

GUADALUPE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2015



DEPARTMENT ISSUING REPORT

Guadalupe County Auditor's Office
Kristen Klein, County Auditor

GUADALUPE COUNTY, TEXAS
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INTRODUCTORY SECTION



OFFICE OF COUNTY AUDITOR

GUADALUPE COUNTY, TEXAS

**KRISTEN KLEIN, CPA
COUNTY AUDITOR**



**Guadalupe County Finance Center
307 West Court Street, Suite 205
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March 16, 2016

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

Dear Judges and Commissioners:

The County Auditor's office is pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Guadalupe, Texas, (County) for the fiscal year ended September 30, 2015. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and this report submitted is in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code which requires a complete set of auditing 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.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principle (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefit likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe that the information presented is accurate in all material respects and reported in a manner designed to show the financial position and operating results of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have also been included.

Whitley Penn, 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, 2015, 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 unmodified ("clean") opinion that the County's financial statement for the fiscal year ended September 30, 2015 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.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The independent audit of the financial statements of the County was 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. The County did not meet the threshold for a federal single audit, but did for the state single audit. This report is a separate document, and is available upon request.

Profile of Guadalupe County

Geographic Information. Guadalupe County is located approximately one hundred miles inland from the Gulf of Mexico in south central Texas and is bounded by Comal, Hays, Caldwell, Gonzales, Wilson, and Bexar counties and is a component of the “San Antonio Area Metropolitan Statistical Area” (MSA) by the Texas Comptroller of Public Accounts. The County covers 715 square miles of flat to rolling terrain with local depressions and escarpments, and its elevation ranges from 450 to 800 feet above sea level. The area has a mild subtropical climate, with temperatures ranging from an average high of 96° in July and an average low of 42° in January.



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

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

Population. The County population has grown significantly since 1850. In 1850, the U.S. Census Bureau shows the County population at 1511. By 1900, the population had grown to 21,835, and in 2000, the population was 89,023. The 2013 population estimate is 143,183. 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, which is meant to divert traffic on Interstate Highway 35 around Austin. State Highway 130 begins in Georgetown and travels east of Austin, coming into Guadalupe County on the northeast boundary and connecting to Interstate Highway 10 east of Seguin.

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

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

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

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

The County serves a population, based on the 2010 U.S. Census, of 131,533 and provides many varied services for the public it serves. 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 some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail, property tax collections for multiple agencies and general governmental administration. The County, while not directly providing the service, does provide funding for Emergency Medical Services (EMS), Volunteer Fire Departments, and Libraries.

The annual budget serves as the foundation for the County’s financial planning and control. All departments of the County are required to submit requests for appropriation to the County Judge during May each year. The County Judge, whom 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 hearings on the proposed budget. The County is required to adopt a final budget by the first day of the new fiscal year. The appropriated budget is prepared by fund, department, and budget summary (personnel, operations, and capital outlay). The Court approves the budget on a summary line basis with any changes to personnel or capital outlay required to be approved by commissioners’ court. A more detailed, line item, budget is included with the adopted budget for informational purposes.

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

Factors Affecting Financial Condition

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

Local economy. The County is transitioning from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. The population has grown by 48% since the 2000 census and by 103% since the 1990 census. Most of the large-scale growth has been in the northwestern region of the County, primarily in the cities of Schertz and Cibolo. However, homebuilding slowed in this area from beginning in 2008.

From 2004 through 2007 there was double-digit growth in sales tax revenue, from 2008 to 2010 sales tax remained flat. During the period from 2001 through 2014, the County saw increased growth each year of 8 to 13% in sales tax. During fiscal year 2015, sales tax collections compared to prior years was much less stable, seeing both increases over the prior year of up to 10.9% and decreases from the prior year of up to 12.3%.

Sales tax growth from 2011 through 2014 was attributed to major new businesses locating in Guadalupe County such as Amazon and Caterpillar combined with the impact of 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 sales tax transactions in April 2015 (sales from February 2015).

Guadalupe County has a very low unemployment rate as compared to the State of Texas and the national average. In September 2015, Guadalupe County had an unemployment rate of 3.4% compared to the national rate of 5.1% and 4.2% for the State of Texas. As of September 2015, the labor force figures for the County, as established by the Texas Workforce Commission, were at 72,011 of which 69,548 were currently employed. While residential homebuilding did slow, major commercial construction projects, such as the new Caterpillar plant, an expansion project by Guadalupe Regional Medical Center, and a new Amazon distribution center have significantly contributed to the lower unemployment rate.

In recent years the increase in employment and sales tax was attributed to residual activity from the Eagle Ford Shale oil development in areas south of Guadalupe County. It is anticipated that the drop in Crude Oil prices, from \$84 dollars per barrel in October 2014 to \$37 dollars per barrel in December 2015, will impact the business in the Eagle Ford Shale and therefore impact Guadalupe County.

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.

The trend of solid gains in the tax base from 2003 to 2008 reversed in 2009. Freeze adjusted taxable value decreased in 2009 from \$7.05 billion to \$6.81 billion, however the new construction as well as values have steadily increased since 2009.

Freeze Adjusted Taxable Value (in billions) by Year

2015	2014	2013	2012	2011	2010	2009	2008	2007
\$8.93	\$8.33	\$7.86	\$7.71	\$7.36	\$6.90	\$6.81	\$7.05	\$5.90

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 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. This complex legal agreement was an agreement by each of the Taxing Authorities to release in full and to covenants not sue, CPS Energy and the City of San Antonio as to the qualification of the Subject Property for an exemption from ad valorem taxes throughout the term of this Agreement in order to avoid the uncertainties and the expense of litigation through the term of this contract which terminates December 31, 2041. For the exemption period, if this property becomes taxable, then the payment from CPS Energy shall be credited against ad valorem taxes as prepayment of and credit against any tax liability until such credit is fully exhausted.

The economic outlook for Guadalupe County remains cautious for the near future. As noted, the drop in crude oil prices will have an impact on employment in the Eagle Ford Shale, and therefore an impact on the economy of Guadalupe County.

In 2010, Caterpillar completed construction on a new plant that manufactures diesel engines and is projected to employ over 1,000 people. The local hospital, Guadalupe Regional Medical Center completed a \$100 million expansion project nearly doubling its size. The construction of the State toll road State Highway 130 was completed in 2012. This additional infrastructure, which is intended to divert traffic on Interstate Highway 35 around Austin, should be additional economic growth to Guadalupe County. Additionally, Amazon.com signed an economic development incentive with the Guadalupe County and the city of Schertz on the new construction of a 1.3 million square foot distribution center located in the northwest corner of Guadalupe County which became operational during the fall of 2013.

Lower oil prices have temporarily slowed some sectors of the economy in regards to business in the Eagle Ford Shale, however low unemployment and an otherwise strong economy have 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 added much needed infrastructure, including remodeling the first and third floors of a furniture warehouse business into a Justice Center housing the Commissioners Court, County Clerk, County Attorney, County Court-at-Law, County Court-at-Law No. 2, and the Veterans' Service Officer. The County constructed a new Elections building, remodeled the Administration building (now known as the Finance Center) for the County Tax-Assessor,

County Treasurer and County Auditor, and constructed an addition to the Schertz Annex to house the County Clerk and the Elections Office.

Completed in 2014 were the renovation of the 2nd floor of the Justice Center which now houses the District Courts, District Clerk, and District Attorney and the replacement of the Adult Detention Center (County Jail) heating and air conditioning system (HVAC) with a chiller system. During 2015, the County completed the renovation of the Agriculture Extension (Agri-life) Building and began the construction of a lube center for the Road and Bridge Department and the renovation and remodel of the historic County Courthouse.

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, 2014, received for the fourth 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.

Guadalupe County has been awarded the Leadership Circle Platinum award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across the Texas that are striving to meet a high standard of financial transparency online by opening up their books to the public; providing a clear, consistent picture of spending; and sharing information in a user-friendly format. The Gold distinction highlights those entities that are setting the bar in their transparency efforts.

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

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

Respectfully submitted,



Kristen Klein, CPA
Guadalupe County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Guadalupe County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO



GUADALUPE COUNTY, TEXAS
PRINCIPAL OFFICIALS

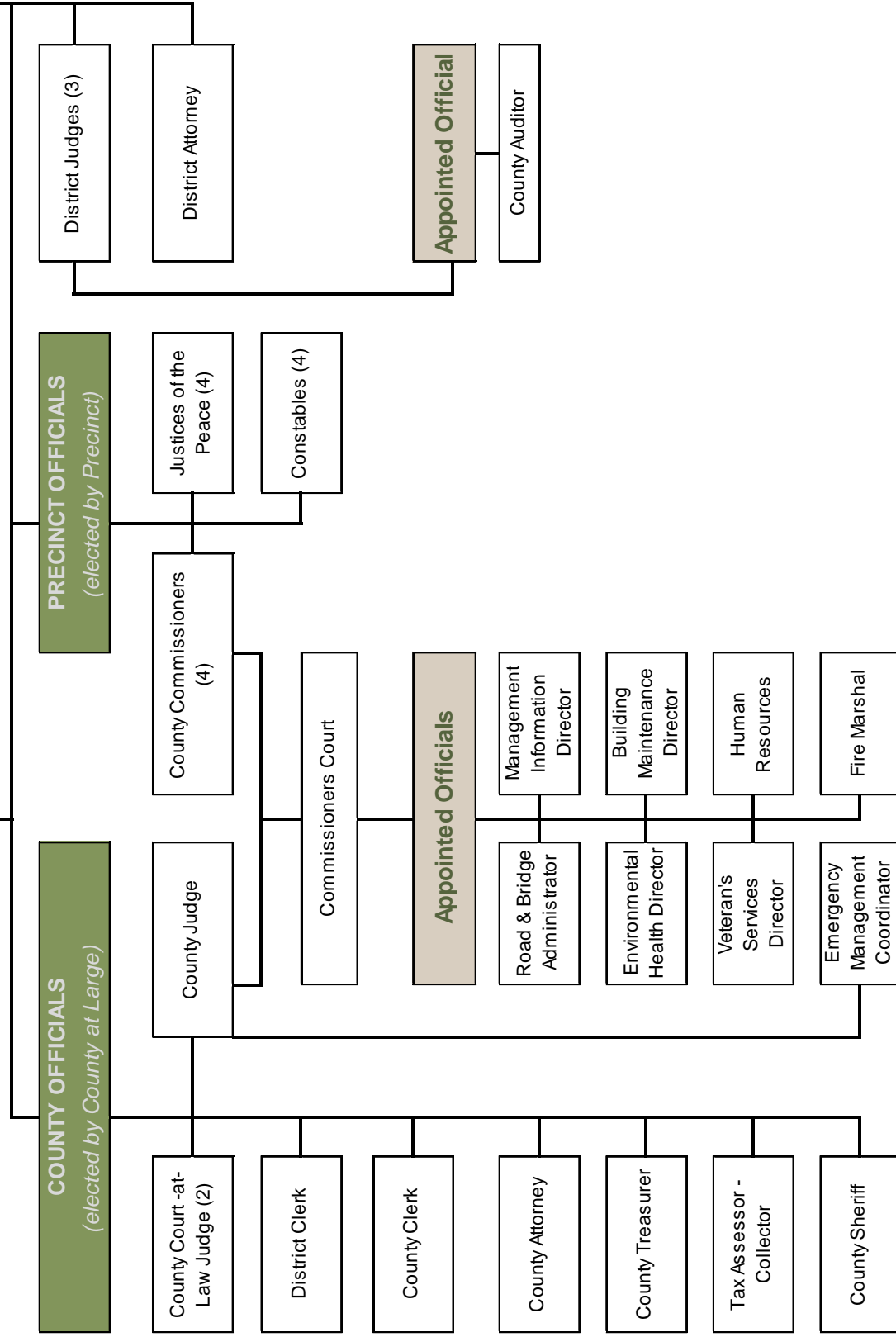
COUNTY JUDGE KYLE KUTSCHER
COMMISSIONER, PRECINCT 1 GREG SEIDENBERGER
COMMISSIONER, PRECINCT 2 JACK SHANAFELT
COMMISSIONER, PRECINCT 3 JIM WOLVERTON
COMMISSIONER, PRECINCT 4 JUDY COPE
COUNTY AUDITOR KRISTEN KLEIN
COUNTY TREASURER LINDA DOUGLASS
TAX ASSESSOR-COLLECTOR TAVIE MURPHY
COUNTY CLERK TERESA KIEL
DISTRICT CLERK DEBRA CROW
SHERIFF ARNOLD ZWICKE
COUNTY ROAD ADMINISTRATORMARK GREEN
COUNTY ATTORNEY DAVE WILLBORN
DISTRICT ATTORNEY HEATHER McMINN
COUNTY COURT-AT-LAW JUDGE ROBIN DWYER
COUNTY COURT-AT-LAW JUDGE NO. 2FRANK FOLLIS

OFFICIAL ISSUING REPORT

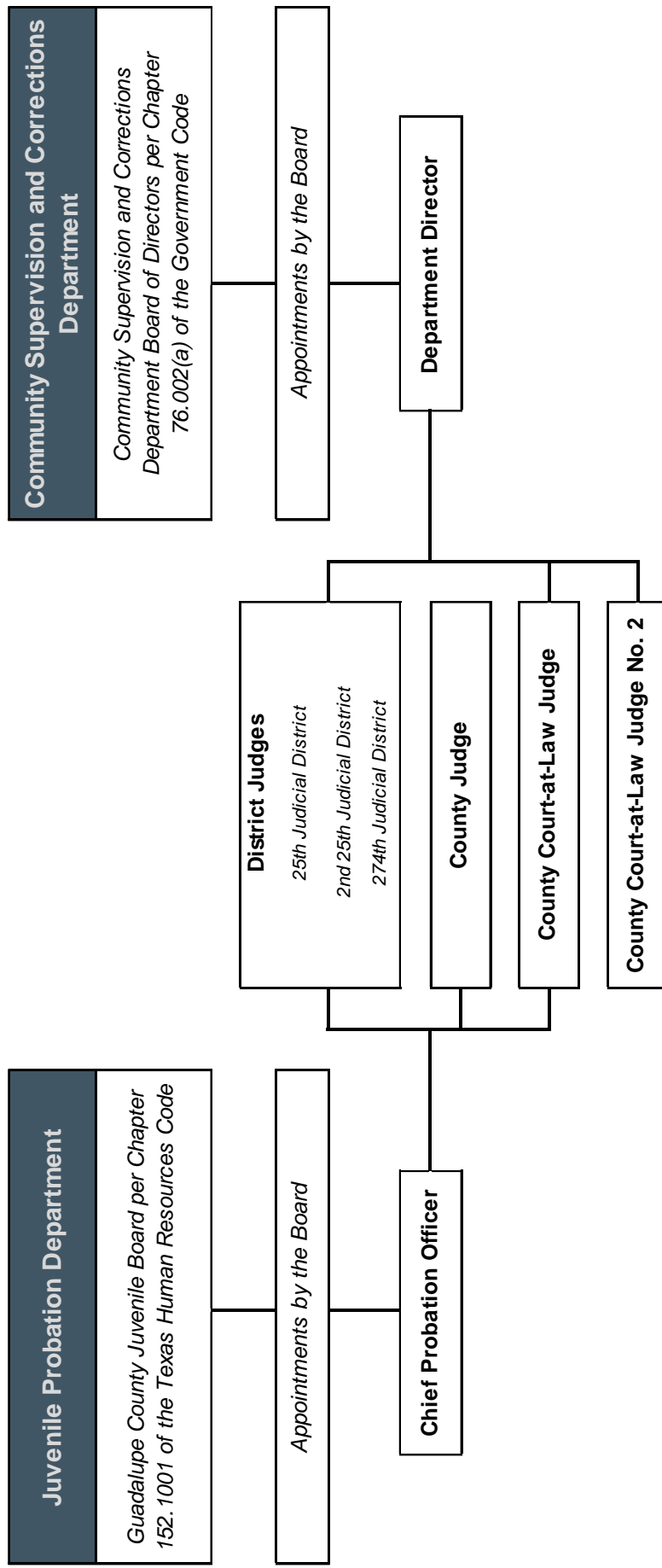
COUNTY AUDITOR



GUADALUPE COUNTY ORGANIZATIONAL CHART
VOTERS OF GUADALUPE COUNTY



SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



Financial Section



REPORT OF INDEPENDENT AUDITORS

Honorable Judge and
Members of Commissioners Court
Guadalupe County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas (the "County"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also included evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Judge and
Members of Commissioners Court
Guadalupe County, Texas

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2015, and 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.

Emphasis of Matter

As discussed in Note A and Note O to the financial statements, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, for the year ending September 30, 2015. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 16, budgetary comparison schedules on pages 61 through 68, infrastructure assets (roads) under the modified approach on pages 70 through 71, and the GASB required supplementary pension schedules on pages 72 through 74, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying other supplementary information, such as the combining and individual nonmajor fund financial statements and schedules as listed in the table of contents, and the other information, such as the introductory and statistical sections, are presented for additional analysis and are not a required part of the basic financial statements.

Honorable Judge and
Members of Commissioners Court
Guadalupe County, Texas

The accompanying other supplementary information, such as the combining and individual nonmajor fund financial statements and schedules as listed in the table of contents 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, such as the introductory section and the statistical section, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated March 16, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Whitley Penn LLP

Houston, Texas
March 16, 2016



GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Guadalupe County, Texas' (the "County") Comprehensive Annual Financial Report (CAFR) presents a narrative overview and comparative analysis of the financial activities of the County for the fiscal years ended September 30, 2015 and 2014.

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 CAFR.

FINANCIAL HIGHLIGHTS

Highlights for 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, 2015, by \$93,453,711 (net position), an increase of \$5,362,447 from the previous year's net position, including a prior period adjustment which decreased net position by \$3,685,834.
- During the fiscal year ended September 30, 2015, the County implemented Government Accounting Standards Board (GASB) Statement No. 68 and GASB Statement No. 71; as a result, the Statement of Net Position presents a Net Pension Liability of \$5,829,871 with a related prior period adjustment to decrease net position by \$3,685,834; see additional information in Note F and Note O of the CAFR.
- The net position is categorized as follows:
 - Restricted net position:
 - \$19,374 for county operations
 - \$262,645 for debt service
 - \$555,373 for public safety
 - \$3,346,093 for roads and bridges
 - \$1,806,440 for records management
 - \$304,515 for community services/programs
 - \$1,951,846 for other purposes
 - Net investment in capital assets is \$58,486,279.
 - The remainder of \$26,721,146 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- Total revenue from all sources was \$61.8 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$38.8 million), charges for services (\$11.0 million), and sales tax (\$7.4 million). These three revenue sources accounted for 62.7%, 17.8%, and 12.0% respectively, or 92.5% of total governmental activities revenues.
- Total expenses for governmental activities were \$52.8 million. The largest functional expenses were public safety (\$21.6 million), general government (\$10.6 million), and judicial (\$9.5 million).

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-* and *long-term* financial information about the activities the government operates *like businesses*, such as self-funded employee medical insurance and worker's compensation.

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, and liabilities. 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, and liabilities — 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.

GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

- 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.

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 kinds 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 assets and liabilities and a statement of changes in assets and liabilities. 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 a complete understanding of 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, 2015 and 2014
Amounts in (000's)

	Primary Government Governmental Activities	
	2015	2014
Current and other assets	\$ 44,511	\$ 39,479
Capital assets, net	69,177	67,898
Total Assets	113,688	107,377
Deferred outflow of resources		
Deferred charge on refunding	209	272
Deferred pension activities	3,273	
Total deferred outflow of resources	3,482	272
Long-term liabilities	18,850	14,340
Other liabilities	4,867	5,218
Total Liabilities	23,717	19,558
Net Position:		
Net investment in capital assets	58,486	55,386
Restricted	8,246	6,383
Unrestricted	26,721	26,322
Total Net Position	\$ 93,453	\$ 88,091

The County’s assets and deferred outflows of resources exceeded liabilities by \$93.5 million at the close of the current fiscal year. Of this amount, \$58.5 million represents the portion the County has invested in capital assets (e.g. 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, \$8.2 million, of the County’s net position is restricted. Of this amount, \$262,645 represents funds that are restricted for 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, \$3,346,093 is restricted for Road and Bridge, \$555,373 is restricted for public safety, \$1,806,440 is restricted for Records Management, \$19,374 is restricted for County Operations, \$304,515 is restricted for Community Services/Programs, and \$1,951,846 is restricted for other purposes.

GUADALUPE COUNTY, TEXAS

MANAGEMENT’S DISCUSSION AND ANALYSIS (continued)

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

Statement of Activities

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

COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION

For the Years Ended September 30, 2015 and 2014

Amounts in (000's)

	Primary Government Governmental Activities		Increase/ (Decrease)
	2015	2014	Amount
Revenues			
Program revenues:			
Charges for services	\$ 10,988	\$ 9,314	\$ 1,674
Operating grants and contributions	4,127	3,649	478
Capital grants and contributions		66	(66)
General revenues:			
Property taxes	38,756	36,229	2,527
Sales and use taxes	7,391	7,345	46
Earnings on investments	250	200	50
Miscellaneous	466	394	72
Gain (loss) on disposal of capital assets	(135)	58	(193)
Total Revenues	61,843	57,255	4,588
Expenses			
General government	10,589	10,748	(159)
Judicial	9,544	8,881	663
Public safety	21,620	20,697	923
Infrastructure and environmental services	5,495	5,758	(263)
Health and social services	5,338	5,364	(26)
Interest on long-term debt	209	177	32
Total Expenses	52,795	51,625	1,170
Change in Net Position	9,048	5,630	3,418
Net Position, Beginning	88,091	82,461	5,630
Prior period adjustment	(3,686)		(3,686)
Net Position, Ending	\$ 93,453	\$ 88,091	5,362

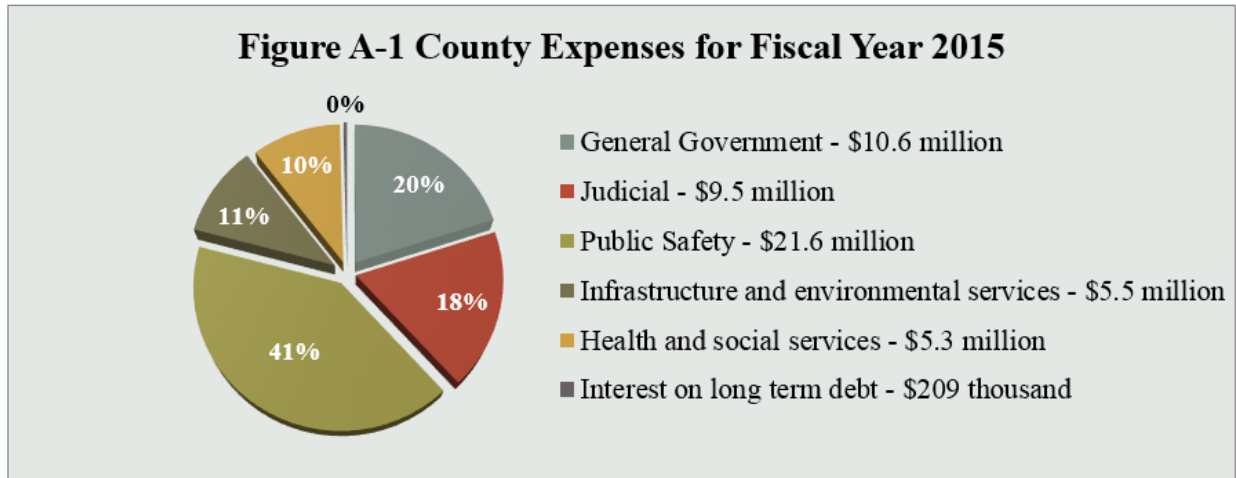
Expenses. The total cost of all programs and services was \$52.8 million. Judicial, Public Safety and Interest on long-term debt increased by 7.5%, 4.5%, and 18.1%, respectively; General government, Infrastructure and environmental services, and Health and social services decreased by 1.5%, 4.6%, and 0.5%, respectively.

GUADALUPE COUNTY, TEXAS

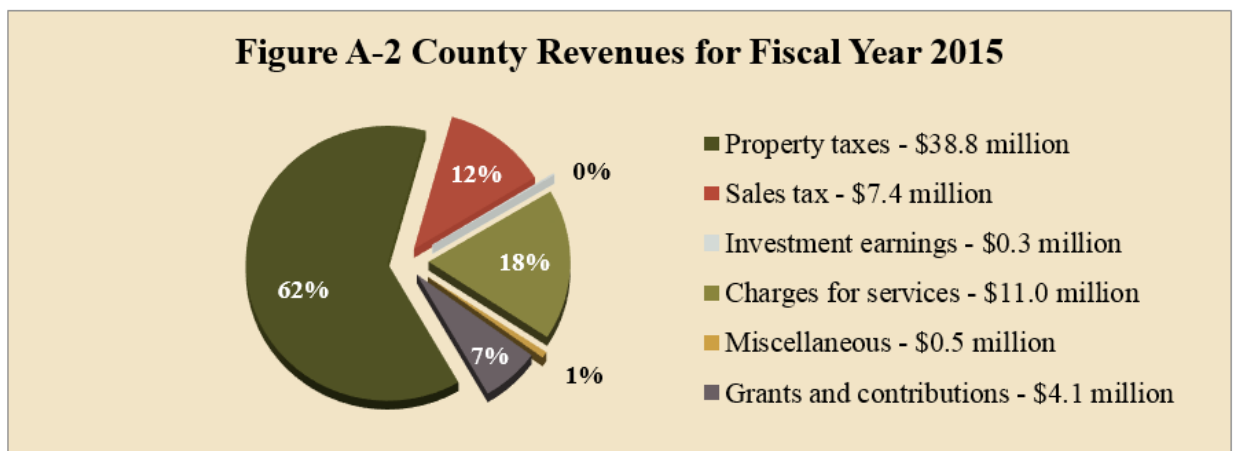
MANAGEMENT’S DISCUSSION AND ANALYSIS (continued)

Increases in functions: Four new positions in public safety and three new positions in judicial increased these functions. A restructuring of the debt in 2014 resulted in an increase in interest on long term debt for 2015. Other increases that affected all functions were increased personnel and benefits costs.

Decreases in functions: Infrastructure and environmental services included a onetime cost for the Dry Comal Creek Water Retention Dam in the prior fiscal year. Health and social services also included a onetime cost to the Guadalupe County Children’s Advocacy Center in the prior year. The decrease in General Government included a one-time payment to the County retirement system in the prior year.



- **General Government** includes the general administration, Commissioners Court, Auditor’s Office, County Treasurer, Tax Assessor Collector, and Elections Administration.
- **Public Safety** includes the Sheriff’s office, Constables, County Jail, Juvenile Detention Service, Fire Protection costs, 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 Office, 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 \$61.8 million. A significant portion, 62.7% of the County's revenue comes from property taxes (see Figure A-2). Other revenue sources include charges for services representing 17.8%, sales and use taxes 12.0%, and only 6.7% grants and contributions.

Sales and use tax collections for the fiscal year were \$7.4 million. During fiscal year 2015, sales tax collections compared to prior years saw both increases over the prior year of up to 10.9% and decreases from the prior year as low as 12.3%, ending the year \$46,193 higher than the prior fiscal year, a 0.6% increase.

The fluctuation in sales tax collection has been attributed mainly to the decrease in oil prices, which began decreasing in August 2014.

Property tax revenue increased by \$2.5 million primarily as a result of new property on the tax rolls which is attributed to the additional population growth in the County.

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

NET COST OF SELECTED COUNTY FUNCTIONS

For the Years Ended September 30, 2015 and 2014

Amounts in millions

	2015			2014		
	Expenses	Revenues	Net cost of services	Expenses	Revenues	Net cost of services
General government	\$ 10.6	\$ 3.5	\$ (7.1)	\$ 10.7	\$ 3.0	\$ (7.7)
Judicial	9.5	3.3	(6.2)	8.9	3.2	(5.7)
Public safety	21.6	3.9	(17.7)	20.7	2.8	(17.9)
Infrastructure and environmental services	5.5	2.8	(2.7)	5.8	2.2	(3.6)
Health and social services	5.3	1.6	(3.7)	5.4	1.7	(3.7)

- The cost of all governmental activities this year was \$52.8 million.
- However, the amount that our taxpayers paid for these activities through property taxes was \$38.8 million and \$7.4 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$11.0 million.
- The total received by the County for grants and contributions was \$4.1 million.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As of September 30, 2015, the County's governmental funds reported a combined ending unassigned fund balance of \$13.6 million, and is 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 (\$990,309), restricted (\$8,209,467), committed (\$500,000), or assigned (\$11,848,553) to reflect the varying levels of liquidity.

GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balance approximating \$35.2 million, an increase of \$6.1 million in comparison with the prior year. The increase is attributable to an increase in revenues from inmate board bills, property taxes and reduced expenditures in the major departments. The Sheriff's office and jail were under budget in personnel for a number of reasons, including employee attrition and time needed to fill vacant position. The Road and Bridge Department came in under budget because of reduced costs in fuel and road materials that were oil based. Additionally, the construction crew of the Road and Bridge Department spent a substantial period of time working on the Texas Department of Transportation road improvement grant, which is reported in a separate fund.

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

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$21.9 million, which is a decrease of \$476,800 from September 30, 2014. The unassigned portion of the General Fund's fund balance is \$13.6 million, an increase of \$4.3 million, or 46.8% more than the prior year. The unassigned fund balance increased due to increased revenues. Additionally, the assigned fund remained the same. (For further information about fund balance see Note N – Committed and Assigned Fund Balances).

Nonspendable fund balance consists of inventories and prepaid amounts. Restricted fund balance includes restricted cash and unspent proceeds from legislative mandated special fees. Unrestricted fund balance in the general fund, which includes committed, assigned and unassigned fund balances, totaled \$20,325,450.

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 29.8% of the fiscal year 2015 total general fund original expenditures budget.

At September 30, 2015, the General Fund reported revenues of \$49,092,172, an increase of \$3,605,441 or about 7.9% over the prior year. More than half of this increase or 52.8% is attributed to an increase in property taxes. Additionally, inmate board bills (revenue received for inmate from other jurisdictions) increased by 31.8% or \$1.1 million. Other increases include vehicle registration, charges for services and miscellaneous revenue.

Sales tax growth for the area increased at double-digit rates steadily from 2004 through 2007. However, from 2008 to 2010 sales tax remained flat. From 2011 through 2014, sales tax collections increased each year as follows:

- 2011 increased by 8.5%
- 2012 increased by 13.8%
- 2013 increased by 12.4%
- 2014 increased by 9.6%

This growth was attributable to both the continued increase in population and the ongoing economic growth in the area with new businesses and the impact of the oil boom in the Eagle Ford Shale. However, with the down turn in oil prices and the resulting business decline in the Eagle Ford Shale, sales tax in 2015 only increased by 0.5%.

GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Decreased interest rates continued to impact interest income. Earnings on investments were \$208,975 for 2015, an increase from the prior year of 33.2%. Slight increases in certificate of deposit rates and money market funds as well as slightly increased fund balance resulted in additional interest earnings for 2015.

Interest Income						
2009	2010	2011	2012	2013	2014	2015
\$ 353,305	\$ 261,674	\$ 180,532	\$ 147,515	118,649	156,909	\$ 208,975

Expenditures in the General Fund increased by approximately \$956,933 or about 2.5% over the prior year. Increases in the majority of functions are a result of added personnel for the Sheriff, Jail, District Attorney, and Environmental Health, an across the board cost of living pay increase of \$0.50/hour, and increased expenditures in different classifications as needed.

Road and Bridge Fund. The Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the fiscal year, the restricted fund balance in the Road and Bridge Fund was \$3.1 million, a decrease over the previous fiscal year by \$1,279,376 or 71.2%. The increase was a result of resources (personnel, equipment and materials) allocated to the Texas Department of Transportation road improvement grant reallocated resources totaling \$747,848. The remaining increase was due to reduced operating costs in the department directly related to the reduced oil prices (Examples: fuel, asphaltic materials, lubricants, etc.).

Additionally, the Road & Bridge Lube Center was only 80% complete at the end of the fiscal year, revenues came in 3% higher than projected, and reduced operating costs such as fuel and employee, resulted in the dramatic increase of the Road and Bridge Fund.

Capital Projects Fund. The Capital Projects Fund is the primary fund responsible for major capital projects. In 2014, the final phase of the multi-year renovation of the 2nd Floor of the Justice Center and the replacing the heating/cooling system (HCAV) at the Adult Detention Facility was completed and the Agriculture Extension remodeling project was started. In 2015, the County began another large project to renovate the historic Courthouse and completed the remodel the Agriculture Extension (Agri-Life) Building.

General Fund Budgetary Highlights

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

- Personnel Services
- Operations
- Other Services
- Capital Outlay

The final amended budget for expenditure appropriations was \$42.0 million, or \$161,858 higher than the original approved budget. Actual expenditures were \$38.8 million, or 7.6% less than the final budget. Expenditures were lower than budgeted because of employee attrition, a records archive project that continued into the new fiscal year, and the normal variance of expenditures which will be 1-2% lower than budget. Also, 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.

GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

General Fund revenues exceeded the amended budget by \$2,791,838. This difference is made up of a number of factors, the most prominent being that the inmate board bills exceeded budget by \$1,304,541, an increase of 99.3% over the previous year collections. Other factors included an increase in property taxes, grants and funding indigent health care, and fines and forfeitures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2015, the County had invested \$69.2 million in a broad range of capital assets, including land, infrastructure, equipment, buildings, and vehicles. This amount represents a net increase (including additions and deductions) of \$1.3 million or 1.9% more than last year.

COUNTY'S CAPITAL ASSETS

September 30, 2015 and 2014

In millions of dollars

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Land	\$ 1.6	\$ 1.6
Infrastructure - Roads	28.4	26.6
Infrastructure - Bridges	1.7	1.8
Buildings and improvements	50.0	49.1
Construction in Progress	1.1	0.9
Equipment	15.1	14.4
Totals at Historical Cost	97.9	94.4
Total Accumulated Depreciation	<u>(28.7)</u>	<u>(26.5)</u>
Net Capital Assets	<u>\$ 69.2</u>	<u>\$ 67.9</u>

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 631 county roads miles, rights-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 2015 fiscal year, the County had 94.0% of the County paved roads at this level or above, which is slightly above last year's at 93.4%. The County has previously maintained the roads at or above 93% for the previous five years. Actual costs of maintenance for 2015 decreased, due to two primary factors; first being the decrease in costs of oil related products which are used in road maintenance and construction and the Texas Department of Transportation grant where current resources and personnel were allocated to this project.

Heavy truck traffic on certain roads in the County due to the Eagle Ford Shale oil boom which is south and east of the County has slowed with the drop in oil prices and corresponding decrease in oil production. The County will continued to monitor the road conditions in these areas.

GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

More detailed information on capital assets can be found in the notes to the financial statements (Note D – Capital Assets) and the *Infrastructure Assets (Roads) Under the Modified Approach* in the Required Supplementary Information after the Notes.

CAPITAL PROJECTS/EXPENDITURES FOR FY16

The County's fiscal year 2016 Capital Projects estimates spending \$5.1 million on major construction projects as follows:

- \$200,000 – Improvements to DPS Commercial Vehicle Inspection Stations
- \$250,000 – Completion of construction of Road and Bridge Lube Center
- \$4,650,000 – Continued renovation of the historic County Courthouse

In 2015, the County began a multi-year road improvement project as part of a grant from the Texas Department of Transportation in the amount of \$1.7 million. It is estimated that the projects will be completed in 2016.

Bond Ratings

The County's bond rating with Moody's Investor Services is "Aa2."

Long-Term Debt

At year-end, the County had \$10.9 million in bonds and notes outstanding, as shown below.

COUNTY'S BOND AND NOTES OUTSTANDING
For the Years Ended September 30, 2015 and 2014
In millions of dollars

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
2013 Refunding Bonds	\$ 5.95	7.80
2013 Certificates of Obligation	<u>4.95</u>	<u>5.00</u>
	<u>\$ 10.90</u>	<u>\$ 12.80</u>

The total principal amount of long term debt outstanding, for the two outstanding debt issues was \$10,900,000 as of September 30, 2015.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

In calculating the taxes for the fiscal year 2016 budget, as of July 25, 2015, Guadalupe County had a net taxable appraised value, freeze adjusted, of \$8.9 billion, which was \$602 million more than the previous year, a 2.3% increase. The increase is a combined effect of increased property value, increased mineral property and growth, and new property.

GUADALUPE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

These indicators were taken into account when adopting the general fund budget for 2016. The tax rate adopted by the Commissioners Court for the 2016 budget was set at \$.3851 per hundred-dollar valuation, which was set at the effective tax rate. Before the adjustment for newly added property, the effective tax rate adjusts to only allow the county to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-In Taxation laws.

The general operating fund spending decreased in the 2016 budget to \$47.7 from \$52.1 million in the 2015 budget. This is an 8.4% decrease, which was a result of a decrease in one time capital funding of \$5 million for the renovation of the courthouse offset by an increase in personnel and benefits for 2016. The non-capital increases are eight (8) additional positions and raises for existing employees, and increased cost of employee benefits.

In December of 2015, after the budget was completed, Guadalupe County was included in a federal disaster declaration DR-TX-4245 as part of the October 2015 severe storms, tornadoes, straight-line winds and flooding that included sixteen (16) Texas counties. Damage to Guadalupe County was minimal; no significant financial impact.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Office of County Auditor
Finance Building
Guadalupe County
307 W. Court, Suite 205
Seguin, Texas 78155
(830) 303-4188 Ext. 1328

BASIC FINANCIAL STATEMENTS

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

The sets of statements include:

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

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

GUADALUPE COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2015

	Primary Government Governmental Activities
Assets	
Cash and Investments	\$ 38,278,033
Receivables:	
Taxes, net	1,400,090
Other	3,793,107
Prepaid items	844,459
Inventory	195,850
Capital assets, not being depreciated	
Land	1,585,974
Infrastructure - Roads	28,371,673
Construction in progress	1,084,668
Capital assets, net of accumulated depreciation	
Equipment	3,962,594
Buildings and Improvements	32,919,757
Infrastructure - Bridges	1,252,038
Total Assets	113,688,243
Deferred outflow of resources	
Deferred charge on refunding	209,575
Deferred pension activities	3,272,763
Total deferred outflow of resources	3,482,338
Liabilities	
Accounts payable and accrued expenses	2,963,114
Accrued payroll	1,802,430
Unearned revenues	78,251
Accrued interest payable	23,430
<i>Total Current Liabilities</i>	<u>4,867,225</u>
Long-term liabilities due within one-year	2,318,940
Long-term liabilities due in more than one-year	10,700,834
Net Pension Liability	5,829,871
<i>Total Noncurrent Liabilities</i>	<u>18,849,645</u>
Total Liabilities	23,716,870
Net Position	
Net investment in capital assets	58,486,279
Restricted for:	
County Operations	19,374
Debt Service	262,645
Road and Bridge	3,346,093
Records Management	1,806,440
Public Safety	555,373
Community Services/Programs	304,515
Other Purposes	1,951,846
Unrestricted	26,721,146
Total Net Position	\$ 93,453,711

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2015

Functions/Programs	Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Primary Government
				Governmental Activities
Primary Government				
Governmental Activities:				
General government	\$ 10,589,238	\$ 3,237,655	\$ 253,029	\$ (7,098,554)
Judicial	9,544,545	1,812,404	1,462,728	(6,269,413)
Public safety	21,619,557	3,778,061	161,951	(17,679,545)
Infrastructure and environmental services	5,494,764	2,001,431	833,155	(2,660,178)
Health and social services	5,338,341	158,844	1,416,058	(3,763,439)
Interest on long-term debt	209,048			(209,048)
Total Primary Government	<u>\$ 52,795,493</u>	<u>\$ 10,988,395</u>	<u>\$ 4,126,921</u>	<u>(37,680,177)</u>
General revenues:				
Property taxes, penalties, and interest				38,756,178
Sales and use taxes				7,390,749
Unrestricted earnings on investments				250,410
Miscellaneous				466,346
Loss on disposal of capital assets				(135,225)
Total general revenues				<u>46,728,458</u>
Changes in Net Position				9,048,281
Net Position, Beginning				88,091,264
Prior period adjustment				(3,685,834)
Net Position, Ending				<u>\$ 93,453,711</u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2015

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and equivalents	\$ 301,515	\$ 3,642,982	\$ 5,892,995	\$ 4,351,763	\$ 14,189,255
Investments	21,464,066	17,256		591,991	22,073,313
Taxes receivable, net	1,141,373	196,798		61,919	1,400,090
Other receivables	1,794,442	88,405		330,365	2,213,212
Due from other funds	3,792			44,600	48,392
Inventory		181,147		14,703	195,850
Prepaid items	759,915	7,943	10,000	16,601	794,459
Total Assets	<u>\$ 25,465,103</u>	<u>\$ 4,134,531</u>	<u>\$ 5,902,995</u>	<u>\$ 5,411,942</u>	<u>\$ 40,914,571</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	\$ 1,001,253	\$ 511,937	\$ 261,442	\$ 688,415	\$ 2,463,047
Accrued wages and benefits	1,415,532	165,561		221,337	1,802,430
Due to other funds	450			47,603	48,053
Unearned revenue	78,250				78,250
Total Liabilities	<u>2,495,485</u>	<u>677,498</u>	<u>261,442</u>	<u>957,355</u>	<u>4,391,780</u>
Deferred Inflows of Resources					
Unavailable revenue - property taxes	1,113,689	192,074		60,249	1,366,012
Total Deferred Inflows of Resources	<u>1,113,689</u>	<u>192,074</u>		<u>60,249</u>	<u>1,366,012</u>
Fund Balances:					
Nonspendable					
Inventories		181,147		14,703	195,850
Prepays	759,915	7,943	10,000	16,601	794,459
Restricted	770,564	3,075,869		4,363,034	8,209,467
Committed	250,000		250,000		500,000
Assigned	6,467,000		5,381,553		11,848,553
Unassigned	13,608,450				13,608,450
Total Fund Balances	<u>21,855,929</u>	<u>3,264,959</u>	<u>5,641,553</u>	<u>4,394,338</u>	<u>35,156,779</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 25,465,103</u>	<u>\$ 4,134,531</u>	<u>\$ 5,902,995</u>	<u>\$ 5,411,942</u>	<u>\$ 40,914,571</u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2015

Total fund balance, governmental funds \$ 35,156,779

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 Statement of Net Position. 69,176,704

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). 1,366,012

Deferred outflows of resources related to pension activities that are not reported in the governmental funds. 3,272,763

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. 2,134,711

Outstanding Receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements. 790,832

Deferred charge on refunding is not a current financial resource and is not reported on the fund financial statements 209,575

Some liabilities (such as Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.

Bonds payable	(10,900,000)
Compensated absences	(740,024)
Other post-employment benefit (OPEB) obligation	(1,160,340)
Net Pension Liability	(5,829,871)

Accrued interest is not due and payable in the current period and therefore not reported in the funds. (23,430)

Governmental Activities Net Position \$ 93,453,711

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

	General Fund	Road and Bridge Fund	Capital Projects	Total Nonmajor Funds	Total Governmenta l Funds
Revenues					
Property taxes	\$ 31,201,273	\$ 5,650,057	\$	\$ 1,918,890	\$ 38,770,220
Sales and use taxes	7,222,615				7,222,615
Other taxes	1,458,264	1,688,257			3,146,521
Licenses and permits	132,912	4,575		2,105	139,592
Intergovernmental	4,615,385	234,876		1,721,623	6,571,884
Charges for services	2,509,382			1,321,753	3,831,135
Fines and forfeitures	1,069,448	372,994		115,400	1,557,842
Earnings on investments	208,975	18,603		4,423	232,001
Miscellaneous	673,918	973		12,609	687,500
Total Revenues	49,092,172	7,970,335		5,096,803	62,159,310
Expenditures					
Current:					
General government	8,943,040		64,101	175,399	9,182,540
Judicial	5,428,460			4,216,750	9,645,210
Public safety	18,669,112			2,113,292	20,782,404
Infrastructure and environmental services	125,309	6,202,525		758,625	7,086,459
Health and social services	5,248,659			5,000	5,253,659
Capital Outlay	405,229	734,250	948,284	16,508	2,104,271
Debt Service:					
Principal				1,885,000	1,885,000
Interest and fiscal charges				147,371	147,371
Total Expenditures	38,819,809	6,936,775	1,012,385	9,317,945	56,086,914
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,272,363	1,033,560	(1,012,385)	(4,221,142)	6,072,396
Other Financing Sources (Uses)					
Transfers in	9,300	273,519	5,582,128	4,946,351	10,811,298
Transfers out	(10,758,463)		(9,300)	(43,535)	(10,811,298)
Total other financing sources (uses)	(10,749,163)	273,519	5,572,828	4,902,816	
Net change in fund balances	(476,800)	1,307,079	4,560,443	681,674	6,072,396
Fund balances - beginning	22,332,729	1,957,880	1,081,110	3,712,664	29,084,383
Fund balances - ending	\$ 21,855,929	\$ 3,264,959	\$ 5,641,553	\$ 4,394,338	\$ 35,156,779

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES (GOVERNMENTAL FUNDS) TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2015

Net change in fund balances - total governmental funds:	\$ 6,072,396
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. This is the amount by which capital outlay (\$4,052,384) exceeded depreciation expense (\$2,638,728) in the current period.	1,413,656
The statement of activities reports a loss arising from disposal of capital assets as the difference between the proceeds from disposal and the net book value of the assets. The governmental funds report only the proceeds from disposal. This amount represents the net book value of capital assets disposed during the year.	(135,225)
Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. This adjustment reflects the net change in receivables on the accrual basis of accounting.	(190,665)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,885,000
Some 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.	
Other Post Employment Benefit Expenses	(309,392)
Net change in accrued interest on bonds	1,195
Amortization of deferred charge on refunding	(62,872)
Net pension liabilities and associated deferred outflows of resources	1,128,726
Internal Service funds are used by management to charge the costs of employee insurance to individual funds. The net loss is reported with governmental activities.	(718,542)
Changes in long-term liabilities such as compensated absences are not reflected in fund-basis statements. This amount represents the change in long-term compensated absences.	(35,996)
Change in net position of governmental activities	<u>\$ 9,048,281</u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2015

	Governmental Activities
	Internal Service Funds
Assets	
Current assets:	
Cash and cash equivalents	\$ 2,015,465
Accounts receivable, net of allowance for doubtful accounts	789,059
Prepaid items	50,000
Total assets	<u>2,854,524</u>
Liabilities	
Current liabilities:	
Accounts payable	47,367
Due to other funds	339
Claims Payable - due within one year	464,623
Total current liabilities	<u>512,329</u>
Noncurrent liabilities:	
Claims Payable - due in more than one year	207,484
Total noncurrent liabilities	<u>207,484</u>
Total liabilities	<u>719,813</u>
Net position	
Unrestricted	2,134,711
Total net position	<u>\$ 2,134,711</u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

For the Year Ended September 30, 2015

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
Revenues	
Fees paid by county	\$ 4,415,261
Fees paid by employees	1,016,014
Total operating revenues	<u>5,431,275</u>
Operating expenses	
Administrative charges	67,079
Insurance premiums	1,322,154
Benefit claims	4,770,939
Total operating expenses	<u>6,160,172</u>
Operating loss	<u>(728,897)</u>
Non-operating revenues	
Interest and investment revenue	10,355
Total non-operating revenues	<u>10,355</u>
Change in net position	(718,542)
Total net position - beginning	<u>2,853,253</u>
Total net position - ending	<u>\$ 2,134,711</u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended September 30, 2015

	Governmental Activities
	Internal Service Funds
	<hr/> <hr/>
Cash flows from operating activities:	
Cash received from participants	\$ 4,667,216
Disbursed for administrative services	(67,079)
Cash paid to benefit claims & excess coverage	(5,905,660)
Net cash used by operating activities	<hr/> (1,305,523) <hr/>
Cash flows from non-capital financing activities:	
Advances to other funds	339
Net cash provided by noncapital financing activities	<hr/> 339 <hr/>
Cash flows from investing activities:	
Interest received	10,355
Net cash provided by investing activities	<hr/> 10,355 <hr/>
Net decrease in cash and equivalents	(1,294,829)
Cash and equivalents, beginning of year	3,310,294
Cash and equivalents, at end of year	<hr/> \$ 2,015,465 <hr/>
Reconciliation of operating income to net cash provided by operating activities	
Operating loss	\$ (728,897)
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) in accounts receivable	(764,059)
Increase in liabilities	187,433
Net cash used by operating activities	<hr/> \$ (1,305,523) <hr/>

The accompanying notes are an integral part of these financial statements.

GUADALUPE COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
September 30, 2015

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 4,046,147
Certificates of Deposit	730,688
Total Assets	<u>\$ 4,776,835</u>
Liabilities	
Funds Held for Others	\$ 4,776,835
Total Liabilities	<u>\$ 4,776,835</u>

The accompanying notes are an integral part of these financial statements.



GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE A - 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:

1. 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 & 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 61, "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 to 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 K (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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The statement of activities reflects the degree to which the direct expenses of a given function or segment is 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.

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.

3. 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 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (continued)

Governmental funds are used to account for all or most of a government's general activity. The County has reported three major funds for the year ended September 30, 2015:

The **General Fund** is the general 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.

The **Capital Projects Fund** accounts for revenues and expenditures related to authorized construction projects.

Non-major 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 collections. Expenses are claims, premiums for stop-loss coverage 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).

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (continued)

Fiduciary fund level financial statements include eight Agency Funds. Agency Funds are custodial in nature and are used to account for assets that the county holds as agent for others. Agency Funds do not present results of operations. The county's eight Agency Funds, and the monies for which they account, are the following:

- Inmate Fund - personal funds used by inmates while in jail and withdrawn upon release.
- 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.
- District Clerk Trust & Registry - registry funds in the custody of the District Clerk until court order determines their disposition.
- County Clerk Trust & Registry - registry funds in the custody of the County Clerk until court order determines their disposition.
- Adult Probation – funds held for the 25th Judicial District Community Supervision and Corrections Department, a specialized local entity.
- Child Protection - funds held for the use of the Guadalupe County Child Welfare Board for children under the supervision of Children's Protective Services.
- 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.
- 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.

Implementation of New Standards

In the current fiscal year, the County implemented the following new accounting standards:

Government Accounting Standards Board ("GASB") Statement No. 68, *Accounting and Financial Reporting for Pension*, establishes accounting and financial reporting standards for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts or similar arrangements that meet certain criteria. The Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expense. Implementation is reflected in the financial statements, notes to the financial statements and required supplementary information.

GASB No. Statement 71, *Pension transition for Contributions Made Subsequent to the Measurement Date*, amends the transition provisions of GASB 68. GASB 71 requires that at transition a government recognize a beginning deferred outflow of resources for its pension contributions made subsequent to the measurement date of the beginning net pension liability. Implementation is reflected in the financial statement and the notes to the financial statements.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. 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 TexPool and MBIA, local government investment pools.

State statutes authorize the government to invest in obligations of the U.S. Government, federal agency and instrumentality obligations, and certificates of deposit collateralized by obligations of the U.S. Treasury. Investments are stated at fair value, except for deposits in local government investment pools and participating interest-earning investment contracts (U.S. Treasuries) that have a remaining maturity at time of purchase of one year or less. Those investments are stated 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.

5. 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 reimbursements 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.

6. 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. 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.

8. 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 fair market 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 a 5.0 scale. Bridge infrastructure is recorded at historical costs and depreciated over the estimated life of the bridge.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. 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 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 to termination. The General fund and Special Revenue funds have been typically used to liquidate the accrued vacation and compensatory obligation.

10. 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.

11. 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

12. 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 constraints imposed upon the use of the resources reported in governmental funds. These categories are listed below:

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

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

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

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

Unassigned - Represents the residual classification for the County's funds and includes all spendable amounts not contained in the four classifications described above.

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.

13. 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

14. 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.

15. 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 only has two items that qualify for reporting in this category. One is the 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. The other item is 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.

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 only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is 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.

NOTE B - 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE B - DEPOSITS AND INVESTMENTS (continued)

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).

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:

	<u>Total Fair Value</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Governmental Activities:			
Cash and deposits:			
Cash deposits	\$ 15,178,835		
Cash on Hand	<u>13,317</u>		
Total cash and deposits	<u>15,192,152</u>		
Investments:			
Certificates of Deposit	22,554,471	119	98%
Investment Pools:			
MBIA Texas Class Portfolio	146,645	53	1%
TexPool Prime	<u>384,765</u>	34	2%
Total Investments	<u>23,085,881</u>	117	
Total Governmental Activities Cash and Investments	<u>\$ 38,278,033</u>		
Fiduciary Funds			
Cash and deposits:			
Cash deposits	<u>4,046,147</u>		
Total cash and deposits	<u>4,046,147</u>		
Investments:			
Certificates of Deposit	<u>730,688</u>	119	100%
Total Investments	<u>730,688</u>	119	
Total Fiduciary Funds Cash and Investments	<u>\$ 4,776,835</u>		

Interest Rate Risk. The County manages investment rate 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE B - DEPOSITS AND INVESTMENTS (continued)

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, 2015, the investment in TexPool Prime and Texas CLASS were 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.

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, 2015, 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, 2015, the County's investments were held in certificates of deposit and government investment pools.

NOTE C - RECEIVABLES

Receivables at September 30, 2015 consisted of the following:

	General	Road and Bridge	Nonmajor Governmental Funds	Total
Receivables:				
Taxes	\$ 1,170,524	\$ 201,654	\$ 63,938	\$ 1,436,116
Other	1,794,442	88,405	330,365	2,213,212
Gross receivables	2,964,966	290,059	394,303	3,649,328
Less: allowance for uncollectible taxes	(29,151)	(4,856)	(2,019)	(36,026)
Total	\$ 2,935,815	\$ 285,203	\$ 392,284	\$ 3,613,302

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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE C - RECEIVABLES (continued)

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. Net taxes receivable at the end of the fiscal year are treated as deferred inflows of resources in the governmental funds balance sheet.

The combined tax rate assessed on the 2014 tax roll (Guadalupe County and Special Road) to finance operations and debt service for the fiscal year ended September 30, 2015 was \$0.3941 per \$100 assessed valuation. The total tax levy for the tax year 2014 was \$37,506,832 of which \$406,634 remained outstanding in current delinquent taxes as of September 30, 2015.

NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015, was as follows:

	Primary Government			
	Balance 10/01/14	Increases	Decreases	
Governmental Activities:				
Capital assets not being depreciated:				
Construction in Progress	\$ 864,942	\$ 1,050,968	\$ (831,242)	\$ 1,084,668
Land	1,585,974			1,585,974
Infrastructure - Roads	26,567,705	1,803,968		28,371,673
Total capital assets not being depreciated	29,018,621	2,854,936	(831,242)	31,042,315
Other capital assets:				
Infrastructure - Bridges	1,771,760	117,800	(187,964)	1,701,596
Buildings and improvements	49,137,059	1,237,972	(348,076)	50,026,955
Furniture and Equipment	14,443,753	672,918	(44,197)	15,072,474
Total other capital assets	65,352,572	2,028,690	(580,237)	66,801,025
Accumulated depreciation for:				
Infrastructure - Bridges	(469,106)	(33,191)	52,739	(449,558)
Buildings and improvements	(16,107,346)	(1,347,928)	348,076	(17,107,198)
Furniture and Equipment	(9,896,468)	(1,257,609)	44,197	(11,109,880)
Total accumulated depreciation	(26,472,920)	(2,638,728)	445,012	(28,666,636)
Other capital assets, net	38,879,652	(610,038)	(135,225)	38,134,389
Total Net Assets	\$ 67,898,273	\$ 2,244,898	\$ (966,467)	\$ 69,176,704

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE D - CAPITAL ASSETS (continued)

Depreciation was charged to the governmental functions as follows:

General Government	\$	628,512
Judicial		74,901
Public Safety		1,377,335
Health and Social Services		94,614
Infrastructure and Environmental Services		463,366
Total Depreciation Expense	\$	2,638,728

Construction Commitments

The County has active construction projects as of September 30, 2015. At year-end, the County's commitments with contractors are as follows:

<u>Project</u>	<u>Approved Construction Budget</u>	<u>Construction in Progress</u>	<u>Estimated Remaining Commitment</u>
Project 5310 - Courthouse Remodel	\$ 4,828,670	\$ 529,359	\$ 4,299,311
Project RBBLD - RB Garage - Lube Center	882,200	555,309	326,891
	<u>\$ 5,710,870</u>	<u>\$ 1,084,668</u>	<u>\$ 4,626,202</u>

NOTE E - 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, 2015, 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	\$ 4,950,000
\$ 8,035,000	Limited Tax Refunding Bonds, Series 2013	0.21-1.58%	2019	5,950,000
				<u>\$ 10,900,000</u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE E - LONG-TERM DEBT (continued)

A summary of long-term liability transactions of the County for the year ended September 30, 2015, follows:

	October 1, 2014			September 31,	Amounts Due
	Balance	Additions	Retirements	2015 Balance	Within One
					Year
Certificates of Obligation					
Series 2013	\$ 5,000,000		\$ 50,000	\$ 4,950,000	\$ 50,000
Limited Tax Refunding Bonds					
Series 2013	7,785,000		1,835,000	5,950,000	1,850,000
Other post-employment benefit (OPEB) obligation	850,948	309,392		1,160,340	
Compensated Absences	704,028	1,156,579	1,120,583	740,024	407,014
Workers' Compensation					
Indemnity Liability Claims	231,336		11,926	219,410	11,926
	<u>\$ 14,571,312</u>	<u>\$ 1,465,971</u>	<u>\$ 3,017,509</u>	<u>\$ 13,019,774</u>	<u>\$ 2,318,940</u>

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
2016	\$ 1,900,000	\$ 137,361	\$ 2,037,361
2017	1,905,000	123,777	2,028,777
2018	1,170,000	108,679	1,278,679
2019	1,185,000	92,265	1,277,265
2020	1,165,000	73,606	1,238,606
2021	1,200,000	54,086	1,254,086
2022	1,240,000	32,726	1,272,726
2023	1,135,000	10,783	1,145,783
	<u>\$ 10,900,000</u>	<u>\$ 633,283</u>	<u>\$ 11,533,283</u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE F - 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 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written 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 8 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 8 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 the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 10.75% for the months of the accounting year in 2015 and 2014.

The deposit rate payable by the employee members for calendar year 2015 and 2014 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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE F - EMPLOYEES' RETIREMENT SYSTEM (continued)

Texas County and District Retirement System (continued)

3. Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of , 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, 2014
Actuarial cost method	Entry Age Normal
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary increases	3.5%
Investment rate of return	8.1%
Cost of living adjustments	Cost-of-Living Adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

4. Discount Rate

The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the nonemployer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments is 8.10%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the systems target asset allocation as of are summarized below:

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE F - EMPLOYEES' RETIREMENT SYSTEM (continued)

Texas County and District Retirement System (continued)

4. Discount Rate (continued)

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	17%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	12%	8.35%
Global Equities	MSCI World (net) Index	2%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE	2%	4.00%
Commodities	Bloomberg Commodities Index	2%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	3%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25%	5.15%

5. Changes in Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2013	\$ 73,420,295	\$ 67,765,271	\$ 5,655,024
Changes for the year:			
Service Cost	3,519,446		3,519,446
Interest on total pension liability	5,977,590		5,977,590
Effect of economic/demographic gains or losses	483,029		483,029
Refund of contributions	(275,874)	(275,874)	
Benefit payments	(2,474,367)	(2,474,367)	
Administrative Expenses		(54,997)	54,997
Member contributions		1,815,999	(1,815,999)
Net investment income		4,592,203	(4,592,203)
Employer contributions		3,307,110	(3,307,110)
Other		144,903	(144,903)
Balance at December 31, 2014	\$ 80,650,119	\$ 74,820,248	\$ 5,829,871

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE F - EMPLOYEES' RETIREMENT SYSTEM (continued)

Texas County and District Retirement System (continued)

6. Sensitivity of the County's share of the net pension liability

The following presents the net pension liability of the County, calculated using the discount rate of 8.10% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% percentage point lower (7.10%) or 1% point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total Pension Liability	\$ 91,839,148	\$ 80,650,119	\$ 71,454,379
Fiduciary Net Position	74,820,248	74,820,248	74,820,248
Net Pension Liability	<u>\$ 17,018,900</u>	<u>\$ 5,829,871</u>	<u>\$ (3,365,869)</u>

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

At September 30, 2015, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Difference in expected and actual experience	\$ 386,422
Difference in assumption changes	
Difference in projected and actual earnings on pension plan investments.	839,666
Employer contributions made after the measurement date	2,046,675
Totals	<u>\$ 3,272,763</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year	Deferred Outflows of Resources
2016	\$ 2,353,197
2017	306,522
2018	306,522
2019	306,522
Total	<u>\$ 3,272,763</u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE G - 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:

<u>Length of Service</u>	<u>Vacation Leave Earned</u>
1st year of employment	1.5385 hours every pay period (5 days per year)
13th month through 10th anniversary	3.0769 hours every pay period (10 days per year)
10 years and 1 month through 20th anniversary	4.6154 hours every pay period (15 days per year)
20 years and 1 month forward	6.1538 hours every pay period (20 days per year)

The County permits employees to accumulate earned but unused vacation pay benefits. When an employee leaves the service of the county, he or she will be paid for all accrued but unused vacation leave upon retirement. Upon resignation or termination, a maximum of 80 hours of unused accrued vacation leave will be paid. In the event of the death of an active employee, all unused accrued vacation leave will be paid (approved November 10, 2009, by Commissioners Court). The rate of pay will be determined by the salary rate in effect at the time of separation. Any employee who leaves county employment for any reason during the first 12 months of employment will not be paid for any vacation leave.

Sick leave accrues at the rate of 2.1538 hours per biweekly pay period, up to a maximum balance of 480 hours. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Medical insurance coverage is provided by the County at its expense for each official and full-time employee. These officials and employees may, at their own option and expense, have their families included in the insurance coverage. Dental insurance is also available and the County will pay half of the premium. All insurance is available immediately to elected and appointed officials and after three (3) months for all full-time employees. The County has elected to self-insure for this coverage (see Note L - Self-Insurance Fund).

The County is required by state statute to provide workers' compensation coverage for its employees. The County has elected to purchase this insurance through Texas Association of Counties' Workers' Compensation 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. \$20,000 term life insurance coverage is provided to all full-time employees at County expense. The life insurance coverage reduces by a percentage for the increase in age after age 70. (At age 70, life insurance is 65% of the original amount; at age 75, life insurance reduces to 40%; at age 85, life insurance reduces to 25%; and at age 90, life insurance reduces to 10% of the original amount).

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE G - EMPLOYEE BENEFITS (continued)

COMPENSATORY TIME

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

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

In accordance with the 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 Fair Labor Standards Act (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 H - POST-EMPLOYMENT BENEFITS

Plan Description

Guadalupe County Commissioners' Court established a single employer medical benefit plan for retirees on January 1, 2009. Employees of the County who retire after December 31, 2008 under TCDRS retirement rules (at age 60 and above with 8 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) are eligible. Continuation of insurance election must be made within thirty (30) days of the employee's separation. Guadalupe County offers retiree insurance at the COBRA rates with no direct subsidy from Guadalupe County. The right to participate in the plan is forfeited in the event the coverage is ever dropped and cannot be reinstated.

Additionally, if the retiring employee becomes eligible under another group medical plan the employee is no longer eligible to be covered under the County's plan. At the age of 65, employees will no longer be eligible to continue with the County insurance plan. Furthermore, the Commissioners' Court reserves the right to terminate or change the terms of this plan at any time. The County Plan does not issue publicly available financial reports prepared in accordance with generally accepted accounting principles.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE H - POST-EMPLOYMENT BENEFITS (continued)

Funding Policy

Guadalupe County is under no legal obligation to supplement, directly or indirectly, the retiree health coverage, and the decision to rescind these benefits may be made by an action of the Commissioners Court at any time. The County's authority to establish and amend benefit provisions comes from Local Government Code Section 157.101 and the requirement to provide retiring employees the right to purchase continued health insurance coverage comes from Local Government Code, Chapter 175.

There were a total of eleven retirees and surviving spouses on the County insurance. Expenses for post-employment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the year ended September 30, 2015, were \$40,627.

Annual Other Post-Employment Benefits Cost (OPEB)

For the fiscal year ended September 30, 2015, the County's annual OPEB cost was \$330,594. The County contributed \$21,202, the amount required to cover the current year expenditures based on actuarial assumptions. The components of the OPEB cost for the fiscal year ended September 30, 2015, are as follows:

	2015
Annual Required Contribution (ARC)	\$ 329,715
Interest on OPEB Obligation	34,038
Adjustment to ARC	<u>(33,159)</u>
Annual OPEB Cost end of year	330,594
Net employer contributions	<u>(21,202)</u>
Increase (Decrease) in net OPEB Obligation	309,392
OPEB Obligation, Beginning of Year	<u>850,948</u>
OPEB Obligation, End of Year	<u><u>\$ 1,160,340</u></u>

Annual Other Post-Employment Benefits Cost (OPEB) (continued)

Trend Information

For the OPEB Plan for the Retired Employees of Guadalupe County

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Employer Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
September 30, 2013	\$ 144,079	\$ 32,695	22.7%	\$ 810,857
September 30, 2014	148,495	108,404	73.0%	850,948
September 30, 2015	330,594	21,202	6.4%	1,160,340

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE H - POST-EMPLOYMENT BENEFITS (continued)

Funded Status and Funding Progress

The funded status of the plan as of the actuarial valuation date of December 31, 2014, was as follows:

Schedule of Funding	
Actuarial Accrued Liability (AAL)	\$ 2,326,285
Actuarial Value of Plan Assets	\$
Unfunded Actuarial Accrued Liability (UAAL)	\$ 2,326,285
Funded Ratio Actuarial Value of Plan Assets (AAL)	0.0%
Covered Payroll (active plan members)	\$ 25,942,847
UAAL as a Percentage of Covered Payroll	8.97%

Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

	<u>12/31/2014</u>
Actuarial Valuation Date	
Actuarial Cost Method	Projected Unit Credit Cost Method
Actuarial Value of Assets Method	Reported market value of assets
Inflation rate	3.00% per year
Investment Rate of Return	4.00% per year net of expenses
Amortization Method	Level as a percentage of employee
Amortization Period	30-year, open amortization
Payroll Growth	3.00% per year
Medical Trend	Initial rate of 7.25% declining to an ultimate rate of 4.50% after 14 years

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE H - POST-EMPLOYMENT BENEFITS (continued)

Additional Disclosures

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 by permitting covered employees to purchase continued health benefits coverage in retirement. Texas law does not require counties to fund all or any portion of such coverage.

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. 45 (GASB 45) *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)* required governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits.

At age 65, a supplemental insurance may be obtained from the County Silver Choice Program.

The General and Special revenue funds have typically been used in prior years to liquidate the net pension obligation or net OPEB obligation.

NOTE I - INTERFUND BALANCES

During the course of its operations, the 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, 2015 balances of interfund amounts receivable or payable have been recorded as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General Fund	Short Term Grant Fund	\$ 1,768
General Fund	Medical Benefits Fund	339
General Fund	District Attorney Fund	1,685
District Attorney Fund	District Attorney Grant Fund	2,879
District Attorney Fund	District Attorney State Fund	283
Sheriff Forfeiture Fund	General Fund	450
Juvenile Probation Fund		40,988
	Juvenile Drug Court Grant Fund	
		<u>\$ 48,392</u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE J - INTERFUND TRANSFERS

Interfund transfers during the year ended September 30, 2015, were as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amounts</u>	<u>Reason</u>
Juvenile Probation Fund	General Fund	\$ 2,920,000	Funding for operations
Road and Bridge Fund	General Fund	273,519	Funding for equipment purchase
TxDot Infrastructure Grant Fund	General Fund	419,794	Matching funds for grant
Debt Service Fund	General Fund	149,266	Debt Service
Capital Projects	General Fund	5,000,000	Courthouse Remodel
Capital Projects	General Fund	582,128	For future use
District Attorney Fund	General Fund	1,413,756	Funding for operations
Juvenile Drug Court Fund	Juvenile Probation Fund	15,004	Matching funds for grant
Surplus Funds -Election Contracts	Elections Contract Funds	25,980	Service Fee on election contracts
General Fund	Capital Projects	9,300	Funds for Landscaping at Ag Building
Miscellaneous Short Term Grants	Sheriff Forfeiture Fund	2,551	Matching funds for grant
		<u>\$ 10,811,298</u>	

NOTE K - 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, 2015, 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 contracted with the Texas Association of Counties (TAC) to handle the workmen's compensation claims process. The County is responsible for any future medical claims related to injuries which occurred prior to joining the TAC pool. Currently there is one open claim, which based on actuarial calculations, has an estimated reserve of \$207,484. This has been recorded as a long term liability in the workers' compensation fund as of September 30, 2015.

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.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE K - COMMITMENTS AND CONTINGENCIES (continued)

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 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. 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 term 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 a 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). \$6,467,000 of the tax settlement has been classified in the category of assigned fund balance.

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 A1). 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, 2015:

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE K - COMMITMENTS AND CONTINGENCIES (continued)

Guadalupe Regional Medical Center (continued)

ASSETS AND DEFERRED OUTFLOW OF RESOURCES	
Current Assets	\$ 44,256,378
Other Assets	13,974,624
Property, Plant, and Equipment (Net)	91,711,022
Deferred Outflow of Resources	<u>2,259,563</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u><u>\$ 152,201,587</u></u>
LIABILITIES	
Current Liabilities	\$ 8,977,286
Other Liabilities	90,409,579
Deferred Inflow of Resources	<u>771,695</u>
INFLOW OF RESOURCES	<u>100,158,560</u>
Net Position	<u>52,043,027</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u><u>\$ 152,201,587</u></u>
OPERATING REVENUES:	
Net Revenues from Patient Services	\$ 98,605,208
Other Operating Revenue	<u>2,989,323</u>
TOTAL OPERATING REVENUE	101,594,531
TOTAL OPERATING EXPENSES	<u>96,087,989</u>
OPERATING INCOME	5,506,542
NONOPERATING REVENUES (EXPENSES)	<u>(3,220,245)</u>
INCREASE (DECREASE) IN NET POSITION	<u><u>\$ 2,286,297</u></u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE L - SELF-INSURANCE FUND

Employee Health Benefits 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 \$100,000 per covered person per year.

As of September 30, 2015, outstanding claims amounted to \$452,697 and were recorded as a current liability of the employee health benefit fund. Claims payable are estimated based upon two month’s subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated. A reconciliation of outstanding claims is as follows:

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Outstanding Claims at October 1	\$ 297,724	\$ 352,351	\$ 274,661
Claims Submitted	4,539,944	3,773,127	3,773,127
Claims Paid	<u>(4,384,971)</u>	<u>(3,827,754)</u>	<u>(3,695,437)</u>
Outstanding Claims at September 30	<u>\$ 452,697</u>	<u>\$ 297,724</u>	<u>\$ 352,351</u>

NOTE M - RELATED PARTIES

Jim Wolverton, County Commissioner Precinct # 3, serves on the Board of Directors at Schertz Bank and Trust. The County had \$22,165,338 in Certificates of Deposit and Money Market Accounts with Schertz Bank and Trust at year-end.

The Juvenile Probation Department received a grant in the amount of \$98,000 from the Texas Juvenile Justice Department. Seguin Youth Services, a non-profit organization, is the sub-recipient of the funds. Judge Sheryl Sachtleben, Justice of the Peace #2, serves as the executive director of the organization. Grant funds were not used to pay the executive director’s salary.

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE N - FUND BALANCES

Fund Balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note A 12. The commitment of funds totaling \$500,000 was adopted by a resolution of the Commissioners Court on September 29, 2015. The following is a detail of fund balances for all the major and nonmajor governmental funds at September 30, 2015.

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Fund Balances:					
Nonspendable:					
Inventory on Hand	\$	\$ 181,147	\$	\$ 14,703	\$ 195,850
Prepays	759,915	7,943	10,000	16,601	794,459
Total Nonspendable	<u>759,915</u>	<u>189,090</u>	<u>10,000</u>	<u>31,304</u>	<u>990,309</u>
Restricted For:					
County Operations				19,374	19,374
County Attorney				20,936	20,936
Elections				114,790	114,790
Debt Service				225,826	225,826
Road and Bridge		3,075,869		270,224	3,346,093
Court Technology Enhancements				87,734	87,734
Records Management/ Preservation	625,712			1,180,728	1,806,440
Public Safety				555,373	555,373
Juvenile Services				1,279,717	1,279,717
District Attorney				141,466	141,466
Bail Bond Board Fees				16,675	16,675
Alternative Dispute Resolution				290,528	290,528
Community Services/Programs	144,852			159,663	304,515
Total Restricted	<u>770,564</u>	<u>3,075,869</u>	<u></u>	<u>4,363,034</u>	<u>8,209,467</u>
Committed For:					
Capital Projects	250,000		250,000		500,000
Total Committed	<u>250,000</u>	<u></u>	<u>250,000</u>	<u></u>	<u>500,000</u>
Assigned For:					
CPS Energy Agreement (See Note K)	6,467,000				6,467,000
Capital Projects			5,381,553		5,381,553
Total Assigned	<u>6,467,000</u>	<u></u>	<u>5,381,553</u>	<u></u>	<u>11,848,553</u>
Unassigned Fund Balance	13,608,450				13,608,450
Total Fund Balances:	<u>21,855,929</u>	<u>3,264,959</u>	<u>5,641,553</u>	<u>4,394,338</u>	<u>35,156,779</u>

GUADALUPE COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)

NOTE O - PRIOR PERIOD ADJUSTMENT

Implementation of New Accounting Standards

The County has implemented GASB Statement No. 68 *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No.27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, and amendment of GASB Statement No. 68*, for the year ending September 30, 2015. As a result the beginning net position of the County's governmental activities has been restated on the Statement of Activities to reflect the net position liability and deferred outflows of resources relating to pension contributions made after the prior measurement date of the plan.

	Governmental Activities
Net Position, as previously reported at September 30, 2014	\$ 88,091,264
Prior Period Restatement:	
Net Pension Liability (measurement date as of December 31, 2013)	(5,655,024)
Deferred Outflow of Resources: County contributions made from January 1, 2014 to September 30, 2014	<u>1,969,190</u>
Total prior period adjustment	<u>(3,685,834)</u>
Net Position, as restated at September 30, 2014	<u><u>\$ 84,405,430</u></u>

NOTE P - SUBSEQUENT EVENT

Management has evaluated subsequent events through March 16, 2016, which is the date the financial statements were available to be issued.



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:

- Budgetary Comparison Schedule - General Fund
- Budgetary Comparison Schedule - Road and Bridge Fund
- Notes to 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



GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Property taxes	\$ 30,778,000	\$ 30,778,000	\$ 31,201,273	\$ 423,273
Sales and use taxes	7,023,000	7,023,000	7,222,615	199,615
Other Tax	1,145,000	1,145,000	1,458,264	313,264
Licenses and Permits	133,200	133,200	132,912	(288)
Intergovernmental	3,315,808	3,321,970	4,615,385	1,293,415
Charges for Services	2,245,295	2,245,295	2,509,382	264,087
Fines & Forfeitures	895,000	895,000	1,069,448	174,448
Earnings on investments	128,000	128,000	208,975	80,975
Miscellaneous	513,500	630,869	673,918	43,049
TOTAL REVENUES	46,176,803	46,300,334	49,092,172	2,791,838
EXPENDITURES				
GENERAL GOVERNMENTAL				
<i>General Administration</i>				
<i>County Judge</i>				
Personnel Service	270,843	277,333	235,379	41,954
Operations	13,900	13,900	6,648	7,252
<i>Total County Judge</i>	<u>284,743</u>	<u>291,233</u>	<u>242,027</u>	<u>49,206</u>
<i>County Commissioners</i>				
Personnel Service	394,800	394,800	380,287	14,513
Operations	27,220	27,220	18,418	8,802
<i>Total County Commissioners</i>	<u>422,020</u>	<u>422,020</u>	<u>398,705</u>	<u>23,315</u>
<i>County Clerk</i>				
Personnel Service	1,221,303	1,221,303	1,145,029	76,274
Operations	474,700	474,700	471,541	3,159
<i>Total County Clerk</i>	<u>1,696,003</u>	<u>1,696,003</u>	<u>1,616,570</u>	<u>79,433</u>
<i>General Expense</i>				
<i>(Non-Departmental)</i>				
Personnel Service	90,000	90,000	18,169	71,831
Operations	1,793,506	1,707,444	1,352,604	354,840
<i>Total General Expense</i>	<u>1,883,506</u>	<u>1,797,444</u>	<u>1,370,773</u>	<u>426,671</u>
<i>Building and Grounds Maintenance</i>				
Personnel Service	739,687	724,687	671,236	53,451
Operations	273,900	329,800	309,842	19,958
<i>Total Building and Grounds Maintenance</i>	<u>1,013,587</u>	<u>1,054,487</u>	<u>981,078</u>	<u>73,409</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (continued)
GENERAL FUND
For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
<i>Management Information Systems</i>				
Personnel Service	558,992	558,992	512,443	\$ 46,549
Operations	776,876	821,876	789,981	31,895
Capital Outlay	166,000	121,000	111,194	9,806
<i>Total Management Information Systems</i>	<u>1,501,868</u>	<u>1,501,868</u>	<u>1,413,618</u>	<u>88,250</u>
<i>Total General Administration</i>	<u>6,801,727</u>	<u>6,763,055</u>	<u>6,022,771</u>	<u>740,284</u>
<i>Elections Administration</i>				
Personnel Service	464,294	466,794	347,968	118,826
Operations	121,725	125,553	89,712	35,841
<i>Total Elections Administration</i>	<u>586,019</u>	<u>592,347</u>	<u>437,680</u>	<u>154,667</u>
<i>Financial Administration</i>				
<i>County Auditor</i>				
Personnel Service	706,716	706,716	649,477	57,239
Operations	32,250	32,250	27,883	4,367
Capital Outlay	8,000	8,000	7,929	71
<i>Total County Auditor</i>	<u>746,966</u>	<u>746,966</u>	<u>685,289</u>	<u>61,677</u>
<i>County Treasurer</i>				
Personnel Service	301,386	301,386	298,781	2,605
Operations	40,200	40,200	24,613	15,587
<i>Total County Treasurer</i>	<u>341,586</u>	<u>341,586</u>	<u>323,394</u>	<u>18,192</u>
<i>Human Resources</i>				
Personnel Service	257,496	257,496	251,301	6,195
Operations	28,071	28,071	18,598	9,473
<i>Total Human Resources</i>	<u>285,567</u>	<u>285,567</u>	<u>269,899</u>	<u>15,668</u>
<i>County Tax Assessor-Collector</i>				
Personnel Service	1,269,207	1,269,207	1,216,861	52,346
Operations	110,620	110,220	106,269	3,951
<i>Total County Tax Assessor-Collector</i>	<u>1,379,827</u>	<u>1,379,427</u>	<u>1,323,130</u>	<u>56,297</u>
<i>Total Financial Administration</i>	<u>2,753,946</u>	<u>2,753,546</u>	<u>2,601,712</u>	<u>151,834</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 10,141,692</u>	<u>\$ 10,108,948</u>	<u>\$ 9,062,163</u>	<u>\$ 1,046,785</u>

GUADALUPE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL (continued)

GENERAL FUND

For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
JUDICIAL				
<i>County Court at Law</i>				
Personnel Service	\$ 701,741	\$ 701,741	\$ 690,150	\$ 11,591
Operations	256,093	256,093	176,209	79,884
<i>Total County Court at Law</i>	<u>957,834</u>	<u>957,834</u>	<u>866,359</u>	<u>91,475</u>
<i>District Courts</i>				
Personnel Service	528,207	528,207	524,839	3,368
Operations	880,444	956,966	863,446	93,520
<i>Total District Courts</i>	<u>1,408,651</u>	<u>1,485,173</u>	<u>1,388,285</u>	<u>96,888</u>
<i>District Clerk</i>				
Personnel Service	797,698	797,698	763,606	34,092
Operations	57,375	57,375	47,321	10,054
<i>Total District Clerk</i>	<u>855,073</u>	<u>855,073</u>	<u>810,927</u>	<u>44,146</u>
<i>Justice of the Peace - Precinct 1</i>				
Personnel Service	354,131	354,131	351,846	2,285
Operations	35,325	35,325	30,181	5,144
<i>Total Justice of the Peace - Precinct 1</i>	<u>389,456</u>	<u>389,456</u>	<u>382,027</u>	<u>7,429</u>
<i>Justice of the Peace - Precinct 2</i>				
Personnel Service	190,322	190,322	190,184	138
Operations	11,725	11,725	10,325	1,400
<i>Total Justice of the Peace - Precinct 2</i>	<u>202,047</u>	<u>202,047</u>	<u>200,509</u>	<u>1,538</u>
<i>Justice of the Peace - Precinct 3</i>				
Personnel Service	189,811	189,811	189,231	580
Operations	9,450	9,450	8,622	828
<i>Total Justice of the Peace - Precinct 3</i>	<u>199,261</u>	<u>199,261</u>	<u>197,853</u>	<u>1,408</u>
<i>Justice of the Peace - Precinct 4</i>				
Personnel Service	265,872	265,872	255,358	10,514
Operations	24,300	24,300	23,521	779
<i>Total Justice of the Peace - Precinct 4</i>	<u>290,172</u>	<u>290,172</u>	<u>278,879</u>	<u>11,293</u>
<i>Juvenile Probation</i>				
Personnel Service	28,416	28,416	28,264	152
Operations	92,900	92,900	91,424	1,476
<i>Total Juvenile Probation</i>	<u>121,316</u>	<u>121,316</u>	<u>119,688</u>	<u>1,628</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (continued)
GENERAL FUND
For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
<i>Legal</i>				
<i>County Attorney</i>				
Personnel Service	\$ 1,214,078	\$ 1,214,078	\$ 1,114,824	\$ 99,254
Operations	53,895	53,895	44,376	9,519
<i>Total County Attorney</i>	<u>1,267,973</u>	<u>1,267,973</u>	<u>1,159,200</u>	<u>108,773</u>
<i>District Attorney</i>				
Personnel Service	5,683	6,043	6,041	2
Operations	12,000	18,693	18,692	1
<i>Total District Attorney</i>	<u>17,683</u>	<u>24,736</u>	<u>24,733</u>	<u>3</u>
<i>Total Legal</i>	<u>1,285,656</u>	<u>1,292,709</u>	<u>1,183,933</u>	<u>108,776</u>
TOTAL JUDICIAL	<u>\$ 5,709,466</u>	<u>\$ 5,793,041</u>	<u>\$ 5,428,460</u>	<u>\$ 364,581</u>
PUBLIC SAFETY				
<i>Fire Protection</i>				
Personnel Service	106,085	106,085	82,921	23,164
Operations	28,200	28,200	12,971	15,229
Other Services	597,444	597,444	594,869	2,575
<i>Total Fire Protection</i>	<u>731,729</u>	<u>731,729</u>	<u>690,761</u>	<u>40,968</u>
<i>Law Enforcement</i>				
<i>Constable Precinct 1</i>				
Personnel Service	141,306	141,306	135,565	5,741
Operations	34,150	31,750	25,167	6,583
Capital Outlay	23,500	25,900	25,899	1
<i>Total Constable Precinct 1</i>	<u>198,956</u>	<u>198,956</u>	<u>186,631</u>	<u>12,325</u>
<i>Constable Precinct 2</i>				
Personnel Service	94,936	94,936	93,475	1,461
Operations	23,950	23,950	19,749	4,201
<i>Total Constable Precinct 2</i>	<u>118,886</u>	<u>118,886</u>	<u>113,224</u>	<u>5,662</u>
<i>Constable Precinct 3</i>				
Personnel Service	90,927	91,478	91,024	454
Operations	30,564	32,473	31,353	1,120
<i>Total Constable Precinct 3</i>	<u>121,491</u>	<u>123,951</u>	<u>122,377</u>	<u>1,574</u>
<i>Constable Precinct 4</i>				
Personnel Service	91,834	91,834	89,925	1,909
Operations	19,425	19,425	9,060	10,365
<i>Total Constable Precinct 4</i>	<u>111,259</u>	<u>111,259</u>	<u>98,985</u>	<u>12,274</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (continued)
GENERAL FUND
For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
<i>County Sheriff</i>				
Personnel Service	\$ 8,656,527	\$ 8,656,527	\$ 8,027,061	\$ 629,466
Operations	1,110,800	1,127,813	863,575	264,238
Capital Outlay	53,059	137,842	137,477	365
<i>Total County Sheriff</i>	<u>9,820,386</u>	<u>9,922,182</u>	<u>9,028,113</u>	<u>894,069</u>
<i>Department of Public Safety</i>				
Personnel Service	121,590	121,590	121,049	541
Operations	39,471	39,471	29,401	10,070
<i>Total Department of Public Safety</i>	<u>161,061</u>	<u>161,061</u>	<u>150,450</u>	<u>10,611</u>
<i>Total Law Enforcement</i>	<u>10,532,039</u>	<u>10,636,295</u>	<u>9,699,780</u>	<u>936,515</u>
<i>Corrections</i>				
<i>Feeding and Care of Prisoners</i>				
Personnel Service	7,380,017	7,180,017	6,560,468	619,549
Operations	1,673,000	1,784,465	1,698,986	85,479
Capital Outlay		88,535	88,534	1
<i>Total Feeding and Care of Prisoners</i>	<u>9,053,017</u>	<u>9,053,017</u>	<u>8,347,988</u>	<u>705,029</u>
<i>Adult Probation Local Support</i>				
Operations	71,000	71,000	66,750	4,250
<i>Total Adult Probation Local Support</i>	<u>71,000</u>	<u>71,000</u>	<u>66,750</u>	<u>4,250</u>
<i>Total Corrections</i>	<u>9,124,017</u>	<u>9,124,017</u>	<u>8,414,738</u>	<u>709,279</u>
Emergency Management				
Personnel Service	101,339	101,339	93,070	8,269
Operations	33,300	33,300	22,673	10,627
Capital Outlay	14,004	14,004	14,004	
<i>Total Emergency Management</i>	<u>148,643</u>	<u>148,643</u>	<u>129,747</u>	<u>18,896</u>
TOTAL PUBLIC SAFETY	<u>\$ 20,536,428</u>	<u>\$ 20,640,684</u>	<u>\$ 18,935,026</u>	<u>\$ 1,705,658</u>
INFRASTRUCTURE & ENVIRONMENTAL SERVICES				
<i>Landfill Operation</i>				
Operations	125,380	125,380	125,309	71
<i>Total Landfill Operations</i>	<u>125,380</u>	<u>125,380</u>	<u>125,309</u>	<u>71</u>
TOTAL INFRASTRUCTURE & ENVIRONMENTAL SERVICES	<u>\$ 125,380</u>	<u>\$ 125,380</u>	<u>\$ 125,309</u>	<u>\$ 71</u>

GUADALUPE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL (continued)

GENERAL FUND

For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
HEALTH & SOCIAL SERVICES				
<i>Health Services</i>				
Operations	\$ 3,782,624	\$ 3,782,624	\$ 3,759,026	\$ 23,598
Other Services	471,478	475,524	474,101	1,423
<i>Total Health Services</i>	<u>4,254,102</u>	<u>4,258,148</u>	<u>4,233,127</u>	<u>25,021</u>
<i>Veterans Services</i>				
Personnel Service	91,773	91,773	82,111	9,662
Operations	9,200	9,200	4,127	5,073
<i>Total Veterans Services</i>	<u>100,973</u>	<u>100,973</u>	<u>86,238</u>	<u>14,735</u>
<i>Sanitation</i>				
Personnel Service	354,767	354,767	346,818	7,949
Operations	29,738	32,463	25,339	7,124
<i>Total Sanitation</i>	<u>384,505</u>	<u>387,230</u>	<u>372,157</u>	<u>15,073</u>
<i>Animal Control</i>				
Personnel Service	228,540	228,540	222,627	5,913
Operations	58,800	58,800	38,167	20,633
Capital Outlay	20,434	20,434	20,192	242
<i>Total Animal Control</i>	<u>307,774</u>	<u>307,774</u>	<u>280,986</u>	<u>26,788</u>
<i>Agricultural Extension Service</i>				
Personnel Service	271,211	271,211	265,740	5,471
Operations	36,725	36,725	30,603	6,122
<i>Total Agricultural Extension Service</i>	<u>307,936</u>	<u>307,936</u>	<u>296,343</u>	<u>11,593</u>
TOTAL HEALTH & SOCIAL SERVICES	<u>\$ 5,355,290</u>	<u>\$ 5,362,061</u>	<u>\$ 5,268,851</u>	<u>\$ 93,210</u>
TOTAL EXPENDITURES	<u>\$ 41,868,256</u>	<u>\$ 42,030,114</u>	<u>\$ 38,819,809</u>	<u>\$ 3,210,305</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>4,308,547</u>	<u>4,270,220</u>	<u>10,272,363</u>	<u>6,002,143</u>

GUADALUPE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL (continued)

GENERAL FUND

For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive Negative
OTHER FINANCING SOURCES (USES)				
Transfers in	\$	\$ 9,300	\$ 9,300	\$
Transfers out	(10,691,996)	(10,758,463)	(10,758,463)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,691,996)</u>	<u>(10,749,163)</u>	<u>(10,749,163)</u>	
Net Changes in Fund Balances	(6,383,449)	(6,478,943)	(476,800)	6,002,143
Fund Balances, Beginning of Year	<u>22,332,729</u>	<u>22,332,729</u>	<u>22,332,729</u>	
Fund Balances, End of Year	<u>\$ 15,949,280</u>	<u>\$ 15,853,786</u>	<u>\$ 21,855,929</u>	<u>\$ 6,002,143</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended September 30, 2015

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Property taxes	\$ 5,563,000	\$ 5,563,000	\$ 5,650,057	\$ 87,057
Other Taxes	1,230,000	1,590,000	1,688,257	98,257
Licenses and permits	2,800	2,800	4,575	1,775
Intergovernmental	157,000	157,000	234,876	77,876
Fines and forfeitures	390,000	390,000	372,994	(17,006)
Earnings on investments	7,000	7,000	18,603	11,603
Miscellaneous	100	100	973	873
TOTAL REVENUES	<u>7,349,900</u>	<u>7,709,900</u>	<u>7,970,335</u>	<u>260,435</u>
EXPENDITURES				
Infrastructure and Environmental Services				
Personnel Services	4,190,719	4,190,719	3,744,386	446,333
Operations	3,603,494	3,218,807	2,458,139	760,668
Capital Outlay	999,000	1,062,393	734,250	328,143
TOTAL EXPENDITURES	<u>8,793,213</u>	<u>8,471,919</u>	<u>6,936,775</u>	<u>1,535,144</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,443,313)</u>	<u>(762,019)</u>	<u>1,033,560</u>	<u>1,795,579</u>
Other Financing Sources				
Transfers in	693,313	273,519	273,519	
Total Other Financing Sources	<u>693,313</u>	<u>273,519</u>	<u>273,519</u>	
Net Changes in Fund Balances	(750,000)	(488,500)	1,307,079	1,795,579
Fund Balances - Beginning of Year	<u>1,957,880</u>	<u>1,957,880</u>	<u>1,957,880</u>	
Fund Balances - End of Year	<u>\$ 1,207,880</u>	<u>\$ 1,469,380</u>	<u>\$ 3,264,959</u>	<u>\$ 1,795,579</u>

GUADALUPE COUNTY, TEXAS
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2015

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 publication 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 orders, 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 Year Ended September 30, 2015

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.

<u>Condition</u>	<u>Rating</u>	<u>Description</u>
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:

<u>Condition</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Excellent	12.79%	11.94%	17.62%	15.88%	15.69%
Good to Excellent	58.34%	56.48%	57.90%	54.87%	50.42%
Good	22.88%	24.97%	23.43%	27.56%	30.92%
Fair to Poor	5.61%	6.23%	0.93%	1.43%	2.71%
Poor	0.34%	0.12%	0.12%	0.26%	0.26%
Very Poor	0.04%	0.26%	0.00%	0.00%	0.00%

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

GUADALUPE COUNTY, TEXAS
INFRASTRUCTURE ASSETS (ROADS) UNDER THE
MODIFIED APPROACH (continued)
For the Year Ended September 30, 2015

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 & 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.

Budget versus actual infrastructure maintenance costs:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Budget	\$3,818,606	\$4,900,987	\$4,249,773	\$3,942,607	\$3,969,777	\$ 3,643,439	\$ 3,287,402
Actual	3,275,832	4,580,287	4,079,059	3,707,406	3,880,630	3,605,778	3,137,914

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 & DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	Year Ended December 31, 2014
Total Pension Liability	
Service cost	\$ 3,519,446
Interest on total pension liability	5,977,590
Effect of plan changes	
Effect of assumption changes or inputs	
Effect of economic/demographic (gains) or losses	483,029
Benefit payments/refunds of contributions	(2,750,241)
Net change in total pension liability	7,229,824
Total pension liability, beginning	73,420,295
Total pension liability, ending (a)	<u>\$ 80,650,119</u>
Fiduciary Net Position	
Employer contributions	\$ 3,307,110
Member contributions	1,815,999
Investment income net of investment expenses	4,592,203
Benefit payments/refunds of contributions	(2,750,241)
Administrative expenses	(54,997)
Other	144,903
Net change in fiduciary net position	7,054,977
Fiduciary net position, beginning	67,765,271
Fiduciary net position, ending (b)	<u>\$ 74,820,248</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 5,829,871</u>
Fiduciary net position as a % of total pension liability	92.77%
Pensionable covered payroll	\$ 25,942,847
Net pension liability as a % of covered payroll	22.47%

GASB No. 68 and GASB No. 71 were implemented during the fiscal year ended September 30, 2015

GUADALUPE COUNTY, TEXAS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
For the Last Three Fiscal Years

Fiscal Year Ending September 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2013	2,512,477	2,512,477		24,561,733	10.2%
2014	2,691,301	2,819,991	(128,690) ⁽²⁾	25,301,401	11.1%
2015	2,778,454	3,296,718	(518,264) ⁽²⁾	26,660,493	12.4%

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

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

GUADALUPE COUNTY, TEXAS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
Methods and Assumptions Used to Determine Contribution Rates

Valuation Date	December 31, 2014
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary Increases	3.50%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of- living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

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

GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
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:

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.

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. The activity is included in the Sheriff's Forfeiture Funds schedule.

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. The activity is included in the Sheriff's Forfeiture Funds schedule.

SHERIFF'S DONATION FUND

The fund was created to account for donations made to the sheriff's department. The activity is included in the Sheriff's Forfeiture Funds schedule.

TXDOT INFRASTRUCTURE GRANT FUNDS

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.

TWDB FLOOD MITIGATION GRANT FUND

To account for grants funds awarded under the Texas Water Development Board Flood Mitigation Assistance (FMA) Program

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

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.

JUVENILE DRUG COURT GRANT FUNDS

To account for funds received from the Office of Governor's Criminal Justice Department under the various grant programs to fund a juvenile drug court program.

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.

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.

MISCELLANEOUS SHORT-TERM GRANTS

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

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.

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.

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.

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.

GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

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.

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.

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).

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.

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.

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.

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.

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.

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).

GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

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.

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.

BAIL BOND SECURITY FUND

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

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.

DEPARTMENT OF HOMELAND SECURITY GRANTS

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

DISTRICT ATTORNEY GRANT

To account for the Victim Coordinator Liaison Grant received from the Office of the Attorney General and administered by the District Attorney's office.

25TH JUDICIAL DISTRICT ATTORNEY

The fund is used to account for the resources and expenses of the district attorney of the 25th Judicial District. Under local government code section 140.003 the district attorney is a specialized local entity but receives the majority of its' funding from the county.

DISTRICT ATTORNEY STATE FUNDS

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

DISTRICT ATTORNEY FORFEITURE FUND

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

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.

GUADALUPE COUNTY, TEXAS
COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS

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.

ELECTIONS CONTRACT FUND

To account for the revenues and expenditures related to the election services the County provides under contract to the Democratic and Republican Parties (including Primary and Run-off Elections) and other local government entity elections. This fund is not required to have a legally adopted budget.

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

HOT CHECK FUND / DISTRICT 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 district attorney supplement his or her own salary from this fund. This fund is not required to have a legally adopted budget.

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. This fund had no activity during the current fiscal year.

GUADALUPE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2015

	Debt Service Fund	Special Revenue Funds	Total Nonmajor Governmental Funds
Assets			
Cash and equivalents	\$ 176,930	\$ 4,174,833	\$ 4,351,763
Investments	47,226	544,765	591,991
Taxes receivable, net	61,919		61,919
Other receivables		330,365	330,365
Due from other funds		44,600	44,600
Inventory		14,703	14,703
Prepaid items		16,601	16,601
Total Assets	<u><u>\$ 286,075</u></u>	<u><u>\$ 5,125,867</u></u>	<u><u>\$ 5,411,942</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$	\$ 688,415	\$ 688,415
Accrued wages and benefits		221,337	221,337
Due to other funds		47,603	47,603
Total Liabilities		<u><u>957,355</u></u>	<u><u>957,355</u></u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	60,249		60,249
Total Deferred Inflows of Resources	<u><u>60,249</u></u>		<u><u>60,249</u></u>
Fund Balances:			
Nonspendable			
Inventories		14,703	14,703
Prepays		16,601	16,601
Restricted	225,826	4,137,208	4,363,034
Total Fund Balances	<u><u>225,826</u></u>	<u><u>4,168,512</u></u>	<u><u>4,394,338</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 286,075</u></u>	<u><u>\$ 5,125,867</u></u>	<u><u>\$ 5,411,942</u></u>

GUADALUPE COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

	Debt Service Fund	Special Revenue Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Property taxes	\$ 1,918,890	\$	\$ 1,918,890
Licenses and permits		2,105	2,105
Intergovernmental		1,721,623	1,721,623
Charges for services		1,321,753	1,321,753
Fines and forfeitures		115,400	115,400
Earnings on investments	281	4,142	4,423
Miscellaneous		12,609	12,609
Total Revenues	<u>1,919,171</u>	<u>3,177,632</u>	<u>5,096,803</u>
Expenditures			
Current:			
General government		175,399	175,399
Judicial		4,216,750	4,216,750
Public safety		2,113,292	2,113,292
Infrastructure and environmental services		758,625	758,625
Health and social services		5,000	5,000
Capital Outlay		16,508	16,508
Debt Service:			
Principal	1,885,000		1,885,000
Interest and fiscal charges	147,371		147,371
Total Expenditures	<u>2,032,371</u>	<u>7,285,574</u>	<u>9,317,945</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(113,200)</u>	<u>(4,107,942)</u>	<u>(4,221,142)</u>
Other Financing Sources (Uses)			
Transfers in	149,266	4,797,085	4,946,351
Transfers out		(43,535)	(43,535)
Total Other Financing Sources (Uses)	<u>149,266</u>	<u>4,753,550</u>	<u>4,902,816</u>
Net change in fund balances	36,066	645,608	681,674
Fund balances - beginning of year	<u>189,760</u>	<u>3,522,904</u>	<u>3,712,664</u>
Fund balances - end of year	<u>\$ 225,826</u>	<u>\$ 4,168,512</u>	<u>\$ 4,394,338</u>

BUDGETARY COMPARISON SCHEDULES

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$	\$	\$
Total Revenues			
Expenditures			
Operations	99,423	64,101	35,322
Capital Outlay	5,664,000	948,284	4,715,716
Total Expenditures	5,763,423	1,012,385	4,751,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,763,423)	(1,012,385)	4,751,038
Other Financing Sources (Uses)			
Transfers in	5,582,128	5,582,128	
Transfers out	(9,300)	(9,300)	
Total Other Financing Sources (Uses)	5,572,828	5,572,828	
Net Changes in Fund Balances	(190,595)	4,560,443	4,751,038
Fund Balances - Beginning of Year	1,081,110	1,081,110	
Fund Balances - End of Year	\$ 890,515	\$ 5,641,553	\$ 4,751,038

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Property taxes	\$ 1,883,000	\$ 1,918,890	\$ 35,890
Earnings on investments	400	281	(119)
Total Revenues	<u>1,883,400</u>	<u>1,919,171</u>	<u>35,771</u>
Expenditures			
Debt Service:			
Principal and interest	1,885,000	1,885,000	
Interest and fiscal charges	147,666	147,371	295
Total Expenditures	<u>2,032,666</u>	<u>2,032,371</u>	<u>295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(149,266)</u>	<u>(113,200)</u>	<u>36,066</u>
Other Financing Sources			
Transfers in	149,266	149,266	
Total Other Financing Sources (Uses)	<u>149,266</u>	<u>149,266</u>	
Net Changes in Fund Balances		36,066	36,066
Fund Balances - Beginning of Year	<u>189,760</u>	<u>189,760</u>	
Fund Balances - End of Year	<u>\$ 189,760</u>	<u>\$ 225,826</u>	<u>\$ 36,066</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 7,750	\$ 7,779	29
Charges for Services	237,400	248,800	11,400
Earnings on investments	2,800	1,645	(1,155)
Miscellaneous	450		(450)
Total Revenues	248,400	258,224	9,824
Expenditures			
Judicial			
Personnel	1,532,179	1,372,634	159,545
Operations	198,226	127,906	70,320
Public Safety			
Personnel	1,537,521	1,457,849	79,672
Operations	139,241	129,724	9,517
Capital Outlay	16,606	16,508	98
Total Expenditures	3,423,773	3,104,621	319,152
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,175,373)</u>	<u>(2,846,397)</u>	<u>328,976</u>
Other Financing Sources (Uses)			
Transfers in	2,920,000	2,920,000	
Transfers out	(17,824)	(15,004)	2,820
Total Other Financing Sources (Uses)	2,902,176	2,904,996	2,820
Net Changes in Fund Balances	(273,197)	58,599	331,796
Fund Balances - Beginning of Year	1,151,742	1,151,742	
Fund Balances - End of Year	\$ 878,545	\$ 1,210,341	\$ 331,796

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF'S FORFEITURE FUNDS - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fines and forfeitures	\$ 140,000	\$ 76,613	\$ (63,387)
Earnings on investments	300	270	(30)
Miscellaneous	11,608	11,608	
Total Revenues	<u>151,908</u>	<u>88,491</u>	<u>(63,417)</u>
Expenditures			
Public Safety			
Operations	344,919	107,365	237,554
Capital Outlay	184		184
Total Expenditures	<u>345,103</u>	<u>107,365</u>	<u>237,738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(193,195)</u>	<u>(18,874)</u>	<u>174,321</u>
Other Financing Sources (Uses)			
Transfers out	(2,551)	(2,551)	
Total Other Financing Sources (Uses)	<u>(2,551)</u>	<u>(2,551)</u>	
Net Changes in Fund Balances	(195,746)	(21,425)	174,321
Fund Balances - Beginning of Year	<u>303,824</u>	<u>303,824</u>	
Fund Balances - End of Year	<u>\$ 108,078</u>	<u>\$ 282,399</u>	<u>\$ 174,321</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TXDOT INFRASTRUCTURE GRANT FUNDS - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 1,131,174	\$ 598,279	\$ (532,895)
TOTAL REVENUES	1,131,174	598,279	(532,895)
EXPENDITURES			
Infrastructure and Environmental Services			
Personnel Services	306,722	176,986	129,736
Operations	824,152	570,863	253,289
TOTAL EXPENDITURES	1,130,874	747,849	383,025
Excess (Deficiency) of Revenues Over (Under) Expenditures	300	(149,570)	(149,870)
Other Financing Sources			
Transfers in	419,794	419,794	
Total Other Financing Sources	419,794	419,794	
Net Changes in Fund Balances	420,094	270,224	(149,870)
Fund Balances - Beginning of Year			
Fund Balances - End of Year	\$ 420,094	\$ 270,224	\$ (149,870)

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TWDB FLOOD MITIGATION GRANT - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 12,164,218	\$	\$ (12,164,218)
Total Revenues	<u>12,164,218</u>	<u></u>	<u>(12,164,218)</u>
Expenditures			
General Government			
Grants	12,164,218	<u></u>	<u>12,164,218</u>
Total Expenditures	<u>12,164,218</u>	<u></u>	<u>12,164,218</u>
Net Changes 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>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JAIL COMMISSARY FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Service	\$ 295,000	\$ 342,790	\$ 47,790
Earnings on investments		98	98
Total Revenues	<u>295,000</u>	<u>342,888</u>	<u>47,888</u>
Expenditures			
Public Safety			
Operations	347,000	303,265	43,735
Total Expenditures	<u>347,000</u>	<u>303,265</u>	<u>43,735</u>
Net Changes in Fund Balances	(52,000)	39,623	91,623
Fund Balances - Beginning of Year	<u>60,260</u>	<u>60,260</u>	
Fund Balances - End of Year	<u>\$ 8,260</u>	<u>\$ 99,883</u>	<u>\$ 91,623</u>

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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Earnings on investments	\$ 215	\$ 59	\$ (156)
Total Revenues	<u>215</u>	<u>59</u>	<u>(156)</u>
Expenditures			
Judicial			
Operations	34,621	8,764	25,857
Total Expenditures	<u>34,621</u>	<u>8,764</u>	<u>25,857</u>
Net Changes in Fund Balances	(34,406)	(8,705)	25,701
Fund Balances - Beginning of Year	<u>68,139</u>	<u>68,139</u>	
Fund Balances - End of Year	<u>\$ 33,733</u>	<u>\$ 59,434</u>	<u>\$ 25,701</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE DRUG COURT - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 161,762	\$ 145,525	\$ (16,237)
Total Revenues	<u>161,762</u>	<u>145,525</u>	<u>(16,237)</u>
Expenditures			
Judicial			
Personnel Services	128,587	128,587	
Operations	49,983	31,942	18,041
Total Expenditures	<u>178,570</u>	<u>160,529</u>	<u>18,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,808)</u>	<u>(15,004)</u>	<u>1,804</u>
Other Financing Sources (Uses)			
Transfers in	16,808	15,004	(1,804)
Total Other Financing Sources (Uses)	<u>16,808</u>	<u>15,004</u>	<u>(1,804)</u>
Net Changes 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>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TEXAS JUVENILE JUSTICE DEPARTMENT - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 852,158	851,641	\$ (517)
Total Revenues	<u>852,158</u>	<u>851,641</u>	<u>(517)</u>
Expenditures			
Judicial			
Personnel Services	540,017	540,017	
Operations	312,141	311,622	519
Total Expenditures	<u>852,158</u>	<u>851,639</u>	<u>519</u>
Net Changes in Fund Balances		2	2
Fund Balances - Beginning of Year	<u>(2)</u>	<u>(2)</u>	
Fund Balances - End of Year	<u>\$ (2)</u>	<u>\$</u>	<u>\$ 2</u>

GUADALUPE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL

HELP AMERICANS VOTE ACT (HAVA) FUND PROGRAM REVENUE - SPECIAL REVENUE FUN

For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$	\$	\$
Total Revenues			
Expenditures			
General Government			
Operations	10,000	1,015	8,985
Total Expenditures	10,000	1,015	8,985
Net Changes in Fund Balances	(10,000)	(1,015)	8,985
Fund Balances - Beginning of Year	49,901	49,901	
Fund Balances - End of Year	\$ 39,901	\$ 48,886	\$ 8,985

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MISCELLANEOUS SHORT-TERM GRANTS - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 25,124	\$ 25,088	\$ (36)
Total Revenues	<u>25,124</u>	<u>25,088</u>	<u>(36)</u>
Expenditures			
Infrastructure and Environmental Services			
Grants	10,777	10,776	1
Public Safety			
Personnel Services	15,703	15,666	37
Operations	<u>2,341</u>	<u>2,342</u>	<u>(1)</u>
Total Expenditures	<u>28,821</u>	<u>28,784</u>	<u>37</u>
Other Financing Sources (Uses)			
Transfers in	<u>2,551</u>	<u>2,551</u>	
Total Other Financing Sources (Uses)	<u>2,551</u>	<u>2,551</u>	
Net Changes in Fund Balances	(1,146)	(1,145)	1
Fund Balances - Beginning of Year	<u>1,145</u>	<u>1,145</u>	
Fund Balances - End of Year	<u>\$ (1)</u>	<u>\$</u>	<u>1</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 7,900	\$ 5,967	\$ (1,933)
Earnings on investments	60	9	(51)
Total Revenues	<u>7,960</u>	<u>5,976</u>	<u>(1,984)</u>
Expenditures			
Judicial			
Operations	12,110	9,744	2,366
Total Expenditures	<u>12,110</u>	<u>9,744</u>	<u>2,366</u>
Net Changes in Fund Balances	(4,150)	(3,768)	382
Fund Balances - Beginning of Year	<u>13,709</u>	<u>13,709</u>	
Fund Balances - End of Year	<u>\$ 9,559</u>	<u>\$ 9,941</u>	<u>\$ 382</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 60,000	\$ 62,733	\$ 2,733
Total Revenues	<u>60,000</u>	<u>62,733</u>	<u>2,733</u>
Expenditures			
Judicial			
Operations	60,200	53,098	7,102
Total Expenditures	<u>60,200</u>	<u>53,098</u>	<u>7,102</u>
Net Changes in Fund Balances	(200)	9,635	9,835
Fund Balances - Beginning of Year	<u>61,516</u>	<u>61,516</u>	
Fund Balances - End of Year	<u><u>\$ 61,316</u></u>	<u><u>\$ 71,151</u></u>	<u><u>\$ 9,835</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 Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Charges for Services	\$ 20,000	\$ 42,505	\$ 22,505
Total Revenues	<u>20,000</u>	<u>42,505</u>	<u>22,505</u>
Expenditures			
Public Safety			
Operations	14,000	4,285	9,715
Total Expenditures	<u>14,000</u>	<u>4,285</u>	<u>9,715</u>
Net Changes in Fund Balances	6,000	38,220	32,220
Fund Balances - Beginning of Year	<u>48,328</u>	<u>48,328</u>	
Fund Balances - End of Year	<u>\$ 54,328</u>	<u>\$ 86,548</u>	<u>\$ 32,220</u>

GUADALUPE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERKS RECORDS MANAGEMENT & PRESERVATION FUNDS - SPECIAL REVENUE FUND

For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 175,000	\$ 269,584	\$ 94,584
Earnings on investments		1,997	1,997
Total Revenues	<u>175,000</u>	<u>271,581</u>	<u>96,581</u>
Expenditures			
General Government			
Personnel	50,981	13,705	37,276
Operations	529,500	67,914	461,586
Total Expenditures	<u>580,481</u>	<u>81,619</u>	<u>498,862</u>
Net Changes in Fund Balances	(405,481)	189,962	595,443
Fund Balances - Beginning of Year	<u>921,892</u>	<u>921,892</u>	
Fund Balances - End of Year	<u>\$ 516,411</u>	<u>\$ 1,111,854</u>	<u>\$ 595,443</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 33,865	\$ (1,135)
Total Revenues	<u>35,000</u>	<u>33,865</u>	<u>(1,135)</u>
Expenditures			
General Government			
Personnel	25,395	24,343	1,052
Operations	15,200	3,781	11,419
Total Expenditures	<u>40,595</u>	<u>28,124</u>	<u>12,471</u>
Net Changes in Fund Balances	(5,595)	5,741	11,336
Fund Balances - Beginning of Year	<u>45,992</u>	<u>45,992</u>	
Fund Balances - End of Year	<u>\$ 40,397</u>	<u>\$ 51,733</u>	<u>\$ 11,336</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 60,000	\$ 65,541	\$ 5,541
Total Revenues	<u>60,000</u>	<u>65,541</u>	<u>5,541</u>
Expenditures			
Public Safety			
Personnel Services	48,392	48,327	65
Operations	15,000	9,495	5,505
Total Expenditures	<u>63,392</u>	<u>57,822</u>	<u>5,570</u>
Net Changes in Fund Balances	(3,392)	7,719	11,111
Fund Balances - Beginning of Year	<u>57,739</u>	<u>57,739</u>	
Fund Balances - End of Year	<u>\$ 54,347</u>	<u>\$ 65,458</u>	<u>\$ 11,111</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Amended Positive (Negative)</u>
Revenues			
Charges for Services	\$ 9,000	\$ 9,933	\$ 933
Total Revenues	<u>9,000</u>	<u>9,933</u>	<u>933</u>
Expenditures			
Judicial			
Operations			
Total Expenditures			
Net Changes in Fund Balances	9,000	9,933	933
Fund Balances - Beginning of Year	<u>15,103</u>	<u>15,103</u>	
Fund Balances - End of Year	<u>\$ 24,103</u>	<u>\$ 25,036</u>	<u>\$ 933</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 34,000	\$ 30,595	\$ (3,405)
Total Revenues	<u>34,000</u>	<u>30,595</u>	<u>(3,405)</u>
Expenditures			
Judicial			
Operations	67,597	56,848	10,749
Total Expenditures	<u>67,597</u>	<u>56,848</u>	<u>10,749</u>
Net Changes in Fund Balances	(33,597)	(26,253)	7,344
Fund Balances - Beginning of Year	<u>110,845</u>	<u>110,845</u>	
Fund Balances - End of Year	<u>\$ 77,248</u>	<u>\$ 84,592</u>	<u>\$ 7,344</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 8,000	\$ 7,325	\$ (675)
Total Revenues	<u>8,000</u>	<u>7,325</u>	<u>(675)</u>
Expenditures			
Judicial			
Operations	13,000	2,115	10,885
Total Expenditures	<u>13,000</u>	<u>2,115</u>	<u>10,885</u>
Net Changes in Fund Balances	(5,000)	5,210	10,210
Fund Balances - Beginning of Year	<u>11,313</u>	<u>11,313</u>	
Fund Balances - End of Year	<u>\$ 6,313</u>	<u>\$ 16,523</u>	<u>\$ 10,210</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURT REPORTER SERVICE FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 25,000	\$ 31,374	\$ 6,374
Total Revenues	<u>25,000</u>	<u>31,374</u>	<u>6,374</u>
Expenditures			
Judicial			
Operations	25,000	25,000	
Total Expenditures	<u>25,000</u>	<u>25,000</u>	
Net Changes in Fund Balances		6,374	6,374
Fund Balances - Beginning of Year	<u>6,482</u>	<u>6,482</u>	
Fund Balances - End of Year	<u>\$ 6,482</u>	<u>\$ 12,856</u>	<u>\$ 6,374</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 20,866	\$ 866
Total Revenues	<u>20,000</u>	<u>20,866</u>	<u>866</u>
Expenditures			
Judicial			
Operations	58,000	1,000	57,000
Total Expenditures	<u>58,000</u>	<u>1,000</u>	<u>57,000</u>
Net Changes in Fund Balances	(38,000)	19,866	57,866
Fund Balances - Beginning of Year	<u>270,662</u>	<u>270,662</u>	
Fund Balances - End of Year	<u>\$ 232,662</u>	<u>\$ 290,528</u>	<u>\$ 57,866</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 7,000	\$ 8,500	\$ 1,500
Total Revenues	<u>7,000</u>	<u>8,500</u>	<u>1,500</u>
Expenditures			
Judicial			
Operations	20,500	3,901	16,599
Total Expenditures	<u>20,500</u>	<u>3,901</u>	<u>16,599</u>
Net Changes in Fund Balances	(13,500)	4,599	18,099
Fund Balances - Beginning of Year	<u>20,430</u>	<u>20,430</u>	
Fund Balances - End of Year	<u>\$ 6,930</u>	<u>\$ 25,029</u>	<u>\$ 18,099</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 9,000	\$ 9,086	\$ 86
Total Revenues	<u>9,000</u>	<u>9,086</u>	<u>86</u>
Expenditures			
Health and Social Services			
Operations	5,000	5,000	
Total Expenditures	<u>5,000</u>	<u>5,000</u>	
Net Changes in Fund Balances	4,000	4,086	86
Fund Balances - Beginning of Year	<u>55,214</u>	<u>55,214</u>	
Fund Balances - End of Year	<u>\$ 59,214</u>	<u>\$ 59,300</u>	<u>\$ 86</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 4,000	\$ 3,707	\$ (293)
Total Revenues	<u>4,000</u>	<u>3,707</u>	<u>(293)</u>
Expenditures			
Judicial			
Operations	5,600	2,146	3,454
Total Expenditures	<u>5,600</u>	<u>2,146</u>	<u>3,454</u>
Net Changes in Fund Balances	(1,600)	1,561	3,161
Fund Balances - Beginning of Year	<u>10,238</u>	<u>10,238</u>	
Fund Balances - End of Year	<u>\$ 8,638</u>	<u>\$ 11,799</u>	<u>\$ 3,161</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SURPLUS FUNDS - ELECTION CONTRACTS - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$	\$	\$
Total Revenues			
Expenditures			
General Government			
Operations	5,000	3,757	1,243
Total Expenditures	5,000	3,757	1,243
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(5,000)	(3,757)	1,243
Other Financing Sources (Uses)			
Transfers in		25,980	(25,980)
Total Other Financing Sources (Uses)		25,980	(25,980)
Net Changes in Fund Balances	(5,000)	22,223	27,223
Fund Balances - Beginning of Year	43,681	43,681	
Fund Balances - End of Year	\$ 38,681	\$ 65,904	\$ 27,223

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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Charges for Services	\$ 40,000	\$ 22,125	\$ (17,875)
Total Revenues	<u>40,000</u>	<u>22,125</u>	<u>(17,875)</u>
Expenditures			
Judicial			
Operations	<u>40,000</u>	<u>21,325</u>	<u>18,675</u>
Total Expenditures	<u>40,000</u>	<u>21,325</u>	<u>18,675</u>
Net Changes in Fund Balances		800	800
Fund Balances - Beginning of Year	<u>3,375</u>	<u>3,375</u>	
Fund Balances - End of Year	<u>\$ 3,375</u>	<u>\$ 4,175</u>	<u>\$ 800</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Licenses and Permits	\$	\$ 2,105	\$ 2,105
Total Revenues		2,105	2,105
Expenditures			
General Government			
Operations	3,500		3,500
Total Expenditures	3,500		3,500
Net Changes in Fund Balances	(3,500)	2,105	5,605
Fund Balances - Beginning of Year	14,570	14,570	
Fund Balances - End of Year	\$ 11,070	\$ 16,675	\$ 5,605

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 16,407	\$ 16,407	\$
Total Revenues	<u>16,407</u>	<u>16,407</u>	<u></u>
Expenditures			
Public Safety			
Operations	33,586	17,210	16,376
Total Expenditures	<u>33,586</u>	<u>17,210</u>	<u>16,376</u>
Net Changes in Fund Balances	(17,179)	(803)	16,376
Fund Balances - Beginning of Year	<u>17,181</u>	<u>17,181</u>	<u></u>
Fund Balances - End of Year	<u>\$ 2</u>	<u>\$ 16,378</u>	<u>\$ 16,376</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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$	\$	\$
Total Revenues			
Expenditures			
Public Safety			
Operations			
Total Expenditures			
Net Changes in Fund Balances			
Fund Balances - Beginning of Year	3,580	3,580	
Fund Balances - End of Year	\$ 3,580	\$ 3,580	\$

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY GRANT - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 42,000	\$ 42,021	\$ 21
Total Revenues	<u>42,000</u>	<u>42,021</u>	<u>21</u>
Expenditures			
Judicial			
Personnel services	42,000	42,021	(21)
Total Expenditures	<u>42,000</u>	<u>42,021</u>	<u>(21)</u>
Net Changes 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>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
25th JUDICIAL DISTRICT ATTORNEY - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 16,385	\$ 13,060	\$ (3,325)
Charges for Services	3,000	12,400	9,400
Miscellaneous	400	307	(93)
Total Revenues	<u>19,785</u>	<u>25,767</u>	<u>5,982</u>
Expenditures			
Judicial			
Personnel services	1,426,101	1,382,387	43,714
Operations	57,440	53,721	3,719
Total Expenditures	<u>1,483,541</u>	<u>1,436,108</u>	<u>47,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,463,756)</u>	<u>(1,410,341)</u>	<u>53,415</u>
Other Financing Sources (Uses)			
Transfers in	1,413,756	1,413,756	
Total Other Financing Sources (Uses)	<u>1,413,756</u>	<u>1,413,756</u>	
Net Changes in Fund Balances	(50,000)	3,415	53,415
Fund Balances - Beginning of Year	<u>69,370</u>	<u>69,370</u>	
Fund Balances - End of Year	<u>\$ 19,370</u>	<u>\$ 72,785</u>	<u>\$ 53,415</u>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY STATE FUNDS - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Intergovernmental	\$ 22,500	\$ 21,823	\$ (677)
Total Revenues	<u>22,500</u>	<u>21,823</u>	<u>(677)</u>
Expenditures			
Judicial			
Operations	22,500	21,823	677
Total Expenditures	<u>22,500</u>	<u>21,823</u>	<u>677</u>
Net Changes 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>

GUADALUPE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY FORFEITURE FUND - SPECIAL REVENUE FUND
For the Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fines & Forfeitures	\$ 16,000	\$ 37,999	\$ 21,999
Earnings on investments	10	62	52
Total Revenues	16,010	38,061	22,051
Expenditures			
Judicial			
Personnel services	8,506	8,240	266
Operations	27,000	13,518	13,482
Other Services	11,500	11,500	
Total Expenditures	47,006	33,258	13,748
Net Changes in Fund Balances	(30,996)	4,803	35,799
Fund Balances - Beginning of Year	61,708	61,708	
Fund Balances - End of Year	\$ 30,712	\$ 66,511	\$ 35,799

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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fines & Forfeitures	\$	\$ 788	\$ 788
Earnings on investments		2	2
Total Revenues		790	790
Expenditures			
Judicial			
Operations			
Total Expenditures			
Net Changes in Fund Balances		790	790
Fund Balances - Beginning of Year	2,047	2,047	
Fund Balances - End of Year	\$ 2,047	\$ 2,837	\$ 790

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 Year Ended September 30, 2015

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fines & Forfeitures	\$	\$	\$
Total Revenues			
Expenditures			
Judicial			
Operations	550	499	51
Total Expenditures	550	499	51
Net Changes in Fund Balances	(550)	(499)	51
Fund Balances - Beginning of Year	551	551	
Fund Balances - End of Year	\$ 1	\$ 52	\$ 51

GUADALUPE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL

SPECIAL REVENUE FUNDS NOT REQUIRED TO HAVE A LEGALLY ADOPTED BUDGET

For the Year Ended September 30, 2015

	ELECTION CONTRACTS FUND	HOT CHECK FUND/ COUNTY ATTORNEY	HOT CHECK FUND/ DISTRICT ATTORNEY
Revenues			
Charges for Services	\$ 86,864	\$ 7,412	\$ 475
Total Revenues	86,864	7,412	475
Expenditures			
General Government			
Personnel services	23,441		
Operations	37,443		
Judicial			
Personnel Services		1,140	
Operations		2,562	454
Total Expenditures	60,884	3,702	454
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	25,980	3,710	21
Other Financing Sources (Uses)			
Transfers out	(25,980)		
Total Other Financing Sources (Uses)	(25,980)		
Net Changes in Fund Balances		3,710	21
Fund Balances - Beginning of Year:		17,226	2,198
Fund Balances - End of Year	\$	\$ 20,936	\$ 2,219



GUADALUPE COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2015

	Workers' Compensation Fund	Medical Benefits Fund	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 761,115	\$ 1,254,350	\$ 2,015,465
Accounts receivables, net	25,000	764,059	789,059
Prepaid items		50,000	50,000
Total assets	786,115	2,068,409	2,854,524
Liabilities			
Current liabilities:			
Accounts payable	2,981	44,386	47,367
Due to other funds		339	339
Claims Payable - due within one year	11,926	452,697	464,623
Total current liabilities	14,907	497,422	512,329
Noncurrent liabilities:			
Claims Payable - due in more than one year	207,484		207,484
Total noncurrent liabilities	207,484		207,484
Total liabilities	222,391	497,422	719,813
Net Position			
Unrestricted	563,724	1,570,987	2,134,711
Total Net Position	\$ 563,724	\$ 1,570,987	\$ 2,134,711

GUADALUPE COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION****INTERNAL SERVICE FUNDS***For the Year Ended September 30, 2015*

	Workers' Compensation Fund	Medical Benefits Fund	Total
Revenues			
Fees paid by county	\$ 459,857	\$ 3,955,404	\$ 4,415,261
Fees paid by employees		1,016,014	1,016,014
Total operating revenues	<u>459,857</u>	<u>4,971,418</u>	<u>5,431,275</u>
Operating expenses			
Administrative charges	350	66,729	67,079
Insurance premiums	354,882	967,272	1,322,154
Benefit claims		4,770,939	4,770,939
Total operating expenses	<u>355,232</u>	<u>5,804,940</u>	<u>6,160,172</u>
Operating income (loss)	<u>104,625</u>	<u>(833,522)</u>	<u>(728,897)</u>
Non-operating revenues			
Interest and investment revenue	959	9,396	10,355
Total non-operating revenues	<u>959</u>	<u>9,396</u>	<u>10,355</u>
Change in net position	105,584	(824,126)	(718,542)
Total net position - beginning	<u>458,140</u>	<u>2,395,113</u>	<u>2,853,253</u>
Total net position - ending	<u>\$ 563,724</u>	<u>\$ 1,570,987</u>	<u>\$ 2,134,711</u>

GUADALUPE COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended September 30, 2015

	Workers' Compensation Fund	Medical Benefits Fund	Total
Cash flows from operating activities:			
Cash received from participants	\$ 459,857	\$ 4,207,359	\$ 4,667,216
Disbursed for administrative services	(350)	(66,729)	(67,079)
Cash paid to benefit claims & excess coverage	(366,808)	(5,538,852)	(5,905,660)
Net cash provided (used) by operating activities	<u>92,699</u>	<u>(1,398,222)</u>	<u>(1,305,523)</u>
Cash flows from non-capital financing activities:			
Advances to other funds		339	339
Net cash provided by noncapital financing activities		<u>339</u>	<u>339</u>
Cash flows from investing activities:			
Interest received	959	9,396	10,355
Net cash provided by investing activities	<u>959</u>	<u>9,396</u>	<u>10,355</u>
Net increase (decrease) in cash and equivalents	93,658	(1,388,487)	(1,294,829)
Cash and equivalents, beginning of year	667,457	2,642,837	3,310,294
Cash and equivalents, at end of year	<u>\$ 761,115</u>	<u>\$ 1,254,350</u>	<u>\$ 2,015,465</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	\$ 104,625	\$ (833,522)	\$ (728,897)
Adjustments to reconcile operating income to net cash provided by operating activities:			
(Increase) in accounts receivable		(764,059)	(764,059)
Increase (decrease) in liabilities	(11,926)	199,359	187,433
Net cash provided (used) by operating activities	<u>\$ 92,699</u>	<u>\$ (1,398,222)</u>	<u>\$ (1,305,523)</u>

GUADALUPE COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
September 30, 2015

	Agency Funds			
	<u>Inmate Fund</u>	<u>Tax Assessor- Collector</u>	<u>District Clerk Trust & Registry</u>	<u>County Clerk Trust & Registry</u>
Assets				
Cash and cash equivalents	\$ 16,124	\$ 2,672,935	\$ 336,849	\$ 180,515
Certificates of Deposit			200,925	529,763
Total Assets	<u>\$ 16,124</u>	<u>\$ 2,672,935</u>	<u>\$ 537,774</u>	<u>\$ 710,278</u>
Liabilities				
Funds Held for Others	\$ 16,124	\$ 2,672,935	\$ 537,774	\$ 710,278
Total Liabilities	<u>\$ 16,124</u>	<u>\$ 2,672,935</u>	<u>\$ 537,774</u>	<u>\$ 710,278</u>

Agency Funds

<u>Adult Probation</u>	<u>Child Protection</u>	<u>Seized and Trust Funds</u>	<u>Unclaimed Property</u>	<u>Total Agency Funds</u>
\$ 634,935	\$ 12,503	\$ 150,696	\$ 41,590	\$ 4,046,147
				730,688
<u>\$ 634,935</u>	<u>\$ 12,503</u>	<u>\$ 150,696</u>	<u>\$ 41,590</u>	<u>\$ 4,776,835</u>
<u>\$ 634,935</u>	<u>\$ 12,503</u>	<u>\$ 150,696</u>	<u>41,590</u>	<u>4,776,835</u>
<u>\$ 634,935</u>	<u>\$ 12,503</u>	<u>\$ 150,696</u>	<u>\$ 41,590</u>	<u>\$ 4,776,835</u>

GUADALUPE COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended September 30, 2015

	Balance 10/1/2014	Additions	Deletions	Balance 9/30/2015
<u>Inmate Fund</u>				
Assets				
Cash and cash equivalents	\$ 17,789	\$ 799,695	\$ 801,360	\$ 16,124
Total Assets	\$ 17,789	\$ 799,695	\$ 801,360	\$ 16,124
Liabilities				
Funds Held for Others	\$ 17,789	\$ 47,698	\$ 49,363	\$ 16,124
Total Liabilities	\$ 17,789	\$ 47,698	\$ 49,363	\$ 16,124
<u>Tax Assessor-Collector</u>				
Assets				
Cash and cash equivalents	\$ 2,768,589	\$ 245,009,906	\$ 245,105,560	\$ 2,672,935
Total Assets	\$ 2,768,589	\$ 245,009,906	\$ 245,105,560	\$ 2,672,935
Liabilities				
Funds Held for Others	\$ 2,768,589	\$ 9,723,231	\$ 9,818,885	\$ 2,672,935
Total Liabilities	\$ 2,768,589	\$ 9,723,231	\$ 9,818,885	\$ 2,672,935
<u>District Clerk Trust & Registry</u>				
Assets				
Cash and cash equivalents	\$ 627,194	\$ 1,133,337	\$ 1,423,682	\$ 336,849
Certificates of Deposit	269,986	22,438	91,499	200,925
Total Assets	\$ 897,180	\$ 1,155,775	\$ 1,515,181	\$ 537,774
Liabilities				
Funds Held for Others	\$ 897,180	\$ 289,625	\$ 649,031	\$ 537,774
Total Liabilities	\$ 897,180	\$ 289,625	\$ 649,031	\$ 537,774
<u>County Clerk Trust & Registry</u>				
Assets				
Cash and cash equivalents	\$ 1,242,837	\$ 222,810	\$ 1,285,132	\$ 180,515
Certificates of Deposit	559,559	148,817	178,613	529,763
Total Assets	\$ 1,802,396	\$ 371,627	\$ 1,463,745	\$ 710,278
Liabilities				
Funds Held for Others	\$ 1,802,396	\$ 71,712	\$ 1,163,830	\$ 710,278
Total Liabilities	\$ 1,802,396	\$ 71,712	\$ 1,163,830	\$ 710,278

GUADALUPE COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)

AGENCY FUNDS

For the Year Ended September 30, 2015

	Balance 10/1/2014	Additions	Deletions	Balance 9/30/2015
Adult Probation				
Assets				
Cash and cash equivalents	\$ 669,971	\$ 3,218,166	\$ 3,253,202	\$ 634,935
Total Assets	\$ 669,971	\$ 3,218,166	\$ 3,253,202	\$ 634,935
Liabilities				
Funds Held for Others	\$ 669,971	\$ 3,218,166	\$ 3,253,202	\$ 634,935
Total Liabilities	\$ 669,971	\$ 3,218,166	\$ 3,253,202	\$ 634,935
Child Protection				
Assets				
Cash and cash equivalents	\$ 10,246	\$ 19,086	\$ 16,829	\$ 12,503
Total Assets	\$ 10,246	\$ 19,086	\$ 16,829	\$ 12,503
Liabilities				
Funds Held for Others	\$ 10,246	\$ 14,362	\$ 12,105	\$ 12,503
Total Liabilities	\$ 10,246	\$ 14,362	\$ 12,105	\$ 12,503
Seized and Trust Funds				
Assets				
Cash and cash equivalents	\$ 265,997	\$ 227,713	\$ 343,014	\$ 150,696
Total Assets	\$ 265,997	\$ 227,713	\$ 343,014	\$ 150,696
Liabilities				
Funds Held for Others	\$ 265,997	\$ 56,241	\$ 171,542	\$ 150,696
Total Liabilities	\$ 265,997	\$ 56,241	\$ 171,542	\$ 150,696
Unclaimed Property				
Assets				
Cash and cash equivalents	\$ 38,422	\$ 3,368	\$ 200	\$ 41,590
Total Assets	\$ 38,422	\$ 3,368	\$ 200	\$ 41,590
Liabilities				
Funds Held for Others	\$ 38,422	\$ 3,368	\$ 200	\$ 41,590
Total Liabilities	\$ 38,422	\$ 3,368	\$ 200	\$ 41,590

GUADALUPE COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)****AGENCY FUNDS****For the Year Ended September 30, 2015**

	Balance 10/1/2014	Additions	Deletions	Balance 9/30/2015
Total All Agency Funds				
Assets				
Cash and cash equivalents	\$ 5,641,045	\$ 250,634,081	\$ 252,228,979	\$ 4,046,147
Certificates of Deposit	829,545	171,255	270,112	730,688
Total Assets	\$ 6,470,590	\$ 250,805,336	\$ 252,499,091	\$ 4,776,835
Liabilities				
Funds Held for Others	\$ 6,470,590	\$ 13,424,403	\$ 15,118,158	\$ 4,776,835
Total Liabilities	\$ 6,470,590	\$ 13,424,403	\$ 15,118,158	\$ 4,776,835

**GUADALUPE COUNTY, TEXAS
STATISTICAL SECTION
SEPTEMBER 30, 2015**

This part of the Guadalupe County's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Guadalupe County's overall financial health.

Financial Trends

Net Position by Component
Change in Net Position
Fund Balances, Governmental Funds
Changes in Fund Balances, Governmental Funds

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

Assessed Value and Actual Value of Property
Property Tax Levies and Collections
Property Tax Rates – All Overlapping Governments
Principal Property Taxpayers

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales tax.

Debt Capacity

Ratios of Outstanding Debt by Type
Ratios of General Bonded Debt Outstanding
Direct and Overlapping Governmental Activities Debt

These schedules present information to help the reader assess the affordability of the County's current level of debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

Demographic and Economic Statistics
Schedule of Employment by Industry

These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.

GUADALUPE COUNTY, TEXAS
STATISTICAL SECTION (Continued)
SEPTEMBER 30, 2015

Operating Information

Capital Asset Statistics by Function
Full Time Equivalent County Government Employees
Operating Indicators by Function

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.



GUADALUPE COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
Amounts in (000's)
(Accrual Basis of Accounting)
UNAUDITED

	Fiscal Year			
	2006	2007	2008	2009
Governmental Activities				
Net investment in capital assets	\$ 24,513	\$ 25,664	\$ 29,640	\$ 28,247
Restricted	269	317	157	187
Unrestricted	16,778	21,946	25,510	32,391
Total governmental activities net position	\$ 41,560	\$ 47,927	\$ 55,307	\$ 60,825

Source: Audited Financial Statements

Fiscal Year

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 36,383	\$ 39,013	\$ 41,828	\$ 44,386	\$ 55,386	\$ 58,486
257	5,655	5,827	7,019	6,383	8,247
<u>26,766</u>	<u>20,922</u>	<u>29,753</u>	<u>31,057</u>	<u>26,322</u>	<u>26,721</u>
<u>\$ 63,406</u>	<u>\$ 65,590</u>	<u>\$ 77,408</u>	<u>\$ 82,462</u>	<u>\$ 88,091</u>	<u>\$ 93,454</u>

GUADALUPE COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

UNAUDITED

	Fiscal Year			
	2006	2007	2008	2009
Expenses				
Governmental Activities:				
General government	\$ 10,150,652	\$ 6,428,584	\$ 6,854,394	\$ 7,830,513
Judicial		7,507,134	8,197,806	8,586,200
Public safety	13,227,482	13,793,072	14,849,005	16,676,072
Infrastructure and Environmental Support	6,709,576	4,349,623	4,186,228	4,538,561
Health and Social Services	3,934,746	4,264,741	4,101,436	4,248,397
Interest on long-term debt	549,682	519,698	503,508	651,252
Total governmental activities expenses	34,572,138	36,862,852	38,692,377	42,530,995
Program Revenues				
Governmental Activities:				
Charges for services:				
General government	\$ 4,147,774	\$ 3,107,604	\$ 2,546,800	\$ 1,507,493
Judicial		1,576,806	1,503,238	2,145,790
Public Safety	4,404,129	4,554,942	3,705,631	4,147,677
Infrastructure and Environmental Support	464,452	574,379	539,205	61,622
Health and Social Services	326,910	154,944	168,551	483,601
Operating grants and contributions	2,562,884	2,560,239	2,520,114	2,687,547
Capital grants and contributions	45,924	140,660	278,160	118,790
Total governmental activities program revenues	11,952,073	12,669,574	11,261,699	11,152,520
Net (Expense) Revenue				
Governmental activities	(22,620,065)	(24,193,278)	(27,430,678)	(31,378,475)
Total primary government net expense	\$ (22,620,065)	\$ (24,193,278)	\$ (27,430,678)	\$ (31,378,475)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property taxes	\$ 22,471,764	\$ 25,171,944	\$ 26,253,635	\$ 29,538,431
Sales and use taxes	4,092,473	4,684,240	4,748,085	4,669,169
Other Taxes	87,224	108,678	2,270,859	2,315,443
Unrestricted earnings on investments	916,132	1,283,441	1,056,795	486,557
Miscellaneous	53,279	109,301	441,014	57,832
Special Item - CPS Agreement				
Gain (Loss) on Disposal of Capital Assets	93,511	(796,052)	38,717	28,756
Total governmental activities	27,714,383	30,561,552	34,809,105	37,096,188
Changes in Net Position:				
Governmental activities	\$ 5,094,318	\$ 6,368,274	\$ 7,378,427	\$ 5,717,713
Total primary government	\$ 5,094,318	\$ 6,368,274	\$ 7,378,427	\$ 5,717,713

Source: Audited Financial Statements

Fiscal Year						
2010	2011	2012	2013	2014	2015	
\$ 8,674,334	\$ 9,496,276	\$ 9,496,422	\$ 10,195,997	\$ 10,748,258	\$ 10,589,238	
9,089,541	7,997,761	8,096,118	8,310,941	8,881,221	9,544,545	
17,710,994	20,122,322	19,940,941	20,349,674	20,696,681	21,619,557	
5,007,359	5,587,963	5,404,756	6,078,130	5,758,456	5,494,764	
4,517,483	4,417,310	4,482,183	4,618,442	5,364,154	5,338,341	
818,503	767,308	717,745	690,723	177,421	209,048	
<u>45,818,214</u>	<u>48,388,940</u>	<u>48,138,165</u>	<u>50,243,907</u>	<u>51,626,191</u>	<u>52,795,493</u>	
\$ 1,560,440	\$ 2,472,200	\$ 2,399,002	\$ 2,917,877	\$ 2,780,546	\$ 3,237,655	
2,203,309	1,609,124	1,516,483	1,563,405	1,778,480	1,812,404	
3,243,420	2,801,568	2,765,811	2,331,655	2,511,119	3,778,061	
1,519,542	2,109,106	2,135,705	2,192,506	2,084,664	2,001,431	
79,179	21,647	20,815	20,663	159,649	158,844	
3,029,805	3,159,332	3,014,118	3,144,533	3,649,295	4,126,921	
	211,441			66,402		
<u>11,635,695</u>	<u>12,384,418</u>	<u>11,851,934</u>	<u>12,170,639</u>	<u>13,030,155</u>	<u>15,115,316</u>	
<u>(34,182,519)</u>	<u>(36,004,522)</u>	<u>(36,286,231)</u>	<u>(38,073,268)</u>	<u>(38,596,036)</u>	<u>(37,680,177)</u>	
<u>\$ (34,182,519)</u>	<u>\$ (36,004,522)</u>	<u>\$ (36,286,231)</u>	<u>\$ (38,073,268)</u>	<u>\$ (38,596,036)</u>	<u>\$ (37,680,177)</u>	
\$ 30,476,717	\$ 32,904,361	\$ 34,181,203	\$ 35,761,627	\$ 36,229,266	\$ 38,756,178	
4,671,993	5,251,331	5,956,369	6,685,002	7,344,556	7,390,749	
1,099,123						
339,255	248,979	165,789	136,125	199,517	250,410	
98,877	38,855	150,874	418,324	393,781	466,346	
		7,667,000				
77,230	(255,617)	(16,412)		58,218	(135,225)	
<u>36,763,195</u>	<u>38,187,909</u>	<u>48,104,823</u>	<u>43,001,078</u>	<u>44,225,338</u>	<u>46,728,458</u>	
\$ 2,580,676	\$ 2,183,387	\$ 11,818,592	\$ 4,927,810	\$ 5,629,302	\$ 9,048,281	
<u>\$ 2,580,676</u>	<u>\$ 2,183,387</u>	<u>\$ 11,818,592</u>	<u>\$ 4,927,810</u>	<u>\$ 5,629,302</u>	<u>\$ 9,048,281</u>	

GUADALUPE COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
UNAUDITED

	Fiscal Year			
	2006	2007	2008	2009
General fund				
Nonspendable:				
Prepaid items	\$ 326,353	\$ 344,315	\$ 316,860	\$ 237,078
Restricted:				
Records Management				
Other Purposes				
Committed				
Assigned for other purposes				
Unassigned	8,021,229	10,665,523	10,341,481	12,538,034
Total General fund	<u>\$ 8,347,582</u>	<u>\$ 11,009,838</u>	<u>\$ 10,658,341</u>	<u>\$ 12,775,112</u>
All other governmental funds				
Nonspendable:				
Prepaid items	\$ 112,574	\$ 109,945	\$ 169,500	\$ 96,670
Inventories	17,442	19,221	19,890	24,770
Restricted:				
Debt Service Fund	173,107	227,801	59,450	121,656
Road & Bridge	677,339	996,863	1,224,041	1,693,341
Public Safety				
Capital Projects				
Other Purposes	3,110,014	3,965,468	4,870,759	10,222,728
Committed	904,592	1,426,794	2,602,416	1,428,334
Assigned for other purposes	1,076	2,186	5,137	5,750
Total all other governmental funds	<u>\$ 4,996,144</u>	<u>\$ 6,748,278</u>	<u>\$ 8,951,193</u>	<u>\$ 13,593,248</u>

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

Source: Audited Financial Statements

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 279,507	\$ 341,437	\$ 245,326	\$ 337,430	\$ 345,140	\$ 759,915
		1,327,856	915,503	717,528	625,712
	1,213,652	55,892	235,953	135,219	144,852
	500,000	5,250,000	500,000	5,399,266	250,000
	1,440	7,668,319	7,667,000	6,467,000	6,467,000
12,677,955	13,627,254	10,684,123	15,420,547	9,268,576	13,608,450
<u>\$ 12,957,462</u>	<u>\$ 15,683,783</u>	<u>\$ 25,231,516</u>	<u>\$ 25,076,433</u>	<u>\$ 22,332,729</u>	<u>\$ 21,855,929</u>
\$ 142,836	\$ 5,971	\$ 32,417	\$ 30,403	\$ 19,334	\$ 34,544
11,946	153,210	168,712	192,023	172,661	195,850
190,722	118,880	180,685	65,905	189,760	225,826
1,493,286	1,096,300	1,557,711	1,853,235	1,796,493	3,346,093
		1,280,666	1,508,517	419,444	555,373
			735,308		
5,279,263	3,225,863	1,424,168	1,704,760	3,079,723	3,311,611
1,042,555	299,284	16,238	2,350,000		250,000
4,454		274,284		1,074,239	5,381,553
<u>\$ 8,165,063</u>	<u>\$ 4,899,508</u>	<u>\$ 4,934,881</u>	<u>\$ 8,440,151</u>	<u>\$ 6,751,654</u>	<u>\$ 13,300,850</u>

GUADALUPE COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
UNAUDITED

	Fiscal Year			
	2006	2007	2008	2009
Revenues				
Taxes				
Property Tax	\$ 22,482,429	\$ 25,153,434	\$ 26,611,093	\$ 29,621,599
Sales and Use Tax	4,092,473	4,684,240	4,478,085	4,669,169
Other Tax	87,224	108,678	2,270,859	2,315,443
Licenses and permits	436,360	466,791	174,066	193,672
Intergovernmental	2,564,490	2,607,662	2,515,488	2,747,324
Charges for services	6,811,799	7,183,595	6,216,774	6,183,246
Fines and forfeitures	1,408,682	1,581,621	1,622,058	1,578,473
Earnings on Investments				
Miscellaneous	1,509,821	1,903,950	1,919,731	984,918
Total Revenues	<u>39,393,278</u>	<u>43,689,971</u>	<u>45,808,154</u>	<u>48,293,844</u>
Expenditures				
<i>Current:</i>				
General government	9,430,748	4,456,106	7,163,247	7,113,606
Judicial**		7,230,843	7,901,046	8,442,959
Public safety	11,837,489	13,261,398	14,729,591	16,318,027
Infrastructure & Environmental	5,137,024	5,493,032	5,888,136	6,321,518
Health and Social Services	6,683,940	4,326,924	4,177,704	3,901,306
Debt Service:				
Principal	755,000	710,000	745,000	785,000
Interest and other charges	576,292	503,193	467,872	626,269
Capital outlay	2,665,147	3,340,601	2,884,140	7,926,332
Total Expenditures	<u>37,085,640</u>	<u>39,322,097</u>	<u>43,956,736</u>	<u>51,435,017</u>
Excess of revenues over (under) expenditures	2,307,638	4,367,874	1,851,418	(3,141,173)
Other Financing Sources (Uses)				
Transfers In	3,945,740	3,945,640	5,140,149	3,484,687
Transfers Out	(3,945,740)	(3,945,640)	(5,140,149)	(3,484,687)
Proceeds from Bonds	9,495,000			9,900,000
CPS Energy Payment				
Payment to Bond Escrow	(9,726,211)			
Bond Premium	301,608			
Total other financing sources (uses)	<u>70,397</u>			<u>9,900,000</u>
Net change in fund balances	<u>\$ 2,378,035</u>	<u>\$ 4,367,874</u>	<u>\$ 1,851,418</u>	<u>\$ 6,758,827</u>
Debt service as a percentage of noncapital expenditures	3.9%	3.4%	3.0%	3.2%

** The Judicial Activities line item was added in the 2007 report. The Judicial Activities amounts had previously been included in the General Government and Public Safety Activities.

Source: Audited Financial Statements

Fiscal Year						
2010	2011	2012	2013	2014	2015	
\$ 30,423,558	\$ 32,821,340	\$ 34,047,992	\$ 35,764,629	\$ 36,272,071	\$ 38,770,220	
4,671,993	5,128,516	5,837,212	6,555,430	7,184,231	7,222,615	
2,228,974	2,388,717	2,539,465	2,803,549	2,927,884	3,146,521	
210,420	104,418	141,088	129,929	154,924	139,592	
2,683,829	5,100,213	4,729,613	4,296,518	5,016,773	6,571,884	
5,686,786	3,177,371	3,058,006	3,300,854	3,420,318	3,831,135	
1,444,721	1,205,879	1,277,925	1,454,543	1,611,072	1,557,842	
	200,772	159,876	131,481	167,995	232,001	
841,804	232,309	262,284	546,680	572,755	687,500	
48,192,085	50,359,535	52,053,461	54,983,613	57,328,023	62,159,310	
7,617,893	8,568,776	7,938,050	9,043,511	9,913,448	9,182,540	
8,848,004	7,704,889	7,908,862	8,153,235	8,919,448	9,645,210	
16,028,646	18,981,948	18,917,958	19,295,498	19,693,070	20,782,404	
6,340,086	6,906,632	6,495,953	6,781,572	6,946,140	7,086,459	
5,008,854	4,700,120	4,704,871	4,861,691	5,321,778	5,253,659	
1,300,000	1,355,000	1,410,000	1,475,000	1,790,000	1,885,000	
770,907	723,717	674,784	667,166	229,173	147,371	
7,523,530	1,957,688	2,086,877	6,355,753	4,809,609	2,104,271	
53,437,920	50,898,770	50,137,355	56,633,426	57,622,666	56,086,914	
(5,245,835)	(539,235)	1,916,106	(1,649,813)	(294,643)	6,072,396	
4,774,195	3,377,880	3,408,024	6,304,845	11,911,014	10,811,298	
(4,774,195)	(3,377,880)	(3,408,024)	(6,304,845)	(11,161,014)	(10,811,298)	
		7,667,000	5,000,000	8,035,000		
				(13,161,785)		
		7,667,000	5,000,000	(4,376,785)		
\$ (5,245,835)	\$ (539,235)	\$ 9,583,106	\$ 3,350,187	\$ (4,671,428)	\$ 6,072,396	
4.5%	4.2%	4.3%	4.3%	4.0%	3.9%	

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 Exemptions²	Total Taxable Assessed Value	Total Direct Tax Rate¹
2006	2005	\$ 3,708,595,112	\$ 663,052,172	\$ 837,162,984	\$ 1,147,373,443	\$ (1,850,482,838)	\$ 4,505,700,873	\$ 0.40310
2007	2006	4,260,620,430	794,878,863	786,908,666	1,418,586,228	(2,084,617,690)	5,176,376,497	0.40310
2008	2007	5,011,234,309	947,112,502	813,325,398	1,745,866,450	(2,392,065,845)	6,125,472,814	0.38950
2009	2008	5,727,120,325	1,088,382,749	821,868,929	2,097,756,354	(2,875,402,136)	6,859,726,221	0.38950
2010	2009	6,008,537,429	1,158,382,924	854,308,941	2,132,780,059	(3,172,923,673)	6,981,085,680	0.38950
2011	2010	6,274,887,772	1,201,621,064	816,267,220	2,183,669,551	(3,146,942,797)	7,329,502,810	0.39990
2012	2011	6,455,723,607	1,158,152,630	1,165,647,116	2,325,352,167	(3,556,012,069)	7,548,863,451	0.40360
2013	2012	6,668,593,282	1,256,232,806	1,508,670,073	2,572,405,496	(4,152,888,905)	7,853,012,752	0.40360
2014	2013	6,944,877,567	1,314,650,253	1,358,151,370	2,786,796,060	(4,306,373,827)	8,098,101,423	0.39990
2015	2014	7,500,827,851	1,428,993,985	1,508,010,809	2,873,523,932	(4,638,410,904)	8,672,945,673	0.39410

Source: Guadalupe County Appraisal District

Note:

¹ Tax rates are per \$100 of assessed value

² 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
2006	2005	\$ 20,428,930	\$ 19,898,422	97.4%	\$ 413,357	\$ 20,311,779	99.4%
2007	2006	23,035,688	22,566,576	98.0%	441,097	23,007,673	99.9%
2008	2007	22,099,651	21,547,799	97.5%	509,561	22,057,360	99.8%
2009	2008	24,547,982	23,948,004	97.6%	565,744	24,513,748	99.9%
2010	2009	29,973,693	29,406,738	98.1%	507,393	29,914,131	99.8%
2011	2010	28,066,450	27,572,118	98.2%	411,244	27,983,362	99.7%
2012	2011	29,091,923	28,627,225	98.4%	356,525	28,983,750	99.6%
2013	2012	29,838,657	29,391,445	98.5%	294,244	29,685,689	99.5%
2014	2013	30,212,622	29,793,388	98.6%	194,727	29,988,115	99.3%
2015	2014	32,034,907	31,686,760	98.9%		31,686,760	98.9%

*excludes Road & Bridge Property taxes

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years
UNAUDITED

Fiscal Year	2006	2007	2008	2009
Tax Year	2005	2006	2007	2008
Tax Rates				
Guadalupe County	\$ 0.35310	\$ 0.34810	\$ 0.32950	\$ 0.32950
Lateral Road	0.05000	0.05500	0.06000	0.06000
Total tax rate	<u>\$ 0.40310</u>	<u>\$ 0.40310</u>	<u>\$ 0.38950</u>	<u>\$ 0.38950</u>
<i>Cities:</i>				
City of Seguin	\$ 0.43260	\$ 0.48140	\$ 0.48230	\$ 0.48230
City of Shertz	0.39770	0.43170	0.40900	0.40900
City of Cibolo	0.31780	0.31860	0.31860	0.31860
City of Marion	0.39000	0.39000	0.36880	0.39800
City of Selma	0.31930	0.28650	0.26210	0.24980
City of New Braunfels	0.42561	0.40990	0.40990	0.40990
City of San Marcos	0.47020	0.47020	0.53020	0.53020
City of Santa Clara				
City of Luling				0.39530
<i>School Districts</i>				
Schertz-Cibolo-UC ISD	1.72000	1.61000	1.31500	1.38500
Marion ISD	1.69050	1.53150	1.23000	1.23000
Seguin ISD	1.68900	1.53510	1.16000	1.24980
Navarro ISD	1.88000	1.82000	1.44000	1.44000
Comal ISD	1.82000	1.64000	1.31000	1.31000
Luling ISD	1.34500	1.23900	1.03900	1.03900
La Vernia ISD	1.69000	1.51760	1.37880	1.37880
New Braunfels ISD	1.82000	1.65250	1.33880	1.33880
Nixon ISD	1.33320	1.25620	1.06640	1.06640
Prairie Lea ISD	1.20000	1.10000	0.94000	0.94000
San Marcos ISD	1.83000	1.70000	1.37000	1.37000
Guadalupe County MUD #1				
Guadalupe County MUD #2				
York Creek Water	0.00340	0.00380	0.00380	0.00380

2010 2009	2011 2010	2012 2011	2013 2012	2014 2013	2015 2014
\$ 0.33450	\$ 0.34490	\$ 0.34560	\$ 0.34560	\$ 0.34190	\$ 0.33610
0.05500	0.05500	0.05800	0.05800	0.05800	0.05800
<u>\$ 0.38950</u>	<u>\$ 0.39990</u>	<u>\$ 0.40360</u>	<u>\$ 0.40360</u>	<u>\$ 0.39990</u>	<u>\$ 0.39410</u>
\$ 0.46000	\$ 0.48930	\$ 0.05073	\$ 0.50730	\$ 0.51730	\$ 0.52440
0.43420	0.44930	0.48430	0.49990	0.49740	0.49740
0.41000	0.41930	0.42560	0.43270	0.44540	0.44540
0.38240	0.43490	0.46650	0.49010	0.49010	0.51030
2.65000	0.27930	0.27930	0.27930	0.23420	0.22230
0.40990	0.40980	0.44836	0.46734	0.49823	0.49823
0.53020	0.53020	0.53020	0.53020	0.53020	0.53020
0.12000	0.12000	-	-	0.12000	0.11980
0.39440	0.43460	0.43460	0.44000	0.45420	0.47000
1.42000	1.43500	1.43500	1.46000	1.49000	1.49000
1.22000	1.31000	1.30320	1.28000	1.28000	1.28000
1.24980	1.24980	1.25980	1.27700	1.28000	1.31500
1.44000	1.46000	1.46000	1.43000	1.42000	1.39000
1.31000	1.37000	1.43000	1.43000	1.43000	1.39000
1.03900	1.03900	1.03900	1.11520	1.11520	1.11440
1.42500	1.40500	1.40500	1.39500	1.39000	1.38000
1.33910	1.33910	1.33910	1.33910	1.33910	1.33910
1.07600	1.26500	1.39500	1.20000	1.17000	1.15000
0.94000	0.95000	0.95000	0.97000	0.98000	0.98000
1.37000	1.35000	1.35000	1.35000	1.41410	1.41410
0.00380	0.00380	0.0038	0.0041	0.0044	0.0042

GUADALUPE COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
UNAUDITED

Taxpayer	Fiscal Year 2015			Fiscal Year 2005		
	Tax Year 2014			Tax Year 2004		
	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Guadalupe Power Partners	\$ 237,746	1	2.7%	56,593	2	0.8%
Texas Petroleum Investment	150,595	2	1.7%			
CMC Steel Texas (previously Structural Metals, Inc.)	128,246	3	1.5%	70,353	1	1.0%
LCRA Transmission Services	105,032	4	1.2%	32,023	7	0.4%
Sanjel Capital USA Inc.	84,074	5	1.0%			
Temic Automotive	62,175	6	0.7%			
US Real Estate LP	57,234	7	0.7%			
Sanjel Canada USA Inc.	26,971	8	0.3%			
San Antonio MTA	24,518	9	0.3%	40,192	6	0.6%
Union Pacific Railroad Co	23,239	10	0.3%			
Motorola, Inc. (now Continental)				46,399	4	0.6%
Rio Nogales Power Project (purchased by CPS Energy)				56,231	3	0.8%
Sanfilippo John B. & Son / Sunshine Nut				28,933	9	0.4%
Southwestern Bell Telephone Co.				30,366	8	0.4%
Vintage Petroleum Inc.				42,004	5	0.6%
Wal-Mart Store #901				22,157	10	0.3%
	899,830		10.4%	425,251		5.9%
Other taxpayers	7,773,116		89.6%	6,770,975		94.1%
Total Assessed Valuation	\$ 8,672,946		100.0%	\$ 7,196,226		100.0%

Source - Guadalupe Appraisal District

GUADALUPE COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
UNAUDITED

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property
2006	\$ 9,385,000	\$ 2,935,000		\$ 173,107	\$ 12,146,893	0.27%
2007	9,355,000	2,255,000		227,801	11,382,199	0.22%
2008	9,325,000	2,255,000		59,450	11,520,550	0.19%
2009	9,290,000	790,000	9,900,000	121,656	19,858,344	0.29%
2010	9,255,000		9,425,000	190,723	18,489,277	0.26%
2011	8,395,000		8,930,000	118,880	17,206,120	0.23%
2012	7,495,000		8,420,000	180,685	15,734,315	0.21%
2013	6,555,000	5,000,000	7,885,000	65,905	19,374,095	0.25%
2014	7,785,000	5,000,000		189,760	12,595,240	0.16%
2015	5,950,000	4,950,000		225,826	10,674,174	0.12%

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

Governmental Activities						Percentage of Actual Taxable value of Property**	Per Capita *
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total Primary Government	Percentage of Personal Income*		
2006	9,385,000	2,935,000		\$ 12,320,000	0.4%	0.3%	110
2007	9,355,000	2,255,000		11,610,000	0.3%	0.2%	99
2008	3,955,000	2,255,000		6,210,000	0.2%	0.1%	50
2009	9,290,000	790,000	9,900,000	19,980,000	0.5%	0.3%	156
2010	9,255,000		9,425,000	18,680,000	0.4%	0.3%	141
2011	8,395,000		9,425,000	17,820,000	0.4%	0.2%	131
2012	7,495,000		8,420,000	15,915,000	0.3%	0.2%	114
2013	6,555,000	5,000,000	7,885,000	19,440,000	0.4%	0.2%	136
2014	7,785,000	5,000,000		12,785,000	0.2%	0.2%	87
2015	5,950,000	4,950,000		10,900,000	0.2%	0.1%	74

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.

GUADALUPE COUNTY, TEXAS
DIRECT AND ESTIMATED OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
September 30, 2015
UNAUDITED

Taxing Jurisdiction	Gross Debt	Overlapping	
		Percentage	Amount
Cibolo, City of	\$ 40,915,000	100.00%	\$ 40,915,000
Comal ISD	604,823,639	2.78%	16,814,097
La Vernia ISD	43,059,802	10.98%	4,727,966
Luling ISD	3,016,084	21.66%	653,284
Luling, City of	-	1.30%	
Marion ISD	11,680,000	100.00%	11,680,000
Marion, City of	60,500	100.00%	60,500
Navarro ISD	22,965,490	100.00%	22,965,490
New Braunfels ISD	126,307,529	18.37%	23,202,693
New Braunfels, City of	148,315,000	13.59%	20,156,009
Nixon-Smiley CISD	18,020,500	1.04%	187,413
Prairie Lea ISD	none	34.53%	
San Marcos CISD	167,294,959	5.03%	8,414,936
San Marcos, City of	246,735,000	0.07%	172,715
Schertz, City of	67,750,000	71.68%	48,563,200
Schertz-Cibolo-Universal ISD	319,376,474	90.62%	289,418,961
Seguin ISD	147,713,284	100.00%	147,713,284
Seguin, City of	78,145,000	100.00%	78,145,000
Selma, City of	19,725,000	33.23%	6,554,618
Total Overlapping Debt			\$ 720,345,165
Guadalupe County			10,900,000
Total Direct and Overlapping Debt			<u>\$ 731,245,165</u>
Ratio of Direct and Overlapping Funded Debt to 2014 Taxable Assessed Valuation			8.43%
Per Capita Debt - Direct and Overlapping			\$ 4,966.01

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 with 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 (A)	Personal Income^A (\$000's)	Per Capita Income^A	Unemployment Rate^B
2006	111,878	3,415,140	30,526	4.3%
2007	117,667	3,709,687	31,527	3.7%
2008	123,398	4,094,313	33,180	4.2%
2009	128,265	4,180,461	32,592	6.4%
2010	132,431	4,373,800	33,027	6.7%
2011	135,837	4,755,342	35,008	6.5%
2012	139,714	5,028,954	35,995	5.7%
2013	143,191	5,313,785	37,110	5.4%
2014	147,250	5,660,132	38,439	4.3%
2015 ^C	147,250	5,660,132	38,439	4.3%

Data Sources:

A - U.S. Bureau of Economic Analysis

B - Texas Workforce Commission

C - 2015 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 2005 and 2014
UNAUDITED

	2005		2014	
	Employees	Percent of Total County Employment	Employees	Percent of Total County Employment
Industry				
Construction	2,305	8.7%	1,965	6.0%
Education Health Services	2,232	8.5%	3,158	9.6%
Financial Activities	908	3.4%	1,033	3.1%
Information	187	0.7%	201	0.6%
Leisure Hospitality	2,498	9.5%	3,761	11.4%
Manufacturing	5,327	20.2%	6,703	20.3%
Natural Resources and Mining	258	1.0%	457	1.4%
Other Services	749	2.8%	1,133	3.4%
Professional Business Services	1,673	6.4%	2,049	6.2%
Trade, Transportation Utilities	4,988	18.9%	6,576	19.9%
Unclassified	24	0.1%	5	
Government				
Federal	201	0.8%	196	0.6%
State	121	0.5%	178	0.5%
Local	4,880	18.5%	5,604	17.0%
Total	26,350	100%	33,017	100%

Source:

Texas Workforce Commission, Labor Market and Career Information Department
Texas Quarterly Census of Employment and Wages, Table 2. County Employment by Industry

Notes:

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

The 2014 was the most recent data available, 2015 data is projected to be available in May 2016.

GUADALUPE COUNTY, TEXAS
CAPITAL ASSETS STATISTICS BY FUNCTION
Last Ten Fiscal Years
UNAUDITED

Function	Fiscal Year			
	2006	2007	2008	2009
General Government				
Buildings	3	4	4	5
Building for Future Use	1	1	1	1
Parking Garage	0	0	0	0
Vehicles	8	5	6	7
Totals	12	10	11	13
Judicial				
Buildings	4	4	4	4
Vehicles	4	4	4	5
Totals	8	8	8	9
Public Safety				
Buildings	5	5	5	5
Vehicles	108	121	129	137
Totals	113	126	134	142
Infrastructure & Environmental Services				
Buildings	4	4	4	4
Vehicles	58	60	60	61
Road Maintenance Equipment	65	65	65	65
Number of Bridges	19	19	19	19
Paved Roads in Miles	598	598	598	600
Gravel Roads in Miles	55.25	55.25	55.25	55.25
Totals	799.25	801.25	801.25	804.25
Health & Social Services				
Buildings	1	1	1	2
Vehicles	4	4	4	7
Totals	5	5	5	9
Totals				
Buildings	17	18	18	20
Building for Future Use	1	1	1	1
Parking Garage	0	0	0	0
Vehicles	182	194	203	217
Road Maintenance Equipment	65	65	65	65
Number of Bridges	19	19	19	19
Paved Roads in Miles	598	598	598	600
Gravel Roads in Miles	55.25	55.25	55.25	55.25
	937.25	950.25	959.25	977.25

Fiscal Year

2010	2011	2012	2013	2014	2015
5.5	5.5	5.5	5.5	5.5	5.5
0	0	0	0	0	
1	1	1	1	1	1
9	9	9	8	7	7
<u>15.5</u>	<u>15.5</u>	<u>15.5</u>	<u>14.5</u>	<u>13.5</u>	<u>13.5</u>
4.5	4.5	4.5	4.5	4.5	4.5
5	5	5	11	13	13
<u>9.5</u>	<u>9.5</u>	<u>9.5</u>	<u>15.5</u>	<u>17.5</u>	<u>17.5</u>
5	5	5	5	5	5
125	130	141	132	137	150
<u>130</u>	<u>135</u>	<u>146</u>	<u>137</u>	<u>142</u>	<u>155</u>
4	4	4	4	4	4
73	73	73	70	72	80
65	66	70	70	78	79
19	19	19	19	19	17
609	605	599	602	633	597
50.23	42.25	36.58	32.38	29.78	29.78
<u>820.23</u>	<u>809.25</u>	<u>801.58</u>	<u>797.38</u>	<u>835.78</u>	<u>806.78</u>
2	2	2	2	2	2
7	7	7	8	12	9
<u>9</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>14</u>	<u>11</u>
21	21	21	21	21	21
0	0	0	0	0	
1	1	1	1	1	1
219	224	235	229	241	259
65	66	70	70	78	79
19	19	19	19	19	17
609	605	599	602	633	597
50.23	42.25	36.58	32.38	29.78	29.78
<u>984.23</u>	<u>978.25</u>	<u>981.58</u>	<u>974.38</u>	<u>1,022.78</u>	<u>1,003.78</u>

GUADALUPE COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years
UNAUDITED

Function	Full-time Equivalent Employees as of September 30									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:										
General government	75	83	90	95	96	100	100	103	106	93
Judicial	40	42	44	45	45	46	46	46	46	97
Public safety	195	218	228	229	233	235	238	241	245	273
Infrastructure & Environmental	69	69	70	70	70	70	70	70	70	74
Health & Social Services	14	14	15	15	15	16	16	16	16	18
Total	<u>393</u>	<u>426</u>	<u>447</u>	<u>454</u>	<u>459</u>	<u>467</u>	<u>470</u>	<u>476</u>	<u>483</u>	<u>555</u>

GUADALUPE COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years
UNAUDITED

Function	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Tax Office										
Ad valorem assessment notices issued	67,238	68,215	72,401	75,527	77,410	76,781	79,318	80,427	83,264	84,925
Motor Vehicle Registrations	101,989	107,905	109,527	118,003	120,925	125,579	130,478	134,982	138,385	140,272
Auto Titles Issued	20,266	20,838	20,355	18,720	20,205	21,655	23,141	24,705	25,843	26,454
County Clerk										
Marriage licenses	555	591	571	515	489	525	453	649	585	602
Birth certificates	3,278	3,169	3,054	3,105	2,559	2,483	2,434	2,556	2,575	2,674
Justice System										
Justice of the Peace Courts										
Criminal Cases -										
JP1 new cases filed	13,444	12,013	11,351	9,501	7,981	4,990	6,078	5,033	4,846	3,825
cases disposed	11,112	10,540	9,516	7,980	8,437	4,853	6,320	6,392	6,089	5,248
JP2 new cases filed	1,030	916	656	1,082	685	443	1,035	1,577	2,695	2,092
cases disposed	922	898	661	888	984	392	968	1,756	2,222	1,856
JP3 new cases filed	2,050	1,511	1,546	1,123	1,040	395	342	553	607	459
cases disposed	1,415	1,528	1,340	1,138	736	407	436	453	533	499
JP4 new cases filed	3,712	3,981	3,605	3,114	2,985	1,852	3,058	2,516	2,726	2,636
cases disposed	3,396	3,492	3,371	2,956	2,680	1,924	3,096	2,428	2,629	2,790
Civil Cases										
JP1 new cases filed	79	161	233	154	170	111	231	616	261	371
cases disposed	85	78	194	171	114	71	142	190	245	324
JP2 new cases filed	194	252	313	313	299	160	387	357	421	445
cases disposed	196	183	234	276	232	121	373	320	382	454
JP3 new cases filed	152	201	371	329	289	211	255	193	103	296
cases disposed	153	90	221	283	239	100	291	177	17	109
JP4 new cases filed	338	265	436	309	271	179	328	272	277	338
cases disposed	234	287	345	265	201	110	241	247	214	228
County Courts										
Civil Cases										
new cases filed	659	483	406	431	510	403	358	358	396	417
disposed	522	541	555	344	438	432	393	393	423	428
Criminal cases										
cases added to docket during year	2,544	2,557	2,503	2,217	2,278	2,138	1,905	1,905	1,462	1,616
disposition other than dismissal	2,020	1,863	1,773	1,454	1,408	1,389	1,460	1,460	1,295	1,252
dismissals	1,020	1,488	917	1,473	901	701	1,222	1,222	445	260
Probate cases										
filed	293	303	310	314	323	343	370	370	438	517
District Courts										
Civil cases										
new cases filed	679	644	842	634	815	719	813	813	866	794
disposed	1,131	989	1,220	661	721	653	683	683	638	866
Family cases										
new cases filed	1,106	1,154	1,164	681	1,660	1,593	1,632	1,632	1,528	1,549
disposed	1,060	1,000	1,144	656	1,395	1,512	1,647	1,647	1,342	1,393
Criminal cases										
cases added to docket during year	847	755	808	858	717	720	744	744	900	715
dispositions	838	790	809	875	848	657	604	604	680	697

GUADALUPE COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION (continued)

Last Ten Fiscal Years

UNAUDITED

Function	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Justice System (continued)										
Juvenile cases										
new petitions filed	331	207	172	108	124	151	107	96	91	72
disposed	499	335	296	167	130	129	95	96	84	76
PUBLIC SAFETY										
Calls for service	18,236	16,630	17,375	17,649	16,956	16,385	16,729	15,348	15,361	15,557
911 calls	30,602	39,654	51,386	50,412	23,631	17,886	18,506	22,359	22,112	24,473
citations	1,822	1,591	1,797	2,226	1,449	1,535	1,749	2,226	2,856	2,795
civil papers served	2,106	2,228	2,157	2,301	2,405	2,460	2,358	2,526	2,136	1,829
number of budgeted employees - sheriff department	78	88	94	106	106	108	111	113	115	118
CORRECTIONS & REHABILITATION										
County Jail										
Inmates housed (average per day)	555	487	413	447	461	382	362	322	329	447
bookings processed	6,541	6,894	6,031	6,185	6,413	5,754	6,859	6,333	8,091	8,785
number of budgeted employees - county jail	109	122	126	116	120	120	120	121	121	122