

# Guadalupe County Treasurer's Monthly and Investment Report

For the Month Ended  
April 30, 2018

Submitted by  
Honorable Linda Douglass  
Guadalupe County Treasurer

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## Treasurer's Investment Report

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June 5, 2018

To: County Judge Kyle Kutcher and Commissioners' Court  
From: Linda Douglass, Guadalupe County Treasurer  
Re: Treasurer's Monthly/Investment Report

Honorable Members of the Commissioners' Court:

Attached you will find the transmittal of the County Treasurer's Report to Commissioners' Court for money received and disbursed; debts due to and owed by the county; and all other proceedings in the Treasurer's office for the month ended April 30, 2018 as required by the Texas Local Government Code Section 114.026.

In accordance with the provisions of Government Code 2256.023, the Public Funds Investment Act, which require at least quarterly reporting of investment transactions for county funds to the Commissioners' Court. The investments held in Guadalupe County's portfolio comply with the Public Funds Investment Act and Guadalupe County Investment Policy and Strategies.

Also, in accordance with State Law, the books and accounts of the County Treasurer are available to Commissioners' Court for inspection and examination, as desired. This report is also filed with the County Clerk as the official records management officer for Guadalupe County. Should you have any questions concerning the information provided in this report or request for additional information, please contact the County Treasurer at (830)303-4188, ext. 1338.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Linda Douglass".

Linda Douglass  
Guadalupe County Treasurer

CERTIFICATION BY COUNTY TREASURER

THE STATE OF TEXAS §

COUNTY OF Guadalupe County §

June 5, 2018

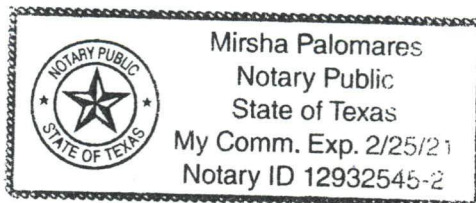
I, the undersigned, County Treasurer of Guadalupe County, Texas, do hereby swear and affirm that the attached Guadalupe County Treasurer's Monthly and Investment Report to be a true and correct statement, to the best of my knowledge, of all accounts under the control of Guadalupe County Treasurer for the month ended April 30, 2018.

  
\_\_\_\_\_  
Linda Douglass, CCT, CIO  
Guadalupe County Treasurer

THE STATE OF TEXAS  
THE COUNTY OF GUADALUPE

This instrument was sworn and subscribed before me on this 30 day of May, 2018.

Seal



  
\_\_\_\_\_  
Notary Public



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**A F F I D A V I T**  
**COUNTY TREASURER'S MONTHLY/INVESTMENT REPORT FOR**  
**THE MONTH ENDED APRIL 30, 2018**

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**WHEREAS**, in accordance with Section §114.026 of the Texas Local Government Code, the County Treasurer shall make a detailed report of money received and disbursed; debts due to and owed by the county; and all other proceedings in the Treasurer's office shall be presented at the regular meeting of the Commissioners Court.

We the undersigned hereby certify and approve to the best of our knowledge and belief, that the attached information is a true and a complete list of all amounts received and paid from each fund since the County Treasurer's preceding report, and any balance remaining in the Treasurer's hand on the said 30<sup>th</sup> day of April 2018.

**FURTHER**, the amount of cash and other assets that were in the custody of the County Treasurer at the time of the examination was **\$77,212,888.00** as the Guadalupe County Investment Officer. This report has been prepared in compliance with the Local Government Code 116.112 and in accordance with Government Code, Subchapter A, Chapter 2256, Public Funds Investment Act.

**THEREFORE**, In accordance with Texas Local Government Code Section 114.026 and Section 116.112, I hereby submit my April 30, 2018 reports as required by law for the Guadalupe County Commissioners' Court review and approval.

**Submitted by:**

*Linda Douglass*  
\_\_\_\_\_  
Linda Douglass, CCT CIO, Guadalupe County Treasurer

**APPROVED** this 5<sup>th</sup> day of June 2018

*Kyle Kutscher*  
\_\_\_\_\_

**Kyle Kutscher**  
County Judge

*Greg Seidenberger*  
\_\_\_\_\_

**Greg Seidenberger**  
Commissioner Pct. 1

*Jim Wolverson*  
\_\_\_\_\_

**Jim Wolverson**  
Commissioner Pct. 3

**ATTEST:**

*Teresa Kiel*  
\_\_\_\_\_

**Teresa Kiel**  
County Clerk

*Jack Shanafelt*  
\_\_\_\_\_

**Jack Shanafelt**  
Commissioner Pct. 2

*Judy Cope*  
\_\_\_\_\_

**Judy Cope**  
Commissioner Pct. 4



A complete detail copy of the Treasurer's Report is available in the County Treasurer's office or an official copy may be purchased at the County Clerk's office. The County Clerk is the official custodian of the Commissioners Court records.

**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE MONTH ENDED April 30, 2018**

FUND	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE - GL	INVESTMENTS BALANCE - GL	MONEY MARKET BALANCE - GL	FUND BALANCE
100	GENERAL FUND	\$ (654,447.41)	\$ 5,221,955.81	\$ 4,652,754.53	\$ (85,246.13)	\$ 39,602,802.25	\$ 2,029,732.21	\$ 41,547,288.33
100	PAYROLL FUND	\$ 990,928.42	\$ 3,309,065.75	\$ 3,332,023.96	\$ 967,970.21			\$ 967,970.21
100	JURY FUND	\$ 902.19	\$ 10,001.25	\$ 5,300.00	\$ 5,603.44			\$ 5,603.44
100	FUB INVESTMENT ACCOUNT INTEREST	\$ 1,904.79	\$ 721.92	\$ 1,904.79	\$ 721.92			\$ 721.92
200	ROAD & BRIDGE	\$ 4,704.13	\$ 553,914.07	\$ 494,998.02	\$ 63,620.18	\$ 7,600,341.40	\$ 25,355.93	\$ 7,689,317.51
201	CETRZ FUND	\$ 70,736.19	\$ -	\$ -	\$ 70,736.19	\$ 300,000.00	\$ 25,000.00	\$ 395,736.19
323	JUVENILE DRUG COURT	\$ (13,112.67)	\$ 8,853.47	\$ 5,902.25	\$ (10,161.45)			\$ (10,161.45)
324	JUVENILE TJJD	\$ 138,158.41	\$ 68,903.00	\$ 58,572.02	\$ 148,489.39	\$ -	\$ -	\$ 148,489.39
325	JUVENILE PROBATION FUND	\$ (262,499.47)	\$ 346,955.62	\$ 275,107.82	\$ (190,651.67)	\$ -	\$ 924,996.60	\$ 734,344.93
326	JUVENILE PROBATION FEE FUND	\$ 17,003.25	\$ 1,120.87	\$ -	\$ 18,124.12			\$ 18,124.12
327	JUVENILE PROBATION TITLE IVE	\$ 50,126.54	\$ 2.61	\$ 102.15	\$ 50,027.00			\$ 50,027.00
400	LAW LIBRARY FUND	\$ 68,903.90	\$ 7,659.07	\$ 1,230.64	\$ 75,332.33	\$ 100,000.00	\$ -	\$ 175,332.33
403	SHERIFF'S STATE FORFEITURE	\$ 1,355,555.70	\$ 3,951.73	\$ 2,933.43	\$ 1,356,574.00			\$ 1,356,574.00
405	SHERIFF'S FEDERAL FORFEITURE	\$ 162,073.91	\$ 18.83	\$ 7,902.00	\$ 154,190.74			\$ 154,190.74
408	FIRE CODE INSPECTION FEE FUND	\$ 107,027.00	\$ 657.50	\$ 315.44	\$ 107,369.06			\$ 107,369.06
409	SHERIFF'S DONATION FUND	\$ 9,627.50	\$ -	\$ 316.59	\$ 9,310.91			\$ 9,310.91
410	CO. CLERK RECORDS MGMT FUND	\$ 128,509.69	\$ 25,953.95	\$ 5,049.16	\$ 149,414.48	\$ 900,000.00	\$ 2,431.25	\$ 1,051,845.73
411	CO. CLERK RECORDS ARCHIVE-GF	\$ 142,504.21	\$ 25,642.04	\$ -	\$ 168,146.25	\$ 400,000.00	\$ 7,936.74	\$ 576,082.99
412	COUNTY RECORDS MGMT	\$ 96,739.09	\$ 3,214.82	\$ -	\$ 99,953.91			\$ 99,953.91
413	VITAL STATISTICS PRESERVATION-GF	\$ 8,421.05	\$ 432.00	\$ -	\$ 8,853.05			\$ 8,853.05
414	COURTHOUSE SECURITY	\$ 46,919.39	\$ 5,706.39	\$ 4,539.45	\$ 48,086.33			\$ 48,086.33
415	DISTRICT CLERK RECORDS MGMT	\$ 14,020.37	\$ 887.24	\$ -	\$ 14,907.61			\$ 14,907.61
416	JUSTICE COURT TECHNOLOGY	\$ 55,446.41	\$ 2,363.77	\$ -	\$ 57,810.18			\$ 57,810.18
417	CO&DIST COURT TECHNOLOGY FUND	\$ 18,050.38	\$ 375.12	\$ -	\$ 18,425.50			\$ 18,425.50
418	JUSTICE COURT SECURITY	\$ 9,160.64	\$ 581.96	\$ 131.70	\$ 9,610.90			\$ 9,610.90
420	SURPLUS FUNDS-ELECTION CONTRACT	\$ 127,289.76	\$ -	\$ -	\$ 127,289.76			\$ 127,289.76
422	HAVA FUND	\$ 38,627.51	\$ -	\$ -	\$ 38,627.51			\$ 38,627.51
430	COURT REPORTER FEE (GC 51.601)	\$ 18,303.06	\$ 2,806.70	\$ 1,104.28	\$ 20,005.48			\$ 20,005.48
431	FAMILY PROTECTION FEE FUND	\$ 68,093.23	\$ 1,008.66	\$ -	\$ 69,101.89			\$ 69,101.89
432	DIST CLK RECORDS ARCHIVE-GF	\$ 50,785.38	\$ 1,628.43	\$ -	\$ 52,413.81			\$ 52,413.81
433	COURT RECORDS PRESERVATION-GF	\$ 7,337.98	\$ 1,939.06	\$ -	\$ 9,277.04	\$ 125,000.00	\$ -	\$ 134,277.04
435	ALTERNATIVE DISPUTE RESOLUTION	\$ (9,209.63)	\$ 1,730.99	\$ -	\$ (7,478.64)	\$ 325,000.00	\$ 25,000.00	\$ 342,521.36
436	COURT-INITIATED GUARDIANSHIPS	\$ 32,744.77	\$ 780.00	\$ 1,450.00	\$ 32,074.77			\$ 32,074.77
437	CHILD SAFETY FEE-GF	\$ 72,253.43	\$ 5,729.28	\$ -	\$ 77,982.71	\$ 50,000.00		\$ 127,982.71
440	COUNTY DRUG COURTS FUND-GF	\$ 44,873.22	\$ 202.00	\$ -	\$ 45,075.22			\$ 45,075.22
445	CA PRE-TRIAL INTERVENTION PROG	\$ 9,750.00	\$ 1,500.00	\$ 2,750.00	\$ 8,500.00			\$ 8,500.00
447	CA STATE FUNDS	\$ 1,460.85	\$ 7,500.00	\$ 1,308.00	\$ 7,652.85			\$ 7,652.85
453	CONSTABLE 3 STATE FORFEITURE	\$ 345.01	\$ 0.46	\$ -	\$ 345.47			\$ 345.47
463	CONSTABLE 3 FEDERAL FORFEITURE	\$ 3,458.48	\$ -	\$ -	\$ 3,458.48			\$ 3,458.48
498	BAIL BOND SECURITY FUND	\$ 205,026.73	\$ 15.00	\$ -	\$ 205,041.73	\$ 260,000.00		\$ 465,041.73
499	EMPLOYEE FUND-GF	\$ 11,627.50	\$ 176.55	\$ -	\$ 11,804.05			\$ 11,804.05
500	SPECIAL VIT INTERST FUND	\$ 541.97	\$ -	\$ -	\$ 541.97			\$ 541.97
501	COUNTY ATTORNEY HOT CHECK FEES	\$ 20,197.77	\$ 180.00	\$ 148.49	\$ 20,229.28			\$ 20,229.28
505	LAW ENFORCEMENT TRAINING FUND	\$ 29,244.37	\$ -	\$ 590.00	\$ 28,654.37			\$ 28,654.37
600	DEBT SERVICE	\$ (48,400.67)	\$ 100,004.86	\$ -	\$ 51,604.19	\$ 199,443.61	\$ 25,000.00	\$ 276,047.80
700	CAPITOL PROJECT	\$ 1,354,614.97	\$ -	\$ -	\$ 1,354,614.97	\$ 2,500,000.00	\$ 3,025,000.00	\$ 6,879,614.97
701	TAX NOTES SERIES 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,922,602.89	\$ 5,922,602.89
702	DEPT OF HOMELAND SECURITY (FEMA)	\$ 3,579.99	\$ -	\$ -	\$ 3,579.99			\$ 3,579.99
703	TWDB FLOOD MITIGATION GRANT	\$ 1,076,095.60	\$ 88,452.51	\$ 184,821.42	\$ 979,726.69			\$ 979,726.69
704	TWBD-2015 FLOOD MITAGATION	\$ 2,998,090.37	\$ 124,992.55	\$ 135,346.30	\$ 2,987,736.62			\$ 2,987,736.62
800	JAIL COMMISSARY FUND	\$ 202,129.64	\$ 30,140.84	\$ 17,229.76	\$ 215,040.72			\$ 215,040.72
850	EMPLOYEE HEALTH BENEFITS	\$ 441,650.64	\$ 528,656.26	\$ 352,118.84	\$ 618,188.06	\$ 2,356,693.95	\$ -	\$ 2,974,882.01
855	WORKERS' COMPENSATION FUND	\$ 68,920.19	\$ 25,550.02	\$ 79,997.50	\$ 14,472.71	\$ -	\$ 206,537.79	\$ 221,010.50
899	MISC SHORT TERM GRANTS	\$ (11,682.61)	\$ 1,643.22	\$ 8,727.77	\$ (18,767.16)			\$ (18,767.16)
	<b>TOTALS</b>	\$ 9,385,113.12	\$ 10,523,576.18	\$ 9,634,676.31	\$ 10,274,012.99	\$ 54,719,281.21	\$ 12,219,593.41	\$ 77,212,887.61

Submitted by: Honorable Linda Douglass  
Guadalupe County Treasurer  
June 5, 2018



**GUADALUPE COUNTY, TEXAS**  
**Debt Service Schedule**

**CERTIFICATES OF OBLIGATION, SERIES 2013**

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

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2016	\$ -	1.15%	\$ -	\$ -	\$ -
2017	\$ -	1.30%	\$ -	\$ -	\$ -
2018	\$ -	1.40%	\$ -	\$ 41,875.00	\$ 41,875.00
2019	\$ 55,000.00	1.50%	\$ 41,875.00	\$ 41,462.50	\$ 138,337.50
2020	\$ 1,165,000.00	1.60%	\$ 41,462.50	\$ 32,142.50	\$ 1,238,605.00
2021	\$ 1,200,000.00	1.70%	\$ 32,142.50	\$ 21,942.50	\$ 1,254,085.00
2022	\$ 1,240,000.00	1.80%	\$ 21,942.50	\$ 10,782.50	\$ 1,272,725.00
2023	\$ 1,135,000.00	1.90%	\$ 10,782.50	\$ -	\$ 1,145,782.50
	<u>\$ 4,795,000.00</u>		<u>\$ 148,205.00</u>	<u>\$ 148,205.00</u>	<u>\$ 5,091,410.00</u>

**REFUNDING BOND, SERIES 2014**

In January 2014, the Guadalupe County Commissioners Court issued \$8,035,000 in refunding bonds. This amount and an additional \$5,000,000 from the General Fund paid off the Tax Anticipation Notes Series 2009 and the Refunding Bonds Series 2005; which significantly reduced the interest rate on the existing debt and reduced the total indebtedness of the County.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2016	\$ -	0.57%	\$ -	\$ -	\$ -
2017	\$ -	0.83%	\$ -	\$ -	\$ -
2018	\$ -	1.20%	\$ -	\$ 8,927.00	\$ 8,927.00
2019	\$ 1,130,000.00	1.58%	\$ 8,927.00	\$ -	\$ 1,138,927.00
	<u>\$ 1,130,000.00</u>		<u>\$ 8,927.00</u>	<u>\$ 8,927.00</u>	<u>\$ 1,147,854.00</u>

**TAX NOTES, SERIES 2017**

In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes for the purpose of construction, acquiring, purchasing, renovating, equipping, enlarging and improving County-owned facilities and making other County improvements; purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and payment of professional services relating to the aforementioned projects and relating to the issuance of the Notes (the Project)

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2018	\$ -	1.075%	\$ -	\$ 61,258.75	\$ 61,258.75
2019	\$ 900,000.00	1.200%	\$ 61,258.75	\$ 55,858.75	\$ 1,017,117.50
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>\$ 7,730,000.00</u>		<u>\$ 263,805.00</u>	<u>\$ 263,805.00</u>	<u>\$ 8,257,610.00</u>

<b>Total Debt Outstanding</b>	<b>\$ 13,655,000.00</b>	<b>\$ 420,937.00</b>	<b>\$ 420,937.00</b>	<b>\$ 14,496,874.00</b>
<b>4/30/2018</b>				

## Monthly Departmental Revenues for the Fiscal Year October 1, 2017 to September 30, 2018

	Oct-17-Dec-17 Totals	Jan-18-Mar-18 Totals	Apr-18	REVENUE YEAR-TO- DATE
ADULT DETENTION CENTER	\$ 468,254.29	\$ 372,975.07	\$ 133,389.44	\$ 974,618.80
CO ATTORNEY	\$ 3,351.56	\$ 2,926.96	\$ 1,333.44	\$ 7,611.96
CONSTABLE 1	\$ 11,457.25	\$ 16,540.16	\$ 5,704.03	\$ 33,701.44
CONSTABLE 2	\$ 8,757.47	\$ 13,154.91	\$ 5,086.20	\$ 26,998.58
CONSTABLE 3	\$ 6,674.58	\$ 4,371.22	\$ 2,898.03	\$ 13,943.83
CONSTABLE 4	\$ 8,387.26	\$ 11,565.45	\$ 4,867.12	\$ 24,819.83
COUNTY CLERK-CIVIL	\$ 57,080.45	\$ 74,473.63	\$ 18,553.44	\$ 150,107.52
COUNTY CLERK-CCL AND CCL2	\$ 97,135.90	\$ 119,667.13	\$ 48,783.95	\$ 265,586.98
COUNTY CLERK-DEEDS/LIBRARY	\$ 347,489.07	\$ 306,422.20	\$ 100,245.00	\$ 754,156.27
COUNTY CLERK-VITAL STATS	\$ 26,149.00	\$ 32,501.75	\$ 15,080.00	\$ 73,730.75
COUNTY CLERK-SCHERTZ	\$ 1,378.00	\$ 3,630.25	\$ 2,221.00	\$ 7,229.25
COUNTY CLERK-TPW	\$ 459.00	\$ 159.00	\$ 181.00	\$ 799.00
DISTRICT CLERK-CIVIL	\$ 162,031.74	\$ 207,239.45	\$ 71,654.74	\$ 440,925.93
DISTRICT CLERK-CCM	\$ 67,659.45	\$ 66,924.40	\$ 18,171.16	\$ 152,755.01
ELECTIONS	\$ 60,150.64	\$ 17,921.02	\$ -	\$ 78,071.66
ENVIRONMENTAL HEALTH	\$ 25,230.20	\$ 33,129.75	\$ 12,770.00	\$ 71,129.95
FIRE MARSHAL	\$ 5,418.58	\$ 5,155.00	\$ 670.40	\$ 11,243.98
NON-DEPARTMENTAL *	\$ 141,537.88	\$ 110,957.99	\$ 113,607.79	\$ 366,103.66
JUSTICE OF THE PEACE, PCT. 1	\$ 196,279.23	\$ 261,574.61	\$ 79,388.02	\$ 537,241.86
JUSTICE OF THE PEACE, PCT. 2	\$ 48,020.57	\$ 59,387.88	\$ 18,363.10	\$ 125,771.55
JUSTICE OF THE PEACE, PCT. 3	\$ 20,225.01	\$ 29,543.63	\$ 9,349.13	\$ 59,117.77
JUSTICE OF THE PEACE, PCT. 4	\$ 93,932.76	\$ 119,321.55	\$ 35,258.59	\$ 248,512.90
JUVENILE PROBATION	\$ 83,569.48	\$ 100,340.46	\$ 65,064.59	\$ 248,974.53
ROAD AND BRIDGE	\$ 101,284.27	\$ 4,506.72	\$ 451.60	\$ 106,242.59
SHERIFF'S DEPARTMENT	\$ 27,759.73	\$ 102,664.33	\$ 9,357.99	\$ 139,782.05
TAX OFFICE	\$ 32,553,208.47	\$ 25,910,357.26	\$ 2,473,789.49	\$ 60,937,355.22
TREASURER'S OFFICE	\$ 1,055.51	\$ 1,690.30	\$ 540.00	\$ 3,285.81
<b>TOTAL MONTHLY REVENUES</b>	<b>\$ 34,623,937.35</b>	<b>\$ 27,989,102.08</b>	<b>\$ 3,246,779.25</b>	<b>\$ 65,859,818.68</b>

**\*NON-DEPARTMENTAL includes:**

TABC \$147.50

ACCENT FOOD \$176.55

WASTE MANAGEMENT \$113,283.74



**GUADALUPE COUNTY  
SALES AND USE TAX COMPARISON SUMMARY 2017/2018**



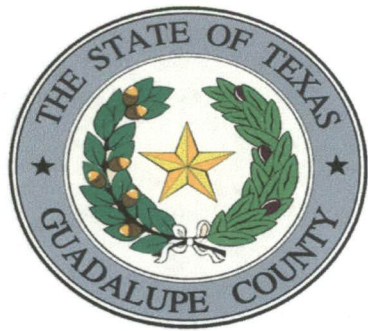
Prior Year 2017 Month Collected / Month Remitted	Comparable Payment Prior Year	Current Year 2018 Month Collected / Month Remitted	Payment Current Year	Net Difference Prior Year 2017	% Change Increase/Decrease
October / December	\$ 587,086.00	October / December	\$ 574,347.00	\$ (12,739.00)	-2.17%
November / January	\$ 602,072.00	November / January	\$ 608,342.00	\$ 6,270.00	1.04%
December / February	\$ 627,063.00	December / February	\$ 322,758.00	\$ (304,305.00)	-48.53%
January / March	\$ 582,195.00	January / March	\$ 580,847.00	\$ (1,348.00)	-0.23%
February / April	\$ 488,896.00	February / April	\$ 561,696.00	\$ 72,800.00	14.89%
March / May	\$ 654,166.00	March / May	\$ 789,050.67	\$ 134,884.67	20.62%
April / June	\$ 562,148.00	April / June	\$ -	\$ -	
May / July	\$ 576,814.00	May / July	\$ -	\$ -	
June / August	\$ 723,462.00	June / August	\$ -	\$ -	
July / September	\$ 583,853.00	July / September	\$ -	\$ -	
August / October	\$ 585,450.00	August / October	\$ -	\$ -	
September / November	\$ 656,452.00	September / November	\$ -	\$ -	
<b>Total Payments Received:</b>	<b>\$ 7,229,657.00</b>	<b>Total Payments Received:</b>	<b>\$ 3,437,040.67</b>	<b>\$ (104,437.33)</b>	

\*\*December sales tax received in February resulted in an over payment of \$258,089.00. The over payment less 2% (\$5,267.00) was refunded to the State Comptroller on March 20, 2018.

**SALES TAX BY FISCAL YEAR  
BUDGET vs ACTUAL**

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<b>BUDGET</b>	\$6,545,000.00	\$7,000,000.00	\$6,600,000.00	\$7,100,000.00	\$7,300,000.00
<b>ACTUAL</b>	\$7,170,123.00	\$7,209,540.00	\$7,366,785.00	\$7,229,655.00	\$3,437,040.67
% Compared to prior fiscal year	9.77%	0.55%	2.18%	-1.86%	





## Departmental Compensatory Time Liability Report

As of 04/30/18

Primary Department	Rate	COMP - Compensatory Time
400 - COUNTY JUDGE	\$991.36	38.1000
401 - COMMISSIONERS COURT	\$589.78	33.6250
403 - COUNTY CLERK	\$937.73	40.7600
426 - COUNTY COURT-AT-LAW	\$382.38	14.6900
427 - COUNTY COURT-AT-LAW NO. 2	\$169.20	6.5000
450 - DISTRICT CLERK	\$852.65	49.2850
451 - JUSTICE OF THE PEACE, PRECINCT 1	\$1,055.18	54.2800
452 - JUSTICE OF THE PEACE, PRECINCT 2	\$109.86	6.0000
453 - JUSTICE OF THE PEACE, PRECINCT 3	\$929.03	40.3750
454 - JUSTICE OF THE PEACE, PRECINCT 4	\$114.77	6.2500
475 - COUNTY ATTORNEY	\$1,188.61	57.7900
490 - ELECTIONS ADMINISTRATION	\$5,237.07	300.3750
493 - HUMAN RESOURCES	\$436.28	21.8750
495 - COUNTY AUDITOR	\$1,902.96	80.7500
497 - COUNTY TREASURER	\$285.64	10.8800
499 - TAX ASSESSOR-COLLECTOR	\$8,273.42	417.6550
503 - MIS DEPARTMENT	\$339.62	13.2900
516 - BUILDING MAINTENANCE	\$554.33	26.0750
545 - FIRE MARSHAL	\$6,612.73	294.2500
551 - CONSTABLE, PRECINCT 1	\$5.29	0.2500
553 - CONSTABLE, PRECINCT 3	\$31.73	1.5000
562 - HIGHWAY PATROL	\$318.46	13.3750
570 - ADULT DETENTION CENTER (JAIL)	\$3,461.09	158.3750
620 - ROAD & BRIDGE	\$4,678.32	192.8100
635 - ENVIRONMENTAL HEALTH	\$470.76	25.2550
637 - ANIMAL CONTROL	\$953.30	46.9000
665 - AGRICULTURE EXTENSION SERVICE	\$748.02	33.7050
672 - JUVENILE PROBATION	\$6,822.26	279.1200
673 - JUVENILE DETENTION	\$1,606.79	64.8650
<b>Grand Totals</b>	<b>\$50,058.62</b>	<b>2,328.9600</b>



# Departmental Weather Hours Balance Report

As of 04/30/18

<b>Primary Department</b>	<b>Weather Hours Used in APRIL</b>	<b>Weather Hours Balance 4/30/18</b>	<b>Weather Hours Lost 5/18/18</b>
560 - SHERIFF'S OFFICE	49.50	61.00	37.50
570 - ADULT DETENTION CENTER (JAIL)	70.75	9.00	2.50
620 - ROAD & BRIDGE	56.25	13.00	0.00
637 - ANIMAL CONTROL	2.00	0.00	0.00
<b>Grand Totals</b>	<b>178.50</b>	<b>83.00</b>	<b>40.00</b>





# Payroll History Report

Pay Date Range 04/01/18 - 04/30/18  
Selected by Primary Department

**Payroll History Total**

Hours Description	Hours	Gross	Withholdings and Deductions	Gross Base
ADMIN LEAVE - ADMINISTRATIVE LEAVE	49.2500	732.04	Gross	2,276,592.32
ADV JAILER-HRLY - Advanced Jailer-Hourly	.0000	640.00	Federal Income Tax	176,445.07
ADV PO HOURLY - Advanced Peace Officer Hourly	.0000	3,700.00	FICA	133,224.16
ADV TELE-HOURLY - Advanced Telecommunicator-HRLY	.0000	150.00	Medicare	31,157.44
AUTO APPOINTED - Auto Allowance Appointed	.0000	1,166.66	Adult Probation Post Tax	278.62
AUTO ELECTED - Auto Allowance Elected Officials	.0000	5,074.99	Adult Probation Pre Tax	4,099.03
CELL PHONE ALLOW - Cell Phone Allowance	.0000	75.00	Aflac Accident	5,413.42
CELL PHONE APPT - Cell Phone Appointed	.0000	120.00	Aflac Cancer	4,131.24
CELL PHONE ELECT - Cell Phone Elected	.0000	300.00	Aflac Flexible Spending Account	20,222.97
CELL PHONE HRLY - Cell Phone Hourly	.0000	540.00	Aflac FSA Dependent	384.60
CHS - Courthouse Security	185.0000	3,781.78	Aflac Hospital	2,784.94
COMP IN OT - Comp Earned Overtime	258.2500	.00	Aflac Life Insurance	5,184.89
COMP IN ST - Comp Earned Straight Time	147.5000	.00	Aflac Specified Event	2,377.20
COMP USED - Comp Used	575.3900	12,434.41	Aflac STD	6,597.92
CSCD PAYOUT - CSCD Payout	28.7500	508.59	Bankruptcy Payments	511.40
DIST JUDGE SUPP - District Judge Supplement	.0000	300.00	Child Support	12,934.64
DOEP - Adult Probation Instructor	.0000	712.58	Colonial /Hospital Medical Bridg	41.08
HP - Holiday Pay	2,240.0000	45,389.20	Colonial Accident	100.84
HPLAW - Holiday Pay Law Enforcement	1,848.0000	41,019.76	Colonial Cancer	270.50
HRLY - Hourly	75,445.5000	1,594,732.55	Colonial Critical Illness	53.82
INT JAILER-HRLY - Intermediate Jailer-Hourly	.0000	80.00	Colonial Level Term Life	758.84
INT PO APPOINTED - Intermediate Peace Off-Appointed	.0000	50.00	Colonial Short Term Disability	180.96
INT PO HOURLY - Intermediate Peace Off-Hourly	.0000	400.00	Dental-EE(+CH)	5,723.00
INTERPRETER SUPP - Intrepreter Supplement	.0000	92.30	Dental-EE(+FAM)	7,252.00
JDO-SUPP - Juv Det Officer Cert Suppmnt	.0000	2,563.00	Dental-EE(+SP)	3,712.00
JPO CHIEF CERT - JPO Certification Pay for Chief	.0000	186.60	Dental-EE(ONLY)	4,917.00
JPO-SUPP - JPO Certification Pay	.0000	2,239.20	Fix Retirement Deduction	(68,806.41)
JUV BOARD - Juvenile Board Salary	.0000	1,200.00	IRS Tax Levy	200.00
JUV MEALS - Juvenile Meals other than trng	.0000	40.00	Medical-EE(+CH)	24,888.00
MASTER JAILER-HR - Master Jailer Hourly	.0000	320.00	Medical-EE(+FAM)	27,650.00
MASTER PO HRLY - Master Peace Officer Hourly	.0000	6,900.00	Medical-EE(+SP)	12,788.00
MASTER PO-ELECTE - Master Peace Officer-Elected	.0000	800.00	Nationwide Deferred Comp	4,566.00
MASTER TELE-HRLY - Master Telecommunicator-Hrly	.0000	360.00	Property Tax Escrow Accounts	5,511.00
MEALS - Meals	.0000	405.00	Retirement Deduction	68,806.41
MILITARY - Military Leave With Pay	92.0000	1,877.64	Retirement-Hourly/Salary	141,993.94
OT - Overtime	862.0000	18,151.97	Retirement-Monthly	231.23
OT FLSA REG - Regular Overtime	.0000	10,490.24	Retirement-Salary	16,112.92
OT ST - Overtime Straight Time	2.0000	36.74	Student Loan	188.00
PERS ACCRUED - Personal Time Accrued	96.0000	.00	United Way	51.68
PERS LOST - Personal Time Lost	56.2500	.00	Valic Deferred Comp	10,437.28
PERS SAL - Personal Days Used Sal Employee	80.0000	.00	Vision Employee + Child(ren)	697.60
PERS USED - Personal Time Used	1,210.5000	26,180.02	Vision Employee + Family	1,021.68
PT - Part Time Employee	3,191.5000	51,141.45	Vision Employee + Spouse	421.20
PT- SALARY - Part Time Salaried	.0000	2,454.80	Vision Employee Only	747.63
SAL APPOINTED - Salary Appointed Officials	.0000	64,711.80	<b>Net</b>	<b>\$1,600,328.58</b>
SAL ELECTED - Salary Elected Officials	.0000	117,494.16	<b>Benefits</b>	<b>Amount</b>
SALARY - Salary	.0000	164,769.45	Juvenile Probation Medical/Denta	15,200.00
SERT OFFICER - SERT Officer	.0000	3,200.00	Medical and Dental Contributions	378,860.00
SICK ACCRUED - Sick Time Accrued	2,144.5720	.00	Retirement-Hourly/Salary	225,161.90
SICK LOST - Sick Lost	631.1504	.00	Retirement-Monthly	366.67
SICK POOL DONATE - Sick Hours Donated to Pool	16.0000	.00	Retirement-Salary	25,550.46
SICK SALARY - Sick Salaried Employee	35.7500	.00	<b>Total</b>	<b>\$645,139.03</b>
SICK USED - Sick Time Used	1,426.7500	30,713.95		
STATE SUPP - State Supplement Elected	.0000	2,403.33		
SUPPLEMENTAL PAY - Supplemental Pay	.0000	153.84		
TEMP - Temporary Employee	238.5000	2,745.00		
TFC - Adult Probation Instructor	.0000	143.70		
UNIFORM - Uniform Allowance	.0000	4,952.50		
UNIFORM RENTAL - Uniform Rental Non Cash Use Fee	.0000	827.69		
VAC ACCRUED - Vacation Accrued	3,604.6049	.00		
VAC SALARY - Vacation Used Salaried Employee	56.2500	.00		
VAC USED - Vacation Used-hourly	1,945.8027	41,822.16		
VEHICLE - Vehicle Non Cash Use Fee	.0000	1,002.00		
WC TAXED - Workers Comp Taxed	70.2500	1,413.29		
WXD USED - Inclement Weather Used	219.0000	4,722.62		
<b>Total</b>	<b>96,756.5200</b>	<b>\$2,276,592.32</b>		



**Texas County and District Retirement System**

TCDRS-3A  
Revised 3/05

**Retirement Contribution Certification**

Employer Name Guadalupe County Employer Number 193  
 Contact Person JENNIFER CORBIN Telephone Number 830-303-4188 ext. 1374  
 Reporting Month/Year Apr-18

I certify this to be a true and complete report of the retirement contributions required by the Texas County and District Retirement System for the above employer.

Hinda Douglass County Treasurer  
 Signature of Authorized Official Title

**Calculation of Funds**

**Employee Deposits**

Employee Deposits Grand Total \$158,338.09

**Employer Contributions**

	Employee Deposits Grand Total	Employee Deposit Rate	Employer Contribution Rate	
Employer Contributions	158,338.09	7%	11.10%	\$251,079.03
Optional Group Term Life		0%	0.00%	\$0.00

**Monthly Adjustment Report Totals from TCDRS-3B**

Total Employee Deposit Adjustments		
Total Employer Contribution Adjustments		
Total Optional Group Term Life Adjustments		
Total Adjustments		\$0.00

**Overpayments/Underpayments from Previous Reports**

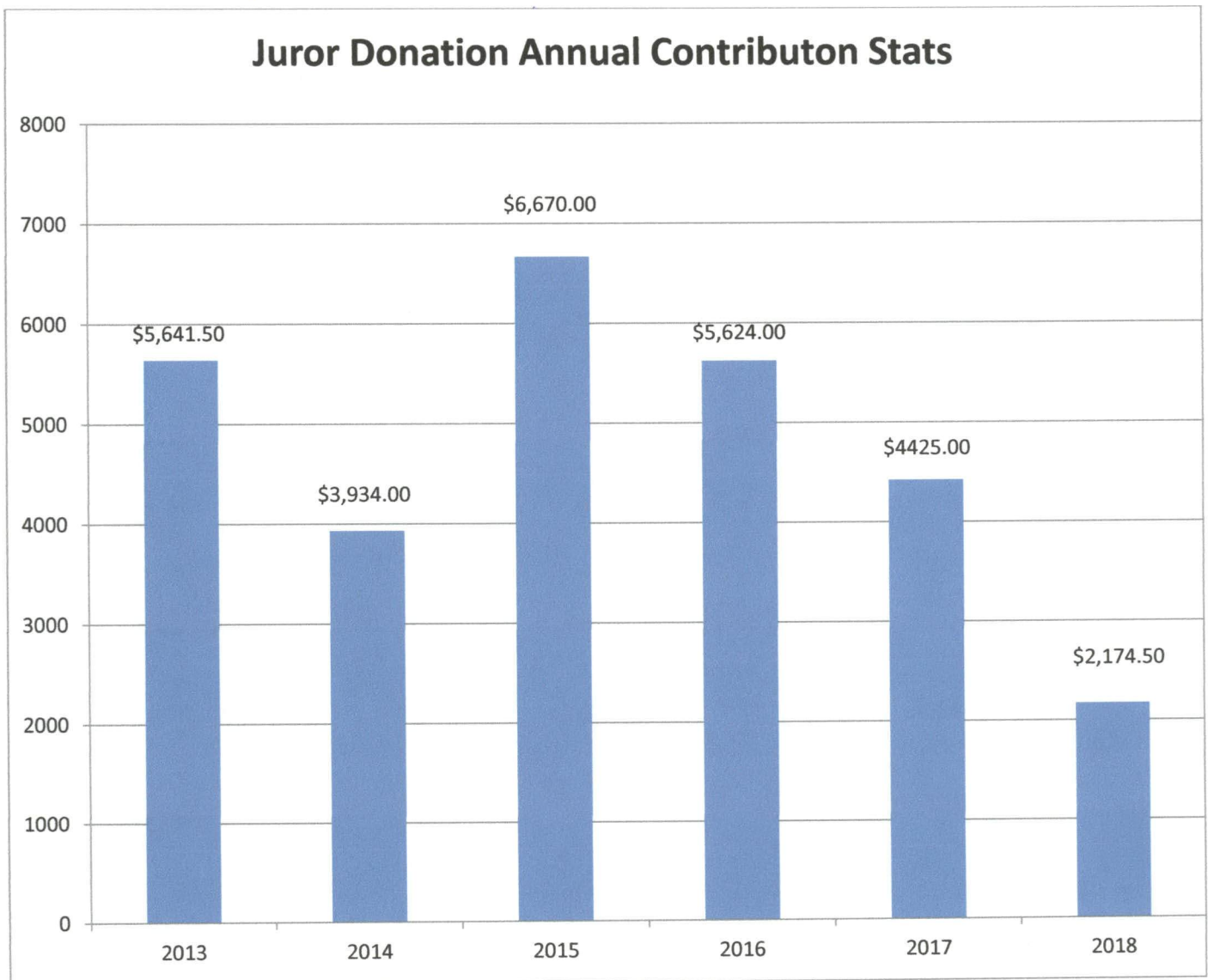
Add or Subtract Payment Variances from Prior Report	\$0.00
<b>Total Funds Due</b>	<b>\$409,417.12</b>
<b>TOTAL FUNDS SUBMITTED</b>	<b>\$409,417.12</b>
<b>Difference</b>	<b>\$0.00</b>

## Annual Juror Donations and Charities

Jurors are able to donate all or part of their pay to the following charities:

- Court Appointed Special Advocates (CASA)
- Guadalupe County Child Welfare Service
- Guadalupe County Crime Stoppers
- Guadalupe Valley Family Violence Shelter
- Rural Area Parenting Services (RAPPS)
- Texas Victims Compensation Fund
- Veterans Court Program

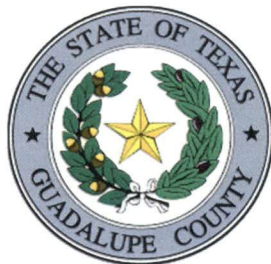
### Historical Data on Annual Juror Donations to Non-Profits



As of: 4/30/2018



# Treasurer's Investment Report



**SUBMITTED TO: COMMISSIONERS' COURT, GUADALUPE COUNTY  
BY: HONORABLE LINDA DOUGLASS, COUNTY TREASURER**

This report is prepared in accordance with the provisions of Government Code 2256.023, The Public Funds Investment Act, which require at least quarterly reporting of investment transactions for county funds to the Commissioners' Court. The investments held in Guadalupe County's portfolio comply with the Public Funds Investment Act and the County's Investment Policy and Strategies.

## **General Statement**

This report summarizes the County's Investment Portfolio position and performance for the month ended April 30, 2018.

Funds of Guadalupe County will be invested in accordance with federal and state laws and within the boundaries of the Investment Policy. Investments shall be made with judgment and care under circumstances then prevailing-which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The first and foremost consideration of all Guadalupe County investment transactions is the suitability of the investment to the financial requirements of the County. Guadalupe County will invest according to investment strategies for each fund as they are adopted by Commissioners' Court resolution in accordance with PFIA 2256 of the Texas Government Code.

Currently the County's investments are made utilizing Texas Class Investment Pool, Certificates of Deposit, Brokerage CD's and Money Market Funds. Pools combine the cash of participating jurisdictions and invest the assets in securities otherwise allowed under state law as regarding government investments. During the current 2017-2018 fiscal year, interest earnings totaled \$59,704.00 as of April 30, 2018 (See "Interest Earnings by Fund" schedule on page 20). These interest earnings include amounts earned from Texas Class, Schertz Bank & Trust, First United Bank and Certificates of Deposit.

## **Cash Balances**

“Cash balances” means the dollar amount in a checking account that can be transferred, invested, used to pay down a loan, or left in the account for compensation purposes. The total available General Fund cash balances on-hand in First United Bank, Schertz Bank & Trust, and Texas Class as of April 30, 2018 was \$27,106,113.00 (See “Cash Balances” schedule on page 22). Balances in Texas Class and Certificates of Deposit made up 81% of all invested monies. Cash balances in First United Bank checking accounts are monitored on a daily basis.

## **Collateral Adequacy**

Collateral on cash balances in First United Bank was adequate during the month. Per the pledge collateral holdings report from the Texas Independent Bank (TIB), the third party holding the collateral, the collateral pledged as of April 30, 2018 was \$20,988,865.00 and \$20,000,000.00 in Letters of Credit issued by Federal Home Loan Bank of Topeka. Schertz Bank and Trust collateral holdings with the Federal Home and Loan Bank of Dallas are pledged by an Irrevocable Standby Letters of Credit in the amount of \$35,000,000.00. Marion State Bank collateral pledged as of April 30, 2018, held in Safekeeping by Frost Bank was \$10,445,183.00.

## **Investment Strategy**

In accordance with the Public Funds Investment Act, Guadalupe County Investment Strategies shall address the following priorities:

- Understanding of the suitability of the investment to the financial requirements of the County;
- Preservation and safety of principal;
- Liquidity;
- Marketability of the investment if the need arises to liquidate the investment before maturity;
- Diversification of the investment portfolio; and
- Yield

A portion of the operating portfolio will be used to invest funds in Texas Class Investment Pool and Money Market Funds. Available funds can be invested in highly liquid short-term Treasury Bills, Agency Discount Notes, and Certificates of Deposit with a stated maturity of thirty-six (36) months or less when their yield exceeds Texas Class or Money Market Fund Rates. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity dates of each security.


Guadalupe County will attempt to diversify its investments to help insure the financial security and optimum liquidity of funds while achieving the maximum yield adhering to the County Investment Policy and state laws.

Monies will continue to be invested in a positive manner based on cash flow needs of Guadalupe County. Investments are made with the intention of holding to maturity, but with the ability to liquidate should funds be needed at any time. As always, we remain focused on safety, liquidity and then yield.

We will avoid speculative investing and maintain the highest professional and ethical standards as custodians of the public trust.

This report has been prepared in compliance with the Local Government Code 116.112 and Government Code, Subchapter A, Chapter 2256, Public Funds Investment Act.

June 5, 2018  
Submitted by:

  
\_\_\_\_\_  
Linda Douglass, CCT CIO,  
Guadalupe County Treasurer

  
\_\_\_\_\_  
Jacqueline Zambrano, CIO  
Treasurer's Administrative Assistant



## ***DESCRIPTION OF INVESTMENT INSTRUMENTS***

Descriptions of the different instruments are as follows:

**Certificates of Deposit** - A deposit of funds, in a bank or savings and loan association, for a specified term that earns interest at a specified rate or rate formula. CD's may be secured or unsecured. They may be for terms as short as 1 week or as long as or longer than 10 years.

**Commercial Paper** - Unsecured, short-term promissory notes issued by corporations for specific amounts and with specific maturity dates. Commercial Paper may be sold on a discount basis or may bear interest. Terms can be as short as 1 day and usually do not exceed 270 days

**Discount Notes** – Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity.

**Fair Value** – the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a force or liquidation sale.

**Federal Agencies** – were created to provide credit to various sectors of the economy. They include issuance of discount notes, coupon notes and bonds, and mortgage securities.

**Market Value** - the amount of which an instrument can be sold on a given date, prior to maturity.

**Money Market Mutual Fund** – are interest bearing funds that invest in short term investments so that the funds remain liquid and available to depositors. Such funds will normally include in their investment objectives the maintenance of a stable net asset value. The dollar-weighted average stated maturity of such funds is usually 60 days or less.

**Par Value** – the amount the collateral is worth if it's sold as face value.

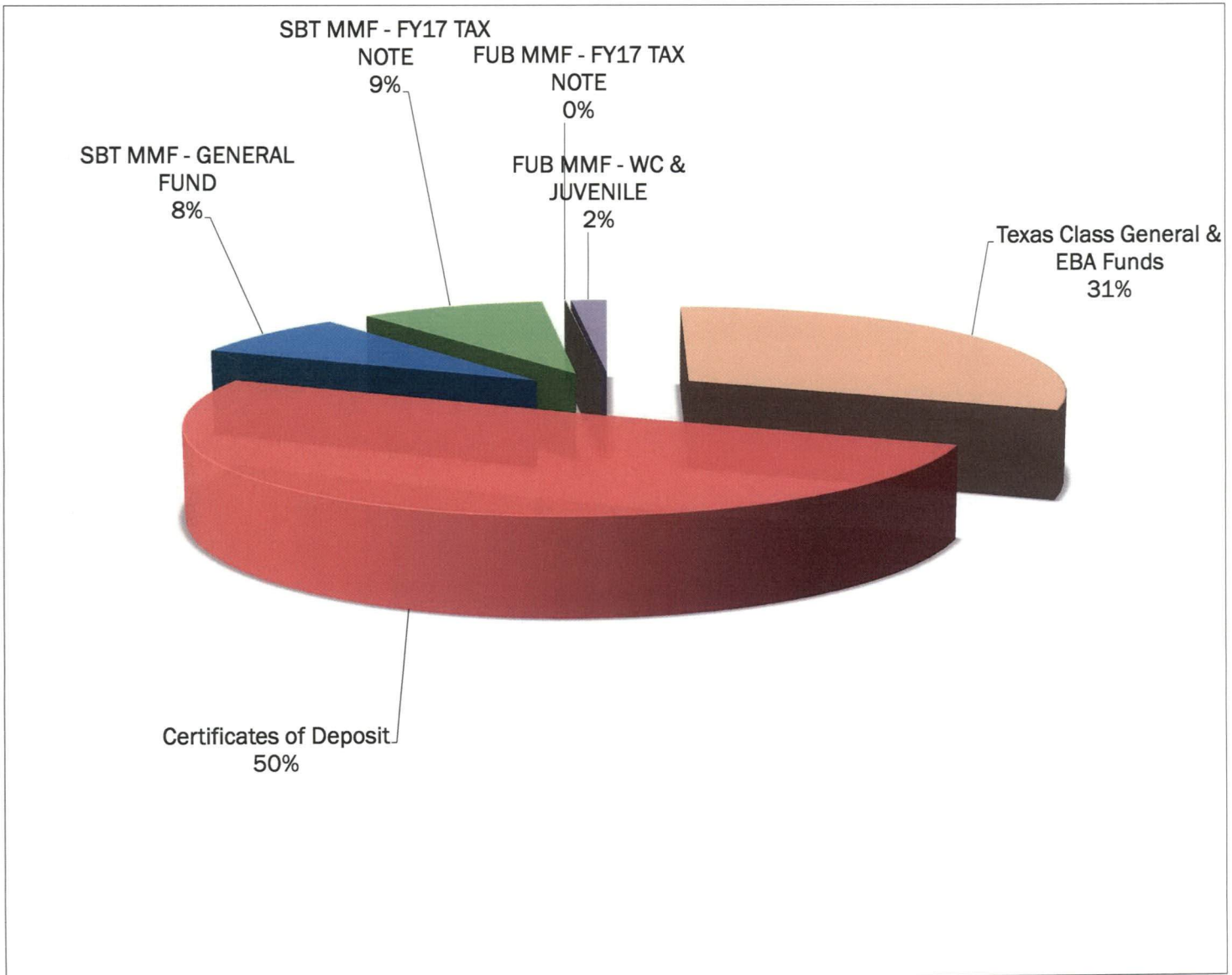
**Repurchase Agreements (Repos)** – are short-term agreements to purchase securities and then, at a specified time, sell them back to the original party at the same price. Repos are agreements, not instruments, and transactions are generally subject to a Master Repurchase Agreement that stipulates the rights and obligations of the parties involved. The securities delivered are considered collateral and are usually treasuries, agencies, or mortgages. A stated "Repo rate" is the rate of interest that may be earned calculated on an actual-day month/360-day year basis.

**Treasury Bills** – are issued at a discount at an auction conducted by the Federal Reserve Bank. Bills may be issued in maturities of 3-months, 6-months, or 1-year. The difference between the face amount at maturity and the discounted amount paid by the investor is the income earned on the security. The market for treasury bills is the most active and most carefully watched sector in the world. Every other type of security trades at a basis spread over treasuries.

**Treasury Notes & Bonds** – are interest-bearing securities with a stated coupon rate issued at or near face value and redeemable at face value. Notes have maturities from 1 to 10 years and bonds have maturities from 10 to 30 years.

**PORTFOLIO BY TYPE OF INVESTMENT ALLOCATION  
APRIL 30, 2018**

Texas Class General & EBA Funds	\$	20,219,298.00
Certificates of Deposit	\$	33,239,884.00
SBT MMF - GENERAL FUND	\$	5,166,720.00
SBT MMF - FY17 TAX NOTE	\$	5,868,077.00
FUB MMF - FY17 TAX NOTE	\$	54,525.00
FUB MMF - WC & JUVENILE	\$	1,131,534.00
BROKERAGE CD's	\$	1,000,000.00
<b>TOTAL INVESTMENTS</b>	<b>\$</b>	<b>66,680,038.00</b>



Texas Class balance does not include deposits in transit.



**INTEREST RATES HISTORY BY MONTH AND YEAR**

**FIRST UNITED BANK**

	2011	2012	2013	2014	2015	2016	2017	2018
JAN	0.10%	0.05%	0.15%	0.10%	0.10%	0.10%	0.10%	0.15%
FEB	0.10%	0.05%	0.15%	0.10%	0.10%	0.10%	0.10%	0.15%
MAR	0.10%	0.05%	0.15%	0.10%	0.10%	0.10%	0.10%	0.15%
APR	0.10%	0.05%	0.15%	0.10%	0.10%	0.10%	0.10%	0.15%
MAY	0.05%	0.05%	0.15%	0.10%	0.10%	0.10%	0.10%	
JUNE	0.05%	0.05%	0.15%	0.10%	0.10%	0.10%	0.15%	
JULY	0.05%	0.05%	0.15%	0.10%	0.10%	0.10%	0.15%	
AUG	0.05%	0.05%	0.10%	0.10%	0.10%	0.10%	0.15%	
SEPT	0.05%	0.05%	0.10%	0.10%	0.10%	0.10%	0.15%	
OCT	0.05%	0.05%	0.10%	0.10%	0.10%	0.10%	0.15%	
NOV	0.05%	0.05%	0.10%	0.10%	0.10%	0.10%	0.15%	
DEC	0.05%	0.15%	0.10%	0.10%	0.10%	0.10%	0.15%	

**FUB-MONEY MARKET FUND**

	2011	2012	2013	2014	2015	2016	2017	2018
JAN				0.35%	0.15%	0.15%	0.15%	0.25%
FEB				0.20%	0.15%	0.15%	0.15%	0.25%
MAR				0.15%	0.15%	0.15%	0.15%	0.25%
APR				0.15%	0.15%	0.15%	0.15%	0.25%
MAY				0.15%	0.15%	0.15%	0.19%	
JUNE			0.35%	0.15%	0.15%	0.15%	0.25%	
JULY			0.35%	0.15%	0.15%	0.15%	0.25%	
AUG			0.35%	0.15%	0.15%	0.15%	0.25%	
SEPT			0.35%	0.15%	0.15%	0.15%	0.25%	
OCT			0.35%	0.15%	0.15%	0.15%	0.25%	
NOV			0.35%	0.15%	0.15%	0.15%	0.25%	
DEC			0.35%	0.15%	0.15%	0.15%	0.25%	

**SCHERTZ BANK & TRUST MONEY MARKET FUND**

	2011	2012	2013	2014	2015	2016	2017	2018
JAN					0.55%	0.55%	0.60%	0.75%
FEB					0.55%	0.55%	0.60%	0.75%
MAR					0.55%	0.55%	0.60%	0.75%
APR					0.55%	0.55%	0.60%	0.75%
MAY				0.55%	0.55%	0.55%	0.60%	
JUNE				0.55%	0.55%	0.60%	0.60%	
JULY				0.55%	0.55%	0.60%	0.60%	
AUG				0.55%	0.55%	0.60%	0.60%	
SEPT				0.55%	0.55%	0.60%	0.60%	
OCT				0.55%	0.55%	0.60%	0.60%	
NOV				0.55%	0.55%	0.60%	0.60%	
DEC				0.55%	0.55%	0.60%	0.70%	

**SCHERTZ BANK & TRUST TAX NOTE SERIES 2017**

	2017	2018
JAN		0.75%
FEB		0.75%
MAR		0.75%
APR		0.75%
MAY		
JUNE	0.75%	
JULY	0.75%	
AUG	0.75%	
SEPT	0.75%	
OCT	0.75%	
NOV	0.75%	
DEC	0.75%	

**TEXAS CLASS INVESTMENT POOL**

	2011	2012	2013	2014	2015	2016	2017	2018
JAN	0.22%	0.21%	0.18%	0.10%	0.11%	0.42%	0.96%	1.56%
FEB	0.18%	0.24%	0.18%	0.10%	0.11%	0.49%	0.97%	1.62%
MAR	0.17%	0.24%	0.18%	0.10%	0.12%	0.54%	1.00%	1.75%
APR	0.17%	0.25%	0.16%	0.10%	0.14%	0.57%	1.06%	1.95%
MAY	0.16%	0.26%	0.16%	0.10%	0.14%	0.59%	1.09%	
JUNE	0.16%	0.26%	0.16%	0.10%	0.15%	0.63%	1.13%	
JULY	0.14%	0.24%	0.14%	0.10%	0.16%	0.64%	1.20%	
AUG	0.14%	0.24%	0.10%	0.10%	0.18%	0.70%	1.23%	
SEPT	0.14%	0.23%	0.09%	0.10%	0.19%	0.77%	1.25%	
OCT	0.14%	0.21%	0.09%	0.10%	0.21%	0.83%	1.27%	
NOV	0.19%	0.19%	0.10%	0.10%	0.24%	0.84%	1.30%	
DEC	0.19%	0.21%	0.10%	0.10%	0.29%	0.89%	1.41%	

**INTEREST EARNINGS BY FUND  
BUDGET vs ACTUAL  
FY 2017 / 2018**

FUND	OCT.2017- JAN.2018 INTEREST	FEB. 2018 INTEREST	MAR. 2018 INTEREST	APR. 2018 INTEREST	MAY 2018 INTEREST	FEB. 2018 - MAY 2018 INTEREST	TOTAL INTEREST YEAR-TO- DATE	ANNUAL BUDGET FY 17-18	YTD DIFFERENCE
<b>GF NON-DEPARTMENTAL</b> 100-409-330-7610	\$ 154,377.86	\$ 109,343.79	\$ 45,515.79	\$ 42,445.03	\$ -	\$ 197,304.61	\$ 351,682.47	\$ 325,000.00	\$ 26,682.47
<b>GF TAX ASSESSOR COLLECTOR</b> 100-499-330-7610	\$ 5,745.66	\$ 494.07	\$ 190.26	\$ 178.43	\$ -	\$ 862.76	\$ 6,608.42	\$ 2,000.00	\$ 4,608.42
<b>ROAD &amp; BRIDGE FUND</b> 200-620-330-7610	\$ 7,498.28	\$ 5,700.90	\$ 7,345.43	\$ 7,087.14	\$ -	\$ 20,133.47	\$ 27,631.75	\$ 30,000.00	\$ (2,368.25)
<b>JUVENILE PROBATION FUND</b> 325-672-330-7610	\$ 800.86	\$ 154.65	\$ 183.77	\$ 207.14	\$ -	\$ 545.56	\$ 1,346.42	\$ 1,150.00	\$ 196.42
325-672-330-7611	\$ 23.96	\$ 7.11	\$ 9.93	\$ 7.55	\$ -	\$ 24.59	\$ 48.55	\$ 150.00	\$ (101.45)
326-672-330-7610	\$ 7.00	\$ 1.68	\$ 2.79	\$ 0.87	\$ -	\$ 5.34	\$ 12.34	\$ 8.00	\$ 4.34
327-672-330-7610	\$ 23.18	\$ 4.76	\$ 8.37	\$ 2.61	\$ -	\$ 15.74	\$ 38.92	\$ 50.00	\$ (11.08)
<b>SHERIFF'S STATE FORFEITURE</b> 403-100-330-7610	\$ 662.57	\$ 150.16	\$ 174.74	\$ 161.91	\$ -	\$ 486.81	\$ 1,149.38	\$ -	\$ 1,149.38
<b>SHERIFF'S FEDERAL FORFEITURE</b> 405-100-330-7610	\$ 97.62	\$ 18.18	\$ 20.76	\$ 18.83	\$ -	\$ 57.77	\$ 155.39	\$ 100.00	\$ 55.39
<b>CO. CLERK RECORDS ARCHIVE</b> 411-100-330-7610	\$ 352.59	\$ 22.12	\$ 28.52	\$ 34.80	\$ -	\$ 85.44	\$ 438.03	\$ 1,000.00	\$ (561.97)
<b>CONSTABLE 3 STATE FF</b> 453-100-330-7610	\$ 2.31	\$ 0.47	\$ 0.50	\$ 0.46	\$ -	\$ 1.43	\$ 3.74	\$ -	\$ 3.74
<b>GENERAL FUND DEBT SERVICE</b> 600-680-330-7610	\$ 2,520.15	\$ 1,252.60	\$ 375.64	\$ 364.07	\$ -	\$ 1,992.31	\$ 4,512.46	\$ 1,000.00	\$ 3,512.46
<b>TAX NOTE SERIES 2017</b> 701-330-7610	\$ 15,262.87	\$ 3,393.76	\$ 3,632.41	\$ 3,751.52	\$ -	\$ 10,777.69	\$ 26,040.56	\$ -	\$ 26,040.56
<b>JAIL COMMISSARY FUND</b> 800-100-330-7610	\$ 78.87	\$ 21.12	\$ 26.64	\$ 30.04	\$ -	\$ 77.80	\$ 156.67	\$ 100.00	\$ 56.67
<b>EMPLOYEE BENEFIT FUND</b> 850-698-330-7610	\$ 8,851.03	\$ 1,712.08	\$ 2,020.33	\$ 5,366.44	\$ -	\$ 9,098.85	\$ 17,949.88	\$ 12,000.00	\$ 5,949.88
<b>WORKERS' COMP FUND</b> 855-699-330-7610	\$ 211.63	\$ 40.35	\$ 50.86	\$ 46.94	\$ -	\$ 138.15	\$ 349.78	\$ 1,350.00	\$ (1,000.22)
<b>TOTAL INTEREST EARNED</b>	<b>\$196,516.44</b>	<b>\$122,317.80</b>	<b>\$59,586.74</b>	<b>\$59,703.78</b>	<b>\$0.00</b>	<b>\$241,608.32</b>	<b>\$438,124.76</b>	<b>\$ 373,908.00</b>	<b>\$ 64,216.76</b>

\*Interest earned includes all investment interest (both Texas Class and Certificates of Deposit) and interest earned on all demand deposit accounts and Money Market Fund accounts.



# GENERAL LEDGER INVESTMENT RECONCILIATIONS AS OF APRIL 30, 2018

## FIRST UNITED BANK MMF GENERAL LEDGER INVESTMENTS

FUND	ACCOUNT NAME	BEGINNING BALANCE	TOTAL DEPOSITS	TOTAL WITHDRAWALS	TOTAL INTEREST	INTERFUND **DEPOSITS	INTER- **FUND W/D	ENDING BALANCE
325	JUVENILE PROBATION	\$ 1,207,789.46		\$ (283,000.00)	\$ 207.14	\$ -	\$ -	\$ 924,996.60
	<b>SUB-TOTAL</b>	<b>\$ 1,207,789.46</b>	<b>\$ -</b>	<b>\$ (283,000.00)</b>	<b>\$ 207.14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 924,996.60</b>
701	TAX NOTES SERIES 2017	\$ 91,409.39	\$ -	\$ (36,900.00)	\$ 16.01			\$ 54,525.40
	<b>SUB-TOTAL</b>	<b>\$ 91,409.39</b>	<b>\$ -</b>	<b>\$ (36,900.00)</b>	<b>\$ 16.01</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,525.40</b>
855	WORKER'S COMP	\$ 206,496.77	\$ -	\$ -	\$ 41.02	\$ -	\$ -	\$ 206,537.79
	<b>SUB-TOTAL</b>	<b>\$ 206,496.77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 206,537.79</b>
	<b>GRAND-TOTAL</b>	<b>\$ 1,505,695.62</b>	<b>\$ -</b>	<b>\$ (319,900.00)</b>	<b>\$ 264.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,186,059.79</b>

## TEXAS CLASS GENERAL LEDGER INVESTMENTS

FUND	ACCOUNT NAME	BEGINNING BALANCE	TOTAL DEPOSITS	TOTAL WITHDRAWALS	TOTAL INTEREST	INTERFUND **DEPOSITS	INTER- **FUND W/D	ENDING BALANCE
100	GENERAL FUND	\$ 15,407,609.64	\$ 472,298.67	\$ (1,500,000.00)	\$ 23,552.84	\$ -	\$ -	\$ 14,403,461.15
200	ROAD & BRIDGE	\$ 4,613,071.83	\$ 80,222.74	\$ (400,000.00)	\$ 7,046.83	\$ -	\$ -	\$ 4,300,341.40
600	DEBT SERVICE	\$ 272,081.64	\$ 27,002.76	\$ (100,000.00)	\$ 359.21	\$ -	\$ -	\$ 199,443.61
850	EMPLOYEE BENEFITS	\$ 1,313,949.62	\$ -	\$ -	\$ 2,101.86	\$ -	\$ -	\$ 1,316,051.48
	<b>GRAND-TOTAL</b>	<b>\$ 21,606,712.73</b>	<b>\$ 579,524.17</b>	<b>\$ (2,000,000.00)</b>	<b>\$ 33,060.74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,219,297.64</b>

## SCHERTZ BANK & TRUST MMF GENERAL LEDGER INVESTMENTS

FUND	ACCOUNT NAME	BEGINNING BALANCE	TOTAL DEPOSITS	TOTAL WITHDRAWALS	TOTAL INTEREST	INTERFUND **DEPOSITS	INTER- **FUND W/D	ENDING BALANCE
100	GENERAL FUND	\$ 2,026,497.05	\$ -	\$ -	\$ 3,235.16			\$ 2,029,732.21
200	ROAD & BRIDGE FUND	\$ 25,315.62	\$ -	\$ -	\$ 40.31	\$ -	\$ -	\$ 25,355.93
201	CETRZ FUND	\$ 25,000.00		\$ -	\$ -	\$ -		\$ 25,000.00
410	COUNTY CLERK	\$ 2,431.25	\$ -	\$ -		\$ -	\$ -	\$ 2,431.25
411	COUNTY CLERK	\$ 7,923.98	\$ -	\$ -	\$ 1,276.00	\$ -	\$ -	\$ 9,199.98
435	ALTERNATIVE DISPUTE	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
600	DEBT SERVICE	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
700	CAPITOL PROJECT FUND	\$ 3,025,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,025,000.00
701	TAX NOTES SERIES 2017	\$ 5,864,341.98	\$ -	\$ -	\$ 3,735.51	\$ -	\$ -	\$ 5,868,077.49
	<b>GRAND-TOTAL</b>	<b>\$ 11,026,509.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,286.98</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,034,796.86</b>

## MULTI-BANK SECURITIES GENERAL LEDGER INVESTMENTS

FUND	ACCOUNT NAME	BEGINNING BALANCE	TOTAL DEPOSITS	TOTAL WITHDRAWALS	TOTAL INTEREST	INTERFUND **DEPOSITS	INTER- **FUND W/D	ENDING BALANCE
100	GENERAL FUND	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00
	<b>GRAND-TOTAL</b>	<b>\$ 1,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000.00</b>

INTERFUND TRANSACTIONS ARE MADE WITHIN THE GEN. LEDGER ACCTS. TO COVER PAYMENTS FOR CAPITAL PROJECTS.

**GENERAL LEDGER BANK RECONCILIATION BALANCES AS OF 04/30/2018**

FUND	ACCT #	FIRST UNITED BANK		SCHERTZ BANK	TXCLASS
		ACCOUNTS	MONEY MARKET	MONEY MARKET	ACCOUNTS
ADULT PROBATION ACCONT	XX5250	\$	17,102.33		
FIRST UNITED GENERAL FUND	XX3313	\$	3,037,311.14		
PAYROLL ACCT.	XX4824	\$	967,970.21		
JUVENILE PROBATION	XX2308	\$	15,827.39		
SHERIFF'S FORFEITURE	XX4867	\$	1,510,764.74		
STATE FORFEITURE PROCEEDS PCT	XX3844	\$	3,803.95		
UNITED BANK EMPLOYEE BENEFIT	XX4645	\$	594,371.84		
FSA-AFLAC	XX2748	\$	23,816.22		
JURY FUND	XX6317	\$	5,603.44		
CHILD PROTECTION	XX4832	\$	27,815.65		
FEMA HOME ELEVATION GRANT	XX6491	\$	3,967,463.31		
BAIL BOND SECURITY	XX6475	\$	183,317.20		
TRANSPORTATION CODE SEC 601.12.	XX6203	\$	110,000.00		
INVESTMENT ACCOUNT - MBS	XX7229	\$	721.92		
ADULT PROBATION MMF	XXX258		\$ 479,838.69		
FUB TAX NOTE SERIES 2017 MMF	XX5581		\$ 54,525.40		
JUVENILE PROBATION MMF	XX6266		\$ 924,996.60		
WORKER'S COMP MMF	XXX274		\$ 206,537.79		
COUNTY ATTORNEY FORF	XXX255		\$ 697,231.51		
SBT GENERAL FUND	XXX697			\$ 5,165,456.13	
SBT TAX NOTE SERIES 2017	XX6236			\$ 5,868,077.49	
TXCLASS EMPLOYEE BENEFIT MMF	XX0003				\$ 1,316,051.48
TXCLASS GENERAL FUND	XX0002				\$ 18,903,346.16
<b>TOTAL CASH BALANCES</b>		<b>\$ 10,465,889.34</b>	<b>\$ 2,363,129.99</b>	<b>\$ 11,033,533.62</b>	<b>\$ 20,219,397.64</b>
<b>GENERAL LEDGER BANK BALANCES</b>					
<b>AS OF 04/30/2018</b>				<b>\$ 44,081,950.59</b>	



GUADALUPE COUNTY INVESTMENT PORTFOLIO AS OF APRIL 30, 2018

Certificates of Deposit

Description	Origination Date	Orgination Amount	Maturity Date	Renewal Date	Interest Pays	Interest Rate	Beginning Principal Balance	Interest Paid	Ending Book Value	Ending Market Value
MST XXXX509	04/23/10	\$ 1,070,279.33	04/23/18	04/23/17	Monthly	1.00%	\$ 1,080,113.96	\$ 917.36	\$ 1,081,031.32	\$ 1,081,031.32
MST XXXX378	08/05/09	\$ 1,053,146.54	08/05/18	02/05/17	Monthly	1.25%	\$ 1,067,420.80	\$ 1,133.22	\$ 1,068,554.02	\$ 1,068,554.02
MST XXXX980	05/10/16	\$ 2,020,091.92	05/10/18	05/10/17	Monthly	1.30%	\$ 2,042,071.13	\$ 2,254.67	\$ 2,044,325.80	\$ 2,044,325.80
MST XXXX016	02/17/17	\$ 2,024,132.44	02/17/19	02/17/18	Monthly	1.35%	\$ 2,026,228.66	\$ 2,323.22	\$ 2,028,551.88	\$ 2,028,551.88
MST XXXX017	02/17/17	\$ 2,000,000.00	02/17/19		Monthly	1.55%	\$ 2,033,636.37	\$ 2,677.16	\$ 2,036,313.53	\$ 2,036,313.53
MST XXXX096	04/23/18	\$ 1,000,000.00	10/23/19		Monthly	1.95%	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
SBT XXX0204 - EBA	08/01/13	\$ 1,030,938.31	07/31/18	07/31/17	Quarterly	1.25%	\$ 1,037,444.87	\$ 3,197.60	\$ 1,040,642.47	\$ 1,040,642.47
SBT XXXX248	08/06/15	\$ 1,526,181.56	08/06/18	02/06/17	Quarterly	1.25%	\$ 1,545,348.43	\$ -	\$ 1,545,348.43	\$ 1,545,348.43
SBT XXXX250	08/07/15	\$ 2,050,620.30	08/07/19	08/07/17	Quarterly	1.66%	\$ 2,067,816.24	\$ -	\$ 2,067,816.24	\$ 2,067,816.24
SBT XXXX257	02/12/16	\$ 2,565,835.29	02/12/20	02/12/18	Quarterly	1.66%	\$ 2,565,835.29	\$ -	\$ 2,565,835.29	\$ 2,565,835.29
SBT XXXX259	02/12/16	\$ 5,000,000.00	02/12/19		Quarterly	1.40%	\$ 5,141,923.55	\$ -	\$ 5,141,923.55	\$ 5,141,923.55
SBT XXXX261	05/13/16	\$ 5,000,000.00	05/12/19		Quarterly	1.40%	\$ 5,124,038.57	\$ -	\$ 5,124,038.57	\$ 5,124,038.57
SBT XXXX281	02/16/17	\$ 2,014,108.21	02/16/19	02/16/18	Quarterly	1.45%	\$ 2,024,108.21	\$ -	\$ 2,024,108.21	\$ 2,024,108.21
SBT XXXX306	08/15/17	\$ 1,500,000.00	02/15/19		Quarterly	1.50%	\$ 1,511,363.90	\$ -	\$ 1,511,363.90	\$ 1,511,363.90
FUB XXXX986	08/03/17	\$ 2,000,000.00	08/03/18		Monthly	1.41%	\$ 2,016,436.77	\$ 2,414.75	\$ 2,018,851.52	\$ 2,018,851.52
FUB XXXX805	08/11/17	\$ 2,000,000.00	08/11/19		Monthly	1.66%	\$ 2,019,363.14	\$ 2,847.02	\$ 2,022,210.16	\$ 2,022,210.16
<b>CD Totals</b>							\$ 33,223,035.93	\$ 16,847.64	\$ 33,239,883.57	\$ 33,239,883.57

Benchmark: Average 90 day Treasury Bill 1.87%

MSB TOTAL GL	\$ 8,177,745.23
SBT TOTAL GL	\$ 21,021,076.66
FUB TOTAL GL	\$ 4,041,061.68



**GUADALUPE COUNTY INVESTMENT PORTFOLIO AS OF APRIL 30, 2018**

**Investment Pool - Texas Class**

Description	Account Type	Interest Pays	Interest Rate	Beginning Principal	Contributions	Deposits in Transit	Withdrawals	Monthly Interest	Ending Book Value
Texas Class TX-XX-0002	Investment Pool	Monthly	1.95%	\$ 20,292,763.11	\$ 579,524.17	\$ -	\$ (2,000,000.00)	\$ 30,958.88	\$ 18,903,246.16
Texas Class TX-XX-0003	Investment Pool	Monthly	1.95%	\$ 1,313,949.62	\$ -	\$ -	\$ -	\$ 2,101.86	\$ 1,316,051.48
<b>Totals</b>				<b>\$ 21,606,712.73</b>	<b>\$ 579,524.17</b>	<b>\$ -</b>	<b>\$ (2,000,000.00)</b>	<b>\$ 33,060.74</b>	<b>\$ 20,219,297.64</b>

**Collateralized Money Market Fund Accounts**

Description	Account Type	Interest Pays	Interest Rate	Beginning Principal	Contributions	Deposits in Transit	Withdrawals	Monthly Interest Paid	Ending Book Value
Juvenile Probation MMF	Collateralized MMF	Monthly	0.25%	\$ 1,207,789.46	\$ -	\$ -	\$ (283,000.00)	\$ 207.14	\$ 924,996.60
Workers' Comp MMF	Collateralized MMF	Monthly	0.25%	\$ 206,496.77	\$ -	\$ -	\$ -	\$ 41.02	\$ 206,537.79
General Fund MMF-SBT	FHLB Letter of Credit	Monthly	0.75%	\$ 5,162,167.90	\$ -	\$ -	\$ -	\$ 4,551.47	\$ 5,166,719.37
Tax Note Series 2017 MMF-SBT	FHLB Letter of Credit	Monthly	0.75%	\$ 5,864,341.98	\$ -	\$ -	\$ -	\$ 3,735.51	\$ 5,868,077.49
Tax Note Series 2017 MMF-FUB	Collateralized MMF	Monthly	0.25%	\$ 91,409.39	\$ -	\$ -	\$ (36,900.00)	\$ 16.01	\$ 54,525.40
<b>Totals</b>				<b>\$ 12,532,205.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (319,900.00)</b>	<b>\$ 8,551.15</b>	<b>\$ 12,220,856.65</b>

**Brokerage Certificates of Deposit**

Issuer	Cusip	Settlement Date	Face Amount	Interest Rate	Interest Pays	Maturity Date	Beginning Account Value	Interest Paid	Interest Withdrawals	Net Change In Portfolio	Ending Book Value	Ending Market Value	Ending Account Value
PINNACLE BK	72345SFK2	7/28/2017	\$ 250,000.00	1.45%	Monthly	7/27/2018	\$ 249,810.00	\$ 307.88	\$ 0.00	\$ 30.00	\$ 250,000.00	\$ 249,840.00	\$ 250,147.88
FRANKLIN SYNERGY BK	35471TDN9	7/21/2017	\$ 250,000.00	1.55%	Monthly	1/22/2019	\$ 249,165.00	\$ 329.11	\$ (329.11)	\$ 17.50	\$ 250,000.00	\$ 249,182.50	\$ 249,182.50
TOUCHMARK NATL BK	89155MAZ0	7/28/2017	\$ 250,000.00	1.65%	Monthly	7/29/2019	\$ 248,100.00	\$ 350.34	\$ 0.00	\$ 15.00	\$ 250,000.00	\$ 248,115.00	\$ 248,465.34
WELLS FARGO BK N A	949763JN7	7/19/2017	\$ 250,000.00	1.85%	Monthly	7/20/2020	\$ 245,932.50	\$ 392.81	\$ (392.81)	\$ (250.00)	\$ 250,000.00	\$ 245,682.50	\$ 245,682.50
<b>CD Totals</b>			<b>\$ 1,000,000.00</b>				<b>\$ 993,007.50</b>	<b>\$ 1,380.14</b>	<b>\$ (721.92)</b>	<b>\$ (187.50)</b>	<b>\$ 1,000,000.00</b>	<b>\$ 992,820.00</b>	<b>\$ 993,478.22</b>