



# Auditor's Monthly Report

**IT'S MONTH END AGAIN!**

**TIME FOR YOUR MONTHLY  
REPORT!**

Presentation by:

Melissa Jeter,  
Houston County Auditor

*with documentation from Kris Klein,  
Guadalupe County Auditor*



# Monthly Report by the County Auditor

- Who – who are the readers?
- What - what do you 'need' to include?
- When – when to do the report?
- Where – where to send the report?
- Why – the age old question, is this really worth your time?
- At the conclusion of this session, participants should be able to...
  - ❖ *Meet statutory requirements;*
  - ❖ *Present a report that the court and public can understand;*  
*and*
  - ❖ *Identify resources (sample auditor's reports).*

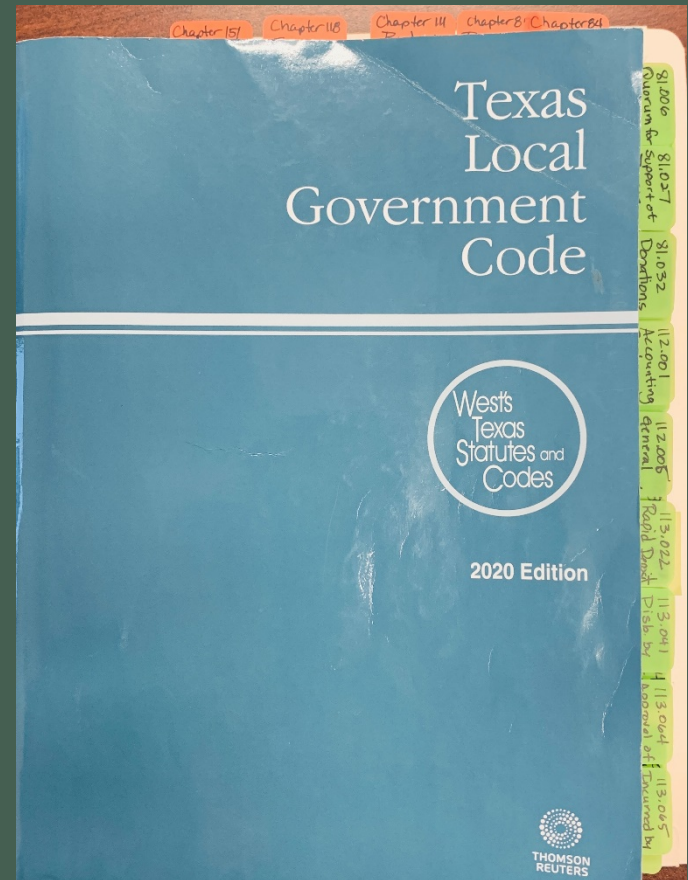
# Where to Start....

Start at the end...  
of the Local Government Code ⇨

Texas Local Government Code Index:

**"County Auditor - reports"**

....this is what you get ⇨



# Local Government Code index

## Local Government Code / County Auditor / Reports

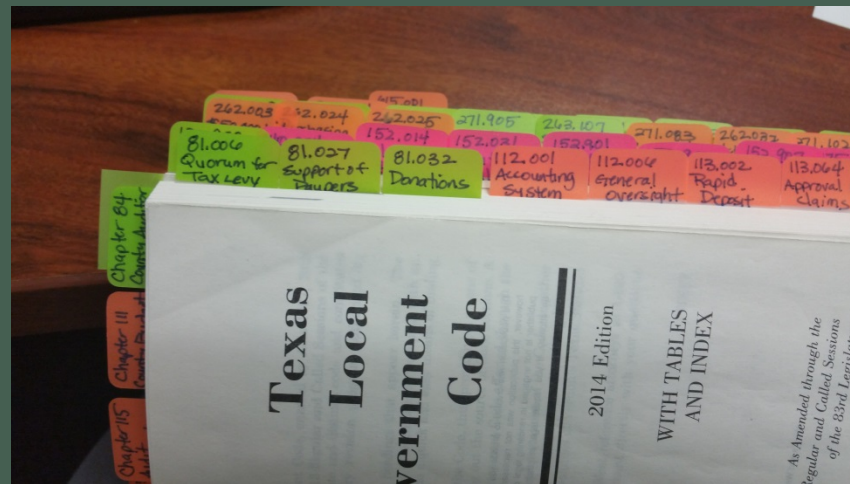
**COUNTY AUDITORS—Cont'd**  
Records and recordation,  
Examination of record, authority,  
**Loc Gov 115.001 et seq.**  
Hospitals, counties of 190,001 to  
200,000, **Loc Gov 84.902**  
Removal from office, **Loc Gov 84.009**  
Reports,  
**County officers and employees,**  
money owed counties, **Loc**  
**Gov 115.901**  
Examination, **Loc Gov 115.002**  
Fees, collection, **Loc Gov 154.011**  
Warrants, daily reports, **Loc Gov**  
**113.046**

These aren't your monthly report requirements...

# THE REAL DEAL

## Statutory Requirements

- Back to the Local Government Code



- Chapter 114 – County Financial Reports

# INDEX: Local Government Code County Auditor / Financial Statements and reports

## COUNTY AUDITORS—Cont'd

Fees, collection, **Loc Gov 154.011**

Financial statements and reports,  
**Loc Gov 114.001 et seq.,  
114.023 et seq.**

Adverse or pecuniary interest, **Loc  
Gov 159.031 et seq.**

Annual reports, **Loc Gov 114.025**

Counties of more than 225,000,  
**Loc Gov 114.023**

Monthly reports, **Loc Gov 114.025**

## Local Government Code

### Chapter 114 – County Financial Reports

#### Subchapter B - Reports About General Financial Condition of County

- §114.023. County Auditor's Monthly Report To Commissioners Court In County With Population Of More Than 225,000.
- §114.024. County Auditor's Report To Commissioners Court At Regular Meeting.
- § 114.025. County Auditor's Monthly And Annual Reports To Commissioners Court And District Judges



And...

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 111. COUNTY BUDGET

SUBCHAPTER D. BUDGET APPROPRIATIONS

- Local Government Code §111.091

(c) The county auditor periodically shall inform the commissioners court of the condition of the appropriation accounts.



# When and to whom (who?) to report...

Statute	Applies to:	Reports to:	When:
§114.023	Population 225,000+	Commissioners Court	At least monthly
§114.024	All Counties	Commissioners Court	At each "regular meeting"
§114.025	All Counties	Commissioners Court <u>and</u> District Judges	Monthly
§111.091	All Counties	Commissioners Court	Periodically



## §114.023 – County Auditor’s Monthly Report to Commissioners Court with Population of **more than 225,000**

(a) In a county with a population of more than 225,000, the county auditor shall report to the commissioners court at least monthly on the financial condition of the county. The auditor shall prescribe the form of the report.

(b) In addition to information considered necessary by the auditor or required by the commissioners court, the report must contain:

# §114.023 – County Auditor’s Monthly Report to Commissioners Court with Population of **more than 225,000**

(b)

(1) all of the **facts of interest** related to the financial condition of the county;

(2) **a consolidated balance sheet**;

(3) a complete statement of the **balances on hand at the beginning and end of the month**;

(4) a statement of the **aggregate receipts and disbursements of each fund**;

(5) a statement of **transfers** to and from each fund;

(6) a statement of the bond and order for payment **indebtedness** with corresponding **rates of interest**; and

# §114.023 – County Auditor’s Monthly Report to Commissioners Court with Population of **more than 225,000**

(b)

(7) a summarized **budget** statement that shows:

(A) the **expenses** paid from the budget for each budgeted officer, department, or institution during that month and for the period of the fiscal year inclusive of the month for which the report is made;

(B) the **encumbrances** against the budgets; and

(C) the **amounts available** for further expenditures.

(c) The county auditor shall publish a **condensed copy of the report** showing the condition of funds and budgets and a statement of the **auditor's recommendations**. The publication must be made once in a daily paper published in the county.

# §114.024 – County Auditor’s Report to Commissioners at Regular Meeting

- **ALL COUNTY AUDITORS – regardless of population**

At each regular meeting of the commissioners court, the county auditor shall present a tabulated report of:

- (1) the county's receipts and disbursements of funds; and
- (2) the accounts of the county.

# §114.025 – County Auditor’s Monthly and Annual Report to the Commissioners Court and District Judges

## ALL COUNTY AUDITORS – regardless of population

(a) The county auditor shall make monthly and annual reports to the commissioners court and to the district judges of the county. Each report must show:

- (1) the aggregate amounts received and disbursed from each county fund;
- (2) the condition of each account on the books;
- (3) the amount of county, district, and school funds on deposit in the county depository;
- (4) the amount of county bonded indebtedness and other indebtedness; and
- (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.



# Attorney General Opinions....

## AG Opinion GA-1002

- Refers to LGC §114.023-.025
- References County Auditor's right to access inmate property and compare with inmate property receipts
- "That lack of knowledge would hinder an auditor's ability to regularly report to commissioners courts on the financial condition of the counties, as required by statute. "

# Attorney General Opinions....

## AG Opinion JM-1137

- Refers to LGC §114.023-.025
- References County Auditor prescribing weekly revenue reporting format which requires certification by an elected official. (...*may not require certification.*)



# Attorney General Opinions....

## AG Opinion GA-0360

- Refers to LGC §114.024
- References whether the County Auditor may serve as accountant for an emergency services district
- Notes the County Auditor's main duties, and includes §112.007, §114.024, §115.001, §113.043, §113.064

# Attorney General Opinions....

## AG Opinion JM-986

- Refers to LGC §114.024-.025
- References duties of County Auditor and County Treasurer in less populous counties
- Overruled by DM-440 (which references Titus v Agan)

# Where do you find AG Opinions ?

Index to opinions:

<https://www.texasattorneygeneral.gov/opinions>

'google' type search at top of page

Opinions Overruled, Modified, Affirmed, Withdrawn

<https://www2.texasattorneygeneral.gov/opinion/opinions-overruled-modified-affirmed-withdrawn>

Note: Be careful, ask for help...make sure you read the entire opinion...and check if it has been overruled or modified

# More Important information

- Case Law?
  - None
  - How do I know?
    - I asked “Bob”
    - Blessed with a wonderful Guadalupe County Civil Division Chief
    - He’s worth his weight in gold
    - Don’t have a “Bob”? Call TAC
      - Ask specific questions “has there been any case law on the County Auditor’s monthly report, specifically LGC 114.024, 114.025, 111.091, etc.?”

# Sneaky provisions that are hard to find...

## Did you know....?

Your monthly report should be "in writing and must be sworn to before an officer authorized to administer oaths..." and filed within 5 days after the last day of the month.

**Local Government Code §114.001** Applies to all reports under this "subtitle"

LOCAL GOVERNMENT CODE  
TITLE 4. FINANCES  
**SUBTITLE B. COUNTY FINANCES**  
CHAPTER 114. COUNTY FINANCIAL REPORTS  
SUBCHAPTER A. GENERAL PROVISIONS

Sec. 114.001. GENERAL REQUIREMENTS APPLICABLE TO REPORTS.

a) Each report required under this subtitle must be made in writing and must be sworn to before an officer authorized to administer oaths by the officer making the report or by a person designated by the officer to receive fees, commissions, or costs under Section [114.041](#)(b).

(b) A monthly report must be filed within five days after the last day of each month.

*Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by: Acts 2009, 81st Leg., R.S., Ch. 231 (S.B. [1554](#)), Sec. 1, eff. May 27, 2009*

# Why am I doing this report? Make me...!

What requires you to do a monthly report?

- ❖ It's required by the Local Government Code

Are there teeth? (i.e. What are the penalties for not doing it?)

- ❖ No penalties specifically listed in Chapter 114....however....

Local Government Code §84.009 – Removal of Auditor

- ❖ An auditor **can be removed** if they are “incompetent to faithfully discharge the duties of the office of County Auditor”

**BE LIKE NIKE – “JUST DO IT”**

# Who does the report go to?

## Commissioners Court and District Judge

Chapter 114.023 – “shall report to the Commissioners Court”

Chapter 114.024 - “At each regular meeting of the Commissioners Court”

Chapter 114.025 – “to the Commissioners Court and to the District Judge(s)”

# Back to Basics – Who are the readers?

- By Statute – it will be Commissioners Court and District Judges
- However, in reality your report is a **historical document** and is included in the minutes of the Commissioners Court.
- So, in deciding what to include think both

➡ **Forest & Trees** ←



# Does it have to be put on your website?

THE WEB - *Voluntary Only*

- No specific statutory requirements to put Monthly Report on the website

## Texas Comptroller of Public Accounts



[Transparency Stars Webinar](#) 

[Transparency Stars: Debt Obligations Webinar](#) 

General Criteria

- [Traditional Finances](#)
- [Contracts and Procurement](#)
- [Economic Development](#)
- [Public Pensions](#)
- [Debt Obligations](#)

[Application Process](#)

[Apply](#)

[Transparency Stars FAQ](#)

[Award Recipients](#)

- <https://comptroller.texas.gov/transparency/local/stars/>

# What do you need to include?

**Statutory items** – review 114.023, 114.024, 114.025

To the best of your ability, the wording is decades old – try to include reports that best show the “county’s financial condition”

**What drives what’s in my report...may not drive yours**

**It my passion, goal, most favored wish that someone actually read my report.**

- For the Commissioners Court - I try to include information that I think is of **interest to them**
- For the District Judges – I’ll highlight **major issues or problems**

**“The Headline Approach”**

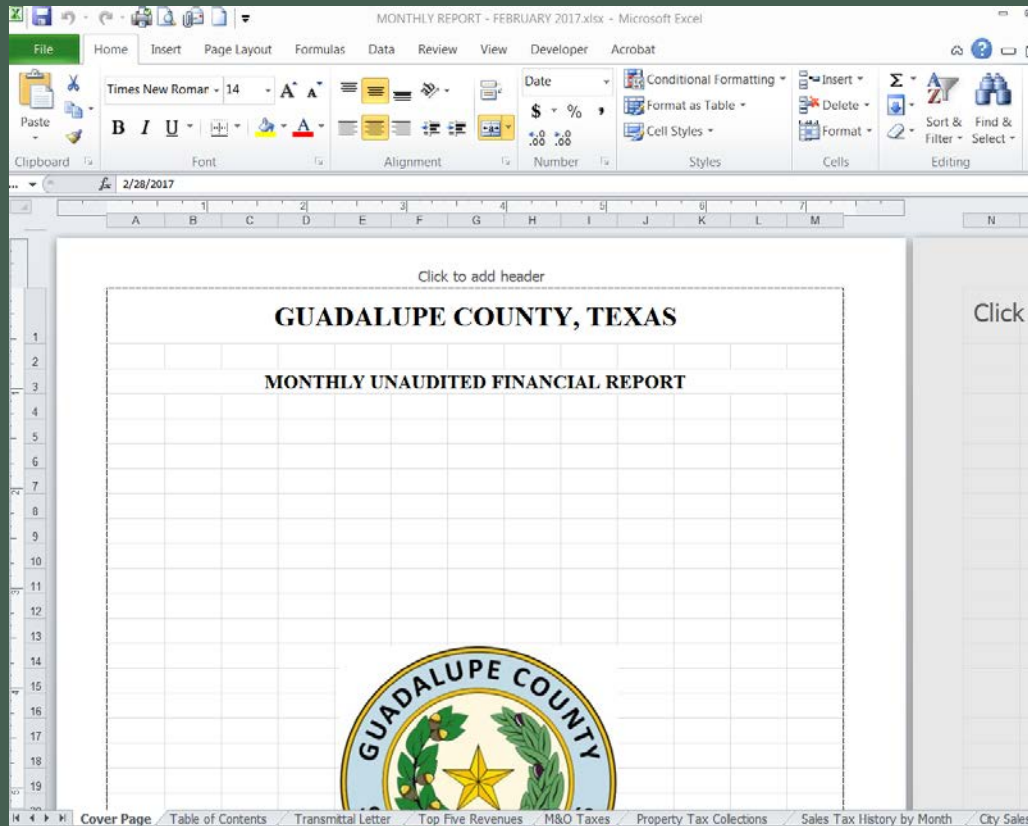
# When to do the report?

- Ummm...Monthly. It's a monthly report.
- 'regular meeting'

# You don't have to reinvent the wheel!

- Other Auditor's Reports

# Guadalupe County Auditor's Monthly Report

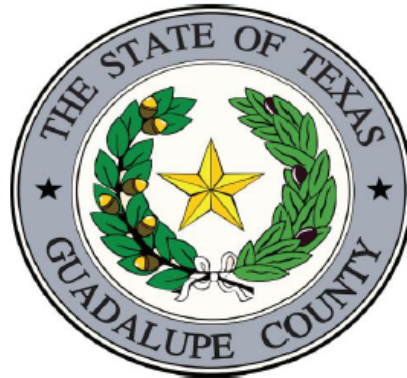


# Title page

## GUADALUPE COUNTY, TEXAS

MONTHLY **UNAUDITED** FINANCIAL REPORT

**LOOK!**



# Table of Contents

As of  
April 30, 2020

## TABLE OF CONTENTS

County Auditor's Letter of Transmittal	Page 4
--	-----------

## BUDGET STATUS

Top Five Revenues	5
Charts:	
❖ Current Property Tax Collections (Maintenance & Operations, General Fund)	6
❖ Property Tax Collections by Month by Fiscal Year	7
❖ Sales Tax	
- Guadalupe County, by month by year	8
- Local Cities, by month by year	9
❖ Vehicle Registration	10
❖ Inmate Board Bills	11
Schedule of Revenues by Fund by Classification <i>(amounts received from each county fund, Local Govt Code §114.025(a)(1))</i>	12
Schedule of Revenues by Fund by Department - Budget and Year-to-Date Actual	15
Schedule of Expenditures - All Funds - Budget and Year-to-Date Actual <i>(amounts disbursed from each county fund, Local Govt Code §114.025(a)(1))</i>	18

## FINANCIAL STATEMENTS

Balance Sheets <i>(condition of accounts and amount on deposit, Local Govt Code §114.025(a)(2) and (a)(3))</i>	
❖ General Fund	31
❖ Road & Bridge Fund	31
❖ All Other Funds (beginning on page)	32

## SCHEDULES

Debt Service Schedule <i>(amount of county bond indebtedness - Local Govt Code §114.025(a)(4))</i>	45
--	----

## ADDITIONAL INFORMATION

Waste Management Proceeds Table	46
County Energy Transportation Reinvestment Zone Table	47

# Transmittal Letter



## OFFICE OF COUNTY AUDITOR GUADALUPE COUNTY, TEXAS

307 W. Court, Suite 205  
Seguin, Texas 78155

Kristen Klein, CPA  
County Auditor

April 30, 2020

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

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Guadalupe County, Texas is submitted herewith for the period from **April 1, 2020 - April 30, 2020**. This report was prepared by the County Auditor in compliance with Chapter 114 of the Local Government Code (Vernon's Texas Codes Annotated).

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

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

These reports are being presented in order to meet statutory requirements. In accordance with Local Government Code §114.025(a)(5) and Internal Audit reports are presented separately.

Respectfully Submitted,



# Top 5 revenues

Why? Because I thought it was interesting.

## GUADALUPE COUNTY, TEXAS

### Revenues - Top Five Revenues

These five revenue sources represent 89% of revenue for the General Fund; hence, I refer to them as the "Top Five."

	FY20 Budget	% of Total Budget
# 1 Property Taxes	\$ 41,470,000	69.6%
# 2 Sales Tax	\$ 7,800,000	13.1%
# 3 City Contribution - Hospital	\$ 1,744,709	2.9%
# 4 Vehicle Registration	\$ 1,325,000	2.2%
# 5 Inmate Board Bills	\$ 700,000	1.2%
Total of "Top Five"	\$ 53,039,709	89.0%
Total General Fund Revenue	\$ 59,610,509	

#### #1 Property Taxes

The County is different from other forms of local government in that it has limited sources of funding. The main funding source, and the only funding source directly controlled by the Commissioners Court, is property taxes. In the General Fund, Current Property Taxes (Maintenance and Operations, M&O) represent 69.6% of all revenue. Please see the chart included in this report for historical budget and collections information.

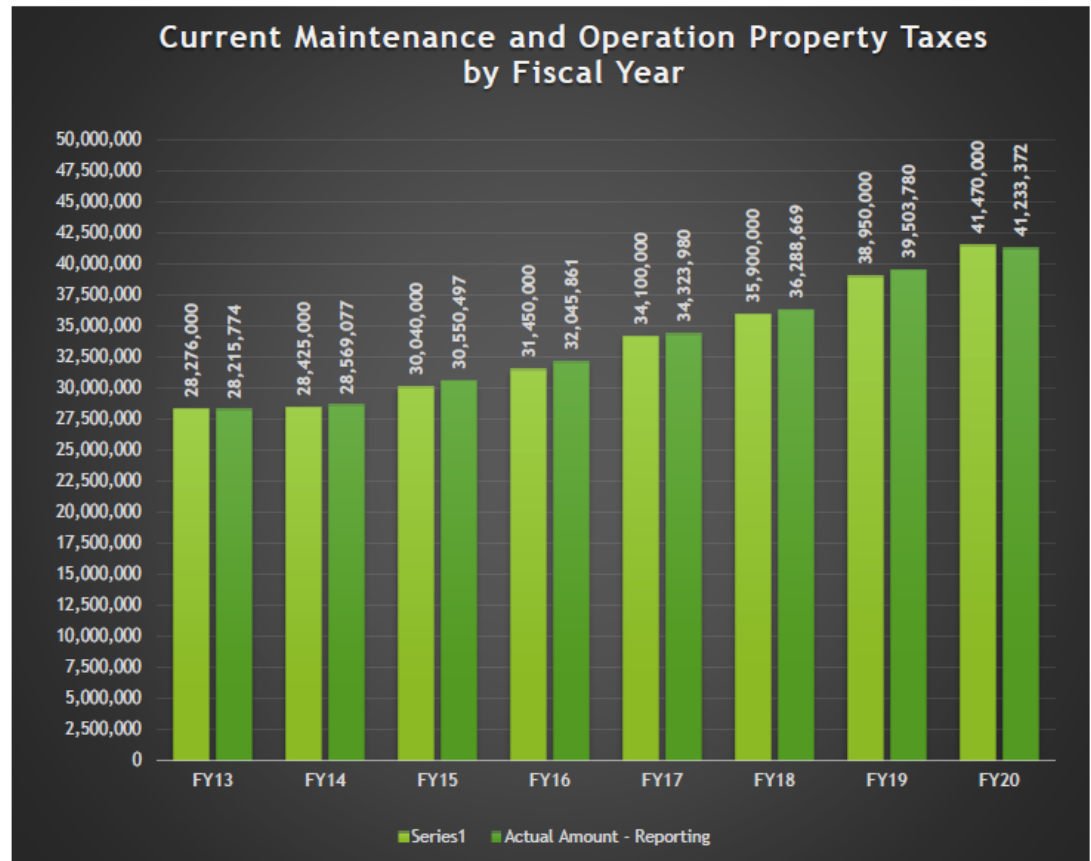
#### #2 Sales Tax

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

#### #3 City Contribution to Hospital

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

# Charts and Graphs



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

Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2013	28,276,000	28,215,773.53
Fiscal Calendar 2014	28,425,000	28,569,078.51
Fiscal Calendar 2015	30,040,000	30,550,498.53
Fiscal Calendar 2016	31,450,000	32,045,861.05
Fiscal Calendar 2017	34,100,000	34,323,979.52
Fiscal Calendar 2018	35,900,000	36,288,669.20
Fiscal Calendar 2019	38,950,000	39,503,780.25
Fiscal Calendar 2020	41,470,000	41,233,371.89

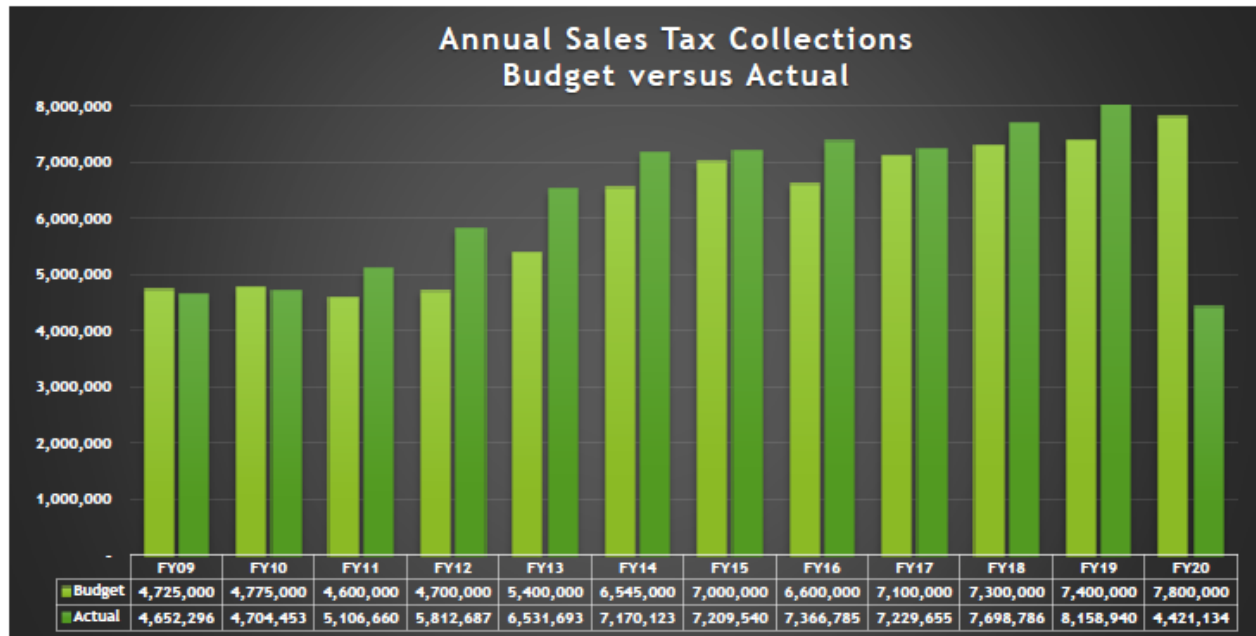
# Why this chart?

## Guadalupe County Current Property Tax Collections - General Fund

(Account Number: 100-409\_300.7110)

Current Property Tax Collections by Month by Fiscal Year										Budget to Actual Comparison		
	October	November	% collected (Oct-Nov)	December	January	February	% collected (Oct-Feb)	March-September	Total	Budget	Over/Under Budget	% +/-
<b>2020</b>	<b>636,220</b>	<b>2,459,674</b>	<b>7.5%</b>	21,642,843	11,153,892	4,655,211	97.8%	685,532	41,233,372	41,470,000	(236,628)	-0.6%
2019	1,109,636	2,034,750	8.1%	17,326,909	13,070,187	4,350,992	97.3%	1,611,305	39,503,780	38,950,000	553,780	1.4%
2018	383,625	1,969,978	6.6%	18,563,067	10,111,818	3,864,635	97.2%	1,395,545	36,288,669	35,900,000	388,669	1.1%
2017	1,691,285	1,552,429	9.5%	17,296,921	8,026,639	4,229,470	96.2%	1,527,236	34,323,980	34,100,000	223,980	0.7%
2016	1,341,762	1,387,438	8.7%	15,332,778	9,324,169	3,492,377	98.2%	1,167,337	32,045,861	31,450,000	595,861	1.9%
2015	1,546,618	1,085,732	8.8%	14,689,801	9,591,036	2,521,968	98.0%	1,115,341	30,550,497	30,040,000	510,497	1.7%
2014	1,428,705	2,039,809	12.2%	12,481,401	9,162,943	2,326,052	96.5%	1,130,166	28,569,077	28,425,000	144,077	0.5%
2013	1,512,841	1,892,299	12.0%	12,317,304	9,285,513	1,922,751	95.2%	1,285,067	28,215,774	28,276,000	(60,226)	-0.2%
2012	5,888,620	1,059,451	25.8%	8,068,451	9,074,131	1,801,153	96.3%	1,042,869	26,934,675	26,900,000	34,675	0.1%
2011	5,486,762	1,050,367	25.1%	8,096,809	7,138,803	2,867,233	94.8%	1,583,710	26,223,685	26,000,000	223,685	0.9%
<b>2010</b>	<b>5,827,097</b>	<b>5,170,445</b>	<b>45.7%</b>	3,752,569	6,106,955	1,936,740	94.8%	1,442,759	24,236,565	24,050,000	186,565	0.8%
<b>2009</b>	<b>1,282,039</b>	<b>8,456,422</b>	<b>42.0%</b>	4,288,212	5,939,351	1,766,037	93.7%	1,466,219	23,198,279	23,200,000	(1,721)	0.0%
<b>2008</b>	<b>4,603,015</b>	<b>4,274,998</b>	<b>42.3%</b>	2,913,668	6,252,321	1,443,197	92.9%	1,144,983	20,632,182	20,970,000	(337,818)	-1.6%
2007	4,003,585	3,383,085	41.0%	2,675,189	5,171,693	1,759,360	94.4%	1,358,586	18,351,498	18,000,000	351,498	2.0%

# Sales Tax



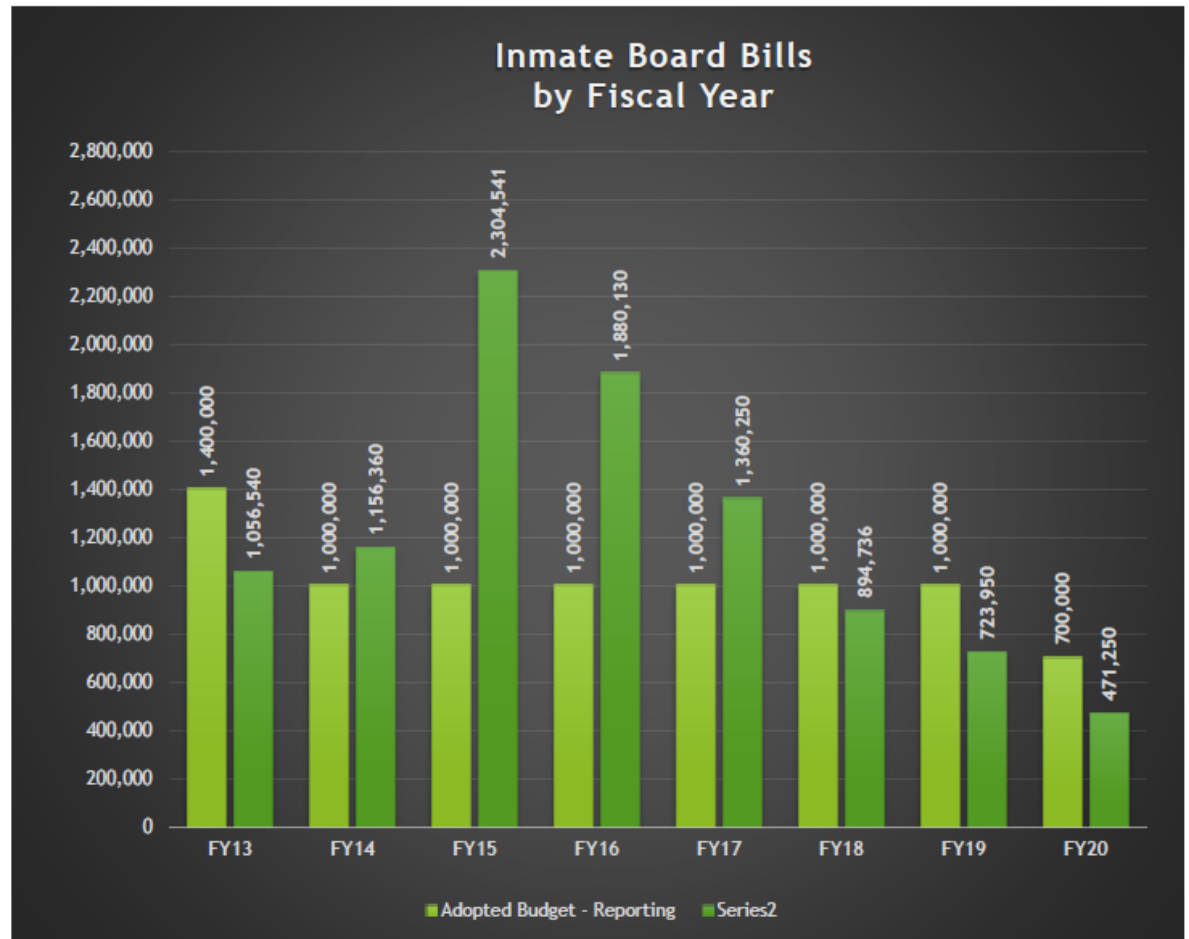
### Sales Tax History by Month Remitted to County

Month Collected / Month Remitted	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	% increase / decrease compared to same month
OCT / DEC	\$ 416,044	\$ 348,805	\$ 371,938	\$ 439,045	\$ 493,420	\$ 538,296	\$ 607,447	\$ 630,243	\$ 587,086	\$ 574,347	\$ 653,451	\$ 702,868	22.4%
NOV / JAN	397,715	346,005	382,270	430,643	494,588	481,516	505,915	547,227	602,072	608,342	583,109	677,383	11.3%
DEC / FEB	464,609	475,600	534,297	488,604	680,186	726,937	748,195	789,474	627,063	762,858	807,211	926,412	
JAN / MAR	334,184	326,067	357,560	396,963	448,163	501,161	507,457	530,642	582,195	322,758	627,327	695,334	
FEB / APR	327,275	330,724	319,326	388,922	468,814	561,845	494,746	464,505	488,896	561,696	657,029	627,819	
MAR / MAY	432,855	460,873	514,187	583,289	627,676	700,788	671,603	691,424	654,166	789,051	728,004	791,319	
APR / JUN	378,335	368,662	406,277	466,522	540,830	671,146	588,818	563,016	562,148	628,901	646,564		
MAY / JUL	357,432	373,210	412,771	491,571	525,020	530,660	548,496	570,375	576,814	636,345	662,830		
JUN / AUG	448,602	475,708	499,670	538,575	576,638	654,060	725,442	710,861	723,462	737,492	730,670		
JUL / SEP	359,243	394,910	385,140	530,894	535,094	604,227	602,532	651,228	583,853	641,015	690,057		
AUG / OCT	344,497	375,173	457,681	534,330	543,168	575,744	537,920	570,706	585,450	697,312	663,725		
SEP / NOV	391,505	428,715	465,543	523,329	598,095	623,744	670,970	647,085	656,452	738,668	708,962		
<b>TOTAL</b>	<b>4,652,296</b>	<b>4,704,453</b>	<b>5,106,660</b>	<b>5,812,687</b>	<b>6,531,693</b>	<b>7,170,123</b>	<b>7,209,540</b>	<b>7,366,785</b>	<b>7,229,655</b>	<b>7,698,786</b>	<b>8,158,940</b>	<b>4,421,134</b>	

\*Note: April 2015 included audit collections of (\$31,854). Without the audit collections, the decrease from the prior year would be (6.3%).  
 February 2017 included audit collections of (\$137,348). Without the audit collections the decrease from the prior year would be (3.2%)  
 March 2018 includes a refund for a State of Texas overpayment of \$258,089

### SALES TAX BY FISCAL YEAR

The most volatile revenue..  
Here one day....  
gone the next



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

Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2013	1,400,000	1,056,540.00
Fiscal Calendar 2014	1,000,000	1,156,360.00
Fiscal Calendar 2015	1,000,000	2,304,540.50
Fiscal Calendar 2016	1,000,000	1,880,130.00
Fiscal Calendar 2017	1,000,000	1,360,250.00
Fiscal Calendar 2018	1,000,000	894,736.07
Fiscal Calendar 2019	1,000,000	723,950.00
Fiscal Calendar 2020	700,000	471,250.00

# Revenues

## Revenues by Classification - All Departments

Budget and Year-to-Date for the Period Ended

April 30, 2020

Fund	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
<b>100</b>	<b>GENERAL FUND</b>	<b>59,610,509</b>	<b>59,740,935</b>	<b>51,055,182</b>	<b>8,685,753</b>	<b>85.5%</b>
	Property Taxes	42,185,000	42,185,000	41,639,342	545,658	98.7%
	Sales Tax	7,814,000	7,814,000	3,636,932	4,177,068	46.5%
	Intergovernmental	3,220,909	3,223,936	935,407	2,288,529	29.0%
	Charges for Services	2,194,500	2,266,278	1,432,042	834,236	63.2%
	Other Taxes	1,580,000	1,580,000	1,605,491	(25,491)	101.6%
	Fines & Forfeitures	875,000	875,000	537,656	337,344	61.4%
	Interest Income	834,000	834,000	820,573	13,427	98.4%
	Licenses and Permits	158,700	158,700	104,742	53,958	66.0%
	Miscellaneous	748,400	804,021	342,997	461,024	42.7%
<b>200</b>	<b>ROAD &amp; BRIDGE FUND</b>	<b>8,996,571</b>	<b>9,075,887</b>	<b>8,200,411</b>	<b>875,476</b>	<b>90.4%</b>
	Property Taxes	6,776,000	6,776,000	6,704,732	71,268	98.9%
	Intergovernmental	148,000	148,000	43,006	104,994	29.1%
	Other Taxes	360,000	360,000	360,167	(167)	100.0%
	Fines & Forfeitures	290,000	290,000	172,124	117,876	59.4%
	Interest Income	70,000	70,000	43,528	26,472	62.2%
	Licenses and Permits	1,339,000	1,339,000	796,536	542,464	59.5%
	Miscellaneous	500	79,816	80,317	(501)	100.6%
	Transfers In	13,071	13,071	-	13,071	0.0%
<b>400</b>	<b>LAW LIBRARY FUND</b>	<b>63,000</b>	<b>63,000</b>	<b>40,148</b>	<b>22,852</b>	<b>63.7%</b>
	Charges for Services	63,000	63,000	40,148	22,852	63.7%
<b>403</b>	<b>SHERIFF'S STATE FORFEITURE CI</b>	<b>30,300</b>	<b>61,842</b>	<b>41,022</b>	<b>20,820</b>	<b>66.3%</b>
	Fines & Forfeitures	30,000	30,000	8,845	21,155	29.5%
	Interest Income	300	300	635	(335)	211.6%
	Miscellaneous	-	31,542	31,542	(0)	100.0%

# Revenues... By Department

## Revenues By Department - General Fund

Budget and Year-to-Date for the Period Ended

April 30, 2020

Fund Dept	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
<b>100</b>	<b>GENERAL FUND</b>	<b>59,610,509</b>	<b>59,740,935</b>	<b>51,055,182</b>	<b>8,685,753</b>	<b>85.5%</b>
400	COUNTY JUDGE	27,200	27,200	16,245	10,955	59.7%
	Probate Training Fee	2,000	2,000	1,145	855	57.3%
	State Salary Supplement	25,200	25,200	15,100	10,100	59.9%
403	COUNTY CLERK	994,500	994,500	664,333	330,167	66.8%
	Cash Overage/Shortage	-	-	(1)	1	
	Clerk of Court Fees	-	-	4,813	(4,813)	
	Copy Fees	100,000	100,000	51,503	48,497	51.5%
	Fees of Office	875,000	875,000	596,094	278,906	68.1%
	Marriage License	17,500	17,500	10,560	6,940	60.3%
	Probate Fees	2,000	2,000	1,363	637	68.1%
409	NON DEPARTMENTAL	51,848,200	51,848,200	46,643,217	5,204,983	90.0%
	1/2 Cent Sales Tax	7,800,000	7,800,000	3,629,815	4,170,185	46.5%
	Bingo Gross Receipts Tax	95,000	95,000	126,472	(31,472)	133.1%
	Bond Forfeitures	50,000	50,000	37,242	12,758	74.5%
	Child Safety Fee - Truancy Cases	-	-	20	(20)	
	County Court Costs	80,000	80,000	22,578	57,422	28.2%
	County Time Payment Fee	-	-	1,722	(1,722)	
	Current Taxes / Real Property	41,470,000	41,470,000	41,233,372	236,628	99.4%
	Delinquent Taxes / Real Property	400,000	400,000	223,790	176,210	55.9%
	Gain(Loss) on Investments	-	-	33,960	(33,960)	
	Indigent Fair Defense Allocation	100,000	100,000	50,623	49,377	50.6%
	Interest Income	830,000	830,000	779,417	50,583	93.9%
	Miscellaneous Revenue	20,000	20,000	10,363	9,637	51.8%
	Mixed Beverage Tax	160,000	160,000	108,671	51,329	67.9%
	Net Estray Proceeds	100	100	841	(741)	840.6%
	Oil Leases / Royalties	100	100	103	(3)	103.3%
	Penalty & Interest	300,000	300,000	168,375	131,625	56.1%
	Proceeds - County Auction	1,000	1,000	8,827	(7,827)	882.7%
	Tobacco Settlement Distribution	70,000	70,000	68,997	1,003	98.6%
	Unclaimed Excess Proceeds TC 34	2,000	2,000	3,958	(1,958)	197.9%
	Waste Management Settlement	450,000	450,000	125,948	324,052	28.0%
	WC Indemnity Payments	20,000	20,000	8,124	11,876	40.6%
426	COUNTY COURT AT LAW	87,700	87,700	45,934	41,766	52.4%
	Court Appointed Attorney Fees	3,000	3,000	3,454	(454)	115.1%
	Jury Fees	700	700	480	220	68.6%
	State Salary Supplement	84,000	84,000	42,000	42,000	50.0%



# Expenditures

## Expenditures - All Funds Budget and Year-to-Date for the Period Ended April 30, 2020

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
<b>100</b>	<b>GENERAL FUND</b>	\$ 62,910,509	\$ 437,482	\$ 63,347,991	\$ 34,851,280	\$ 632,004	\$ 27,864,708	56.0%
400	COUNTY JUDGE	513,686	-	513,686	169,793	-	343,893	33.1%
	Personnel Services	463,786	-	463,786	167,504	-	296,282	36.1%
	Elected Officials	123,625	-	123,625	71,152	-	52,473	57.6%
	Employees	237,909	-	237,909	58,979	-	178,930	24.8%
	Benefits	102,252	-	102,252	37,373	-	64,879	36.6%
	Operations	13,900	-	13,900	2,289	-	11,611	16.5%
	Oper Exp	13,900	-	13,900	2,289	-	11,611	16.5%
	Capital Outlay	32,000	-	32,000	-	-	32,000	0.0%
	Capital Outlay	32,000	-	32,000	-	-	32,000	0.0%
	Operations - Non Capital A	4,000	-	4,000	-	-	4,000	0.0%
	Oper Exp	4,000	-	4,000	-	-	4,000	0.0%
401	COMMISSIONERS COURT	491,392	-	491,392	269,346	-	222,046	54.8%
	Personnel Services	465,842	-	465,842	259,468	-	206,374	55.7%
	Elected Officials	313,375	-	313,375	179,027	-	134,348	57.1%
	Employees	41,000	-	41,000	22,865	-	18,135	55.8%
	Benefits	111,467	-	111,467	57,576	-	53,891	51.7%
	Operations	25,550	-	25,550	9,878	-	15,672	38.7%
	Oper Exp	25,550	-	25,550	9,878	-	15,672	38.7%
403	COUNTY CLERK	1,622,724	2,233	1,624,957	842,078	7,073	775,805	52.3%
	Personnel Services	1,545,674	-	1,545,674	795,446	-	750,228	51.5%
	Elected Officials	87,099	-	87,099	50,132	-	36,967	57.6%
	Employees	993,479	-	993,479	510,777	-	482,702	51.4%
	Benefits	465,096	-	465,096	234,537	-	230,559	50.4%
	Operations	67,050	2,895	69,945	38,812	7,073	24,059	65.6%
	Oper Exp	67,050	2,895	69,945	38,812	7,073	24,059	65.6%
	Capital Outlay	10,000	(662)	9,338	7,820	-	1,518	83.7%
	Capital Outlay	10,000	(662)	9,338	7,820	-	1,518	83.7%



# Balance Sheets

## Balance Sheets - All Funds

For the Period Ending

April 30, 2020

*(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)*

<b>100 GENERAL FUND</b>	
<b>Asset</b>	
Cash and Investments	54,564,199
Cash in Bank	24,957,291
Cash on Hand	4,645
Investments	29,602,263
Accounts Receivable	1,153,330
Prepays	155,807
Due from Other Funds	1,371
<b>Asset Total</b>	<b>55,874,707</b>
<b>Liability</b>	
Accounts Payable	(793,794)
Other State Fees	(6,303)
Other Liabilities	(150,655)
Payroll Liabilities	(450,901)
Funds Held for Others	(91,450)
Deferred Revenues	(1,094,918)
Quarterly State Civil Fees Payable	(24,282)
Quarterly State Court Cost Payable	(61,648)
<b>Liability Total</b>	<b>(2,673,950)</b>
<b>Fund Equity</b>	
Non-Spendable Fund Balance	(610,961)
Prepays	(610,961)
Fund Balance	(36,385,893)
Committed Fund Balance	(6,200,000)
Assigned Fund Balance	(5,822,315)
Unassigned Fund Balance	(24,363,578)
<b>Fund Equity Total</b>	<b>(36,996,855)</b>
<b>200 ROAD &amp; BRIDGE FUND</b>	
<b>Asset</b>	
Cash and Investments	8,940,226
Cash in Bank	6,140,226
Investments	2,800,000

# Debt

## DEBT SERVICE SCHEDULE - OUTSTANDING DEBT

### CERTIFICATES OF OBLIGATION, SERIES 2013

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

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2020	\$ 1,165,000.00	1.60%	\$ 41,462.50	\$ 32,142.50	\$ 1,238,605.00
2021	\$ 1,200,000.00	1.70%	\$ 32,142.50	\$ 21,942.50	\$ 1,254,085.00
2022	\$ 1,240,000.00	1.80%	\$ 21,942.50	\$ 10,782.50	\$ 1,272,725.00
2023	\$ 1,135,000.00	1.90%	\$ 10,782.50	\$ -	\$ 1,145,782.50
	<u>\$ 4,740,000.00</u>		<u>\$ 106,330.00</u>	<u>\$ 64,867.50</u>	<u>\$ 4,911,197.50</u>

### TAX NOTES, SERIES 2017

In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of constructing, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2020	\$ 1,000,000.00	1.325%	\$ 55,858.75	\$ 49,233.75	\$ 1,105,092.50
2021	\$ 1,080,000.00	1.425%	\$ 49,233.75	\$ 41,538.75	\$ 1,170,772.50
2022	\$ 1,090,000.00	1.525%	\$ 41,538.75	\$ 33,227.50	\$ 1,164,766.25
2023	\$ 1,240,000.00	1.700%	\$ 33,227.50	\$ 22,687.50	\$ 1,295,915.00
2024	\$ 2,420,000.00	1.875%	\$ 22,687.50	\$ -	\$ 2,442,687.50
	<u>\$ 6,830,000.00</u>		<u>\$ 202,546.25</u>	<u>\$ 146,687.50</u>	<u>\$ 7,179,233.75</u>

Total Debt Outstanding as of 10-1-2019	\$ 11,570,000
Less scheduled principal payments for FY20	(2,165,000)
Total Debt Outstanding as of 10-1-2020	<u>\$ 9,405,000</u>

# Other Presentations

## ***FINANCIAL HIGHLIGHTS***

As of November 30, 2021 we have 10 months or 83.3% of the year remaining.

### **General Fund Revenue:**

Eighty-five percent (85%) of the total general fund budgeted revenue comes from three categories, so it is critical that we stay on target in the following categories;

- Current Taxes- FY 22 Budget \$ 10,118,800 which is 71% of total budget

Through 11/30/2021 we have collected \$ 3.9 million or 39% of budget. At the same point last year we had collected 36% so we are doing slightly better than last year.

- County Sales Tax- FY 22 Budget \$ 1,400,000 which is 10% of total budget

Through 11/30/2021 we have collected \$ 259K or 19% of budget. At the same point last year we had collected 21% so we are slightly below last year.

- DMV Fees- FY 22 Budget \$ 830,000 which is 6% of total budget

The Texas Comptroller remits a portion of the vehicle registration fee and the optional \$ 10 road and bridge fee to the County. Through 11/30/2021 we have collected \$ 88K or 11% of the total budget.

### **General Fund Expense:**

- With the following exceptions, all departments are at or above 83.3% of their budget remaining:
  - County Clerk's Office- the accrued vacation balance for a retiring employee was paid out.
  - Telecommunications- the monthly invoice for October and November were slightly higher than those invoices for the same months last year.

# Other Presentations

- Computer- Most of the annual maintenance contracts, Incode, NetData and Trittech Software are due in October and have been paid.
- Tax Assessor- we contract with Peregrine to mail out our property tax notices in October of each year.
- Constables 1, 2, 3 and 4- funds for the purchase of the four (4) vehicles have been encumbered and purchase orders issued.
- Library- total budget for Library materials is \$ 40,000. Through November 30, the library has expended 40K or 40% of total budget.
- Extension Services-Expenditures for two conferences were incurred in October and November.

## ***Insurance Fund***

Insurance Claims and Prescriptions are at expected levels through November 30. Claims expense is averaging \$ 38 K per week and if claims remain at this level through the remainder of the year we should end the year slightly under budget.

## ***Pooled Cash Report***

Total Cash Balance in all accounts combined is \$ 18,106,440.09, of this amount \$ 5,064,597 belongs to our Dedicated Funds (Grants, CSCD, Juvenile Probation, and legally dedicated funds.)

# My Monthly Report

- I try to do my report monthly
- I present it at a Commissioners Court meeting (on the agenda)
- The report is sent to the District Judges electronically in pdf format
  - If there is something really important, I'll call and / or add note in my email to them
- It is posted on our website, on the County Auditor's page
- I have tried to shorten my report, at one point it was hundreds of pages long, I want them to look at it!

# Advice Only – (it's free, you get what you paid for..)

- Include a statement that your monthly reports are “unaudited”
- If the bank statements **are not reconciled**, include a statement that your reports were prepared prior to the reconciliation of the bank statements
- If you are going through a **financial software conversion**, include this in your report.

# OTHER Reports to prepare / submit!

- Local Assistance and Tribal Consistency Fund (LATCF)
- American Rescue Plan Act (ARPA)
- Certification of Title III Expenditures (Timber Funds)
- Eminent Domain
- Local Government Debt Reporting
- County Hotel Occupancy Tax
- Indigent Health Care
- Special Purpose District Public Information Database
- Sheriffs' and Constables' Fees
- New Tax Increment Reinvestment Zone
- Annual Tax Increment Report
- New Abatement Reinvestment Zone
- New Tax Abatement Agreements
- Modified or Cancelled Tax Abatement Agreements
- Excess Highway Fines
- Texas Excess Motor Carrier Fines
- Motor Carrier Violations Act "Cost of Enforcement" Worksheet

Review handout for specific details for each Report

# OTHER Reports to prepare / submit!

- Texas County Lateral Road & Bridge Expenditures Yearly Report
- Photographic Enforcement Systems
- QUARTERLY STATE FEE REPORTS
- Electronic Filing System - State Fund
- Child Safety Seat and Seat Belt Violation Fines
- State Criminal Costs and Fees
- Civil Fees
- Sexual Assault/Substance Abuse Programs and Supplement
- Specialty Court Program Account
- Texas Home Visiting Program Trust Fund—Voluntary Contributions
- TAX ASSESSOR/COLLECTOR
- Texas Motor Vehicle Sales/Use Tax & Surcharge Report and Supplement
- Texas Boat and Boat Motor Sales & Use Tax Report
- Detailed Report of Dishonored Checks
- Tax Assessor Collector Bond to the State

Review handout for specific details for each Report



Dear Lord,



All I ask is for  
a chance  
to prove that  
winning the  
lottery won't  
make me a bad person!

Have you ever had  
one of those days,  
when you're  
holding a  
stick and  
everybody looks  
like a pinata?



CONTACT INFO:

Melissa Jeter

Houston County Auditor

936-544-3255 x 232

[mjeter@co.Houston.tx.us](mailto:mjeter@co.Houston.tx.us)

**IF EACH DAY IS A GIFT,  
I'D LIKE TO KNOW  
WHERE I CAN  
RETURN  
MONDAYS.**



DespicableMeMinions.org