds and notes outstanding as shown in the table below.

COUNTY'S BOND AND NOTES OUTSTANDING
For the Years Ended September 30, 2022 and 2021
In millions of dollars

	Governmental Activities	
	2022	2021
2013 Certificates of Obligation	1.1	2.4
2017 Tax Notes	3.7	4.8
2020 Tax Notes	8.4	8.5
	13.1	15.6

The total principal amount of long-term debt outstanding, for the three outstanding debt issues was \$13,145,000 as of September 30, 2022.

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

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Economic Factors and Next Year's Budgets and Rates

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

The following economic factors and others were taken into consideration when preparing the county's budget for the 2023 fiscal year.

- The County continues to enjoy growth in various demographic areas as the economy improves.
- Increases in the taxable assessed value as a percentage of estimated actual value and resulting increases in property assessments will continue to affect the County's real property tax base. The taxable value estimated (not certified) July 25, 2022 (used for the FY23 budget preparation) is estimated to be up \$1.2 billion or 9.8% higher from the values certified July 25, 2021 for the FY22 Budget.
- The County's unemployment rate as of September 2022 was 3.2%, which is a decrease from a rate of 4.1% one year ago. The County's rate is favorable to the state's average unemployment rate of 3.8%.
- The population of the County is estimated at 172,706 in 2020, which is an increase of 31.3% since the Census of 2010 estimated at 131,533.
- The average household income for 2022 is \$75,774 and is expected to continue to rise as average wages continue to increase.
- The County will continue with renovations and improvements among various buildings.
- The Commissioners Court approved a \$171 million budget for the 2023 fiscal year, which is \$58.8 million more than the 2022 fiscal year. Of that increase, \$21.8 million is for current building and renovation construction projects and \$29.5 million is from federal grants (American Rescue and Recovery Act, State and Local Fiscal Recovery Funds). The primary funds, General Fund and Road & Bridge Fund, increased due to the additional new personnel and a cost of living increase.
- The overall tax rate established for the fiscal year 2023 budget is \$0.3439 per \$100 of assessed valuation, which is the higher than the "No New Revenue Rate" of \$0.3372 per \$100 of assessed valuation by 1.99% and under the voter approval tax rate of \$0.4240 per \$100 of assessed valuation. The rate is also lower than the previous year of \$0.3799, due to the rate adjustment (lower) due to the increase in appraised values.

An important impact for tax rates set in 2021 (for the Fiscal Year 2021-2022 Budget) was Senate Bill 2 (SB2), also known as the Texas Property Tax Reform and Transparency Act of 2019, which was passed by the Texas Legislature in 2019. At its most fundamental level, S.B. 2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a county adopts a tax rate; and (3) making several changes to the property tax appraisal process. Much of these changes to the Statutes were effective January 1, 2020 with a few other provisions going into effect January 1, 2021.

The fiscal concern created by the passing of SB2 is a result of the lack of time to determine whether it is imperative to the financial health that the County adopts a tax rate that exceeds the voter-approval-rate (3.5% over the no-new-revenue rate), meet the statutory deadlines, and avoid the new rollback penalties under SB2 for not meeting the procedural requirements of setting the property tax rate.

Guadalupe County, Texas

Management's Discussion and Analysis – Continued

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office at:

Office of County Auditor
Finance Building
Guadalupe County
307 W. Court, Suite 205
Seguin, Texas 78155
(830) 303-8855

Basic Financial Statements

The basic financial statements include integrated sets of financial statements as required by the GASB.

The sets of statements include:

- Government-wide financial statements
- Fund financial statements
 - Governmental funds
 - Proprietary (Internal Service) funds
 - Fiduciary funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Guadalupe County, Texas

Statement of Net Position

September 30, 2022

	<u>Primary Governmental Activities</u>
ASSETS	
Cash and investments	\$ 132,356,194
Receivables	
Taxes, net	1,667,699
Other	5,091,229
Prepaid items	619,308
Inventory	275,949
Capital assets, not being depreciated	
Land	4,351,033
Infrastructure - roads	41,509,580
Construction in progress	5,661,603
Capital assets, net of accumulated depreciation	
Furniture and equipment	7,783,959
Buildings and improvements	41,207,997
Infrastructure - bridges	2,526,611
Net pension asset	8,767,302
Total assets	<u>251,818,464</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflow - OPEB	474,435
Deferred outflow - pension	7,885,194
Total deferred outflow of resources	<u>8,359,629</u>
LIABILITIES	
Accounts payable and accrued expenses	4,836,642
Accrued payroll	2,048,709
Unearned revenues	29,824,952
Accrued interest payable	25,420
Long-term liabilities due within one year	3,325,909
Long-term liabilities due in more than one year	11,367,662
Noncurrent liabilities due in more than one year:	
OPEB Liability	3,758,759
TOTAL LIABILITIES	<u>55,188,053</u>
DEFERRED INFLOW OF RESOURCES	
Deferred inflow - OPEB	908,276
Deferred inflow - pension	17,507,620
Total deferred inflow of resources	<u>18,415,896</u>
NET POSITION	
Net investment in capital assets	91,914,693
Restricted for	
County operations	1,295,862
Debt service	143,280
Road and bridge	8,243,935
Records management	2,413,888
Public safety	2,452,404
Community services/programs	2,118,274
Unrestricted	77,991,808
TOTAL NET POSITION	<u>\$ 186,574,144</u>

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

Guadalupe County, Texas

Statement of Activities

For the Fiscal Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 25,087,779	\$ 7,228,328	\$ 328,287	\$ -	\$ (17,531,164)
Judicial	9,996,542	2,047,783	1,169,125	-	(6,779,634)
Public safety	22,923,519	2,305,321	2,887,841	-	(17,730,357)
Health and social services	5,725,401	301,043	1,288,679	-	(4,135,679)
Infrastructure and environmental services	7,848,438	2,170,193	1,571,412	244,262	(3,862,571)
Interest on long-term debt	169,628	-	-	-	(169,628)
TOTAL PRIMARY GOVERNMENT	\$ 71,751,307	\$ 14,052,668	\$ 7,245,344	\$ 244,262	(50,209,033)
GENERAL REVENUES					
					60,086,048
					14,376,097
					1,243,908
					826,194
					<u>76,532,247</u>
					26,323,214
					<u>160,250,930</u>
					NET POSITION, ending
					<u>\$ 186,574,144</u>

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

Guadalupe County, Texas

Balance Sheet Governmental Funds September 30, 2022

	General Fund	Road and Bridge Fund	Capital Projects Fund	Recovery Funds Grant	Total Nonmajor Funds	Total Governmental Funds
ASSETS						
Cash and equivalents	\$ 15,546,966	\$ 2,319,847	\$ 2,961,413	\$ 29,821,652	\$ 6,510,394	\$ 57,160,272
Investments	53,064,732	6,510,024	6,950,000	-	1,280,715	67,805,471
Taxes receivable, net	1,369,708	222,375	-	-	75,616	1,667,699
Other receivables	2,991,347	65,013	23,506	-	1,037,827	4,117,693
Due from other funds	607,831	-	-	-	44,495	652,326
Inventory	-	260,098	-	-	15,851	275,949
Prepaid items	426,620	2,817	20,000	-	4,497	453,934
Total assets	<u>\$ 74,007,204</u>	<u>\$ 9,380,174</u>	<u>\$ 9,954,919</u>	<u>\$ 29,821,652</u>	<u>\$ 8,969,395</u>	<u>\$ 132,133,344</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 1,870,012	\$ 471,573	\$ 937,105	\$ -	\$ 1,004,196	\$ 4,282,886
Accrued wages and benefits	1,736,214	155,492	-	-	156,199	2,047,905
Due to other funds	10,070	246,259	-	-	395,997	652,326
Unearned revenue	3,300	-	-	29,821,652	-	29,824,952
Total liabilities	3,619,596	873,324	937,105	29,821,652	1,556,392	36,808,069
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,301,963	211,562	-	-	71,923	1,585,448
Total deferred inflows of resources	1,301,963	211,562	-	-	71,923	1,585,448
FUND BALANCES						
Nonspendable						
Inventories	-	260,098	-	-	15,851	275,949
Prepays	426,620	2,817	20,000	-	4,497	453,934
Restricted	1,100,692	8,032,373	-	-	7,320,732	16,453,797
Committed	24,700,000	-	-	-	-	24,700,000
Assigned	5,602,878	-	8,997,814	-	-	14,600,692
Unassigned	37,255,455	-	-	-	-	37,255,455
Total fund balances	<u>69,085,645</u>	<u>8,295,288</u>	<u>9,017,814</u>	<u>-</u>	<u>7,341,080</u>	<u>93,739,827</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 74,007,204</u>	<u>\$ 9,380,174</u>	<u>\$ 9,954,919</u>	<u>\$ 29,821,652</u>	<u>\$ 8,969,395</u>	<u>\$ 132,133,344</u>

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

Guadalupe County, Texas

Reconciliation of the Balance Sheet to the Statement of Net Position September 30, 2022

TOTAL FUND BALANCE, GOVERNMENTAL FUNDS	\$ 93,739,827
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the statements of net position.	103,040,783
Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures. These property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts) are reported in the governmental activities.	1,585,448
Some employee benefit related liabilities, and related accounts, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:	
Compensated absences	(1,415,696)
Other post-employment benefit obligation (OPEB)	(3,758,759)
Net pension asset	8,767,302
Deferred inflow of resources - pension	(17,507,620)
Deferred outflow of resources - pension	7,885,194
Deferred inflow of resources - OPEB	(908,276)
Deferred outflow of resources - OPEB	474,435
Long-term debt and related accounts is not due and payable using available resources and is not recorded in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:	
Bonds payable	(13,145,000)
Accrued interest on bonds payable	(25,420)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	6,897,366
Outstanding receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements.	<u>944,560</u>
GOVERNMENTAL ACTIVITIES NET POSITION	<u><u>\$ 186,574,144</u></u>

Guadalupe County, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

For the Fiscal Year Ended September 30, 2022

	General Fund	Road and Bridge Fund	Capital Projects Fund	Recovery Funds Grant	Total Nonmajor Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 49,385,495	\$ 7,935,482	\$ -	\$ -	\$ 2,682,101	\$ 60,003,078
Sales and use taxes	13,320,003	-	-	-	-	13,320,003
Other taxes	2,822,311	1,975,108	-	-	582,135	5,379,554
Licenses and permits	284,219	8,375	-	-	2,650	295,244
Intergovernmental	2,343,934	318,418	-	2,572,056	2,454,972	7,689,380
Charges for services	3,188,059	-	-	-	1,913,063	5,101,122
Fines and forfeitures	1,073,283	218,747	-	-	120,166	1,412,196
Earnings on investments	1,024,165	103,160	32,219	-	16,437	1,175,981
Miscellaneous	1,222,369	21,451	-	-	18,617	1,262,437
Total revenues	74,663,838	10,580,741	32,219	2,572,056	7,790,141	95,638,995
EXPENDITURES						
Current						
General government	14,026,832	-	4,900	-	230,049	14,261,781
Judicial	8,057,440	-	-	-	2,224,498	10,281,938
Public safety	25,098,731	-	-	2,035,269	3,836,781	30,970,781
Infrastructure and environmental services	152,160	8,978,967	-	-	592,260	9,723,387
Health and social services	5,635,036	-	-	-	31,278	5,666,314
Capital outlay	931,781	56,588	7,548,395	773,067	1,339,595	10,649,426
Debt service						
Principal	-	-	-	-	2,480,000	2,480,000
Interest and fiscal charges	-	-	-	-	176,143	176,143
Total expenditures	53,901,980	9,035,555	7,553,295	2,808,336	10,910,604	84,209,770
Excess (deficiency) of revenues over (under) expenditures	20,761,858	1,545,186	(7,521,076)	(236,280)	(3,120,463)	11,429,225
OTHER FINANCING SOURCES (USES)						
Transfers in	910,557	-	2,864,811	236,280	4,698,974	8,710,622
Transfers out	(7,389,230)	(398,335)	-	-	(923,057)	(8,710,622)
Total other financing sources (uses)	(6,478,673)	(398,335)	2,864,811	236,280	3,775,917	-
Net change in fund balances	14,283,185	1,146,851	(4,656,265)	-	655,454	11,429,225
Fund balances, beginning	54,802,460	7,148,437	13,674,079	-	6,685,626	82,310,602
FUND BALANCES, ending	\$ 69,085,645	\$ 8,295,288	\$ 9,017,814	\$ -	\$ 7,341,080	\$ 93,739,827

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

Guadalupe County, Texas

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2022

NET CHANGE IN FUND BALANCES, TOTAL GOVERNMENTAL FUNDS \$ 11,429,225

Adjustments for the Statement of Activities:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Additionally, disposal of capital assets is not recorded in the fund statements. These items, net of disposals, include:

Current year capital outlay and contributed capital	12,924,371
Current year depreciation expense	(4,110,378)
Net book value of current year disposals	(50,395)

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. These items include:

Change in District and County Clerk receivables	108,273
Change in unavailable property tax	74,176

The repayment of principal of long-term debt, and related interest, consumes the current financial resources of governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Debt related accounts not recorded in the fund statements are also amortized in the governmental activities' statement of activities. Changes in these items include:

Repayment of principal	2,480,000
Change in accrued interest	6,516

Some employee related expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These items include:

Change in compensated absences	(187,169)
Change in net pension liability	18,262,620
Change in deferred inflow of resources - pension	(13,509,550)
Change in deferred outflow of resources - pension	(1,614,379)
Change in OPEB liability	313,469
Change in deferred inflow of resources - OPEB	(461,771)
Change in deferred outflow of resources - OPEB	(253,730)

Internal Service funds are used by management to charge the costs of employee insurance to individual funds. The change in net position of internal service activities is reported with governmental activities.

911,936

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 26,323,214

Guadalupe County, Texas

Statement of Net Position

Proprietary Funds

September 30, 2022

	Governmental Activities
	Internal Service Funds
ASSETS	
Current assets	
Cash and cash equivalents	\$ 7,390,451
Accounts receivable	28,975
Prepaid items	165,374
	<hr/>
Total assets	7,584,800
LIABILITIES	
Current liabilities	
Accounts payable	91,518
Claims payable - due within one year	475,317
	<hr/>
Total current liabilities	566,835
Noncurrent liabilities	
Claims payable - due in more than one year	120,599
	<hr/>
Total noncurrent liabilities	120,599
	<hr/>
Total liabilities	687,434
NET POSITION	
Unrestricted	6,897,366
	<hr/>
TOTAL NET POSITION	<hr/> \$ 6,897,366 <hr/>

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

Guadalupe County, Texas

Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2022

	Governmental Activities
	Internal Service Funds
REVENUES	
Fees paid by county and other	\$ 5,814,946
Fees paid by employees	1,229,388
Miscellaneous	711,518
Total operating revenues	7,755,852
OPERATING EXPENSES	
Administrative charges	1,475,249
Insurance premiums	341,683
Benefit claims	5,094,911
Total operating expenses	6,911,843
Operating income	844,009
NON-OPERATING REVENUES	
Interest and investment revenue	67,927
Total non-operating revenues	67,927
Change in net position	911,936
Total net position, beginning	5,985,430
TOTAL NET POSITION, ending	\$ 6,897,366

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

Guadalupe County, Texas
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2022

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from participants	\$ 7,755,726
Disbursed for administrative services	(1,477,828)
Cash paid to benefit claims and excess coverage	(5,906,737)
	<hr/>
Net cash provided by operating activities	371,161
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	67,927
	<hr/>
Net cash provided by investing activities	67,927
	<hr/>
NET CHANGE IN CASH AND CASH EQUIVALENTS	439,088
	<hr/>
Cash and cash equivalents, beginning of year	6,951,363
	<hr/>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 7,390,451</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 844,009
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Accounts receivable	(126)
Prepaid items	(115,374)
Current liabilities	(357,348)
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 371,161</u>

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

Guadalupe County, Texas
Statement of Fiduciary Net Position
September 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 11,755,047
Certificates of deposit	549,307
TOTAL ASSETS	12,304,354
LIABILITIES AND FIDUCIARY NET POSITION	
Liabilities	-
Net position, restricted for Individuals, organizations, and other governments	12,304,354
TOTAL FIDUCIARY NET POSITION	\$ 12,304,354

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

Guadalupe County, Texas

Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended September 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Tax collections for other governments	\$ 402,756,184
Court related collections	10,633,881
Inmate funds deposits	<u>747,465</u>
Total additions	414,137,530
DEDUCTIONS	
Distributions to beneficiaries	7,217,581
Distributions to taxing entities	<u>402,934,014</u>
Total deductions	<u>410,151,595</u>
Net change in fiduciary net position	3,985,935
TOTAL FIDUCIARY NET POSITION, beginning	<u>8,318,419</u>
TOTAL FIDUCIARY NET POSITION, ending	<u><u>\$ 12,304,354</u></u>

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The more significant of the County's accounting policies are described below:

Reporting Entity

Primary Government. Guadalupe County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, which is made up of four commissioners and the County Judge, is the general governing body of the county in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: general government, (e.g. administration, judicial and legal, elections administration, and financial administration), public safety (fire protection, law enforcement, and corrections), infrastructure (highways and streets), social services, and conservation.

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 1, *The Financial Reporting Entity*. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Excluded from the Reporting Entity

Guadalupe Regional Medical Center. The Hospital is governed by a Board of Directors, appointed by Guadalupe county and the City of Seguin. The annual budget is submitted for approval to both the Seguin City Council and the Guadalupe County Commissioner's Court. The Hospital is intended to be self-supporting, however, with the County and City contingently liable for operating losses. Therefore, financial information pertaining to the Hospital is included under Note 11 (Commitments and Contingencies), rather than as part of this reporting entity as it is classified as a joint venture.

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the county (except for County fiduciary activity). The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and charges for services.

Government-Wide and Fund Financial Statements

The statement of activities reflects the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, the Road and Bridge (Special Revenue) Fund, and the Capital Projects Fund meet the criteria as major governmental funds. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include Other Debt Service Funds and Other Special Revenue Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period and are reported as deferred inflow.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

Governmental funds are used to account for all or most of a government's general activity. The County has reported four major funds for the year ended September 30, 2022:

The General Fund is the operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, social services, and capital acquisition.

The Road and Bridge Fund accounts for taxes assessed, along with fines and forfeitures associated with the support of the development and maintenance of county highways, streets, and bridges. It also includes grant funds received from the Texas Department of Transportation under Transportation Code 256.103 for transportation infrastructure projects in areas of the state affected by increased oil and gas production.

The Capital Projects Fund accounts for revenues and expenditures related to authorized construction projects and to track the use of specific capital project related bond activity.

The Recovery Funds Grant Fund accounts for federal grant funds funded through the American Rescue Plan Act (ARPA), and State and Local Coronavirus Fiscal Recovery Fund.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Nonmajor Governmental Funds. The County reports the following non-major governmental funds: debt service funds and special revenue funds.

Proprietary Fund Level Financial Statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's proprietary funds are the Internal Service Funds used to account for the County's group medical insurance program and workers' compensation benefits. Revenues are derived from charges for county contributions, employee and retiree/COBRA premiums, investment of idle funds and stop-loss coverage. Expenses are claims and administrative expenses.

The Proprietary Fund is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations (e.g. insurance payments).

Fiduciary Fund Level Financial Statements include seven Custodial Funds. Custodial Funds are used to account for assets that the County holds as agent for others. The County's seven Custodial Funds, and the monies for which they account, are the following:

1. **Inmate Fund** – personal funds used by inmates while in jail and withdrawn upon release.
2. **Tax Assessor-Collector** – tax receipts and vehicle registration fees awaiting distribution to the various entities for which the county collects tax levies and vehicle registration fees.
3. **District Clerk Trust & Registry** – registry funds in the custody of the District Clerk until court order determines their disposition.
4. **County Clerk Trust & Registry** – Registry funds in the custody of the County Clerk until court order determines their disposition.
5. **Adult Probation** – funds held for the 25th Judicial District Community Supervision and Corrections Department, a specialized local entity.
6. **Seized and Trust Funds** – a fund used to account for monies seized during a narcotics or illegal gambling investigation. Upon receipt of a court judgment, the seized funds are disbursed. The fund is also used to account for restitution collected by the District and County Attorney.
7. **Unclaimed Property** – a fund established to account for property with a value of \$100 or less that is presumed to be abandoned under the laws of the State of Texas.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Cash and Investments

Cash and investments include amounts in demand deposits, certificates of deposit with a maturity date within thirty-six months of the date acquired by the government, and deposits in local government investment pools. Certificates of deposit are recorded at cost, and investments in investment pools are recorded at amortized cost.

For purposes of the statement of cash flows, the Internal Service Funds consider all highly liquid investments including cash in banks, cash on hand, money market accounts, and deposits in local government investment pools to be cash equivalents.

Accounts Receivable

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Other accounts receivable include amounts due from other governments and amounts due from grantors for approved grants for specific programs and reimbursement's for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Receivables are shown net of an allowance for uncollectibles.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements.

Inventories and Prepaid Items

Inventories of consumable supplies are valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent "available spendable resources". The costs of prepaid items are recorded as expenditures when consumed rather than when purchased.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned streets, sidewalks, curbs, and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized during the construction period on property, plant, and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	15 to 40 years
Bridges	30 to 50 years
Machinery and equipment	5 to 15 years
Vehicles	3 to 5 years

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

Compensated Absences

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Unearned Revenue

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

Long-term Obligations

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

Fund Equity

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

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

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

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

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

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Net Position

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

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

Use of Estimates

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

Deferred Outflows/Inflows of Resources

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

Deferred charge on refunding – Reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred outflows of resources for pension – Reported in the government-wide statement of net position. This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan, which is currently four years.

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category:

Deferred inflows of resources for unavailable revenues – Reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

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

Note 2. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledge securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) – (d).

Guadalupe County, Texas

Notes to the Basic Financial Statements

Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. Investments in local government investment pools are reported at share price, which approximates fair value. The County's cash deposits and investments are as follows:

	Total Value	Weighted Average Maturity (days)	Percentage of Total Portfolio
Governmental activities			
Cash and deposits			
Cash and deposits	61,006,512		
Total cash and deposits	61,006,512		
Investments			
Certificates of deposit	46,062,163	328	65%
Investment pools			
MBIA Texas Class Portfolio	25,287,519		35%
Total investments	71,349,682		
Total governmental activities cash and investments	\$ 132,356,194		
Fiduciary funds			
Cash and deposits	\$ 11,755,047		
Total cash and deposits	11,755,047		
Investments			
Certificates of deposit	549,307	314	100%
Total investments	549,307		
Total fiduciary funds, cash, and investments	\$ 12,304,354		

Interest Rate Risk. The County manages risk by limiting the weighted average maturity of its investments to less than one year.

Credit Risk. The County's investment policy limits investments to obligations of the United States or its instrumentalities; direct obligation of the State of Texas, the principal and interest that are unconditionally guaranteed or insured by this state or state rated as to investment quality of not less than AAA by a nationally recognized investment rating firm.

The County may also invest its funds in state law authorized government investment pools provided the pool maintains an AAA rating, the pool maintains a stable asset value, and the average dollar weighted maturity does not exceed 90 days, and Commissioners' Court must approve of the investment. As of September 30, 2022, the investment in Texas CLASS was rated AAAM.

The County may also invest in certificates of deposit or share certificates issued by a depository institution which has its main office or a branch office in this state and is guaranteed or insured by FDIC or the NCUSIC, or is secured by collateral or other method provided for by state law.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of September 30, 2022, the government's deposits were fully collateralized.

Custodial Credit Risk – Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2022, the County's investments were held in certificates of deposit and government investment pools.

Note 3. Receivables

Receivables at September 30, 2022 consisted of the following:

	General	Road and Bridge	Capital Projects Fund	Nonmajor Governmental Funds	Total
Receivables					
Taxes	\$ 1,392,077	\$ 226,715	\$ 4,340	\$ 77,424	\$ 1,700,556
Other	2,991,347	65,013	23,506	1,037,827	4,117,693
Gross receivables	4,383,424	291,728	27,846	1,115,251	5,818,249
Allowance for uncollectible taxes	(22,369)	(4,340)	(4,340)	(1,808)	(32,857)
Total	\$ 4,361,055	\$ 287,388	\$ 23,506	\$ 1,113,443	\$ 5,785,392

Property Tax Calendar

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. The County bills and collects its own property taxes and also the taxes for several other taxing agencies. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections deposited for the County are distributed as collected to the General, Road and Bridge, and Debt Service Funds of the County. The distribution is based upon the tax rate established for each fund by Commissioners' Court for the tax year for which the collections are made.

The County is authorized by the tax laws for the State of Texas to levy taxes up to .80 per \$100 of the assessed valuation for general government invoices and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under Article 3, Section 52 of the Texas Constitution.

The combined tax rate assessed on the 2021 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2022 was \$0.3299 per \$100 assessed valuation. The total tax levy for the tax year 2021 was \$51,638,011, of which \$701,673 remained outstanding in current delinquent taxes as of September 30, 2022.

Guadalupe County, Texas
Notes to the Basic Financial Statements

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Primary Government			Balance September 30, 2022
	Balance October 1, 2021	Increases	Decreases	
Governmental activities				
Capital assets not being depreciated				
Construction in progress	\$ 7,775,926	\$ 4,259,120	\$ (6,373,443)	\$ 5,661,603
Land	3,121,318	1,229,715	-	4,351,033
Infrastructure - roads	39,192,010	2,317,570	-	41,509,580
Total capital assets not being depreciated	42,341,744	7,806,405	(6,373,443)	51,522,216
Other capital assets				
Infrastructure - bridges	3,005,875	318,875	-	3,324,750
Buildings and improvements	63,285,645	7,732,016	(46,842)	70,970,819
Furniture and equipment	21,021,676	3,440,518	(132,995)	24,329,199
Total other capital assets	85,939,048	11,491,409	(179,837)	98,624,768
Accumulated depreciation for				
Infrastructure - bridges	(727,767)	(70,372)	-	(798,139)
Buildings and improvements	(27,484,901)	(2,289,632)	11,711	(29,762,822)
Furniture and equipment	(14,912,597)	(1,750,374)	117,731	(16,545,240)
Total accumulated depreciation	(39,870,564)	(4,110,378)	129,442	(47,106,201)
Other capital assets, net	46,068,484	7,381,031	(50,395)	51,518,567
Total capital assets, net	\$ 88,410,228	\$ 15,187,436	\$ (6,423,838)	\$ 103,040,783

Depreciation was charged to the governmental functions as follows:

General government	\$ 1,462,504
Judicial	64,143
Public safety	1,748,219
Health and social services	113,124
Infrastructure and environmental services	722,388
Total depreciation expense	\$ 4,110,378

Guadalupe County, Texas

Notes to the Basic Financial Statements

Construction Commitments

The County has active construction projects as of September 30, 2022. At year-end, the County's commitments with contractors are as follows:

Project	Approved Construction Budget	Construction in Progress	Estimated Remaining Commitment
JP1 Building Remodel	\$ 3,688,361	\$ 3,487,197	\$ 201,164
Development Center	7,287,540	1,045,170	6,242,370
Veterans Center	4,849,426	1,046,169	3,803,257
Other	213,560	83,064	130,496
	<u>\$ 16,038,887</u>	<u>\$ 5,661,600</u>	<u>\$ 10,377,287</u>

Note 5. Long-Term Debt

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2022, is as follows:

Primary Government					
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding	
\$ 5,000,000	Certificates of obligation, Series 2013	1.00-1.90%	2023	\$	1,135,000
8,500,000	Tax notes, Series 2017	1.525-1.875%	2024		3,660,000
8,500,000	Tax notes, Series 2020	0.536-0.946%	2027		8,350,000
				<u>\$</u>	<u>13,145,000</u>
	October 1, 2021 Balance	Additions	Retirements	September 30, 2022 Balance	Amounts Due Within One Year
Certificates of obligation	\$ 2,375,000	\$ -	\$ 1,240,000	\$ 1,135,000	\$ 1,135,000
Tax notes	13,250,000	-	1,240,000	12,010,000	1,400,000
Compensated absences	1,228,527	1,382,946	1,195,777	1,415,696	778,633
Workers' compensation indemnity liability claims	149,427	-	16,552	132,875	12,276
	<u>\$ 17,002,954</u>	<u>\$ 1,382,946</u>	<u>\$ 3,692,329</u>	<u>\$ 14,693,571</u>	<u>\$ 3,325,909</u>

Guadalupe County, Texas

Notes to the Basic Financial Statements

General Obligation Refunding Bonds and Certificates of Obligation require that taxes collected for the annual principal and interest payments be deposited in an interest and sinking fund. Annual interest payments are due in semi-annual installments on February 1 and August 1. Principal payments are due annually on August 1. Annual debt service requirements (excluding compensated absences) to maturity are summarized as follows:

	Principal	Interest	Totals
2023	\$ 2,535,000	\$ 133,290	\$ 2,668,290
2024	2,595,000	88,312	2,683,312
2025	2,610,000	56,077	2,666,077
2026	2,670,000	36,460	2,706,460
2027	2,735,000	12,937	2,747,937
	<u>\$ 13,145,000</u>	<u>\$ 327,075</u>	<u>\$ 13,472,075</u>

Note 6. Employees' Retirement System

Texas County and District Retirement System

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of numerous nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report on a calendar year basis. The Annual Comprehensive Financial Report is available upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by the employer.

1. Plan Description

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Guadalupe County, Texas

Notes to the Basic Financial Statements

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 11.85% and 11.85% for the months of the accounting year in 2022 and 2021, respectively. The General fund and Road and Bridge fund have been typically used in prior years to liquidate pension liability.

The deposit rate payable by the employee members for the calendar year 2021 and 2020 is the rate of 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period, except where required to be different by GASB 68.

Actuarial valuation date	December 31, 2021
Actuarial cost method	Entry Age Normal
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average
Investment rate of return	7.50%
Cost-of-living adjustments	Cost-of-living adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

4. Discount Rate

The discount rate used to measure the total pension liability was 7.6%, consistent with the rate used in 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the nonemployer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Guadalupe County, Texas

Notes to the Basic Financial Statements

The long-term expected rate of return on pension plan investments is 7.6%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the system target asset allocation are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net)	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LTSA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-day U.S. Treasury	2.00%	-1.05%

Guadalupe County, Texas
Notes to the Basic Financial Statements

5. Changes in Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2020	\$ 136,710,280	\$ 127,214,962	\$ 9,495,318
Changes for the year:			
Service cost	4,838,695	-	4,838,695
Interest on total pension liability	10,533,023	-	10,533,023
Effect of plan changes	1,255,894	-	1,255,894
Effect of economic/demographic gains or losses	(76,338)	-	-
Effect of assumptions changes or inputs	320,838	-	320,838
Refund of contributions	(461,377)	(461,377)	-
Benefit payments	(5,562,049)	(5,562,049)	-
Administrative expenses	-	(84,574)	84,574
Member contributions	-	2,364,221	(2,364,221)
Net investment income	-	28,065,325	(28,065,325)
Employer contributions	-	4,724,506	(4,724,506)
Other	-	65,254	(65,254)
Balance at December 31, 2021	\$ 147,558,966	\$ 156,326,268	\$ (8,767,302)

6. Sensitivity of the County's Share of the Net Pension Liability

The following presents the net pension liability of the County, calculated using the discount rate of 7.6% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% percentage point lower (6.6%) or 1% point higher (8.6%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 168,833,211	\$ 147,558,966	\$ 129,894,504
Fiduciary net position	156,326,268	156,326,268	156,326,268
Net pension liability	\$ 12,506,943	\$ (8,767,302)	\$ (26,431,764)

Guadalupe County, Texas

Notes to the Basic Financial Statements

7. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2022, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 175,168	\$ 57,253
Difference in assumption changes	4,297,805	-
Difference in projected and actual earnings on pension plan investments	-	17,450,367
Employer contributions made after the measurement date	3,412,221	-
Totals	\$ 7,885,194	\$ 17,507,620

Current year pension expense totaled \$2,018,058. Included in deferred outflows of resources are employer contributions made after the measurement date totaling \$3,412,221 that will be recognized as a reduction of the net pension liability during the fiscal year ending September 30, 2023. Recognition of the remaining deferred inflows and outflows of resources will be as follows:

Fiscal Year	
2023	\$ 1,647,521
2024	3,604,182
2025	4,111,352
2026	3,671,592
Total	\$ 13,034,647

Note 7. Employee Benefits

Substantially all employees of the County are compensated on an hourly basis. There are a few employees (elected and appointed officials) who are compensated on a salary basis.

Vacation leave is accrued by each hourly employee of the County as follows:

Length of Service	Vacation Leave Earned
1st year of employment	1.5385 hours every pay period (40 hours per year)
13th month through 5th year	3.0769 hours every pay period (80 hours per year)
5 years 1 month through 10th year	3.8462 hours every pay period (100 hours per year)
10 years 1 month through 15th year	4.6154 hours every pay period (120 hours per year)
15 years 1 month through 20th year	6.1538 hours every pay period (160 hours per year)
20 years and 1 month forward	7.6923 hours every pay period (200 hours per year)

Guadalupe County, Texas

Notes to the Basic Financial Statements

Effective January 1, 2022, when an employee retires from the County, he or she will be paid for up to 200 hours of accrued but unused vacation leave. Upon resignation or termination, regular full-time employees (that accrue time) will be paid a maximum of 80 accrued unused hours and part-time employees will be paid a maximum of 40 hours unused accrued vacation. Any employee who leaves the County for any reason, with less than 60 days of employment will not be paid for any accrued vacation leave.

Sick leave accrues at the rate of 3.0769 hours per biweekly pay period, up to a maximum balance of 480 hours. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Medical insurance coverage is provided by the County at its expense for each official and full-time employee. These officials and employees may, at their own option and expense, have their families included in the insurance coverage. Dental insurance is also available at the employee's expense, and the county will pay half of the premium. All insurance is available immediately to elected and appointed officials and after three (3) months for all full-time employees. The County has elected to self-insure for this coverage (see Note 12 – Self-insurance Fund). Regular, full-time employees are eligible for the County's group medical and life insurance coverage after a sixty (60) day waiting period, with an effective date of the first day of the following month. Elected officials of Guadalupe County will be effectively covered on the first day upon taking office. Dependents of elected officials may be added after the sixty (60) day waiting period, with an effective date of the first day of the following month.

The County is required by state statute to provide workers' compensation coverage for its employees. The County has elected to purchase this insurance through Deep East Texas Self Insurance Fund.

The County is also required by state statute to provide unemployment insurance coverage for its employees on either a reimbursing basis or a tax basis. To comply with this requirement, the County has elected to participate as a reimbursing employer in the Texas Association of Counties' Unemployment Insurance Fund. The costs to the County have been substantially less than they would have been under any other option available to the County.

Full-time employees are provided \$20,000 term life insurance coverage at County expense. The life insurance coverage reduces by a percentage for the increase in age after age 70. (At age 70, life insurance is 65% of the original amount; at age 75, life insurance reduces to 40%; at age 80, life insurance reduces to 25%; and at age 85, life insurance reduces to 15% of the original amount).

Compensatory Time

A liability for unused vacation and compensatory time for all full-time regular employees is calculated and reported in the government-wide financial statements. For financial reporting purposes, the following criteria have been applied in considering the accrual of the liability associated with compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation No. 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent the liabilities have matured and are payable out of current available resources. Compensated absences are accrued in the government-wide statements.

Guadalupe County, Texas

Notes to the Basic Financial Statements

In accordance with the Fair Labor Standards Act (FLSA) as it applies to local governments, non-exempt county employees are granted compensatory time for hours worked beyond their regular working hours. The policy of Guadalupe County is to allow overtime to be worked only in cases of emergencies or when specifically authorized by Guadalupe County Commissioners' Court. Employees may be required in emergencies to provide services in addition to normal hours or on weekends or holidays. Overtime is defined as hours actually worked in excess of the allowable number of hours under the FLSA (40 hours per seven-day workweek for non-law enforcement employees; 171 hours for 28-day work period for law enforcement and detention officers).

Any compensatory time earned should be used within 60 days of the date the overtime was worked. Compensatory time should be used before any other leave is taken except sick leave. The maximum amount of accumulated compensatory time allowed by federal law is 240 hours for non-law enforcement and 480 hours for law enforcement employees. Once the maximum is reached, any future overtime is paid out at one and one-half times the regular hourly rate. However, some departments are not in compliance with this policy, and have allowed compensatory time to accrue past the 60 days and are not enforcing that compensatory time is used before other leave.

Note 8. Post-employment Benefits Other Than Pensions (OPEB)

Plan Description

Texas Local Government Code, Chapter 175, requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County. Eligible employees are permitted to purchase continued health benefits coverage in retirement through the Guadalupe County Group Medical Plan, a self-funded single-employer defined benefit plan.

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

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

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

Funding Policy

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

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

Retiree only	\$	592.02
Retiree and children		984.65
Retiree and spouse		1,246.58
Retiree and family		1,563.53

Plan Membership

Plan membership as of December 31, 2021 consisted of the following:

Retired employees and/or beneficiaries currently receiving benefit payments	10
Active employees	518

Total OPEB Liability and changes in the Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2021 and was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021.

Service cost	\$	287,106
Interest on the total OPEB liability		83,281
Changes of benefit terms		-
Difference between expected and actual experience of the total OPEB liability		4,562
Changes of assumptions		(584,932)
Benefit payments		(103,486)
		<hr/>
Net change in total OPEB liability		(313,469)
Total OPEB liability - December 31, 2020		4,072,228
		<hr/>
Total OPEB liability - December 31, 2021	\$	3,758,759

Guadalupe County, Texas
Notes to the Basic Financial Statements

Actuarial Methods and Assumptions

Valuation date	December 31, 2020
Methods and Assumptions:	
Actuarial cost method	Individual entry-age
Discount rate	1.84% as of December 31, 2021
Inflation	2.50%
Salary increases	0.40% to 5.25%, not including wage inflation of 3.00%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the Pub-2010 General Retirees Table for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the MP-2021 Ultimate scale.
Health care trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 13 years.
Participation rates	35% for ages 55-64, 25% for age 50-55 and 0% for ages less than 50.

The actuarial valuation was performed as of December 31, 2020, rolled forward to December 31, 2021.

Sensitivity of total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 1.84%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

1% Decrease 0.84%	Current Discount Rate Assumption 1.84%	1% Increase 2.84%
\$ 4,102,961	\$ 3,758,759	\$ 3,441,688

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

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

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 3,268,362	\$ 3,758,759	\$ 4,345,758

Guadalupe County, Texas

Notes to the Basic Financial Statements

OPEB Expense and Deferred Outflows and Deferred Inflows Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense of \$324,129. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 4,069	\$ 386,585
Changes in assumption changes	482,857	521,691
Contributions subsequent to the measurement date	(12,491)	-
Totals	\$ 474,435	\$ 908,276

Deferred outflows of (\$12,491) will be recognized during the fiscal year ending September 30, 2023. Other remaining net deferred inflows will be recognized as detailed on the following table.

Fiscal Year	
2023	\$ 46,258
2024	46,258
2025	46,258
2026	46,258
2027	50,960
Thereafter	185,358
Total	\$ 421,350

Additional Disclosures

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

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

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

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 9. Interfund Balances

During the course of its operations, County has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds had not been paid or received as of September 30, 2022, balances of interfund amounts receivable or payable have been recorded as follows:

Receivable Fund	Payable Fund	Amounts
General	Road and bridge	\$ 246,259
General	Non-major governmental	361,572
Non-major governmental	General	10,070
Non-major governmental	Non-major governmental	34,425
		\$ 652,326

Note 10. Interfund Transfers

Interfund transfers during the year ended September 30, 2022 were as follows:

Transfers In	Transfers Out	Amounts	Reason
Capital projects	General	\$ 2,864,811	Capital project funding
General	Nonmajor governmental	910,557	Operations and grant matching
Nonmajor governmental	General	4,376,956	Operations and grant matching
Nonmajor governmental	Nonmajor governmental	322,018	Operations and grant matching
Recovery funds grant	General	236,280	Grant matching
		\$ 8,710,622	

Note 11. Commitments and Contingencies

Litigation

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County's liability in these cases, if decided adversely to the County, will not have a material effect on the County's financial position.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County carries commercial insurance for such risks. During the year ended September 30, 2022, settled claims resulting from these risks did not exceed commercial insurance coverage. Settled claims have not exceeded insurance coverage in any of the three previous fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

In January 2008, the County eliminated the self-funded Workmen's Compensation Fund and currently contracts with Deep East Texas Self Insurance Fund to handle the workmen's compensation claims process. The County is responsible for any future medical claims related to injuries which occurred prior to contracting with Deep East Texas Self Insurance Fund. Currently there is one open claim, which based on actuarial calculations, has an estimated reserve of \$135,856. This has been recorded as a liability in the workers' compensation fund as of September 30, 2022.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Federal Financial Assistance

The County receives significant financial assistance from the U.S. Government. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to audits by the grantors. Findings from these audits could result in disallowances that become a liability of the fund that received the grant.

CPS Energy Agreement

In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales is an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County's second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171,000,000, which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. The terms of the agreement are such that the full payment made by CPS Energy to the County will be available as a dollar-for-dollar credit against future taxes that may become due if the property's tax exemption is no longer recognized at any time during the 30-year terms of the agreement.

The two exceptions are losses of property tax exemption caused by (1) CPS Energy's transfer of the property to a non-exempt owner or (2) a change in law or other action by a third party (i.e., someone other than any of the taxing authority parties to the agreement or the County Appraisal District). Under either of these two exceptions, the amount paid by CPS Energy to the County is prorated over the first 15 years of the agreement, and only the unamortized portion at the time the property becomes taxable may be claimed as credit.

Consequently, (1) if CPS Energy retains the property but the exemption is lost due to a challenge by one of the parties to the agreement or the appraisal district, the full payment is credited, even if the exemption is lost after year 15, (2) if the exemption is lost after year 15 due to a transfer of the property to a non-exempt owner or a change in law or other third-party action, no credit may be claimed, and (3) if the exemption is lost in the first 15 years due to a transfer of the property to a non-exempt owner or a change in law or other third party-action, a partial credit may be claimed (equal to the unamortized portion of the initial CPS Energy payment, amortized over 15 years). The amount of the tax settlement that has been classified in the category of assigned fund balance is \$3,140,000.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Guadalupe Regional Medical Center

Guadalupe County is contingently liable for 50% of operating deficits produced by Guadalupe Regional Medical Center, if any, with the City of Seguin, Texas contingently responsible for the remainder. In addition, the County would be responsible for 50% of any long-term obligations should the Hospital be in default. (See Note 1). The following is a summary of financial data as reported in the Guadalupe Regional Medical Center's most recent audited financial statements dated September 30, 2022:

Assets and deferred outflow of resources	
Current assets	\$ 112,089,343
Other assets	27,760,167
Property, plant, and equipment, net	113,253,305
Deferred outflow of resources	<u>7,100,391</u>
Total	260,203,206
Liabilities	
Current liabilities	42,105,663
Other liabilities	111,515,498
Deferred inflow of resources	<u>13,512,347</u>
Total	<u>167,133,508</u>
Net position	\$ 93,069,698
Operating revenues	
Net revenues from patient services	\$ 279,724,919
Other operating revenue	<u>15,748,145</u>
Total operating revenue	295,473,064
Total operating expenses	<u>288,343,069</u>
Operating income	7,129,995
Nonoperating revenues (expenses)	<u>259,718</u>
Increase (decrease) in net position	\$ 7,389,713

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 12. Self-Insurance Fund

The County established an internal service fund to account for the County's self-funded plan for benefits for comprehensive major medical and dental care offered to all full-time County employees and their dependents. The County pays the employee premium, which is recorded as expenditures in the governmental fund paying them. Dependent coverage is paid by the employee. Corresponding revenues are recorded in the internal service fund. The internal service fund is used to pay claims, stoploss insurance, and administrative costs of the plan. The stoploss insurance covers the plan against individual claims in excess of \$125,000 per covered person per year.

As of September 30, 2022, outstanding claims amounts to \$595,916 and were recorded as a liability of the employee health benefit fund. Claims payable are estimated based upon two month's subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated. A reconciliation of outstanding claims is as follows:

	2022	2021	2020
Outstanding claims at October 1	\$ 825,787	\$ 215,168	\$ 193,080
Claims submitted	5,007,148	5,847,638	4,859,423
Claims paid	(5,237,019)	(5,237,019)	(4,837,335)
Outstanding claims at September 30	\$ 595,916	\$ 825,787	\$ 215,168

Note 13. Property Tax Abatements

The County enters into property tax abatement agreements with local businesses under Tax Code, Chapter 312; the Property Redevelopment and Tax Abatement Act and the guidelines and criteria for granting tax abatements and reinvestment zones adopted by the County.

For the fiscal year ended September 30, 2022, the County has tax abatement agreements with four entities. The abated property taxes total \$511,277 including the following tax abatement agreements that exceeded 10% of the total amount abated:

- An 80 percent property tax abatement to a manufacturing company of lightweight composite solutions. The current year abatement amounted to \$140,636.
- A property tax abatement for a production company to produce and distribute bottled water and create jobs in the county. Current tax abatement is 50% and amounted to \$172,803.

In 2012, the County also approved an Economic Development Incentive Agreement along with the City of Schertz and the City of Schertz Economic Development Corporation with a company that would construct a wholesale distribution center. Under the agreement the county will rebate a percentage of property taxes paid if the company stays in compliance with its agreement. In 2022, 50% of property taxes were rebated in the amount of \$226,155.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 14. Fund Balances

Fund Balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note 1. The commitment of funds totaling \$8,390,000 was adopted by a resolution of the Commissioners Court. The following is a detail of fund balances for all of the major and nonmajor governmental funds at September 30, 2022.

	General Fund	Road and Bridge Fund	Capital Projects Fund	Nonmajor Funds	Total
Fund balances:					
Nonspendable:					
Inventory on hand	\$ -	\$ 260,098	\$ -	\$ 15,851	\$ 275,949
Prepays	426,620	2,817	20,000	4,497	453,934
Total nonspendable	426,620	262,915	20,000	20,348	729,883
Restricted for					
General government					
County operations	15,315	-	-	134,874	150,189
Elections	-	-	-	115,736	115,736
Debt service	-	-	-	140,996	140,996
Records management/preservation	24,384	-	-	107,237	131,621
Community Services/Programs	-	-	-	1,265,452	1,265,452
Judicial					
County attorney	-	-	-	484,573	484,573
Alternative dispute resolution	-	-	-	356,279	356,279
Court technology enhancements	-	-	-	160,400	160,400
Records management/preservation	767,157	-	-	1,515,110	2,282,267
Bail bond board	-	-	-	28,685	28,685
Public Safety					
Juvenile Services	-	-	-	1,058,974	1,058,974
Public Safety	-	-	-	866,283	866,283
Jail Commissary	-	-	-	527,147	527,147
Infrastructure and environmental services					
Road and bridge	-	8,032,373	-	-	8,032,373
Health and social services					
Community services/programs	293,836	-	-	558,986	852,822
Total restricted	1,100,692	8,032,373	-	7,320,732	16,453,797
Committed for					
Capital projects	19,300,000	-	-	-	19,300,000
Road Projects	2,500,000	-	-	-	2,500,000
Self insure various elected officials in lieu of bond	1,100,000	-	-	-	1,100,000
Indemnification of County Treasurer	1,800,000	-	-	-	1,800,000
Total committed	24,700,000	-	-	-	24,700,000
Assigned for					
CPS Energy agreement (See Note 11)	3,140,000	-	-	-	3,140,000
Capital projects	2,462,878	-	8,997,814	-	11,460,692
Total assigned	5,602,878	-	8,997,814	-	14,600,692
Unassigned fund balance	37,255,455	-	-	-	37,255,455
Total fund balances	\$ 69,085,645	\$ 8,295,288	\$ 9,017,814	\$ 7,341,080	\$ 93,739,827

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 15. New Accounting Pronouncements

GASB Statement No. 87, Leases (GASB 87). This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

The County adopted GASB 87 during the year ended September 30, 2022. GASB 87 implementation did not have a material impact on the County's financial statements.

Note 16. Subsequent Event

The County has evaluated subsequent events that occurred after September 30, 2022, through January 2, 2024 the date which the financial statements were available to be issued. During this period, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

Required Supplementary Information

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

- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Recovery Funds Grant Fund
- Notes to the Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
- Infrastructure Assets Under Modified Approach
- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Employer Contributions
- Schedule of Changes in Total OPEB Liability

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Property taxes	\$ 48,510,000	\$ 48,510,000	\$ 49,385,495	\$ 875,495
Sales and use taxes	9,616,000	9,616,000	13,320,003	3,704,003
Other tax	2,135,000	2,135,000	2,822,311	687,311
Licenses and permits	242,800	242,800	284,219	41,419
Intergovernmental	2,649,809	2,675,896	2,343,934	(331,962)
Charges for services	3,306,900	3,369,536	3,188,059	(181,477)
Fines and forfeitures	1,010,000	1,010,000	1,073,283	63,283
Earnings on investments	787,000	787,000	1,024,165	237,165
Miscellaneous	981,950	1,100,044	1,222,369	122,325
Total revenues	69,239,459	69,446,276	74,663,838	5,217,562
EXPENDITURES				
GENERAL GOVERNMENTAL				
General administration				
County Judge				
Personnel service	608,720	608,260	452,981	155,279
Operations	21,871	22,331	8,336	13,995
Capital outlay	-	-	-	-
Total County Judge	630,591	630,591	461,317	169,274
County Commissioners				
Personnel service	462,675	462,675	459,190	3,485
Operations	31,956	31,956	16,657	15,299
Total County Commissioners	494,631	494,631	475,847	18,784
County Clerk				
Personnel service	1,623,835	1,593,835	1,348,231	245,604
Operations	54,950	54,950	40,775	14,175
Capital outlay	-	-	-	-
Total County Clerk	1,678,785	1,648,785	1,389,006	259,779
County Clerk Records Archive				
Operations	350,000	350,000	350,000	-
Total County Clerk Records Archive	350,000	350,000	350,000	-
Vital Statistics Preservation				
Operations	3,000	6,500	3,460	3,040
Total Vital Statistics Preservation	3,000	6,500	3,460	3,040
Employee Funds				
Operations	5,200	5,200	911	4,289
Total Employee Funds	5,200	5,200	911	4,289

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Non-departmental				
Personnel service	\$ 568,911	\$ 978,911	\$ 859,008	\$ 119,903
Operations	2,883,626	2,754,619	2,088,730	665,889
Capital outlay	-	-	-	-
Total Non-departmental	3,452,537	3,733,530	2,947,738	785,792
Building and grounds maintenance				
Personnel service	1,050,690	911,996	810,288	101,708
Operations	816,234	896,518	744,359	152,159
Capital outlay	-	-	-	-
Total building and grounds maintenance	1,866,924	1,808,514	1,554,647	253,867
Management Information Systems				
Personnel service	739,326	739,326	671,714	67,612
Operations	2,138,418	2,147,193	1,755,102	392,091
Capital outlay	525,000	525,000	-	525,000
Total Management Information Systems	3,402,744	3,411,519	2,426,816	984,703
Total general administration	11,884,412	12,089,270	9,609,742	2,479,528
Elections administration				
Personnel service	645,763	675,327	647,923	27,404
Operations	231,490	359,455	336,837	22,618
Total elections administration	877,253	1,034,782	984,760	50,022
Financial administration				
County Auditor				
Personnel service	922,633	913,858	817,343	96,515
Operations	35,920	35,920	33,416	2,504
Total County Auditor	958,553	949,778	850,759	99,019
Purchasing department				
Personnel service	331,213	331,213	278,954	52,259
Operations	27,420	27,420	8,245	19,175
Capital outlay	-	-	-	-
Total purchasing department	358,633	358,633	287,199	71,434
County Treasurer				
Personnel service	394,011	394,011	388,525	5,486
Operations	34,200	34,200	20,533	13,667
Capital outlay	-	-	-	-
Total County Treasurer	428,211	428,211	409,058	19,153
Human resources				
Personnel service	365,224	365,224	296,927	68,297
Operations	61,950	61,950	39,705	22,245
Capital outlay	-	-	-	-
Total human resources	427,174	427,174	336,632	90,542
County Tax Assessor-Collector				
Personnel service	1,657,248	1,637,248	1,498,328	138,920
Operations	53,519	53,519	50,354	3,165
Capital outlay	-	-	-	-
Total County Tax Assessor-Collector	1,710,767	1,690,767	1,548,682	142,085
Total Financial Administration	3,883,338	3,854,563	3,432,330	422,233
TOTAL GENERAL GOVERNMENT	16,645,003	16,978,615	14,026,832	2,951,783

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
JUDICIAL				
County Court at Law				
Personnel service	\$ 817,722	\$ 817,722	\$ 763,071	\$ 54,651
Operations	224,525	228,025	195,750	32,275
Total County Court at Law	1,042,247	1,045,747	958,821	86,926
District Courts				
Personnel service	816,605	816,605	796,145	20,460
Operations	1,765,955	1,760,739	851,889	908,850
Capital outlay	-	5,216	5,216	-
Total District Courts	2,582,560	2,582,560	1,653,250	929,310
District Clerk				
Personnel service	1,061,294	1,061,294	975,068	86,226
Operations	92,291	92,291	68,082	24,209
Capital outlay	-	-	-	-
Total District Clerk	1,153,585	1,153,585	1,043,150	110,435
Justice of the Peace - Precinct 1				
Personnel service	450,971	450,971	421,514	29,457
Operations	32,200	32,200	26,443	5,757
Total Justice of the Peace - Precinct 1	483,171	483,171	447,957	35,214
Justice of the Peace - Precinct 2				
Personnel service	159,508	159,508	157,186	2,322
Operations	5,500	5,500	4,192	1,308
Total Justice of the Peace - Precinct 2	165,008	165,008	161,378	3,630
Justice of the Peace - Precinct 3				
Personnel service	252,342	252,342	242,834	9,508
Operations	15,090	15,090	12,949	2,141
Total Justice of the Peace - Precinct 3	267,432	267,432	255,783	11,649
Justice of the Peace - Precinct 4				
Personnel service	310,739	310,739	287,249	23,490
Operations	25,525	25,525	21,123	4,402
Total Justice of the Peace - Precinct 4	336,264	336,264	308,372	27,892
Court Records Preservation				
Operations	60,000	60,000	60,000	-
Total Court Records Preservation	60,000	60,000	60,000	-
District Clerk Records Archive				
Operations	35,000	35,000	35,000	-
Total District Clerk Records Archive	35,000	35,000	35,000	-
Specialty Courts				
Operations	29,500	29,500	11,238	18,262
Total Specialty Courts	29,500	29,500	11,238	18,262

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Juvenile Probation				
Personnel service	\$ 40,261	\$ 40,261	\$ 34,472	\$ 5,789
Operations	91,000	91,000	61,569	29,431
Capital outlay	-	-	-	-
Total Juvenile Probation	131,261	131,261	96,041	35,220
Legal				
County Attorney				
Personnel service	3,021,780	3,001,780	2,960,462	41,318
Operations	129,570	129,570	71,204	58,366
Total County Attorney	3,151,350	3,131,350	3,031,666	99,684
Total legal	3,151,350	3,131,350	3,031,666	99,684
TOTAL JUDICIAL	9,437,378	9,420,878	8,062,656	1,358,222
PUBLIC SAFETY				
Fire protection				
Personnel service	820,945	734,246	643,237	91,009
Operations	255,384	358,977	248,428	110,549
Other services	842,900	842,900	813,030	29,870
Capital outlay	216,382	250,295	220,751	29,544
Total fire protection	2,135,611	2,186,418	1,925,446	260,972
Law Enforcement				
Constable Precinct 1				
Personnel service	243,157	243,157	223,636	19,521
Operations	50,053	54,129	44,787	9,342
Capital outlay	65,000	62,624	37,489	25,135
Total Constable Precinct 1	358,210	359,910	305,912	53,998
Constable Precinct 2				
Personnel service	246,516	247,816	241,449	6,367
Operations	33,040	67,925	58,257	9,668
Capital outlay	73,230	37,045	37,045	-
Total Constable Precinct 2	352,786	352,786	336,751	16,035
Constable Precinct 3				
Personnel service	244,733	244,733	236,806	7,927
Operations	43,410	61,168	56,121	5,047
Capital outlay	65,275	50,241	-	50,241
Total Constable Precinct 3	353,418	356,142	292,927	63,215
Constable Precinct 4				
Personnel service	245,214	245,214	242,570	2,644
Operations	46,860	88,860	43,389	45,471
Capital outlay	27,000	-	-	-
Total Constable Precinct 4	319,074	334,074	285,959	48,115

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
County Sheriff				
Personnel service	\$ 12,683,849	\$ 12,315,459	\$ 11,908,839	\$ 406,620
Operations	1,306,650	1,514,215	1,339,648	174,567
Capital outlay	461,061	555,703	555,300	403
Total County Sheriff	14,451,560	14,385,377	13,803,787	581,590
Department of Public Safety				
Personnel service	128,021	128,021	127,514	507
Operations	32,971	32,971	24,725	8,246
Capital outlay	-	-	-	-
Total Department of Public Safety	160,992	160,992	152,239	8,753
Total law enforcement	15,996,040	15,949,281	15,177,575	771,706
Corrections				
Feeding and care of prisoners				
Personnel service	8,608,586	7,052,581	6,590,532	462,049
Operations	2,081,200	2,411,601	2,211,167	200,434
Capital outlay	600,000	1,745,604	10,604	1,735,000
Total feeding and care of prisoners	11,289,786	11,209,786	8,812,303	2,397,483
Adult probation local support				
Operations	51,900	51,900	44,596	7,304
Total adult probation local support	51,900	51,900	44,596	7,304
Total corrections	11,341,686	11,261,686	8,856,899	2,404,787
TOTAL PUBLIC SAFETY	29,473,337	29,397,385	25,959,920	3,437,465
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
Landfill operation				
Operations	152,878	152,878	152,160	718
Total landfill operations	152,878	152,878	152,160	718
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	152,878	152,878	152,160	718
HEALTH AND SOCIAL SERVICES				
Health services				
Operations	5,559,882	5,565,410	4,142,580	1,422,830
Total health services	5,559,882	5,565,410	4,142,580	1,422,830
Veterans services				
Personnel services	192,725	192,725	191,887	838
Operations	7,747	7,747	6,329	1,418
Total veterans services	200,472	200,472	198,216	2,256
Child Safety Fee				
Operations	72,500	72,500	72,500	-
Total Child Safety Fee	72,500	72,500	72,500	-

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Environmental Health				
Personnel services	\$ 643,761	\$ 643,761	\$ 597,054	\$ 46,707
Operations	36,169	36,169	34,073	2,096
Capital outlay	71,010	71,010	65,376	5,634
Total Environmental Health	750,940	750,940	696,503	54,437
Animal control				
Personnel service	272,799	272,799	254,791	18,008
Operations	61,125	61,125	43,801	17,324
Capital outlay	-	-	-	-
Total animal control	333,924	333,924	298,592	35,332
Agricultural extension service				
Personnel service	317,914	317,914	268,547	49,367
Operations	32,100	32,100	23,474	8,626
Capital outlay	-	-	-	-
Total agricultural extension service	350,014	350,014	292,021	57,993
TOTAL HEALTH AND SOCIAL SERVICES	7,267,732	7,273,260	5,700,412	1,572,848
TOTAL EXPENDITURES	62,976,328	63,223,016	53,901,980	9,321,036
Excess (Deficiency) of revenues over (under) expenditures	6,263,131	6,223,260	20,761,858	14,538,598
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	910,557	910,557
Transfers out	(7,284,081)	(7,397,944)	(7,389,230)	8,714
TOTAL OTHER FINANCING SOURCES (USES)	(7,284,081)	(7,397,944)	(6,478,673)	919,271
Net changes in fund balances	(1,020,950)	(1,174,684)	14,283,185	15,457,869
Fund balances, beginning of year	54,802,460	54,802,460	54,802,460	-
FUND BALANCES, end of year	\$ 53,781,510	\$ 53,627,776	\$ 69,085,645	\$ 15,457,869

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Road and Bridge Fund
For the Fiscal Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES				
Property taxes	\$ 7,675,000	\$ 7,675,000	\$ 7,935,482	\$ 260,482
Other taxes	1,905,000	1,905,000	1,975,108	70,108
Licenses and permits	5,000	5,000	8,375	3,375
Intergovernmental	153,000	322,191	318,418	(3,773)
Fines and forfeitures	240,000	240,000	218,747	(21,253)
Earnings on investments	40,000	40,000	103,160	63,160
Miscellaneous	2,000	2,000	21,451	19,451
Total revenues	10,020,000	10,189,191	10,580,741	391,550
EXPENDITURES				
Infrastructure and environmental services				
Personnel services	5,446,287	5,183,365	4,962,135	221,230
Operations	4,277,112	4,639,596	4,016,832	622,764
Capital outlay	269,063	301,091	56,588	244,503
TOTAL EXPENDITURES	9,992,462	10,124,052	9,035,555	1,088,497
Excess (Deficiency) of revenues over (under) expenditures	27,538	65,139	1,545,186	(696,947)
OTHER FINANCING SOURCES				
Transfers out	(1,527,538)	(1,905,922)	(398,335)	(1,507,587)
TOTAL OTHER FINANCING SOURCES	(1,527,538)	(1,905,922)	(398,335)	(1,507,587)
Net changes in fund balances	(1,500,000)	(1,840,783)	1,146,851	(2,987,634)
Fund balances, beginning of year	7,148,437	7,148,437	7,148,437	-
FUND BALANCES, end of year	\$ 5,648,437	\$ 5,307,654	\$ 8,295,288	\$ (2,987,634)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Recovery Funds Grant Fund
For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Intergovernmental	\$ 5,523,142	\$ 8,242,007	\$ 2,572,056	\$ (5,669,951)
Total revenues	5,523,142	8,242,007	2,572,056	(5,669,951)
EXPENDITURES				
Public safety				
Personnel services	2,218,142	2,212,194	1,950,269	261,925
Operations	100,000	350,000	85,000	265,000
Capital outlay	3,235,000	5,703,865	773,067	4,930,798
TOTAL EXPENDITURES	5,553,142	8,266,059	2,808,336	5,457,723
Excess (Deficiency) of revenues over (under) expenditures	(30,000)	(24,052)	(236,280)	212,228
OTHER FINANCING SOURCES				
Transfers in	-	24,052	236,280	(212,228)
TOTAL OTHER FINANCING SOURCES	-	24,052	236,280	(212,228)
Net changes in fund balances	(30,000)	-	-	-
Fund balances, beginning of year	-	-	-	-
FUND BALANCES, end of year	\$ (30,000)	\$ -	\$ -	\$ -

Guadalupe County, Texas

Notes to the Schedules of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual
For the Fiscal Year Ended September 30, 2022

Budget and Budgetary Accounting

An annual budget is adopted for substantially all governmental funds of the County. Budget to actual comparison schedules have been included for all funds with a legally adopted budget. Actual expenditures may not legally exceed budgeted appropriations at the expense summary classification level.

The procedures followed by Guadalupe County in establishing the budgetary data reflected in the financial statements are as follows:

Budget Preparation: The County Judge, assisted by the County Auditor, prepares a proposed operating budget for the fiscal year beginning the following October 1, and files the proposed budget with the County Clerk in whose office it is available for public inspection. The operating budget includes proposed expenditures and the means of financing them.

Public Hearing: After proper preparation of notice, a budget hearing is conducted by the Commissioners' Court to obtain taxpayer comments.

Budget Adoption: During a regular term of the Commissioners' Court the budget is adopted through the passage of an order. A separate order is provided in the budget.

Amendments to Budget: Amendments to the budget to transfer budgeted amounts from one budget classification (summary line) to another may be made by the Commissioners' Court at its discretion. Amendments to provide for items not included in the original budget may be made by the Commissioners' Court upon finding and declaring the existence of an emergency sufficient to require such action. The final amended budget is presented in this report.

Formal Budgetary Integration: Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects, and Internal Service Funds.

Budgets on GAAP Basis: The Budgets for all governmental fund types are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Expenditure Classifications: Budget is adopted by department for personnel services, operations, and capital outlay. For management purposes, however, accounting records are maintained to match actual expenditures against several more detailed classifications within each of the budget categories.

Lapse of Appropriations: All budget appropriations lapse at the end of each fiscal period. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase order, contracts, and other commitments for the expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances lapse at the end of each year and do not constitute expenditures or liabilities because the commitments must be reappropriated and honored during the subsequent year.

Guadalupe County, Texas

Infrastructure Assets (Roads) under the
Modified Approach
For the Fiscal Year Ended September 30, 2022

The County performs periodic physical condition assessments to determine whether infrastructure assets are being maintained at levels requested.

The condition of road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces. The PCR uses the following scale to measure pavement surfaces.

Condition	Rating	Description
Excellent	5	New or nearly new pavements.
Good to Excellent	4	Free of cracks, patches, or rutting. Pavements exhibiting few, if any, variable signs of surface deterioration.
Good	3.3	Evidence of initial deterioration, including hairline cracks and minor rutting.
Fair to Poor	2.4	Visible defects, including moderate cracking, distortion, and rutting. Some patches may now be present.
Poor	1.2	Extremely deteriorated pavement. Defects include severe cracking, distortion, and rutting. Very extensive patching.
Very Poor	0.8	Pavement is completely deteriorated.

The condition of the County roads is rated according to the PCR in linear feet as follows:

Condition	2022	2021	2020	2019	2018
Excellent	14.20%	12.76%	10.27%	9.06%	9.04%
Good to Excellent	65.08%	62.63%	60.66%	60.47%	53.58%
Good	17.46%	20.05%	23.59%	24.06%	28.52%
Fair to Poor	2.94%	4.23%	5.15%	6.08%	8.26%
Poor	0.28%	0.29%	0.29%	0.29%	0.56%
Very Poor	0.04%	0.04%	0.04%	0.04%	0.04%

The County's policy is to maintain at least 80% of its road system at a good (3.3) or better condition level.

The County spends the amount necessary to maintain its infrastructure assets at or above a condition level of 3.3. As a measure of the County's maintenance efforts, the following chart shows actual-to-budget infrastructure maintenance expenses of the Road and Bridge Department. These infrastructure maintenance costs consist of all personnel and operating costs within the Road and Bridge Department that are used to maintain roads, as well as resurfacing and roadway landscaping costs.

Guadalupe County, Texas

Infrastructure Assets (Roads) under the
Modified Approach – Continued
For the Fiscal Year Ended September 30, 2022

Budget versus actual infrastructure maintenance costs:

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Budget	\$ 3,558,560	\$ 2,812,439	\$ 4,136,588	\$ 3,402,631	\$ 3,842,833	\$ 3,563,889	\$ 3,738,204	\$ 3,818,606	\$ 4,900,987
Actual	3,245,198	2,614,923	3,796,977	3,231,084	3,599,072	3,236,370	3,354,625	3,275,832	4,580,287

By using the “modified approach”, the County’s accounting practices for infrastructure assets are in agreement with the County’s plans for maintaining its infrastructure at the least overall cost over individual life cycles.

Guadalupe County, Texas
Texas County and District Retirement System
Schedule of Changes in Net Pension Liability
and Related Ratios

	Year Ended December 31,					
	2021	2020	2019	2018	2017	2016
Total pension liability						
Service cost	\$ 4,838,695	\$ 4,236,529	\$ 3,929,284	\$ 3,919,619	\$ 3,917,348	\$ 3,959,292
Interest on total pension liability	10,533,023	9,828,354	9,155,841	8,521,676	7,741,543	6,982,729
Effect of plan changes	1,255,894	-	-	-	1,233,331	-
Effect of assumption changes or inputs	320,838	8,114,353	-	-	651,653	-
Effect of economic/demographics (gains) or losses	(76,338)	249,351	111,109	30,250	188,612	(109,310)
Benefit payments/refunds of contributions	(6,023,426)	(5,531,270)	(4,883,042)	(4,429,808)	(3,789,639)	(3,105,440)
Net change in total pension liability	10,848,686	16,897,317	8,313,192	8,041,737	9,942,848	7,727,271
Total pension liability, beginning	136,710,280	119,812,962	111,499,771	103,458,034	93,515,186	85,787,915
Total pension liability, ending (a)	\$ 147,558,966	\$ 136,710,280	\$ 119,812,963	\$ 111,499,771	\$ 103,458,034	\$ 93,515,186
Fiduciary net position						
Employer contributions	\$ 4,724,506	\$ 4,432,010	\$ 3,951,942	\$ 3,749,065	\$ 3,529,378	\$ 3,299,215
Member contributions	2,364,221	2,313,843	2,174,712	2,093,624	2,010,384	1,941,254
Investment income net of investment expenses	28,065,325	11,804,419	15,941,979	(1,800,598)	12,225,727	5,618,266
Benefit payments/refunds of contributions	(6,023,426)	(5,531,270)	(4,883,042)	(4,429,808)	(3,789,639)	(3,105,440)
Administrative expenses	(84,574)	(93,085)	(87,056)	(77,979)	(64,840)	(61,030)
Other	65,254	47,321	58,493	51,887	22,423	191,836
Net change in fiduciary net position	29,111,306	12,973,238	17,157,028	(413,809)	13,933,433	7,884,101
Fiduciary net position, beginning	127,214,962	114,241,723	97,084,695	97,498,504	83,565,071	75,680,970
Fiduciary net position, ending (b)	\$ 156,326,268	\$ 127,214,962	\$ 114,241,723	\$ 97,084,695	\$ 97,498,504	\$ 83,565,071
Net pension liability/(asset), ending = (a) - (b)	\$ (8,767,303)	\$ 9,495,318	\$ 5,571,239	\$ 14,415,075	\$ 5,959,530	\$ 9,950,115
Fiduciary net position as a percentage total pension liability	105.94%	93.05%	95.35%	87.07%	94.24%	89.36%
Pensionable covered payroll	\$ 33,774,591	\$ 33,054,903	\$ 31,067,318	\$ 29,908,916	\$ 28,719,766	\$ 27,732,206
Net pension liability as a percentage of covered payroll	-25.96%	28.73%	17.93%	48.20%	20.75%	35.88%

GASB No. 68 and GASB No. 71 were implemented during the fiscal year ended September 30, 2015. This schedule will continue to be added to until ten years are available.

Guadalupe County, Texas

Texas County and District Retirement System Schedule of Employer Contributions

Fiscal Years Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2014	\$ 2,561,655	\$ 2,819,991	(258,336) ⁽²⁾	\$ 25,301,401	11.1%
2015	2,778,864	3,296,718	(517,854) ⁽²⁾	26,660,493	12.4%
2016	2,769,607	3,337,870	(568,263) ⁽²⁾	28,089,559	11.9%
2017	2,845,324	3,306,992	(461,668) ⁽²⁾	28,651,089	11.5%
2018	2,952,392	3,687,842	(735,450) ⁽²⁾	29,585,171	12.5%
2019	3,233,154	3,872,142	(638,988) ⁽²⁾	30,532,051	12.7%
2020	3,321,096	4,265,210	(944,114) ⁽²⁾	31,976,625	13.3%
2021	3,636,039	4,432,011	(795,972) ⁽²⁾	33,054,903	13.4%
2022	3,536,200	4,691,389	(1,155,189) ⁽²⁾	33,774,591	13.9%

(1) Payroll is calculated based on contributions as reported to TCDRS.

(2) The County made an additional optional contribution to TCDRS.

(3) This schedule is intended to show information for ten years. Additional year's information will be displayed as it becomes available.

Guadalupe County, Texas

Texas County and District Retirement System
Methods and Assumptions used to
Determine Contribution Rates

Valuation date	December 31, 2020
Actuarial cost method	Entry age normal
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary increases	4.70%
Investment rate of return	7.50%
Cost-of-living adjustments	Cost-of-living adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

Guadalupe County, Texas

Schedule of Changes in Total OPEB Liability For the Fiscal Year Ended September 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability					
Service cost	\$ 287,106	\$ 265,050	\$ 213,696	\$ 215,325	\$ 182,535
Interest on total OPEB liability	83,281	106,604	122,426	103,646	105,984
Effect of plan changes	-	-	-	-	-
Effect of assumption changes or inputs	(584,932)	255,017	301,573	36,906	120,257
Effect of economic/demographics (gains) or losses	4,562	(293,556)	(77,141)	(157,866)	(29,029)
Benefit payments/refunds of contributions	(103,486)	(9,742)	(9,482)	(47,730)	(45,421)
	<u>(313,469)</u>	<u>323,373</u>	<u>551,072</u>	<u>150,281</u>	<u>334,326</u>
Net change in total OPEB liability					
Total OPEB liability, beginning	<u>4,072,228</u>	<u>3,748,855</u>	<u>3,197,783</u>	<u>3,047,502</u>	<u>2,713,176</u>
Total OPEB liability, ending (a)	<u><u>\$ 3,758,759</u></u>	<u><u>\$ 4,072,228</u></u>	<u><u>\$ 3,748,855</u></u>	<u><u>\$ 3,197,783</u></u>	<u><u>\$ 3,047,502</u></u>
Pensionable covered payroll	\$ 29,895,811	\$ 29,240,114	\$ 29,240,114	\$ 28,832,734	\$ 27,434,021
Net OPEB liability as a percentage of covered payroll	12.57%	13.93%	12.82%	11.09%	11.11%

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

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis. Such statements and schedules include:

- Combining Financial Statements – Non-Major Governmental Funds
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Projects Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Debt Service Fund
- Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Non-Major Governmental Funds
- Combining Statements – Internal Service Funds
- Combining Statements – Fiduciary Funds

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Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes. The county maintains the following special revenue funds:

Alternative Dispute Resolution Fund

To account for the fee authorized under Civil Procedures and Remedies 152.004. The fund is under the direction of the Commissioners' Court and may only be used to establish and maintain an alternative dispute resolution (mediation) system.

Bail Bond Security Fund

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

Child Welfare Board Fund

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

Constable Precinct 3 Federal Forfeiture Funds

The fund is used to account for federal forfeiture proceeds awarded to the Constable under U.S. Department of Justice Equitable Sharing program and is to be used solely for law enforcement purposes.

Constable Precinct 3 State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the Constable under Chapter 59 of the Code of Criminal Procedures and is to be used solely for law enforcement purposes.

County and District Courts Technology Fund

To account for the fee authorized under Code of Criminal Procedures Article 102.0169. The fund is under the direction of the Commissioners' Court and may only be used for the purposes outlined under Article 102.0169(d).

County Attorney Pre-Trial Intervention Fund

To account for fees collected under Article 102.0121 of the Code of Criminal Procedures. The fee is paid by a defendant participating in a pre-trial intervention program administered by the county attorney. The fee may only be used for expenses directly related to the pre-trial intervention program.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

County Attorney State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the County Attorney under Chapter 59 of the Code of Criminal Procedures and is to be used solely for official purposes of the office.

County Attorney State Funds

To account for the annual apportionment funds the county attorney receives from the State. This fund is not required to have a legally adopted budget

County Clerk Records Management & Preservation Fund

A fund established under Local Government Code 203, section 203.003(5) to account for the fee the County Clerk may collect under Local Government Code section 118.011(b)(2). The fee must be spent in accordance with Local Government Code 118.0216 for records management and preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk.

County Records Management

A fund established under Local Government Code 203, section 203.003(6) to account for the fees authorized under Local Government Code sections 118.052, 118.0546 and 118.0645 and Article 102.005(d) of the Code of Criminal Procedures. The fees collected may only be used for the purpose of records management and preservation and for county records' automation projects.

Court Reporter Service Fund

To account for the fee authorized under Government Code Section 51.601. The fund is under the direction of the Commissioners' Court and shall be used to assist in the payment of court-reporter related services such as transcription services.

Court-Initiated Guardianship

The fund is established under Local Government Code Section 118.067 to account for the fee collected under Local Government Code Section 118.052(2)(E). The fee is for the support of the judiciary in guardianships initiated under Section 683 of the Texas Probate Code.

Courthouse Security

The fund was created to account for the fees authorized under Article 102.017 of the Code of Criminal Procedures. The fee is to help finance security services related to buildings that house the operations of district, county, or justice courts.

Department of Homeland Security Grants

To account for federal grant funds received from the U.S. Department of Homeland Security. This includes program revenue earned in prior years.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

District Clerk Records Management

The fund was established under Government Code section 51.317. The fees are to be used for the specific purpose of records management automation projects in the district clerk's office.

Family Protection Fee Fund

To account for the fee assessed under Article 102.0186 of the Code of Criminal Procedures and the fee adopted under Section 51.961 of the Government Code. The fund is under the direction of the Commissioners' Court and can only be used to provide funding to nonprofit organizations in the county that provide programs for family violence and child abuse prevention, family strengthening and marriage preservation.

Fire Code Inspection Fee Fund

To account for the fee collected under Local Government Code 233.065. The fees collected may only be used for the administration and enforcement of the fire code.

HAVA Grant Funds

The fund was established to account for federal grant funds received from the Office of the Secretary of State under the Help America Vote Act to improve the voting process and to account for related program revenues received.

Hot Check Fund / County Attorney

The fund is used to account for the fees collected under Article 102.007 of the Code of Criminal Procedures. Expenditures from this fund shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but in no event may the county attorney supplement his or her own salary from this fund. This fund is not required to have a legally adopted budget.

Hotel Occupancy Fund

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

Jail Commissary Fund

The fund is used to account for the expenditures and proceeds of the jail commissary. The sheriff may use commissary proceeds only to: (1) fund, staff, and equip a program addressing the social needs of the county prisoners, including an educational or recreational program and religious or rehabilitative counseling; (2) supply county prisoners with clothing, writing materials, and hygiene supplies; (3) establish staff, and equip the commissary operation; (4) fund, staff, and equip a library for the educational use of county prisoners. Local Government Code 351.0415; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

Juvenile Probation Fund

The fund is used to account for the resources and expenses of the county's juvenile probation department. Under local government code section 140.003 the juvenile probation department is a specialized local entity with its own governing board but receives the majority of its funding from the County.

Juvenile Probation Fees Fund

To account for the probation fees collected under Texas Family Code Section 54.061. The fee may only be used for juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision.

Justice Court Security

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

Justice Court Technology Fund

To account for the fee authorized under Code of Criminal Procedures Article 102.0173. The fund is under the direction of the Commissioners' Court and may only be used for improving technology in the justice courts as outlined under Article 102.0173(d).

Law Enforcement Training Funds

To account for funds received under Occupations Code 1701.157. The funds can only be used for the continuing education of licensed law enforcement officers or full-time paid law enforcement support personnel.

Law Library Fund

The fund is used to account for the fee collected under Local Government Code 323.023. The fund must be used to establish a public law library, purchase or lease law library materials, maintain the library, and acquire furniture, shelving or equipment for the law library.

Miscellaneous Short-term Grants

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

Sheriff's Donation Fund

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

Sheriff's Federal Forfeiture Funds

The fund is used to account for federal forfeiture proceeds awarded to the Sheriff's department under the U.S. Department of Justice Equitable Sharing program and is to be used solely for law enforcement purposes.

Sheriff's State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the Sheriff's department under Chapter 59 of the Code of Criminal Procedures and is to be used solely for law enforcement purposes.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

Special VIT Interest Fund

The Tax Assessor-Collector holds funds collected under Chapter 23.122 of the Property Tax Code in an escrow account – the Vehicle Inventory Tax Escrow Account. Interest earned on the escrow account and any penalties assessed for non-payment on these property taxes are transferred to the Tax-Assessor-Collectors VIT Interest Fund. The funds may only be used to help defray the cost of administration of the prepayment procedure established under Chapter 23.122.

Surplus Funds – Election Contracts

To account for surplus revenue from election service contracts with other government entities. A surplus in the election contracts fund may only be used to defray expenses of the county election officer's office in connection with election-related duties or functions. The secretary of state shall prescribe regulations for the use of any surplus fund.

TXDOT Infrastructure Funds Grant

To account for grant funds received from the Texas Department of Transportation under Transportation Code 256.103 for transportation infrastructure projects in areas of the state affected by increased oil and gas production.

Title IV/E Federal Foster Care Fund

To account for funds received under the federal Title IV/E Foster Care entitlement program. The Juvenile Probation department receives funds for juveniles placed in foster care.

Texas Juvenile Justice Department Grant Funds

To account for funds received from the Texas Juvenile Justice Department to provide probation and prevention services to juveniles residing in Guadalupe County. The funds are to be used for staff services, non-residential services, and residential services.

Truancy Prevention and Diversion Fund

Effective January 1, 2022, In accordance with Local Government Code § 134.156, a new fund was established. This fund is to be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure.

Other Miscellaneous Revenues

Other miscellaneous revenues fund is used to report various insignificant revenue and fund balances classifications. If and when these sources become significant, they are presented in a specifically identified fund column.

Guadalupe County, Texas
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2022

	<u>Alternative Dispute Resolution</u>	<u>Bail Bond Security</u>	<u>Child Welfare Board</u>	<u>Constable Precinct 3 Federal Forfeiture</u>	<u>Constable Precinct 3 State Forfeiture</u>	<u>County and District Courts Technology</u>
ASSETS						
Cash and cash equivalents	\$ 309,612	\$ 193,329	\$ 21,688	\$ 1,283	\$ 504	\$ 31,902
Investments	50,000	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 359,612</u>	<u>\$ 193,329</u>	<u>\$ 21,688</u>	<u>\$ 1,283</u>	<u>\$ 504</u>	<u>\$ 31,902</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 3,333	164,644	\$ 239	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	3,333	164,644	239	-	-	-
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventories	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted	356,279	28,685	21,449	1,283	504	31,902
Total fund balances	356,279	28,685	21,449	1,283	504	31,902
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 359,612</u>	<u>\$ 193,329</u>	<u>\$ 21,688</u>	<u>\$ 1,283</u>	<u>\$ 504</u>	<u>\$ 31,902</u>

<u>County Attorney Pre-Trial Intervention</u>	<u>County Attorney State Forfeiture</u>	<u>County Attorney State Funds</u>	<u>County Clerk Records Management & Preservation</u>	<u>County Records Management</u>	<u>Court Reporter Service</u>	<u>Court- Initiated Guardianship</u>	<u>Courthouse Security</u>
\$ 2,900	\$ 297,362	\$ -	\$ 768,007	\$ 83,014	\$ 73,819	\$ 47,532	\$ 173,042
-	-	-	729,288	50,000	-	-	-
-	-	-	-	-	-	-	-
-	700	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,750	-	-	-
<u>\$ 2,900</u>	<u>\$ 298,062</u>	<u>\$ -</u>	<u>\$ 1,497,295</u>	<u>\$ 134,764</u>	<u>\$ 73,819</u>	<u>\$ 47,532</u>	<u>\$ 173,042</u>
\$ 600	\$ 1,392	\$ -	\$ 39,616	\$ 25,776	\$ 8,900	\$ 400	\$ -
-	7,741	-	-	-	-	-	1,381
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
600	9,133	-	39,616	25,776	8,900	400	1,381
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,750	-	-	-
2,300	288,929	-	1,457,679	107,238	64,919	47,132	171,661
2,300	288,929	-	1,457,679	108,988	64,919	47,132	171,661
<u>\$ 2,900</u>	<u>\$ 298,062</u>	<u>\$ -</u>	<u>\$ 1,497,295</u>	<u>\$ 134,764</u>	<u>\$ 73,819</u>	<u>\$ 47,532</u>	<u>\$ 173,042</u>

Guadalupe County, Texas
Combining Balance Sheet
Non-Major Governmental Funds – Continued
September 30, 2022

	Department of Homeland Security Grants	District Clerk Records Management	Family Protection Fee	Fire Code Inspection Fee	HAVA Grant	Hot Check / County Attorney
ASSETS						
Cash and cash equivalents	\$ -	\$ 26,243	\$ 87,907	\$ 340,633	\$ 5,044	\$ 10,426
Investments	-	-	-	150,000	-	-
Taxes receivable, net	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	1,158	-	-
TOTAL ASSETS	\$ -	\$ 26,243	\$ 87,907	\$ 491,791	\$ 5,044	\$ 10,426
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 15,000	\$ -	\$ 643	\$ 4,507	\$ 415
Accrued wages and benefits	-	-	-	2,945	-	371
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	-	15,000	-	3,588	4,507	786
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventories	-	-	-	-	-	-
Prepays	-	-	-	1,158	-	-
Restricted	-	11,243	87,907	487,045	537	9,640
Total fund balances	-	11,243	87,907	488,203	537	9,640
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ -	\$ 26,243	\$ 87,907	\$ 491,791	\$ 5,044	\$ 10,426

Hotel Occupancy	Jail Commissary	Juvenile Probation	Juvenile Probation Fees	Justice Court Security	Justice Court Technology	Law Enforcement Training	Law Library	Misc. Short- Term Grants
\$ 1,214,919	\$ 555,486	\$ 1,210,284	\$ 34,625	\$ 12,004	\$ 129,719	\$ 22,287	\$ 201,501	\$ -
-	-	-	-	-	-	-	200,000	-
-	-	-	-	-	-	-	-	-
50,533	-	40,240	-	-	-	-	-	830,473
-	-	34,425	-	-	-	-	-	-
-	15,851	-	-	-	-	-	-	-
-	-	1,589	-	-	-	-	-	-
<u>\$ 1,265,452</u>	<u>\$ 571,337</u>	<u>\$ 1,286,538</u>	<u>\$ 34,625</u>	<u>\$ 12,004</u>	<u>\$ 129,719</u>	<u>\$ 22,287</u>	<u>\$ 401,501</u>	<u>\$ 830,473</u>
\$ -	\$ 28,342	\$ 177,771	\$ 283	\$ -	\$ 1,221	\$ -	\$ 1,303	\$ 464,173
-	-	115,284	-	-	-	-	-	4,727
-	-	-	-	-	-	-	-	361,572
-	-	-	-	-	-	-	-	-
-	28,342	293,055	283	-	1,221	-	1,303	830,472
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	15,851	-	-	-	-	-	-	-
-	-	1,589	-	-	-	-	-	-
<u>1,265,452</u>	<u>527,144</u>	<u>991,894</u>	<u>34,342</u>	<u>12,004</u>	<u>128,498</u>	<u>22,287</u>	<u>400,198</u>	<u>1</u>
<u>1,265,452</u>	<u>542,995</u>	<u>993,483</u>	<u>34,342</u>	<u>12,004</u>	<u>128,498</u>	<u>22,287</u>	<u>400,198</u>	<u>1</u>
<u>\$ 1,265,452</u>	<u>\$ 571,337</u>	<u>\$ 1,286,538</u>	<u>\$ 34,625</u>	<u>\$ 12,004</u>	<u>\$ 129,719</u>	<u>\$ 22,287</u>	<u>\$ 401,501</u>	<u>\$ 830,473</u>

Guadalupe County, Texas
 Combining Balance Sheet
 Non-Major Governmental Funds – Continued
 September 30, 2022

	Sheriff's Donation	Sheriff's Federal Forfeiture	Sheriff's State Forfeiture	Special VIT Interest	Surplus Funds - Election Contracts
ASSETS					
Cash and cash equivalents	\$ 6,285	\$ 104,285	\$ 57,732	\$ 549	\$ 115,197
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	10,070	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	\$ 6,285	\$ 104,285	\$ 67,802	\$ 549	\$ 115,197
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 13,067	\$ -	\$ -
Accrued wages and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	13,067	-	-
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted	6,285	104,285	54,735	549	115,197
Total fund balances	6,285	104,285	54,735	549	115,197
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 6,285	\$ 104,285	\$ 67,802	\$ 549	\$ 115,197

TXDOT Infrastructure Grant	Title IV / E Federal Foster Care	TJJD	Truancy Prevention and Diversion	Other Miscellaneous	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ 32,733	\$ (5,138)	\$ 69,416	\$ 238,389	\$ 6,474,520	\$ 35,874	\$ 6,510,394
-	-	-	-	-	1,179,288	101,427	1,280,715
-	-	-	-	-	-	75,616	75,616
-	-	115,881	-	-	1,037,827	-	1,037,827
-	-	-	-	-	44,495	-	44,495
-	-	-	-	-	15,851	-	15,851
-	-	-	-	-	4,497	-	4,497
<u>\$ -</u>	<u>\$ 32,733</u>	<u>\$ 110,743</u>	<u>\$ 69,416</u>	<u>\$ 238,389</u>	<u>\$ 8,756,478</u>	<u>\$ 212,917</u>	<u>\$ 8,969,395</u>
\$ -	\$ -	\$ 52,571	\$ -	\$ -	\$ 1,004,196	\$ -	\$ 1,004,196
-	-	23,750	-	-	156,199	-	156,199
-	-	34,425	-	-	395,997	-	395,997
-	-	-	-	-	-	-	-
-	-	110,746	-	-	1,556,392	-	1,556,392
-	-	-	-	-	-	71,923	71,923
-	-	-	-	-	-	71,923	71,923
-	-	-	-	-	15,851	-	15,851
-	-	-	-	-	4,497	-	4,497
-	32,733	(3)	69,416	238,389	7,179,738	140,994	7,320,732
-	32,733	(3)	69,416	238,389	7,200,086	140,994	7,341,080
<u>\$ -</u>	<u>\$ 32,733</u>	<u>\$ 110,743</u>	<u>\$ 69,416</u>	<u>\$ 238,389</u>	<u>\$ 8,756,478</u>	<u>\$ 212,917</u>	<u>\$ 8,969,395</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2022

	Alternative Dispute Resolution	Bail Bond Security	Child Welfare Board	Constable Precinct 3 Federal Forfeiture	Constable Precinct 3 State Forfeiture	County and District Courts Technology
REVENUES						
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	2,650	-	-	-	-
Intergovernmental	-	-	27,500	-	-	-
Charges for services	35,212	-	1,312	-	-	2,491
Fines and forfeitures	-	-	-	-	-	-
Earnings on investments	-	-	81	-	5	-
Miscellaneous	-	-	-	-	-	-
Total revenues	35,212	2,650	28,893	-	5	2,491
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	40,000	-	-	-	-	-
Public safety	-	-	-	-	-	-
Infrastructure and environmental services	-	-	-	-	-	-
Health and social services	-	-	26,278	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	40,000	-	26,278	-	-	-
Excess (Deficiency) of revenues over (under) expenditures	(4,788)	2,650	2,615	-	5	2,491
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(4,788)	2,650	2,615	-	5	2,491
Fund balances, beginning of year	361,067	26,035	18,834	1,283	499	29,411
FUND BALANCES, end of year	\$ 356,279	\$ 28,685	\$ 21,449	\$ 1,283	\$ 504	\$ 31,902

County Attorney Pre-Trial Intervention	County Attorney State Forfeiture	County Attorney State Funds	County Clerk Records Management & Preservation	County Records Management	Court Reporter Service	Court- Initiated Guardianship	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	22,500	-	-	-	-	-
1,600	-	-	420,870	19,628	50,133	13,761	115,891
-	25,724	-	-	-	-	-	-
-	1,321	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,600</u>	<u>27,045</u>	<u>22,500</u>	<u>420,870</u>	<u>19,628</u>	<u>50,133</u>	<u>13,761</u>	<u>115,891</u>
-	-	-	150,212	27,706	-	-	-
2,400	112,925	22,500	-	-	34,527	4,350	-
-	-	-	-	-	-	-	97,791
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,448
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,400</u>	<u>112,925</u>	<u>22,500</u>	<u>150,212</u>	<u>27,706</u>	<u>34,527</u>	<u>4,350</u>	<u>103,239</u>
<u>(800)</u>	<u>(85,880)</u>	<u>-</u>	<u>270,658</u>	<u>(8,078)</u>	<u>15,606</u>	<u>9,411</u>	<u>12,652</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(800)</u>	<u>(85,880)</u>	<u>-</u>	<u>270,658</u>	<u>(8,078)</u>	<u>15,606</u>	<u>9,411</u>	<u>12,652</u>
<u>3,100</u>	<u>374,809</u>	<u>-</u>	<u>1,187,021</u>	<u>117,066</u>	<u>49,313</u>	<u>37,721</u>	<u>159,009</u>
<u>\$ 2,300</u>	<u>\$ 288,929</u>	<u>\$ -</u>	<u>\$ 1,457,679</u>	<u>\$ 108,988</u>	<u>\$ 64,919</u>	<u>\$ 47,132</u>	<u>\$ 171,661</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance – Continued
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2022

	Department of Homeland Security Grants	District Clerk Records Management	Family Protection Fee	Fire Code Inspection Fee	HAVA Grant	Hot Check / County Attorney
REVENUES						
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	62,499	-
Charges for services	-	3,361	3,012	272,349	-	360
Fines and forfeitures	-	-	-	-	-	-
Earnings on investments	-	-	-	-	233	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	3,361	3,012	272,349	62,732	360
EXPENDITURES						
Current						
General government	-	-	-	-	22,130	-
Judicial	-	15,000	-	-	-	8,521
Public safety	235	-	-	104,093	-	-
Infrastructure and environmental services	-	-	-	-	-	-
Health and social services	-	-	5,000	-	-	-
Capital outlay	-	-	-	-	52,869	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	235	15,000	5,000	104,093	74,999	8,521
Excess (Deficiency) of revenues over (under) expenditures	(235)	(11,639)	(1,988)	168,256	(12,267)	(8,161)
Other financing sources (uses)						
Transfers in	-	-	-	-	12,500	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	12,500	-
Net change in fund balances	(235)	(11,639)	(1,988)	168,256	233	(8,161)
Fund balances, beginning of year	235	22,882	89,895	319,947	304	17,801
FUND BALANCES, end of year	\$ -	\$ 11,243	\$ 87,907	\$ 488,203	\$ 537	\$ 9,640

<u>Hotel Occupancy</u>	<u>Jail Commissary</u>	<u>Juvenile Probation</u>	<u>Juvenile Probation Fees</u>	<u>Justice Court Security</u>	<u>Justice Court Technology</u>	<u>Law Enforcement Training</u>	<u>Law Library</u>	<u>Misc. Short- Term Grants</u>
\$ 582,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,144	-	1,109,982
-	393,163	196,120	5,624	931	27,588	-	74,138	-
-	-	-	-	-	-	-	-	-
-	9,742	2,627	117	-	-	-	-	-
-	-	895	-	-	-	-	-	-
<u>582,135</u>	<u>402,905</u>	<u>199,642</u>	<u>5,741</u>	<u>931</u>	<u>27,588</u>	<u>12,144</u>	<u>74,138</u>	<u>1,109,982</u>
-	-	-	-	-	-	-	-	-
-	-	1,185,879	648	2,945	14,007	-	15,249	-
-	281,544	3,032,497	-	-	-	8,275	-	175,551
-	-	-	-	-	-	-	-	18,592
-	-	-	-	-	-	-	-	-
-	5,682	-	-	-	-	-	-	1,225,358
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>287,226</u>	<u>4,218,376</u>	<u>648</u>	<u>2,945</u>	<u>14,007</u>	<u>8,275</u>	<u>15,249</u>	<u>1,419,501</u>
<u>582,135</u>	<u>115,679</u>	<u>(4,018,734)</u>	<u>5,093</u>	<u>(2,014)</u>	<u>13,581</u>	<u>3,869</u>	<u>58,889</u>	<u>(309,519)</u>
-	-	4,262,222	-	-	-	-	-	309,518
-	-	(910,557)	-	-	-	-	-	-
-	-	3,351,665	-	-	-	-	-	309,518
582,135	115,679	(667,069)	5,093	(2,014)	13,581	3,869	58,889	(1)
<u>683,317</u>	<u>427,316</u>	<u>1,660,552</u>	<u>29,249</u>	<u>14,018</u>	<u>114,917</u>	<u>18,418</u>	<u>341,309</u>	<u>2</u>
<u>\$ 1,265,452</u>	<u>\$ 542,995</u>	<u>\$ 993,483</u>	<u>\$ 34,342</u>	<u>\$ 12,004</u>	<u>\$ 128,498</u>	<u>\$ 22,287</u>	<u>\$ 400,198</u>	<u>\$ 1</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance – Continued
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2022

	Sheriff's Donation	Sheriff's Federal Forfeiture	Sheriff's State Forfeiture	Special VIT Interest	Surplus Funds - Election Contracts
REVENUES					
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	13,869
Fines and forfeitures	-	61,046	26,207	-	-
Earnings on investments	-	94	332	-	-
Miscellaneous	17,722	-	-	-	-
Total revenues	17,722	61,140	26,539	-	13,869
EXPENDITURES					
Current					
General government	-	-	-	-	30,001
Judicial	-	-	-	-	-
Public safety	22,035	16,460	98,300	-	-
Infrastructure and environmental services	-	-	-	-	-
Health and social services	-	-	-	-	-
Capital outlay	-	-	50,238	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	22,035	16,460	148,538	-	30,001
Excess (Deficiency) of revenues over (under) expenditures	(4,313)	44,680	(121,999)	-	(16,132)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(12,500)
Total other financing sources (uses)	-	-	-	-	(12,500)
Net change in fund balances	(4,313)	44,680	(121,999)	-	(28,632)
Fund balances, beginning of year	10,598	59,605	176,734	549	143,829
FUND BALANCES, end of year	\$ 6,285	\$ 104,285	\$ 54,735	\$ 549	\$ 115,197

TXDOT Infrastructure Grant	Title IV / E Federal Foster Care	TJJD	Truancy Prevention and Diversion	Other Miscellaneous	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,135	\$ 2,682,101	\$ 3,264,236
-	-	-	-	-	2,650	-	2,650
458,934	-	761,413	-	-	2,454,972	-	2,454,972
-	-	-	29,455	232,195	1,913,063	-	1,913,063
-	-	-	-	7,189	120,166	-	120,166
-	128	-	-	11	14,691	1,746	16,437
-	-	-	-	-	18,617	-	18,617
<u>458,934</u>	<u>128</u>	<u>761,413</u>	<u>29,455</u>	<u>239,395</u>	<u>5,106,294</u>	<u>2,683,847</u>	<u>7,790,141</u>
-	-	-	-	-	230,049	-	230,049
-	3,128	761,413	-	1,006	2,224,498	-	2,224,498
-	-	-	-	-	3,836,781	-	3,836,781
573,668	-	-	-	-	592,260	-	592,260
-	-	-	-	-	31,278	-	31,278
-	-	-	-	-	1,339,595	-	1,339,595
-	-	-	-	-	-	2,480,000	2,480,000
-	-	-	-	-	-	176,143	176,143
<u>573,668</u>	<u>3,128</u>	<u>761,413</u>	<u>-</u>	<u>1,006</u>	<u>8,254,461</u>	<u>2,656,143</u>	<u>10,910,604</u>
<u>(114,734)</u>	<u>(3,000)</u>	<u>-</u>	<u>29,455</u>	<u>238,389</u>	<u>(3,148,167)</u>	<u>27,704</u>	<u>(3,120,463)</u>
114,734	-	-	-	-	4,698,974	-	4,698,974
-	-	-	-	-	(923,057)	-	(923,057)
<u>114,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,775,917</u>	<u>-</u>	<u>3,775,917</u>
-	(3,000)	-	29,455	238,389	627,750	27,704	655,454
-	35,733	(3)	39,961	-	6,572,336	113,290	6,685,626
<u>\$ -</u>	<u>\$ 32,733</u>	<u>\$ (3)</u>	<u>\$ 69,416</u>	<u>\$ 238,389</u>	<u>\$ 7,200,086</u>	<u>\$ 140,994</u>	<u>\$ 7,341,080</u>

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Budgetary Comparison Schedules

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Capital Projects Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Earnings on investments	\$ -	\$ 32,219	\$ 32,219
Total revenues	-	32,219	32,219
EXPENDITURES			
General government			
Operations	2,006,660	4,900	2,001,760
Capital outlay	13,644,247	7,548,395	6,095,852
Total expenditures	15,650,907	7,553,295	8,097,612
Excess (Deficiency) of revenues over (under) expenditures	(15,650,907)	(7,521,076)	8,129,831
OTHER FINANCING SOURCES (USES)			
Transfers in	2,864,811	2,864,811	-
Total other financing sources (uses)	2,864,811	2,864,811	-
Net changes in fund balances	(12,786,096)	(4,656,265)	8,129,831
Fund balances, beginning of year	13,674,079	13,674,079	-
FUND BALANCES, end of year	\$ 887,983	\$ 9,017,814	\$ 8,129,831

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Debt Service Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Property taxes	\$ 2,654,139	\$ 2,682,101	\$ 27,962
Earnings on investments	3,000	1,746	(1,254)
Total revenues	<u>2,657,139</u>	<u>2,683,847</u>	<u>26,708</u>
EXPENDITURES			
Debt service			
Principal and interest	2,480,000	2,480,000	-
Interest and fiscal charges	177,139	176,143	996
Total expenditures	<u>2,657,139</u>	<u>2,656,143</u>	<u>996</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>27,704</u>	<u>27,704</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	27,704	27,704
Fund balances, beginning of year	<u>113,290</u>	<u>113,290</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 113,290</u></u>	<u><u>\$ 140,994</u></u>	<u><u>\$ 27,704</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Alternative Dispute Resolution Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 23,000	\$ 35,212	\$ 12,212
Total revenues	<u>23,000</u>	<u>35,212</u>	<u>12,212</u>
EXPENDITURES			
Judicial Operations	40,000	40,000	-
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(17,000)</u>	<u>(4,788)</u>	<u>12,212</u>
Net change in fund balances	(17,000)	(4,788)	12,212
Fund balances, beginning of year	<u>361,067</u>	<u>361,067</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 344,067</u></u>	<u><u>\$ 356,279</u></u>	<u><u>\$ 12,212</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Bail Bond Security Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Licenses and permits	\$ 2,100	\$ 2,650	\$ 550
Total revenues	<u>2,100</u>	<u>2,650</u>	<u>550</u>
EXPENDITURES			
Public safety			
Operations	3,700	-	3,700
Total expenditures	<u>3,700</u>	<u>-</u>	<u>3,700</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,600)</u>	<u>2,650</u>	<u>4,250</u>
Net change in fund balances	(1,600)	2,650	4,250
Fund balances, beginning of year	<u>26,035</u>	<u>26,035</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 24,435</u></u>	<u><u>\$ 28,685</u></u>	<u><u>\$ 4,250</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Child Welfare Board Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 27,500	\$ 27,500.00
Charges for services	-	1,312	1,312
Earnings on investments	-	81	81
Total revenues	<u>-</u>	<u>28,893</u>	<u>28,893</u>
EXPENDITURES			
Health and social services			
Operations	<u>32,500</u>	<u>26,278</u>	<u>6,222</u>
Total expenditures	<u>32,500</u>	<u>26,278</u>	<u>6,222</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(32,500)</u>	<u>2,615</u>	<u>35,115</u>
Net change in fund balances	(32,500)	2,615	35,115
Fund balances, beginning of year	<u>18,834</u>	<u>18,834</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ (13,666)</u></u>	<u><u>\$ 21,449</u></u>	<u><u>\$ 35,115</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Constable Precinct 3 Federal Forfeiture Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Public safety			
Operations	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances, beginning of year	<u>1,283</u>	<u>1,283</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 1,283</u></u>	<u><u>\$ 1,283</u></u>	<u><u>\$ -</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Constable Precinct 3 State Forfeiture Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Earnings on investments	\$ -	\$ 5	\$ 5
Total revenues	<u>-</u>	<u>5</u>	<u>5</u>
EXPENDITURES			
Public safety			
Operations	1,419	-	1,419
Total expenditures	<u>1,419</u>	<u>-</u>	<u>1,419</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(1,419)</u>	<u>5</u>	<u>1,424</u>
Net change in fund balances	(1,419)	5	1,424
Fund balances, beginning of year	<u>499</u>	<u>499</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ (920)</u></u>	<u><u>\$ 504</u></u>	<u><u>\$ 1,424</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County and District Courts Technology Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 3,000	\$ 2,491	\$ (509)
Total revenues	<u>3,000</u>	<u>2,491</u>	<u>(509)</u>
EXPENDITURES			
Judicial Operations	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(2,000)</u>	<u>2,491</u>	<u>4,491</u>
Net change in fund balances	(2,000)	2,491	4,491
Fund balances, beginning of year	<u>29,411</u>	<u>29,411</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 27,411</u></u>	<u><u>\$ 31,902</u></u>	<u><u>\$ 4,491</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney Pre-Trial Intervention Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 20,000	\$ 1,600	\$ (18,400)
Total revenues	<u>20,000</u>	<u>1,600</u>	<u>(18,400)</u>
EXPENDITURES			
Judicial Operations	<u>20,000</u>	<u>2,400</u>	<u>17,600</u>
Total expenditures	<u>20,000</u>	<u>2,400</u>	<u>17,600</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(800)</u>	<u>(800)</u>
Net change in fund balances	-	(800)	(800)
Fund balances, beginning of year	<u>3,100</u>	<u>3,100</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 3,100</u></u>	<u><u>\$ 2,300</u></u>	<u><u>\$ (800)</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney State Forfeiture Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 50,000	\$ 25,724	\$ (24,276)
Earnings on investments	-	1,321	1,321
Total revenues	<u>50,000</u>	<u>27,045</u>	<u>(22,955)</u>
EXPENDITURES			
Judicial			
Personnel	130,727	76,751	53,976
Operations	39,000	36,174	2,826
Total expenditures	<u>169,727</u>	<u>112,925</u>	<u>56,802</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(119,727)</u>	<u>(85,880)</u>	<u>33,847</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(119,727)	(85,880)	33,847
Fund balances, beginning of year	<u>374,809</u>	<u>374,809</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 255,082</u></u>	<u><u>\$ 288,929</u></u>	<u><u>\$ 33,847</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney State Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

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

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

County Clerk Records Management and Preservation Funds –

Special Revenue Fund

For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 400,000	\$ 420,870	\$ 20,870
Miscellaneous	-	-	-
Total revenues	<u>400,000</u>	<u>420,870</u>	<u>20,870</u>
EXPENDITURES			
General government			
Operations	813,400	150,212	663,188
Capital outlay	50,000	-	50,000
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>863,400</u>	<u>150,212</u>	<u>713,188</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(463,400)</u>	<u>270,658</u>	<u>734,058</u>
Net change in fund balances	(463,400)	270,658	734,058
Fund balances, beginning of year	<u>1,187,021</u>	<u>1,187,021</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 723,621</u>	<u>\$ 1,457,679</u>	<u>\$ 734,058</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Records Management Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 35,000	\$ 19,628	\$ (15,372)
Total revenues	<u>35,000</u>	<u>19,628</u>	<u>(15,372)</u>
EXPENDITURES			
General government Operations	42,750	27,706	15,044
Total expenditures	<u>42,750</u>	<u>27,706</u>	<u>15,044</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(7,750)</u>	<u>(8,078)</u>	<u>(328)</u>
Net change in fund balances	(7,750)	(8,078)	(328)
Fund balances, beginning of year	<u>117,066</u>	<u>117,066</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 109,316</u></u>	<u><u>\$ 108,988</u></u>	<u><u>\$ (328)</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Reporter Service Fee Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 35,000	\$ 50,133	\$ 15,133
Total revenues	<u>35,000</u>	<u>50,133</u>	<u>15,133</u>
EXPENDITURES			
Judicial Operations	<u>55,000</u>	<u>34,527</u>	<u>20,473</u>
Total expenditures	<u>55,000</u>	<u>34,527</u>	<u>20,473</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(20,000)</u>	<u>15,606</u>	<u>35,606</u>
Net change in fund balances	(20,000)	15,606	35,606
Fund balances, beginning of year	<u>49,313</u>	<u>49,313</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 29,313</u></u>	<u><u>\$ 64,919</u></u>	<u><u>\$ 35,606</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Court Initiated Guardianship Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 8,500	\$ 13,761	\$ 5,261
Total revenues	8,500	13,761	5,261
EXPENDITURES			
Judicial Operations	25,000	4,350	20,650
Total expenditures	25,000	4,350	20,650
Excess (Deficiency) of revenues over (under) expenditures	(16,500)	9,411	25,911
Net change in fund balances	(16,500)	9,411	25,911
Fund balances, beginning of year	37,721	37,721	-
FUND BALANCES, end of year	\$ 21,221	\$ 47,132	\$ 25,911

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Courtthouse Security Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 90,000	\$ 115,891	\$ 25,891
Total revenues	<u>90,000</u>	<u>115,891</u>	<u>25,891</u>
EXPENDITURES			
Public safety			
Personnel	48,660	26,753	21,907
Operations	90,000	71,038	18,962
Capital outlay	5,448	5,448	-
Total expenditures	<u>144,108</u>	<u>103,239</u>	<u>40,869</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(54,108)</u>	<u>12,652</u>	<u>66,760</u>
Net change in fund balances	(54,108)	12,652	66,760
Fund balances, beginning of year	<u>159,009</u>	<u>159,009</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 104,901</u></u>	<u><u>\$ 171,661</u></u>	<u><u>\$ 66,760</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Department of Homeland Security Grants –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

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

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
District Clerk Records Management Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 10,000	\$ 3,361	\$ (6,639)
Total revenues	<u>10,000</u>	<u>3,361</u>	<u>(6,639)</u>
EXPENDITURES			
Judicial Operations	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(5,000)</u>	<u>(11,639)</u>	<u>(6,639)</u>
Net change in fund balances	(5,000)	(11,639)	(6,639)
Fund balances, beginning of year	<u>22,882</u>	<u>22,882</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 17,882</u></u>	<u><u>\$ 11,243</u></u>	<u><u>\$ (6,639)</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Family Protection Fee Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 10,000	\$ 3,012	\$ (6,988)
Total revenues	<u>10,000</u>	<u>3,012</u>	<u>(6,988)</u>
EXPENDITURES			
Health and social services			
Other services	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>5,000</u>	<u>(1,988)</u>	<u>(6,988)</u>
Net change in fund balances	5,000	(1,988)	(6,988)
Fund balances, beginning of year	<u>89,895</u>	<u>89,895</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 94,895</u></u>	<u><u>\$ 87,907</u></u>	<u><u>\$ (6,988)</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Fire Code Inspection Fee Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 125,000	\$ 272,349	\$ 147,349
Total revenues	<u>125,000</u>	<u>272,349</u>	<u>147,349</u>
EXPENDITURES			
Public safety			
Personnel	102,058	92,288	9,770
Operations	29,963	11,805	18,158
Capital outlay	22,300	-	22,300
Total expenditures	<u>154,321</u>	<u>104,093</u>	<u>50,228</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(29,321)</u>	<u>168,256</u>	<u>197,577</u>
Net change in fund balances	(29,321)	168,256	197,577
Fund balances, beginning of year	<u>319,947</u>	<u>319,947</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 290,626</u></u>	<u><u>\$ 488,203</u></u>	<u><u>\$ 197,577</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Help Americans Vote Act (HAVA) –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 75,000	\$ 62,499	\$ (12,501)
Earnings on investments	-	233	233
Total revenues	<u>75,000</u>	<u>62,732</u>	<u>(12,268)</u>
EXPENDITURES			
General government			
Operations	22,131	22,130	1
Capital outlay	52,869	52,869	-
Total expenditures	<u>75,000</u>	<u>74,999</u>	<u>1</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(12,267)</u>	<u>(12,267)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	12,500	12,500
Total other financing sources (uses)	<u>-</u>	<u>12,500</u>	<u>12,500</u>
Net change in fund balances	-	233	233
Fund balances, beginning of year	<u>304</u>	<u>304</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 304</u></u>	<u><u>\$ 537</u></u>	<u><u>\$ 233</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Hotel Occupancy Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Other taxes	\$ 300,000	\$ 582,135	\$ 282,135
Total revenues	<u>300,000</u>	<u>582,135</u>	<u>282,135</u>
EXPENDITURES			
General government Operations	10,000	-	10,000
Total expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>290,000</u>	<u>582,135</u>	<u>292,135</u>
Net change in fund balances	290,000	582,135	292,135
Fund balances, beginning of year	<u>683,317</u>	<u>683,317</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 973,317</u></u>	<u><u>\$ 1,265,452</u></u>	<u><u>\$ 292,135</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Hot Check / County Attorney Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ -	\$ 360	\$ 360
Total revenues	<u>-</u>	<u>360</u>	<u>360</u>
EXPENDITURES			
Judicial			
Personnel	-	5,567	(5,567)
Operations	<u>-</u>	<u>2,954</u>	<u>(2,954)</u>
Total expenditures	<u>-</u>	<u>8,521</u>	<u>(8,521)</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(8,161)</u>	<u>(8,161)</u>
Net change in fund balances	-	(8,161)	(8,161)
Fund balances, beginning of year	<u>17,801</u>	<u>17,801</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 17,801</u></u>	<u><u>\$ 9,640</u></u>	<u><u>\$ (8,161)</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Jail Commissary Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 340,000	\$ 393,163	\$ 53,163
Earnings on investments	200	9,742	9,542
Total revenues	<u>340,200</u>	<u>402,905</u>	<u>62,705</u>
EXPENDITURES			
Public safety			
Operations	360,314	281,544	78,770
Capital outlay	41,686	5,682	36,004
Total expenditures	<u>402,000</u>	<u>287,226</u>	<u>114,774</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(61,800)</u>	<u>115,679</u>	<u>177,479</u>
Net change in fund balances	(61,800)	115,679	177,479
Fund balances, beginning of year	<u>427,316</u>	<u>427,316</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 365,516</u></u>	<u><u>\$ 542,995</u></u>	<u><u>\$ 177,479</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 200,000	\$ 196,120	\$ (3,880)
Fines and forfeitures	-	-	-
Earnings on investments	2,100	2,627	527
Miscellaneous	250	895	645
	<u>202,350</u>	<u>199,642</u>	<u>(2,708)</u>
Total revenues	202,350	199,642	(2,708)
EXPENDITURES			
Judicial			
Personnel	1,014,356	899,715	114,641
Operations	420,749	286,164	134,585
Public safety			
Personnel	2,763,506	2,479,200	284,306
Operations	607,344	553,297	54,047
	<u>4,805,955</u>	<u>4,218,376</u>	<u>587,579</u>
Total expenditures	4,805,955	4,218,376	587,579
Excess (Deficiency) of revenues over (under) expenditures	<u>(4,603,605)</u>	<u>(4,018,734)</u>	<u>584,871</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	4,262,222	4,262,222	-
Transfers out	(910,557)	(910,557)	-
	<u>3,351,665</u>	<u>3,351,665</u>	<u>-</u>
Total other financing sources (uses)	3,351,665	3,351,665	-
Net change in fund balances	(1,251,940)	(667,069)	584,871
Fund balances, beginning of year	1,660,552	1,660,552	-
FUND BALANCES, end of year	<u>\$ 408,612</u>	<u>\$ 993,483</u>	<u>\$ 584,871</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fees Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 2,500	\$ 5,624	\$ 3,124
Earnings on investments	50	117	67
Miscellaneous	50	-	(50)
Total revenues	<u>2,600</u>	<u>5,741</u>	<u>3,141</u>
EXPENDITURES			
Judicial Operations	<u>9,100</u>	<u>648</u>	<u>8,452</u>
Total expenditures	<u>9,100</u>	<u>648</u>	<u>8,452</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(6,500)</u>	<u>5,093</u>	<u>11,593</u>
Net change in fund balances	(6,500)	5,093	11,593
Fund balances, beginning of year	<u>29,249</u>	<u>29,249</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 22,749</u></u>	<u><u>\$ 34,342</u></u>	<u><u>\$ 11,593</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Justice Court Security Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 2,000	\$ 931	\$ (1,069)
Total revenues	<u>2,000</u>	<u>931</u>	<u>(1,069)</u>
EXPENDITURES			
Judicial			
Operations	<u>6,000</u>	<u>2,945</u>	<u>3,055</u>
Total expenditures	<u>6,000</u>	<u>2,945</u>	<u>3,055</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(4,000)</u>	<u>(2,014)</u>	<u>1,986</u>
Net change in fund balances	(4,000)	(2,014)	1,986
Fund balances, beginning of year	<u>14,018</u>	<u>14,018</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 10,018</u></u>	<u><u>\$ 12,004</u></u>	<u><u>\$ 1,986</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Justice Court Technology Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 27,000	\$ 27,588	\$ 588
Total revenues	<u>27,000</u>	<u>27,588</u>	<u>588</u>
EXPENDITURES			
Judicial			
Operations	23,710	14,007	9,703
Public safety			
Operations	100	-	100
Total expenditures	<u>23,810</u>	<u>14,007</u>	<u>9,803</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>3,190</u>	<u>13,581</u>	<u>10,391</u>
Net change in fund balances	3,190	13,581	10,391
Fund balances, beginning of year	<u>114,917</u>	<u>114,917</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 118,107</u></u>	<u><u>\$ 128,498</u></u>	<u><u>\$ 10,391</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Law Enforcement Training Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 12,143	\$ 12,144	\$ 1
Total revenues	<u>12,143</u>	<u>12,144</u>	<u>1</u>
EXPENDITURES			
Public safety			
Operations	<u>31,292</u>	<u>8,275</u>	<u>23,017</u>
Total expenditures	<u>31,292</u>	<u>8,275</u>	<u>23,017</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(19,149)</u>	<u>3,869</u>	<u>23,018</u>
Net change in fund balances	(19,149)	3,869	23,018
Fund balances, beginning of year	<u>18,418</u>	<u>18,418</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ (731)</u></u>	<u><u>\$ 22,287</u></u>	<u><u>\$ 23,018</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Law Library Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 65,000	\$ 74,138	\$ 9,138
Total revenues	<u>65,000</u>	<u>74,138</u>	<u>9,138</u>
EXPENDITURES			
Judicial Operations	<u>30,200</u>	<u>15,249</u>	<u>14,951</u>
Total expenditures	<u>30,200</u>	<u>15,249</u>	<u>14,951</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>34,800</u>	<u>58,889</u>	<u>24,089</u>
Net change in fund balances	34,800	58,889	24,089
Fund balances, beginning of year	<u>341,309</u>	<u>341,309</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ 376,109</u></u>	<u><u>\$ 400,198</u></u>	<u><u>\$ 24,089</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Miscellaneous Short-Term Grants –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 2,135,871	\$ 1,109,982	\$ (1,025,889)
Total revenues	<u>2,135,871</u>	<u>1,109,982</u>	<u>(1,025,889)</u>
EXPENDITURES			
Public safety			
Personnel	140,004	140,003	1
Operations	100,000	35,548	64,452
Infrastructure and environmental services			
Operations	18,593	18,592	1
Capital outlay	1,904,846	1,225,358	679,488
Total expenditures	<u>2,163,443</u>	<u>1,419,501</u>	<u>743,942</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(27,572)</u>	<u>(309,519)</u>	<u>(281,947)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	13,318	309,518	296,200
Total other financing sources (uses)	<u>13,318</u>	<u>309,518</u>	<u>296,200</u>
Net change in fund balances	(14,254)	(1)	14,253
Fund balances, beginning of year	<u>2</u>	<u>2</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ (14,252)</u>	<u>\$ 1</u>	<u>\$ 14,253</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Sheriff's State Donation Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Miscellaneous	\$ 16,222	\$ 17,722	\$ 1,500
Total revenues	<u>16,222</u>	<u>17,722</u>	<u>1,500</u>
EXPENDITURES			
Public safety			
Operations	<u>28,548</u>	<u>22,035</u>	<u>6,513</u>
Total expenditures	<u>28,548</u>	<u>22,035</u>	<u>6,513</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(12,326)</u>	<u>(4,313)</u>	<u>8,013</u>
Net change in fund balances	(12,326)	(4,313)	8,013
Fund balances, beginning of year	<u>10,598</u>	<u>10,598</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ (1,728)</u>	<u>\$ 6,285</u>	<u>\$ 8,013</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Sheriff's Federal Forfeiture Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 50,000	\$ 61,046	\$ 11,046
Earnings on investments	-	94	94
Miscellaneous	-	-	-
Total revenues	<u>50,000</u>	<u>61,140</u>	<u>11,140</u>
EXPENDITURES			
Public safety			
Operations	90,500	16,460	74,040
Capital outlay	-	-	-
Total expenditures	<u>90,500</u>	<u>16,460</u>	<u>74,040</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(40,500)</u>	<u>44,680</u>	<u>85,180</u>
Net change in fund balances	(40,500)	44,680	85,180
Fund balances, beginning of year	<u>59,605</u>	<u>59,605</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 19,105</u>	<u>\$ 104,285</u>	<u>\$ 85,180</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Sheriff's State Forfeiture Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 30,000	\$ 26,207	\$ (3,793)
Earnings on investments	-	332	332
Total revenues	<u>30,000</u>	<u>26,539</u>	<u>(3,461)</u>
EXPENDITURES			
Public safety			
Operations	254,961	98,300	156,661
Capital outlay	<u>75,277</u>	<u>50,238</u>	<u>25,039</u>
Total expenditures	<u>330,238</u>	<u>148,538</u>	<u>181,700</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(300,238)</u>	<u>(121,999)</u>	<u>178,239</u>
Net change in fund balances	(300,238)	(121,999)	178,239
Fund balances, beginning of year	<u>176,734</u>	<u>176,734</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ (123,504)</u></u>	<u><u>\$ 54,735</u></u>	<u><u>\$ 178,239</u></u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Special VIT Interest Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

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

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Surplus Funds – Election Contracts –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Charges for services	\$ 14,586	\$ 13,869	\$ (717)
Total revenues	<u>14,586</u>	<u>13,869</u>	<u>(717)</u>
EXPENDITURES			
General government Operations	<u>33,436</u>	<u>30,001</u>	<u>3,435</u>
Total expenditures	<u>33,436</u>	<u>30,001</u>	<u>3,435</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(18,850)</u>	<u>(16,132)</u>	<u>2,718</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(12,500)</u>	<u>(12,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(12,500)</u>	<u>(12,500)</u>	<u>-</u>
Net change in fund balances	(31,350)	(28,632)	2,718
Fund balances, beginning of year	<u>143,829</u>	<u>143,829</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 112,479</u>	<u>\$ 115,197</u>	<u>\$ 2,718</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
TXDOT Infrastructure Grant –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 489,286	\$ 458,934	\$ (30,352)
Total revenues	489,286	458,934	(30,352)
EXPENDITURES			
Infrastructure and environmental services Operations	611,607	573,668	37,939
Total expenditures	611,607	573,668	37,939
Excess (Deficiency) of revenues over (under) expenditures	(122,321)	(114,734)	7,587
OTHER FINANCING SOURCES (USES)			
Transfers in	122,321	114,734	(7,587)
Total other financing sources (uses)	122,321	114,734	(7,587)
Net change in fund balances	-	-	-
Fund balances, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Title IV / E Federal Foster Care Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Earnings on investments	\$ 100	\$ 128	\$ 28
Total revenues	<u>100</u>	<u>128</u>	<u>28</u>
EXPENDITURES			
Judicial			
Operations	<u>10,300</u>	<u>3,128</u>	<u>7,172</u>
Total expenditures	<u>10,300</u>	<u>3,128</u>	<u>7,172</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(10,200)</u>	<u>(3,000)</u>	<u>7,200</u>
Net change in fund balances	(10,200)	(3,000)	7,200
Fund balances, beginning of year	<u>35,733</u>	<u>35,733</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 25,533</u>	<u>\$ 32,733</u>	<u>\$ 7,200</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Texas Juvenile Justice Department Grant Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 761,413	\$ 761,413	\$ -
Total revenues	<u>761,413</u>	<u>761,413</u>	<u>-</u>
EXPENDITURES			
Judicial			
Personnel	706,501	706,501	-
Operations	54,912	54,912	-
Total expenditures	<u>761,413</u>	<u>761,413</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances, beginning of year	<u>(3)</u>	<u>(3)</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ (3)</u>	<u>\$ (3)</u>	<u>\$ -</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Truancy Prevention and Diversion –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	26,000	29,455	3,455
Total revenues	26,000	29,455	3,455
Net change in fund balances	26,000	29,455	3,455
Fund balances, beginning of year	39,961	39,961	-
FUND BALANCES, end of year	\$ 65,961	\$ 69,416	\$ 3,455

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Other Miscellaneous Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2022

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ 232,195	232,195
Fines and forfeitures	4,200	7,189	2,989
Earnings on investments	-	11	11
Total revenues	<u>4,200</u>	<u>239,395</u>	<u>235,195</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>238,389</u>	<u>238,389</u>
Net change in fund balances	-	238,389	238,389
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u><u>\$ -</u></u>	<u><u>\$ 238,389</u></u>	<u><u>\$ 238,389</u></u>

Guadalupe County, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2022

	Workers' Compensation Fund	Medical Benefits Fund	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 395,465	\$ 3,450,785	\$ 3,846,250
Investments	-	3,544,201	3,544,201
Accounts receivable, net	25,000	3,975	28,975
Prepaid items	-	165,374	165,374
Total assets	420,465	7,164,335	7,584,800
LIABILITIES			
Current liabilities			
Accounts payable	2,982	88,536	91,518
Due to other funds	-	-	-
Claims payable - due within one year	12,276	463,041	475,317
Total current liabilities	15,258	551,577	566,835
Noncurrent liabilities			
Claims payable - due in more than one year	120,599	-	120,599
Total noncurrent liabilities	120,599	-	120,599
Total liabilities	135,857	551,577	687,434
NET POSITION			
Unrestricted	284,608	6,612,758	6,897,366
TOTAL NET POSITION	\$ 284,608	\$ 6,612,758	\$ 6,897,366

Guadalupe County, Texas

Combining Statement of Revenues, Expenses,
and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended September 30, 2022

	Workers' Compensation Fund	Medical Benefits Fund	Total
REVENUES			
Fees paid by county	\$ 383,650	\$ 5,431,296	\$ 5,814,946
Fees paid by employees	-	1,229,388	1,229,388
Miscellaneous	-	711,518	711,518
	<hr/>	<hr/>	<hr/>
Total operating revenue	383,650	7,372,202	7,755,852
OPERATING EXPENSES			
Administrative charges	-	1,475,249	1,475,249
Insurance premiums	322,387	19,296	341,683
Benefit claims	-	5,094,911	5,094,911
	<hr/>	<hr/>	<hr/>
Total operating expenses	322,387	6,589,456	6,911,843
Operating income (loss)	<hr/>	<hr/>	<hr/>
	61,263	782,746	844,009
NON-OPERATING REVENUES			
Interest and investment revenue	6,238	61,689	67,927
	<hr/>	<hr/>	<hr/>
Total non-operating revenues	6,238	61,689	67,927
Change in net position	67,501	844,435	911,936
Total net position, beginning	<hr/>	<hr/>	<hr/>
	217,107	5,768,323	5,985,430
TOTAL NET POSITION, ending	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 284,608	\$ 6,612,758	\$ 6,897,366

Guadalupe County, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended September 30, 2022

	Workers' Compensation Fund	Medical Benefits Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from participants	\$ 383,650	\$ 7,256,702	\$ 7,640,352
Received (paid) for administrative services	-	(1,477,828)	(1,477,828)
Cash paid to benefit claims and excess coverage	(335,956)	(5,455,407)	(5,791,363)
Net cash provided by operating activities	47,694	323,467	371,161
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Interest received	6,238	61,689	67,927
Net cash provided by investing activities	6,238	61,689	67,927
NET CHANGE IN CASH AND EQUIVALENTS			
	53,932	385,156	439,088
Cash and equivalents, beginning of year	341,533	6,609,830	6,951,363
CASH AND EQUIVALENTS, end of year	\$ 395,465	\$ 6,994,986	\$ 7,390,451
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 61,263	\$ 782,746	\$ 844,009
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Accounts receivable	-	(126)	(126)
Prepaid items	-	(115,374)	(115,374)
Current liabilities	(13,569)	(343,779)	(357,348)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 47,694	\$ 323,467	\$ 371,161

Guadalupe County, Texas

Combining Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2022

	Unclaimed Property	District Clerk Trust Funds	County Clerk Trust Funds	Tax Assessor Collector
ASSETS				
Cash and cash equivalents	\$ 60,597	\$ 4,654,479	\$ 678,500	\$ 4,244,188
Certificates of deposit	-	344,544	204,763	-
TOTAL ASSETS	60,597	4,999,023	883,263	4,244,188
LIABILITIES AND FIDUCIARY NET POSITION				
Liabilities	-	-	-	-
Net position, restricted for Individuals, organizations, and other governments	60,597	4,999,023	883,263	4,244,188
TOTAL FIDUCIARY NET POSITION	\$ 60,597	\$ 4,999,023	\$ 883,263	\$ 4,244,188
	Seized Funds / Trust Funds	Inmate Trust Fund	Adult Probation (Community Supervision and Corrections)	Total Custodial Funds
ASSETS				
Cash and cash equivalents	\$ 846,797	\$ 22,333	\$ 1,248,153	\$ 11,755,047
Certificates of deposit	-	-	-	549,307
TOTAL ASSETS	846,797	22,333	1,248,153	12,304,354
LIABILITIES AND FIDUCIARY NET POSITION				
Liabilities	-	-	-	-
Net position, restricted for Individuals, organizations, and other governments	846,797	22,333	1,248,153	12,304,354
TOTAL FIDUCIARY NET POSITION	\$ 846,797	\$ 22,333	\$ 1,248,153	\$ 12,304,354

Guadalupe County, Texas

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Fiscal Year Ended September 30, 2022

	Unclaimed Property	District Clerk Trust Funds	County Clerk Trust Funds	Tax Assessor Collector
Additions				
Taxes	\$ -	\$ -	\$ -	\$ 402,756,184
Court related collections	3,309	7,299,390	654,301	-
Inmate funds deposits	-	-	-	-
Total additions	3,309	7,299,390	654,301	402,756,184
Deductions				
Distributions to beneficiaries	-	3,816,924	277,201	-
Distributions to taxing entities	-	-	-	402,934,014
Total deductions	-	3,816,924	277,201	402,934,014
Net change in fiduciary net position	3,309	3,482,466	377,100	(177,830)
TOTAL FIDUCIARY NET POSITION, beginning	57,288	1,516,557	506,163	4,422,018
TOTAL FIDUCIARY NET POSITION, ending	\$ 60,597	\$ 4,999,023	\$ 883,263	\$ 4,244,188

	Seized Funds / Trust Funds	Inmate Trust Fund	Adult Probation (Community Supervision and Corrections)	Total Custodial Funds
Additions				
Taxes	\$ -	\$ -	\$ -	\$ 402,756,184
Court related collections	673,417	-	2,003,464	10,633,881
Inmate funds deposits	-	747,465	-	747,465
Total additions	673,417	747,465	2,003,464	414,137,530
Deductions				
Distributions to beneficiaries	390,809	745,774	1,986,873	7,217,581
Distributions to taxing entities	-	-	-	402,934,014
Total deductions	390,809	745,774	1,986,873	410,151,595
Net change in fiduciary net position	282,608	1,691	16,591	3,985,935
TOTAL FIDUCIARY NET POSITION, beginning	564,189	20,642	1,231,562	8,318,419
TOTAL FIDUCIARY NET POSITION, ending	\$ 846,797	\$ 22,333	\$ 1,248,153	\$ 12,304,354

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Statistical Section

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Guadalupe County, Texas

Statistical Section

September 30, 2022

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

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

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities				
Net investment in capital assets	\$ 44,386	\$ 55,386	\$ 58,486	\$ 64,895
Restricted	7,019	6,383	8,247	10,129
Unrestricted	31,057	26,322	26,721	27,525
Total governmental activities				
net position	<u>\$ 82,462</u>	<u>\$ 88,091</u>	<u>\$ 93,454</u>	<u>\$ 102,549</u>

Source: Audited Financial Statements

Fiscal Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 67,504	\$ 65,392	\$ 73,349	\$ 79,005	\$ 86,972	\$ 91,915
19,005	16,338	17,910	18,610	14,942	16,667
<u>24,024</u>	<u>33,671</u>	<u>34,557</u>	<u>40,904</u>	<u>58,337</u>	<u>77,992</u>
<u>\$ 110,533</u>	<u>\$ 115,401</u>	<u>\$ 125,816</u>	<u>\$ 138,519</u>	<u>\$ 160,251</u>	<u>\$ 186,574</u>

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

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities				
General government	\$ 10,195,997	\$ 10,748,258	\$ 10,589,238	\$ 12,383,917
Judicial	8,310,941	8,881,221	9,544,545	9,819,966
Public safety	20,349,674	20,696,681	21,619,557	22,558,768
Infrastructure and environmental support	6,078,130	5,758,456	5,494,764	7,038,954
Health and Social Services	4,618,442	5,364,154	5,338,341	5,545,532
Interest on long-term debt	690,723	177,421	209,048	199,216
Total governmental activities expenses	<u>50,243,907</u>	<u>51,626,191</u>	<u>52,795,493</u>	<u>57,546,353</u>
Program revenues				
Governmental activities				
Charges for services				
General government	2,917,877	2,780,546	3,237,655	5,045,885
Judicial	1,563,405	1,778,480	1,812,404	1,707,888
Public safety	2,331,655	2,511,119	3,778,061	3,446,249
Infrastructure and environmental support	2,192,506	2,084,664	2,001,431	2,040,706
Health and Social Services	20,663	159,649	158,844	171,365
Operating grant and contributions	3,144,533	3,649,295	4,126,921	4,967,753
Capital grants and contributions	-	66,402	-	66,752
Total governmental activities program revenues	<u>12,170,639</u>	<u>13,030,155</u>	<u>15,115,316</u>	<u>17,446,598</u>
Net (expense) revenue				
Governmental activities	<u>(36,286,231)</u>	<u>(38,073,268)</u>	<u>(38,596,036)</u>	<u>(37,680,177)</u>
Total governmental activities net expense	<u>\$ (36,286,231)</u>	<u>\$ (38,073,268)</u>	<u>\$ (38,596,036)</u>	<u>\$ (37,680,177)</u>
General revenues and other changes in net position				
Governmental activities				
Taxes				
Property taxes	\$ 34,181,203	\$ 35,761,627	\$ 36,229,266	\$ 38,756,178
Sales and use taxes	5,956,369	6,685,002	7,344,556	7,390,749
Unrestricted earnings on investments	165,789	136,125	199,517	250,410
Miscellaneous	150,874	418,324	393,781	466,346
Special item - CPS agreement	7,667,000	-	-	-
Gain on disposal of capital assets	(16,412)	-	58,218	(135,225)
Total governmental activities	<u>48,104,823</u>	<u>43,001,078</u>	<u>44,225,338</u>	<u>46,728,458</u>
Changes in net position				
Governmental activities	<u>\$ 2,183,387</u>	<u>\$ 11,818,592</u>	<u>\$ 4,927,810</u>	<u>\$ 5,629,302</u>

Source: Audited Financial Statements

Fiscal Year						
	2017	2018	2019	2020	2021	2022
\$	13,869,747	\$ 14,962,164	\$ 15,980,033	\$ 16,823,058	\$ 16,161,980	\$ 25,087,779
	10,291,375	9,976,469	14,014,942	9,637,446	9,368,799	9,996,542
	25,151,926	26,745,825	27,395,986	28,234,207	29,208,755	22,923,519
	12,406,601	14,935,230	12,332,514	7,727,632	5,190,871	7,848,438
	5,780,066	4,957,946	5,812,792	5,946,846	6,334,081	5,725,401
	211,031	305,505	226,715	174,676	193,724	169,628
	<u>67,710,746</u>	<u>71,883,139</u>	<u>75,762,982</u>	<u>68,543,865</u>	<u>66,458,210</u>	<u>71,751,307</u>
	4,578,966	5,092,335	5,528,206	6,125,675	6,864,805	7,228,328
	2,222,693	2,925,636	1,895,350	1,580,226	1,959,171	2,047,783
	4,330,905	1,673,084	2,682,135	2,529,732	2,101,602	2,305,321
	1,949,314	2,024,551	2,139,785	2,139,367	2,187,645	2,170,193
	187,947	200,133	225,827	240,486	301,737	301,043
	10,045,444	10,655,266	8,555,268	4,094,721	5,845,476	7,245,344
	170,145	147,165	809,755	-	105,867.00	244,262
	<u>23,485,414</u>	<u>22,718,170</u>	<u>21,836,326</u>	<u>16,710,207</u>	<u>19,366,303</u>	<u>21,542,274</u>
	<u>(44,225,332)</u>	<u>(49,164,969)</u>	<u>(53,926,656)</u>	<u>(51,833,658)</u>	<u>(47,091,907)</u>	<u>(50,209,033)</u>
\$	<u>(44,225,332)</u>	<u>\$ (49,164,969)</u>	<u>\$ (53,926,656)</u>	<u>\$ (51,833,658)</u>	<u>\$ (47,091,907)</u>	<u>\$ (50,209,033)</u>
\$	40,555,640	\$ 43,617,531	\$ 45,446,258	\$ 48,956,788	\$ 55,105,663	60,086,048
	7,611,910	7,475,489	7,979,768	8,516,099	11,575,294	14,376,097
	421,045	464,902	857,116	1,481,822	955,742	1,243,908
	530,177	599,584	588,082	552,536	1,073,315	826,194
	-	-	-	-	-	-
	76,327	51,289	108,719	-	113,457	-
	<u>49,195,099</u>	<u>52,208,795</u>	<u>54,979,943</u>	<u>59,507,245</u>	<u>68,823,471</u>	<u>76,532,247</u>
\$	<u>9,048,281</u>	<u>\$ 9,095,344</u>	<u>\$ 1,053,287</u>	<u>\$ 7,673,587</u>	<u>\$ 21,731,564</u>	<u>\$ 26,323,214</u>

Guadalupe County, Texas

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

	Fiscal Year			
	2012	2013	2014	2015
General fund				
Nonspendable				
Prepaid items	\$ 245,326	\$ 337,430	\$ 345,140	\$ 759,915
Restricted				
Records management	1,327,856	915,503	717,528	625,712
Other purposes	55,892	235,953	135,219	144,852
Committed	5,250,000	500,000	5,399,266	250,000
Assigned for other purposes	7,668,319	7,667,000	6,467,000	6,467,000
Unassigned	10,684,123	15,420,547	9,268,576	13,608,450
Total general fund	25,231,516	25,076,433	22,332,729	21,855,929
All other governmental funds				
Nonspendable				
Prepaid items	32,417	30,403	19,334	34,544
Inventories	168,712	192,023	172,661	195,850
Restricted				
Debt Service Fund	180,685	65,905	189,760	225,826
Road and Bridge	1,557,711	1,853,235	1,796,493	3,346,093
Public Safety	1,280,666	1,508,517	419,444	555,373
Capital Projects	-	735,308	-	-
Other Purposes	1,424,168	1,704,760	3,079,723	3,311,611
Committed	16,238	2,350,000	-	250,000
Assigned for other purposes	274,284	-	1,074,239	5,381,553
Total all other governmental funds	\$ 4,934,881	\$ 8,440,151	\$ 6,751,654	\$ 13,300,850

Note: In conforming to provisions of GASB Statement No. 54, fund balances of prior periods were restated to the new fund balance classifications.

Source: Audited Financial Statements

Fiscal Year						
2016	2017	2018	2019	2020	2021	2022
\$ 611,057	\$ 632,046	\$ 552,865	\$ 610,374	\$ 261,238	\$ 294,704	\$ 426,620
496,536	585,045	554,582	525,488	654,812	789,635	791,541
162,999	192,828	215,718	240,030	260,311	299,204	309,151
725,000	6,985,000	4,400,000	6,200,000	6,900,000	8,390,000	24,700,000
6,467,000	6,909,621	5,086,284	5,822,315	4,560,953	6,384,057	5,602,878
18,128,623	14,515,160	19,358,177	24,365,376	29,338,979	38,644,860	37,255,455
<u>26,591,215</u>	<u>29,819,700</u>	<u>30,167,626</u>	<u>37,763,583</u>	<u>41,976,293</u>	<u>54,802,460</u>	<u>69,085,645</u>
29,364	24,254	50,585	47,328	28,544	22,605	27,314
161,005	160,607	146,285	168,924	216,444	216,690	275,949
240,583	302,878	219,068	108,561	149,572	113,290	140,996
3,965,698	4,405,948	4,917,795	5,344,473	5,162,035	6,952,320	8,032,373
1,245,140	3,086,173	2,728,684	2,221,756	2,161,547	2,891,777	2,452,404
-	6,039,314	5,789,069	2,981,244	-	-	-
2,490,060	2,641,047	2,552,525	2,442,379	2,815,618	3,726,131	4,727,332
-	-	-	-	-	-	-
2,402,998	2,512,006	7,672,039	7,759,510	8,660,837	13,585,329	8,997,814
<u>\$ 10,534,848</u>	<u>\$ 19,172,227</u>	<u>\$ 24,076,050</u>	<u>\$ 21,074,175</u>	<u>\$ 19,194,597</u>	<u>\$ 27,508,142</u>	<u>\$ 24,654,182</u>

Guadalupe County, Texas

Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years (Modified Accrual Basis of Accounting) Unaudited

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes				
Property tax	\$ 35,764,629	\$ 36,272,071	\$ 38,770,220	\$ 40,530,367
Sales and use tax	6,555,430	7,184,231	7,222,615	7,384,111
Other tax	2,803,549	2,927,884	3,146,521	3,171,034
Licenses and permits	129,929	154,924	139,592	162,316
Intergovernmental	4,296,518	5,016,773	6,571,884	7,010,784
Charges for services	3,300,854	3,420,318	3,831,135	3,965,083
Fines and forfeitures	1,454,543	1,611,072	1,557,842	1,633,787
Earnings on investments	131,481	167,995	232,001	408,685
Miscellaneous	546,680	572,755	687,500	796,638
Total revenues	<u>54,983,613</u>	<u>57,328,023</u>	<u>62,159,310</u>	<u>65,062,805</u>
Expenditures				
Current				
General government	9,043,511	9,913,448	9,182,540	10,642,478
Judicial	8,153,235	8,919,448	9,645,210	9,770,212
Public safety	19,295,498	19,693,070	20,782,404	21,476,216
Infrastructure and environmental	6,781,572	6,946,140	7,086,459	5,422,295
Health and social services	4,861,691	5,321,778	5,253,659	7,994,779
Debt service				
Principal	1,475,000	1,790,000	1,885,000	1,900,000
Interest and other charges	667,166	229,173	147,371	138,167
Capital outlay	6,355,753	4,809,609	2,104,271	5,749,361
Total expenditures	<u>56,633,426</u>	<u>57,622,666</u>	<u>56,086,914</u>	<u>63,093,508</u>
Excess of revenues over (under) expenditures	(1,649,813)	(294,643)	6,072,396	1,969,297
Other financing sources (uses)				
Transfers in	6,304,845	11,911,014	10,811,298	5,568,747
Transfers out	(6,304,845)	(11,161,014)	(10,811,298)	(5,568,747)
Proceeds from bonds	5,000,000	8,035,000	-	-
CPS Energy payment	-	-	-	-
Payment to Bond Escrow	-	(13,161,785)	-	-
Total other financing sources (uses)	<u>5,000,000</u>	<u>(4,376,785)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 3,350,187</u>	<u>\$ (4,671,428)</u>	<u>\$ 6,072,396</u>	<u>\$ 1,969,297</u>
Debt service as a percentage of noncapital expenditures	4.3%	3.8%	3.8%	3.6%

Source: Audited Financial Statements

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 43,469,396	\$ 45,579,843	\$ 48,988,977	\$ 52,293,080	\$ 55,069,970	\$ 60,003,078	
7,248,424	7,717,721	8,181,148	9,135,657	10,801,040	13,320,003	
3,166,530	3,296,576	3,505,132	4,069,469	4,572,590	5,379,554	
174,870	182,718	208,621	231,384	283,844	295,244	
11,057,629	11,457,061	9,160,537	5,050,421	6,319,239	7,689,380	
4,053,442	4,432,317	4,580,564	4,398,795	5,066,215	5,101,122	
3,328,278	1,516,120	1,548,934	1,264,732	1,547,772	1,412,196	
477,930	814,764	1,404,941	1,432,315	926,779	1,175,981	
803,453	1,007,049	972,000	1,175,569	1,612,991	1,262,437	
<u>73,779,952</u>	<u>76,004,169</u>	<u>78,550,854</u>	<u>79,051,422</u>	<u>86,200,440</u>	<u>95,638,995</u>	
11,062,758	11,854,586	13,032,751	14,794,678	13,168,738	14,261,781	
9,996,964	9,691,694	9,601,121	9,608,435	9,352,723	10,281,938	
23,394,315	25,307,789	25,700,421	27,063,518	28,065,437	30,970,781	
13,252,056	14,632,707	12,785,325	8,433,099	8,302,180	9,723,387	
5,606,810	4,796,918	5,652,833	5,802,293	6,167,872	5,666,314	
1,905,000	1,940,000	2,085,000	2,165,000	2,280,000	2,480,000	
124,583	251,074	210,588	179,904	257,219	176,143	
5,071,593	2,277,667	4,923,077	8,670,154	5,966,557	10,649,426	
<u>70,414,079</u>	<u>70,752,435</u>	<u>73,991,116</u>	<u>76,717,081</u>	<u>73,560,726</u>	<u>84,209,770</u>	
3,365,873	5,251,734	4,559,738	2,334,341	12,639,714	11,429,225	
8,353,355	9,813,024	5,797,192	10,201,693	5,249,646	8,710,622	
(8,353,355)	(9,813,024)	(5,797,192)	(10,201,693)	(5,249,646)	(8,710,622)	
8,500,000	-	-	-	8,500,000	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>8,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500,000</u>	<u>-</u>	
<u>\$ 11,865,873</u>	<u>\$ 5,251,734</u>	<u>\$ 4,559,738</u>	<u>\$ 2,334,341</u>	<u>\$ 21,139,714</u>	<u>\$ 11,429,225</u>	
3.1%	3.2%	3.3%	3.4%	3.8%	3.6%	

Guadalupe County, Texas

Assessed Value and Actual Value
of Taxable Property
Last Ten Fiscal Years
Unaudited

Fiscal Year	Tax Year	Residential Property	Commercial Property	Industrial Property	All Other Property	Less Exemptions *	Total Taxable Assessed Value	Total Direct Tax Rate **
2013	2012	6,668,593,282	1,256,232,806	1,508,670,073	2,572,405,496	4,152,888,905	7,853,012,752	0.40360
2014	2013	6,944,877,567	1,314,650,253	1,358,151,370	2,786,796,060	4,306,373,827	8,098,101,423	0.39990
2015	2014	7,500,827,851	1,428,993,985	1,508,010,809	2,873,523,932	4,638,410,904	8,672,945,673	0.39410
2016	2015	8,271,356,457	1,532,166,890	1,633,126,431	3,093,768,642	5,157,562,264	9,372,856,156	0.38510
2017	2016	9,112,617,351	1,608,271,512	1,626,090,315	3,191,223,371	5,539,173,027	9,999,029,522	0.38510
2018	2017	9,865,219,078	1,673,770,507	1,551,928,257	3,617,640,420	5,953,142,695	10,755,415,567	0.37990
2019	2018	10,734,665,110	1,778,057,892	1,585,582,532	3,988,235,019	6,790,717,971	11,295,822,582	0.38190
2020	2019	11,555,741,981	1,908,079,288	1,667,708,839	4,165,613,141	7,302,828,740	11,994,314,509	0.38190
2021	2020	13,836,571,487	2,160,077,513	1,831,130,963	4,955,957,333	8,792,027,487	13,991,709,809	0.38540
2022	2021	13,825,817,615	2,149,873,306	1,830,838,145	4,954,527,288	8,868,524,298	13,892,532,056	0.32990

Source: Guadalupe County Appraisal District

Note:

* Tax rates are per \$100 of assessed value

** Exemptions include tax-exempt property, productivity loss for agriculture, property tax exemptions, and freeze adjusted properties.

Guadalupe County, Texas

Property Tax Levies and Collections*

Last Ten Fiscal Years

Unaudited

Fiscal Year	Tax Year	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy	Amount	Amount	Percent of Levy
2013	2012	30,319,402	29,895,369	98.6%	374,987	\$ 30,270,356	99.8%
2014	2013	30,682,763	30,278,346	98.7%	344,274	\$ 30,622,620	99.8%
2015	2014	32,756,892	32,444,052	99.0%	265,195	\$ 32,709,247	99.9%
2016	2015	34,547,049	34,144,092	98.8%	315,806	\$ 34,459,898	99.7%
2017	2016	37,153,650	36,630,780	98.6%	401,409	\$ 37,032,189	99.7%
2018	2017	38,773,080	38,325,639	98.8%	267,611	\$ 38,593,250	99.5%
2019	2018	42,031,044	41,583,180	98.9%	243,345	\$ 41,826,525	99.5%
2020	2019	45,147,394	44,614,314	98.8%	278,091	\$ 44,892,405	99.4%
2021	2020	47,500,856	47,016,046	99.0%	274,102	\$ 47,016,046	99.0%
2022	2021	51,638,011	51,115,886	99.0%	270,948	\$ 51,386,834	99.5%

* Excludes Road and Bridge Property Taxes

Guadalupe County, Texas

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

Unaudited

Fiscal Year	2013	2014	2015	2016
Tax Year	2012	2013	2014	2015
Tax Rates				
Guadalupe County	\$ 0.34560	\$ 0.34190	\$ 0.33610	\$ 0.33110
Lateral Road	0.05800	0.05800	0.05800	0.05400
Total tax rate	\$ 0.40360	\$ 0.39990	\$ 0.39410	\$ 0.38510
Cities				
City of Seguin	\$ 0.05073	\$ 0.51730	\$ 0.52440	\$ 0.52560
City of Schertz	0.49990	0.49740	0.49740	0.49110
City of Cibolo	0.43270	0.44540	0.44540	0.44540
City of Marion	0.49010	0.49010	0.51030	0.50240
City of Selma	0.27930	0.23420	0.22230	0.20650
City of New Braunfels	0.46734	0.49823	0.49823	0.49823
City of San Marcos	0.53020	0.53020	0.53020	0.53020
City of Santa Clara	-	0.12000	0.11980	0.12000
City of Luling	0.44000	0.45420	0.47000	0.49640
School Districts				
Schertz-Cibolo-UC ISD	1.46000	1.49000	1.49000	1.49000
Marion ISD	1.28000	1.28000	1.28000	1.27500
Seguin ISD	1.27700	1.28000	1.31500	1.41000
Navarro ISD	1.43000	1.42000	1.39000	1.39000
Comal ISD	1.43000	1.43000	1.39000	1.39000
Luling ISD	1.11520	1.11520	1.11440	1.12650
La Vernia ISD	1.39500	1.39000	1.33910	1.37500
New Braunfels ISD	1.33910	1.33910	1.33910	1.33910
Nixon ISD	1.20000	1.17000	1.15000	1.15000
Prairie Lea ISD	0.97000	0.98000	0.98000	0.98000
San Marcos ISD	1.35000	1.41410	1.41410	1.41410
Other				
York Creek Water	0.00410	0.00440	0.00420	0.00480

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 0.33110	\$ 0.32690	\$ 0.33090	\$ 0.33190	\$ 0.33540	\$ 0.32990
0.05400	0.05300	0.05100	0.05000	0.05000	0.05000
<u>\$ 0.38510</u>	<u>\$ 0.37990</u>	<u>\$ 0.38190</u>	<u>\$ 0.38190</u>	<u>\$ 0.38540</u>	<u>\$ 0.37990</u>
\$ 0.54120	\$ 0.54120	\$ 0.54120	\$ 0.54120	\$ 0.54120	\$ 0.54120
0.49110	0.49110	0.51460	0.51460	0.51210	0.51210
0.44740	0.44740	0.46740	0.49350	0.48350	0.48350
0.48950	0.49140	0.49060	0.48010	0.48010	0.48010
0.20340	0.20160	0.20160	0.19680	0.19680	0.19680
0.49823	0.48822	0.48822	0.48822	0.48319	0.47538
0.53020	0.61390	0.61390	0.61390	0.59300	0.60300
0.12000	0.12000	0.16430	0.16430	0.16430	0.16430
0.51000	0.53000	0.53000	0.52000	0.51330	0.05015
1.47000	1.49000	1.49000	1.42000	1.41064	1.36950
1.35000	1.35000	1.35000	1.42840	1.38550	1.32030
1.42000	1.42000	1.42000	1.37500	1.36140	1.28460
1.34960	1.35000	1.35000	1.27593	1.26230	1.18520
1.39000	1.39000	1.39000	1.32000	1.27570	1.29200
1.12100	1.11400	1.10800	1.11700	1.27800	1.25530
1.39500	1.41500	1.43500	1.36500	1.32870	1.26700
1.33910	1.33910	1.36580	1.29580	1.22330	1.19780
1.17000	1.17000	1.17000	1.15000	1.14000	1.15000
0.99000	1.00000	1.02000	0.97000	0.96640	1.24320
1.41410	1.41410	1.41410	1.31390	1.18990	1.17078
0.00480	0.00480	0.00480	0.00480	0.00480	0.00480

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

Taxpayer	Fiscal Year 2022			Fiscal Year 2013		
	Tax Year 2021			Tax Year 2012		
	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Vitesco Technologies	\$ 183,755	1	1.3%			
Caterpillar Inc.	138,394	2	1.0%			
CMC Steel Texas (previously Structural Metals, Inc.)	137,452	3	1.0%	117,911	3	1.5%
LCRA Transmission Services	127,794	4	0.9%	81,064	4	1.0%
Guadalupe Power Partners	123,283	5	0.9%	213,491	1	2.7%
AW Texas	95,588	6	0.7%			
Amazon.com Services Inc.	77,288	7	0.6%			
HGIT Schertz Parkway LP	58,778	8	0.4%			
Guadalupe Valley Electric Cooperative	50,441	9	0.4%	21,487	9	0.3%
Heimerich & Payne International	46,126	10	0.3%			
Texas Petroleum Investment				138,212	2	1.8%
Sanjel Capital USA				77,475	5	1.0%
Rio Nogales Power Project (purchased by CPS Energy)				75,642	6	1.0%
Temic Automotive				55,330	7	0.7%
San Antonio MTA				24,133	8	0.3%
Union Pacific Railroad Co.				18,738	10	0.2%
	1,038,899		7.5%	823,483		10.5%
Other taxpayers	12,853,633		92.5%	7,029,530		89.5%
Total assessed valuation	13,892,532		100.0%	\$ 7,853,013		100.0%

Source: Guadalupe Appraisal District

Guadalupe County, Texas

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Unaudited

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Certificates of Obligation</u>	<u>Tax Notes</u>	<u>Total Primary Government</u>	<u>Percentage of Estimated Actual Taxable Value* of Property</u>
2013	6,555,000	5,000,000	7,885,000	19,440,000	0.25%
2014	7,785,000	5,000,000	-	12,785,000	0.16%
2015	5,950,000	4,950,000	-	10,900,000	0.12%
2016	4,100,000	4,900,000	-	9,000,000	0.10%
2017	2,245,000	4,850,000	8,500,000	15,595,000	0.15%
2018	1,130,000	4,795,000	7,730,000	13,655,000	0.13%
2019	-	4,740,000	6,830,000	11,570,000	0.11%
2020	-	3,575,000	5,830,000	9,405,000	0.08%
2021	-	2,375,000	13,250,000	15,625,000	0.11%
2022	-	1,135,000	12,010,000	13,145,000	0.09%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

*See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

Guadalupe County, Texas
 Ratios of General Bonded Debt Outstanding
 Last Ten Fiscal Years
 Unaudited

Fiscal Year	Governmental Activities			Total Primary Government	Less Amounts Available for Debt Service	Net Bonded Debt Total	Percentage of Personal Income *	Percentage of Actual Taxable value of Property **	Per Capita*
	General Obligation Bonds	Certificates of Obligation	Tax Notes						
2013	6,555,000	5,000,000	7,885,000	19,440,000	65,905	19,374,095	0.4%	0.3%	139
2014	7,785,000	5,000,000		12,785,000	189,760	12,595,240	0.2%	0.2%	90
2015	5,950,000	4,950,000		10,900,000	225,826	10,674,174	0.2%	0.1%	74
2016	4,100,000	4,900,000		9,000,000	240,583	8,759,417	0.1%	0.1%	60
2017	2,245,000	4,850,000	8,500,000	15,595,000	302,877	15,292,123	0.2%	0.2%	101
2018	1,130,000	4,795,000	7,730,000	13,655,000	219,068	13,435,932	0.2%	0.1%	86
2019	-	4,740,000	6,830,000	11,570,000	108,561	11,461,439	0.2%	0.1%	71
2020	-	3,575,000	5,830,000	9,405,000	149,572	9,255,428	0.1%	0.1%	56
2021	-	2,375,000	13,250,000	15,625,000	113,293	15,511,707	0.2%	0.1%	90
2022	-	1,135,000	12,010,000	13,145,000	140,994	13,004,006	***	***	***

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

* Population data can be found in the Schedule of Demographic and Economic Statistics.

** See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data

*** 2020 data was not released at time of publication

Guadalupe County, Texas
 Direct and Estimated Overlapping
 Governmental Activities Debt
 September 30, 2022
 Unaudited

Taxing Jurisdiction	Gross Debt	Overlapping	
		Percentage	Amount
Cibolo, City of	\$ 54,020,000	100.00%	\$ 54,020,000
Comal ISD	1,049,362,848	3.25%	34,104,293
La Vernia ISD	22,505,000	6.79%	1,528,090
Lake McQueeney WC& ID	40,000,000	100.00%	40,000,000
Lake Placid WC & ID	32,495,000	98.72%	32,079,064
Luling ISD	31,867,000	13.66%	4,353,032
Luling, City of	4,035,000	1.68%	67,788
Marion ISD	34,320,000	100.00%	34,320,000
Marion, City of	40,000	100.00%	40,000
Navarro ISD	119,229,494	100.00%	119,229,494
New Braunfels ISD	350,793,226	23.75%	83,313,391
New Braunfels, City of	266,135,000	15.35%	40,851,723
Nixon-Smilely CISD	10,092,000	0.62%	62,570
Prairielea ISD	7,115,000	27.13%	1,930,300
San Marcos CISD	198,735,000	3.07%	6,101,165
San Marcos, City of	403,790,000	0.00%	-
Schertz, City of	108,315,000	67.80%	73,437,570
Schertz-Cibolo-Universal ISD	378,843,715	90.35%	342,285,297
Seguin ISD	163,984,809	100.00%	163,984,809
Seguin, City of	114,655,000	100.00%	114,655,000
Selma, City of	27,480,000	32.69%	8,983,212
Universal City, City of	20,299,000	0.14%	28,419
Total overlapping debt			1,155,375,214
Guadalupe County			13,145,000
Total direct and overlapping debt			\$ 1,168,520,214
Ratio of direct and overlapping funded debt to 2022 taxable assessed valuation			7.06%
Per capita debt - direct and overlapping			\$ 6,716

Source: Municipal Advisory Council

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

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

Guadalupe County, Texas

Demographic and Economic Statistics

Last Ten Fiscal Years

Unaudited

Fiscal Year	Population ^(a)	Personal Income ^(b) (\$000s)	Per Capita Income ^(b)	Unemployment Rate ^(c)
2012	139,586	5,160,299	36,969	5.7%
2013	142,840	5,453,159	38,177	5.5%
2014	146,765	5,866,060	39,969	4.3%
2015	150,578	6,271,915	41,652	3.5%
2016	154,492	6,510,281	42,140	3.6%
2017	159,639	6,924,017	43,373	3.3%
2018	163,276	7,243,125	45,958	3.1%
2019	166,847	7,641,166	47,417	3.1%
2020	172,706	8,428,889	49,405	6.0%
2021 ^(d)	177,036	9,239,594	52,190	4.4%

Data Sources:

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

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

^(c) Texas Workforce Commission

^(d) 2022 data was not released at time of publication

Note: Personal income information is a total for the year.

Unemployment rate information is an adjusted yearly average.

Guadalupe County, Texas

Schedule of Employment by Industry
for Calendar Years 2012 and 2022
Unaudited

Industry	2013		2022	
	Employees	Percent of Total County Employment	Employees	Percent of Total County Employment
Construction	1,705	5.6%	2,994	6.8%
Education health services	2,938	9.6%	3,376	7.7%
Financial activities	953	3.1%	1,258	2.9%
Information	181	0.6%	62	0.1%
Leisure hospitality	3,519	11.5%	4,545	10.4%
Manufacturing	6,029	19.7%	8,920	20.4%
Natural resources and mining	299	1.0%	580	1.3%
Other services	1,041	3.4%	1,208	2.8%
Professional business services	2,201	7.2%	3,401	7.8%
Trade, transportation utilities	5,962	19.5%	10,675	24.4%
Unclassified	12	0.0%	35	0.1%
Government				
Federal	191	0.6%	241	0.6%
State	162	0.5%	174	0.4%
Local	5,404	17.7%	6,267	14.3%
Total	30,597	100.0%	43,733	100.0%

Source:

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

Notes:

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

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

Function	Fiscal Year			
	2013	2014	2015	2016
General government				
Buildings	5.50	5.50	5.50	5.50
Buildings for future use	-	-	-	-
Parking garage	1.00	1.00	1.00	1.00
Vehicles	8.00	7.00	7.00	7.00
Totals	14.50	13.50	13.50	13.50
Judicial				
Buildings	4.50	4.50	4.50	4.50
Vehicles	11.00	13.00	13.00	15.00
Totals	15.50	17.50	17.50	19.50
Public safety				
Buildings	5.00	5.00	5.00	5.00
Vehicles	132.00	137.00	150.00	150.00
Totals	137.00	142.00	155.00	155.00
Infrastructure and environmental services				
Buildings	4.00	4.00	4.00	5.00
Vehicles	70.00	72.00	80.00	78.00
Road maintenance equipment	70.00	78.00	79.00	83.00
Number of bridges	19.00	19.00	17.00	19.00
Paved roads in miles	602.00	633.00	597.00	594.00
Gravel roads in miles	32.38	29.78	29.78	29.23
Totals	797.38	835.78	806.78	808.23
Health and social services				
Buildings	2.00	2.00	2.00	2.00
Vehicles	8.00	12.00	9.00	8.00
Totals	10.00	14.00	11.00	10.00
Totals				
Buildings	21.00	21.00	21.00	22.00
Building for future use	-	-	-	-
Parking garage	1.00	1.00	1.00	1.00
Vehicles	229.00	241.00	259.00	258.00
Road maintenance equipment	70.00	78.00	79.00	83.00
Number of bridges	19.00	19.00	17.00	19.00
Paved roads in miles	602.00	633.00	597.00	594.00
Gravel roads in miles	32.38	29.78	29.78	29.23
	974.38	1,022.78	1,003.78	1,006.23

Fiscal Year						
2017	2018	2019	2020	2021	2022	
5.50	5.50	5.50	6.50	6.50	6.50	
7.00	8.00	8.00	7.00	4.00	5.00	
1.00	1.00	1.00	1.00	1.00	1.00	
8.00	8.00	8.00	9.00	9.00	9.00	
21.50	22.50	22.50	23.50	20.50	21.50	
4.50	3.50	3.50	3.50	3.50	3.50	
14.00	13.00	16.00	17.00	18.00	17.00	
18.50	16.50	19.50	20.50	21.50	20.50	
5.00	5.00	5.00	5.00	5.00	6.00	
157.00	156.00	149.00	162.00	156.00	176.00	
162.00	161.00	154.00	167.00	161.00	182.00	
5.00	5.00	5.00	5.00	7.00	7.00	
80.00	79.00	81.00	87.00	86.00	96.00	
68.00	68.00	66.00	71.00	70.00	70.00	
19.00	19.00	21.00	24.00	24.00	25.00	
599.72	609.00	617.44	615.00	615.16	628.22	
27.29	17.18	14.65	11.60	10.57	10.57	
799.01	797.18	805.09	813.60	812.73	836.79	
2.00	2.00	2.00	2.00	2.00	2.00	
8.00	8.00	8.00	8.00	8.00	8.00	
10.00	10.00	10.00	10.00	10.00	10.00	
22.00	21.00	21.00	22.00	24.00	25.00	
7.00	8.00	8.00	7.00	4.00	5.00	
1.00	1.00	1.00	1.00	1.00	1.00	
267.00	264.00	262.00	283.00	277.00	306.00	
68.00	68.00	66.00	71.00	70.00	70.00	
19.00	19.00	21.00	24.00	24.00	25.00	
599.72	609.00	617.44	615.00	615.16	628.22	
27.29	17.18	14.65	11.60	10.57	10.57	
1,011.01	1,007.18	1,011.09	1034.60	1025.73	1070.79	

Guadalupe County, Texas

Full-Time Equivalent County Government

Employees by Function

Last Ten Fiscal Years

Unaudited

Function	Full-time Equivalent Employees at of September 30, 2021									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
General government	94	96	94	95	98	104	106	107	108	113
Judicial	127	123	126	129	128	128	127	127	129	130
Public safety	236	240	244	248	253	261	266	262	266	274
Infrastructure and environmental	70	70	70	71	71	72	72	72	72	77
Health and social services	16	16	17	17	18	19	20	20	20	21
Total	543	545	551	560	568	584	591	588	595	615

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

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Tax office										
Ad valorem assessment										
notices issued	80,427	83,264	84,925	84,646	85,675	88,128	89,885	91,767	94,520	94,794
Motor vehicle registrations	134,982	138,385	140,272	145,014	143,800	153,546	158,521	158,640	166,902	173,318
Auto titles issued	24,705	25,843	26,454	26,783	26,692	27,747	29,993	34,336	39,231	35,352
County Clerk										
Marriage licenses (include informal)	649	585	602	596	590	665	662	873	853	870
Birth certificates	2,556	2,575	2,674	2,578	2,559	2,921	3,898	3552	4773	4,737
Justice system										
Justice of the Peace Courts										
Criminal cases										
JP1 new cases filed	5,033	4,846	3,825	2,997	3,804	4,450	4,202	3695	4353	4,332
Cases disposed	6,392	6,089	5,248	4,381	4,645	4,331	4,111	3764	5140	4,906
JP2 new cases filed	1,577	2,695	2,092	1,407	1,172	1,553	1,805	1255	988	1,483
Cases disposed	1,756	2,222	1,856	2,004	1,068	1,231	1,486	1648	900	1,145
JP3 new cases filed	553	607	459	293	431	567	2,709	1368	1149	1,030
Cases disposed	453	533	499	358	331	508	1,446	1566	1055	782
JP4 new cases filed	2,516	2,726	2,636	2,303	2,784	2,708	2,281	1694	2509	2,219
Cases disposed	2,428	2,629	2,790	2,508	2,510	2,386	2,368	1719	2307	2,061
Civil cases										
JP1 new cases filed	616	261	371	382	351	413	574	544	538	566
Cases disposed	190	245	324	343	285	412	533	536	480	603
JP2 new cases filed	357	421	445	474	550	584	795	639	724	789
Cases disposed	320	382	454	452	469	579	670	650	606	747
JP3 new cases filed	193	103	296	274	350	334	545	485	482	500
Cases disposed	177	17	109	187	144	365	513	424	433	472
JP4 new cases filed	272	277	338	385	441	544	732	638	664	590
Cases disposed	247	214	228	315	359	447	609	607	572	589
County Courts										
Civil cases										
New cases filed	358	396	417	378	425	445	610	384	386	331
Disposed	393	423	428	370	427	440	507	502	383	357
Criminal cases										
Cases added to docket during year	1,905	1,462	1,616	1,449	1,333	1,305	1,244	1038	1154	1,145
disposition other than dismissal	1,460	1,295	1,252	1,224	1,184	1,061	1,186	1090	917	914
Probate cases										
Filed	370	438	517	354	349	295	302	327	383	462
District Courts										
Civil cases										
New cases filed	813	866	794	901	875	738	943	997	984	955
Disposed	683	638	866	795	660	575	882	698	678	769
Family cases										
New cases filed	1,632	1,528	1,549	1,783	1,595	1,931	1,876	1673	1595	1558
Disposed	1,647	1,342	1,393	1,430	1,404	1,675	2,212	1440	1342	1369
Criminal cases										
Cases added to docket during year	744	900	715	659	657	591	518	562	565	575
Dispositions	604	680	697	620	569	669	637	494	533	576
Juvenile cases										
New petitions filed	96	91	72	60	50	56	60	45	31	33
Disposed	96	84	76	47	47	59	45	38	35	23

Guadalupe County, Texas

Operating Indicators By Function – Continued

Last Ten Fiscal Years

Unaudited

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public safety										
Calls for service	15,348	15,361	15,557	16,863	15,735	16,535	17,105	16,792	15,876	16,675
911 calls	22,359	22,112	24,473	23,930	18,021	19,510	20,119	21,261	22,011	21,349
Citations	2,226	2,856	2,795	3,262	2,398	2,597	3,038	2,233	2,352	3,253
Civil papers served	2,526	2,136	1,829	2,164	1,726	1,953	2,296	1,657	1,611	2,394
Number of budgeted employees - Sheriff Department	113	115	118	119	124	129	134	135	141	147
Corrections and Rehabilitation										
County Jail										
Inmates housed (average per day)	322	329	447	391	376	376	365	382	359	351