

GOLIAD COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2012

**GOLIAD COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2012**

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INTRODUCTORY SECTION

**GOLIAD COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
YEAR ENDED SEPTEMBER 30, 2012**

ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>
County Judge	David W. Bowman
Precinct 1 Commissioner	Julian Flores
Precinct 2 Commissioner	Alonzo Morales
Precinct 3 Commissioner	Jim Kreneck
Precinct 4 Commissioner	Ted Long
County Attorney	Rob Baiamonte
Sheriff	Kirby Brumby
County Clerk	Mary Ellen Flores
County Tax Assessor – Collector	Anna Lopez
County Treasurer	Daphne Buelter
Precinct 1 Justice of the Peace	Judge Sylvia Valdez
Precinct 2 Justice of the Peace	Judge Steve Kennedy
Precinct 1 Constable	Michael De La Garza
Precinct 2 Constable	Mike Thompson

ADMINISTRATIVE OFFICIALS

<u>Title</u>	<u>Name</u>
County Auditor	Susana G. Morón
Emergency Management Coordinator	Peggy Fonseca

FINANCIAL SECTION



"Pointing The Way to Success"

Roloff, Hnatek & Co., L.L.P.

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INDEPENDENT AUDITORS' REPORT

To the Commissioners' Court
Goliad County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goliad County, Texas, ("the County") as of and for the year ended September 30, 2012, 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.

Auditor's 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 includes 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 obtained is sufficient and appropriate to provide basis for our opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Juvenile Probation Fund, and the Road and Bridge Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of funding progress for the Public Employees Retirement System on pages 5 through 15, 70 through 80, and 51, 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, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Goliad County, Texas's financial statements. The introductory section, combining and individual non-major fund financial statements, agency, and schedules of revenues, expenditures,

and changes in fund balances – budget and actual / budgetary basis are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund statements, agency, and schedules of revenues, expenditures, and changes in fund balances – budget and actual / budgetary basis are the responsibility of management and were derived from and relate 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 combining and individual non-major fund statements, agency, and schedules of revenues, expenditures, and changes in fund balances – budget and actual/budgetary basis is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory 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.

Respectfully submitted,



Certified Public Accountants

April 26, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

The discussion and analysis of Goliad County, Texas's financial performance provides an overall review of the County's financial activities for the year ended September 30, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the basic financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$10,653,933 (net assets). Of this amount, \$4,610,963 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$721,207. This increase is primarily a result of the following: Overall Expenses decreased by \$608,513. The majority of the decrease in expenses was in the Public Transportation category.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$4,287,048, an increase of \$485,633 from the prior year. Approximately 99% of this total amount, \$4,140,536, is available for spending at the government's discretion (unassigned fund balance). The major reason the unassigned fund balance increased by \$485,633 is because the overall expenditures of the General Fund, decreased by \$859,531.
- At the end of the current year, the unassigned fund balance for the general fund was \$2,740,418, or 52 percent, of total general fund expenditures, the unassigned fund balance for the road and bridge fund was \$419,013, or 26 percent, of total road and bridge fund expenditures, the unassigned fund balance for the juvenile probation fund was \$32,697, and the unassigned fund balance for the GCRP grant fund was \$373,494, or 244% of total GCRP grant fund expenditures.
- The County's total debt decreased by \$84,939 (53 percent) during the current fiscal year. The key factor in this decrease was the principal payments on two capital leases of \$74,140.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The basic financial statements are comprised of the following components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

Government-Wide Financial Statements

The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Statement of Activities

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general administration, judicial, legal, financial administration, public facilities, public safety, public transportation, culture and recreation, health and welfare, and conservation.

The government-wide financial statements include only Goliad County, Texas itself (known as the primary government). The government-wide financial statements can be found immediately following Management's Discussion and Analysis.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County are governmental funds.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Juvenile Probation Fund, and four Road and Bridge Funds all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining fund statements following the notes to the financial statements.

The County adopts an annual appropriated budget for its General Fund, the Road and Bridge Funds, the Juvenile Probation Fund, and all the other applicable special revenue, debt service, and capital project funds.

The basic governmental fund financial statements can be found immediately following the government-wide financial statements.

Proprietary Funds

The County maintains no type of proprietary fund.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33-50 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligations to provide pension benefits to its employees. Required supplementary information can be found on page 51 of this report.

The combining statements referred to earlier in connection with major road and bridge funds, special revenue funds, and capital project funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 52-69 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 70-80 of this report.

Government-Wide Financial Analysis

At the close of fiscal year 2012, the County's assets exceeded liabilities by \$10,653,933. A portion of the County's net assets, \$5,896,458 (55.35%), represents its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related outstanding debt used to acquire those assets. The County's capital assets are used in operations to provide services to County residents; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The *restricted* portion of the County's net assets, \$146,512 (1.38%), represents resources that are subject to restrictions for capital projects. The remaining balance of *unrestricted* \$4,610,963 (43.28%) may be used to meet the County's ongoing liabilities.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

NET ASSETS

	<u>Governmental Activities</u>		<u>Total \$ Change</u>	<u>Total % Change</u>
	<u>2012</u>	<u>2011</u>	<u>2012 - 2011</u>	<u>2012 - 2011</u>
ASSETS				
Current and Other Assets	\$ 5,062,984	\$ 3,666,149	\$ 1,396,835	38%
Capital Assets	<u>5,896,458</u>	<u>6,061,020</u>	<u>(164,562)</u>	-3%
Total Assets	<u>10,959,442</u>	<u>9,727,169</u>	<u>1,232,273</u>	13%
LIABILITIES				
Long-Term Liabilities	74,747	159,686	(84,939)	-53%
Other Liabilities	<u>230,762</u>	<u>199,578</u>	<u>31,184</u>	16%
Total Liabilities	<u>305,509</u>	<u>359,264</u>	<u>(53,755)</u>	-15%
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	5,896,458	5,901,334	(4,876)	0%
Restricted	146,512	88,018	58,494	66%
Unrestricted	<u>4,610,963</u>	<u>3,943,374</u>	<u>667,589</u>	17%
Total Net Assets	<u>\$ 10,653,933</u>	<u>\$ 9,932,726</u>	<u>\$ 721,207</u>	7%

At the end of the current fiscal year, the County reported a positive balance in the net assets and fund balances of the governmental activities.

Governmental activities increased the County's net assets by \$721,207; thereby, accounting for 100 percent of the total increases in the net assets of the County. See the following page for the schedule of change in net assets detailing the activities of the general government.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

CHANGE IN NET ASSETS

	<u>Governmental Activities</u>		<u>Total \$ Change</u>	<u>Total % Change</u>
	<u>2012</u>	<u>2011</u>	<u>2012 - 2011</u>	<u>2012 - 2011</u>
REVENUES				
Program Revenues:				
Charges for Services	\$ 1,557,188	\$ 1,285,332	\$ 271,856	21%
Operating Grants and Contributions	495,559	365,971	129,588	35%
Capital Grants and Contributions	13,650	50,849	(37,199)	-73%
General Revenues:				
Maintenance and Operations Taxes	6,120,929	6,400,599	(279,670)	-4%
Other Taxes	3,038	670	2,368	353%
Unrestricted Investment Earnings	27,701	63,332	(35,631)	-56%
Miscellaneous	189,718	245,257	(55,539)	-23%
Total Revenues	<u>8,407,783</u>	<u>8,412,010</u>	<u>(4,227)</u>	0%
EXPENSES				
General Administration	1,069,232	1,130,309	(61,077)	-5%
Judicial	276,949	329,077	(52,128)	-16%
Legal	135,014	141,653	(6,639)	-5%
Financial Administration	467,492	477,816	(10,324)	-2%
Public Facilities	251,969	303,409	(51,440)	-17%
Public Safety	2,873,889	2,764,432	109,457	4%
Public Transportation	1,713,113	2,354,816	(641,703)	-27%
Culture and Recreation	298,363	261,753	36,610	14%
Health and Welfare	474,923	388,785	86,138	22%
Conservation - Agriculture	125,632	129,988	(4,356)	-3%
Interest and Fiscal Charges	<u>-0-</u>	<u>13,051</u>	<u>(13,051)</u>	-100%
Total Expenses	<u>7,686,576</u>	<u>8,295,089</u>	<u>(608,513)</u>	-7%
Change in Net Assets Before Transfers and Special Items	721,207	116,921	604,286	517%
Proceeds from Capital Lease	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	0%
Change in Net Assets	721,207	116,921	604,286	517%
Net Assets, Beginning of Year	<u>9,932,726</u>	<u>9,815,805</u>	<u>116,921</u>	1%
Net Assets, End of Year	<u>\$ 10,653,933</u>	<u>\$ 9,932,726</u>	<u>\$ 721,207</u>	7%

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Percent of Total</u>	<u>Program Revenues</u>	<u>Percent of Total</u>	<u>Net (Expense) Revenue</u>
Primary Government					
Governmental Activities:					
General Administration	\$ 1,069,232	14%	\$ 487,892	24%	\$ (581,340)
Judicial	276,949	4%	332,061	16%	55,112
Legal	135,014	2%	5,065	0%	(129,949)
Financial Administration	467,492	6%	45,592	2%	(421,900)
Public Facilities	251,969	3%	13,650	1%	(238,319)
Public Safety	2,873,889	37%	549,856	26%	(2,324,033)
Public Transportation	1,713,113	22%	611,105	30%	(1,102,008)
Culture and Recreation	298,363	4%	2,591	0%	(295,772)
Health and Welfare	474,923	6%	18,585	1%	(456,338)
Conservation -					
Agriculture	125,632	2%	-0-	0%	(125,632)
Interest and Fiscal					
Charges	-0-	0%	-0-	0%	-0-
Total Governmental					
 Activities	<u>\$ 7,686,576</u>	<u>100%</u>	<u>\$ 2,066,397</u>	<u>100%</u>	<u>\$ (5,620,179)</u>

For the current fiscal year, the County reduced the expenditures by \$608,513 from the prior year. This was in response to the drop in revenue the County expected and encountered.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES

Description	2012		2011		Total % Change 2012 - 2011
	Revenues	Percent of Total	Revenues	Percent of Total	
Charges for Services	\$ 1,557,188	19%	\$ 1,285,332	15%	21%
Operating Grants and Contributions	495,559	6%	365,971	4%	35%
Capital Grants and Contributions	13,650	0%	50,849	1%	-73%
Maintenance and Operations Taxes	6,120,929	73%	6,400,599	76%	-4%
Other Taxes	3,038	0%	670	0%	353%
Unrestricted Investment Earnings	27,701	0%	63,332	1%	-56%
Miscellaneous	189,718	2%	245,257	3%	-23%
Total	\$ 8,407,783	100%	\$ 8,412,010	100%	0%

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$4,287,048, an increase of \$485,683 from the prior year. Approximately 99% of this amount \$4,140,536 constitutes unassigned fund balance, which is available for spending at the County's discretion. The remaining restricted amount of \$146,512 is to be used for capital projects.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance and total fund balance of the General Fund was \$2,740,418. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Unassigned and total fund balance represents 52 percent of total General Fund expenditures of the current fiscal year. The General Fund fund balance increased by \$1,149,173 during the current fiscal year. Key factors in this increase are as follows: An increase in Transfers In to the General Fund from the various special revenue funds of the County. The County spent less funds for public transportation in the current fiscal year as compared to the prior fiscal year in the amount of \$641,703.

At the end of the current fiscal year, both unassigned fund balance and total fund balance of the road and bridge fund was \$419,013. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Both unassigned and total fund balance each represent 26 percent of total fund expenditures. The road and bridge fund fund balance decreased by \$702,694 during the current fiscal year. Key factors in this decrease are as follows: The transfers out to the general fund for the current fiscal year increased by \$1,136,305 from the prior fiscal year.

At the end of the current fiscal year, both unassigned fund balance and total fund balance of the juvenile probation fund was \$32,697. As a measure of the juvenile probation fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Both unassigned and total fund balances each represent 19 percent of total juvenile probation fund expenditures. The County's juvenile probation fund fund balance decreased by \$75,861 during the current year. Key factors in this decrease are as follow: The County transferred approximately \$75,000 less in funds to the juvenile probation fund than the amount transferred in the prior fiscal year.

The GCRP grant fund is reported in the current year as a major fund. Both unassigned fund balance and total fund balance of the GCRP grant fund was 373,494, at the fiscal year end. To measure the GCRP grant fund's liquidity, it might be useful to compare both unassigned and total fund balance to total fund expenditures. Both unassigned and total fund balances each represent 244 percent of the total GCRP grant fund expenditures. The GCRP grant fund fund balance increased by \$85,450 during the current fiscal year. Key factors in this increase are as follows: The County transferred \$20,000 to the GCRP grant fund, and expenditures were down approximately 10,000 in the current year. Revenues appear to be up approximately 6,000. The remaining difference is in the additional revenue for the current year in excess of expenditures.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

GENERAL FUND, ROAD AND BRIDGE AND JUVENILE PROBATION BUDGETARY HIGHLIGHTS

- The difference between the original budget and the final amended budget for the general fund was a net increase of \$1,175,436. This increase was generally the result of an increase in transfers into the general fund from the road and bridge fund.
- The difference between the original budget and the final amended budget for the road and bridge funds in total was a net decrease of \$1,285,802. This decrease is a result of an increase in transfers to the general fund.
- There was no difference between the total original budget and the total final amended budget for the juvenile probation fund or the GCRP grant fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets:

The County's investment in capital assets for its governmental activities as of September 30, 2012, amounts to \$5,896,458 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, and infrastructure items such as roads, highways, and bridges. The total decrease in the County's investment in capital assets for the current fiscal year was \$164,562, or 3 percent, of total assets after accumulated depreciation. The net increase of capital assets before accumulated depreciation is \$209,244, or 1.6 percent. The major capital asset events during the current fiscal year were the replacement or repair of various pieces of equipment throughout the County.

CAPITAL ASSETS

	2012	2011	Total \$ Change	Total % Change
Property, Infrastructure, and Equipment	\$ 12,946,677	\$ 12,737,433	\$ 209,244	2%
Less: Accumulated Depreciation	<u>7,050,219</u>	<u>6,676,413</u>	<u>373,806</u>	6%
Capital Assets, Net	<u>\$ 5,896,458</u>	<u>\$ 6,061,020</u>	<u>\$ (164,562)</u>	-3%

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2012**

Infrastructure Assets

The County does not have a pavement monitoring system in place. The County personnel and the Commissioners Court are aware of the condition of the pavement on 308.6 miles of roadway within the County. The County does not consider any of the roadways to be in very poor condition. This would be roadways in need of a complete repaving. Approximately eighty percent of the roadways are considered to be between fifty and seventy percent of original value. The remaining twenty percent has been resurfaced recently and is considered to be above seventy percent of original value.

Long-Term Debt

At the end of the current fiscal year, the County had no bonded debt outstanding.

Requests for Information

The financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives. If questions are encountered regarding this report; contact the Goliad County Auditor's Office, 127 North Courthouse Square, Goliad, TX 77963, or (361) 645-3345.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**GOLIAD COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012**

	Primary Government		Governmental Activities	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$	4,153,498	\$	4,153,498
Investments		400,324		400,324
Receivables (Net)		456,030		456,030
Prepaid Expenses		53,132		53,132
Total Current Assets		5,062,984		5,062,984
Noncurrent Assets:				
Capital Assets (Net)		5,896,458		5,896,458
Total Assets		10,959,442		10,959,442
LIABILITIES				
Current Liabilities:				
Accounts Payable		69,850		69,850
Accrued Wages		160,912		160,912
Total Current Liabilities		230,762		230,762
Noncurrent Liabilities				
Due Within One Year		74,747		74,747
Due in More than One Year		-0-		-0-
Total Noncurrent Liabilities		74,747		74,747
Total Liabilities		305,509		305,509
NET ASSETS				
Net Assets:				
Invested in Capital Assets, Net of Related Debt		5,896,458		5,896,458
Restricted for Capital Projects		146,512		146,512
Unrestricted Net Assets		4,610,963		4,610,963
Total Net Assets	\$	10,653,933	\$	10,653,933

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

**GOLIAD COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2012**

Net (Expense) Revenue and Changes in Net Assets	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
	Capital Grants and Contributions	Operating Grants and Contributions	Charges for Services	Expenses	
Governmental Activities	Total	Governmental Activities	Total	Total	Total
\$ 1,069,232	\$ 341,064	\$ 146,828	\$ -0-	\$ (581,340)	\$ (581,340)
Judicial	276,949	29,598	-0-	55,112	55,112
General Administration	135,014	-0-	-0-	(129,949)	(129,949)
Legal	5,065	-0-	-0-	(421,900)	(421,900)
Financial Administration	467,492	-0-	-0-	(238,319)	(238,319)
Public Facilities	251,969	-0-	-0-	(2,324,033)	(2,324,033)
Public Safety	2,873,889	33,533	-0-	(1,102,008)	(1,102,008)
Public Transportation	1,713,113	266,565	-0-	(295,772)	(295,772)
Culture and Recreation	298,363	450	-0-	(456,338)	(456,338)
Health and Welfare	474,923	18,585	-0-	(125,632)	(125,632)
Conservation - Agriculture	125,632	-0-	-0-	-0-	-0-
Interest and Fiscal Charges	-0-	-0-	-0-	(5,620,179)	(5,620,179)
Total Governmental Activities	7,686,576	495,559	13,650	(5,620,179)	(5,620,179)
Total Primary Government	\$ 7,686,576	\$ 495,559	\$ 13,650	(5,620,179)	(5,620,179)
General Revenues:					
Property Taxes, Levies for General Purposes	6,120,929	6,120,929		6,120,929	6,120,929
Other Taxes	3,038	3,038		3,038	3,038
Unrestricted Investment Earnings	27,701	27,701		27,701	27,701
Miscellaneous	189,718	189,718		189,718	189,718
Total General Revenues	6,341,386	6,341,386		6,341,386	6,341,386
Change in Net Assets	721,207	721,207		721,207	721,207
Net Assets - Beginning of Year	9,932,726	9,932,726		9,932,726	9,932,726
Net Assets - End of Year	\$ 10,653,933	\$ 10,653,933		\$ 10,653,933	\$ 10,653,933

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

FUND FINANCIAL STATEMENTS

GOLIAD COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Juvenile Probation</u>	<u>GCRP Grant Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and Cash						
Equivalents	\$ 2,566,477	\$ 456,037	\$ 44,978	\$ 370,144	\$ 715,862	\$ 4,153,498
Investments	400,324 ✓	-0-	-0-	-0-	-0-	400,324
Receivables (Net)	92,622 ✓	931	-0-	8,553	62,952	165,058
Total Assets	<u>\$ 3,059,423</u>	<u>\$ 456,968</u>	<u>\$ 44,978</u>	<u>\$ 378,697</u>	<u>\$ 778,814</u>	<u>\$ 4,718,880</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 46,119 ✓	\$ 8,996	\$ 9,258	\$ 256	\$ 5,221	\$ 69,850
Accrued Wages	121,936 ✓	28,959	3,023	4,947	2,047	160,912
Deferred Revenues	150,950 ✓	-0-	-0-	-0-	50,120	201,070
Total Liabilities	<u>319,005</u>	<u>37,955</u>	<u>12,281</u>	<u>5,203</u>	<u>57,388</u>	<u>431,832</u>
Fund Balances:						
Committed for Capital						
Projects	-0-	-0-	-0-	-0-	146,512	146,512
Unassigned Fund Balances	<u>2,740,418</u>	<u>419,013</u>	<u>32,697</u>	<u>373,494</u>	<u>574,914</u>	<u>4,140,536</u>
Total Fund Balances	<u>2,740,418</u>	<u>419,013</u>	<u>32,697</u>	<u>373,494</u>	<u>721,426</u>	<u>4,287,048</u>
Total Liabilities and Fund Balances	<u>\$ 3,059,423</u>	<u>\$ 456,968</u>	<u>\$ 44,978</u>	<u>\$ 378,697</u>	<u>\$ 778,814</u>	<u>\$ 4,718,880</u>

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

GOLIAD COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012

Total Fund Balances - Governmental Funds Balance Sheet	\$	4,287,048
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not reported in the funds		5,896,458
Fines receivable are not available to pay for current period expenditures and are not reported in the funds.		290,972
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		201,070
Prepaid Expenses are reported in the statement of net assets, but reported as a current period expenditure in the funds.		53,132
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds		<u>(74,747)</u>
Net Assets of Governmental Activities - Statement of Net Assets	\$	<u>10,653,933</u>

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

GOLIAD COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2012

	General Fund	Road and Bridge	Juvenile Probation	GCRP Transit Grant Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes						
Property	\$ 4,301,053	\$ 1,685,420	\$ -0-	\$ -0-	\$ -0-	\$ 5,986,473
Other	3,038	-0-	-0-	-0-	-0-	3,038
Intergovernmental	68,058	56,224	80,137	210,341	160,918	575,678
Licenses and Permits	-0-	344,540	-0-	-0-	-0-	344,540
Charges for Services	598,909	-0-	-0-	-0-	67,916	666,825
Fines and Forfeitures	302,465	-0-	-0-	-0-	-0-	302,465
Insurance Recovery	-0-	-0-	-0-	-0-	13,650	13,650
Interest	19,337	3,271	217	1,538	3,338	27,701
Miscellaneous	109,333	-0-	-0-	6,613	73,772	189,718
Total Revenues	<u>5,402,193</u>	<u>2,089,455</u>	<u>80,354</u>	<u>218,492</u>	<u>319,594</u>	<u>8,110,088</u>
EXPENDITURES						
Current:						
General Administration	983,312	-0-	-0-	-0-	33,455	1,016,767
Legal	129,812	-0-	-0-	-0-	5,931	135,743
Judicial	261,622	-0-	-0-	-0-	4,252	265,874
Financial Administration	467,258	-0-	-0-	-0-	-0-	467,258
Public Facilities	232,062	-0-	-0-	-0-	-0-	232,062
Public Safety	2,476,529	-0-	168,476	-0-	54,044	2,699,049
Public Transportation	-0-	1,618,946	-0-	-0-	-0-	1,618,946
Culture and Recreation	122,594	-0-	-0-	-0-	126,268	248,862
Health and Welfare	317,868	-0-	-0-	153,042	-0-	470,910
Conservation - Agriculture	125,520	-0-	-0-	-0-	-0-	125,520

Debt Service:						
Principal	-0-	-0-	-0-	-0-	-0-	-0-
Interest and Fiscal Charges	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	192,364	-0-	-0-	-0-	151,100	343,464
Total Expenditures	<u>5,308,941</u>	<u>1,618,946</u>	<u>168,476</u>	<u>153,042</u>	<u>375,050</u>	<u>7,624,455</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>93,252</u>	<u>470,509</u>	<u>(88,122)</u>	<u>65,450</u>	<u>(55,456)</u>	<u>485,633</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	1,263,590	-0-	98,669	20,000	108,361	1,490,620
Transfers Out	<u>(207,669)</u>	<u>(1,173,199)</u>	<u>(86,408)</u>	<u>-0-</u>	<u>(23,344)</u>	<u>(1,490,620)</u>
Total Other Financing Sources (Uses)	<u>1,055,921</u>	<u>(1,173,199)</u>	<u>12,261</u>	<u>20,000</u>	<u>85,017</u>	<u>-0-</u>
Net Change in Fund Balances	1,149,173	(702,690)	(75,861)	85,450	29,561	485,633
Fund Balances, Beginning of Year	<u>1,591,245</u>	<u>1,121,703</u>	<u>108,558</u>	<u>288,044</u>	<u>691,865</u>	<u>3,801,415</u>
Fund Balances, End of Year	<u>\$ 2,740,418</u>	<u>\$ 419,013</u>	<u>\$ 32,697</u>	<u>\$ 373,494</u>	<u>\$ 721,426</u>	<u>\$ 4,287,048</u>

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

**GOLIAD COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2012**

Net Changes in Fund Balances - Total Governmental Funds \$ 485,633

Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	343,464
The depreciation of capital assets used in governmental activities is not reported in the funds.	(387,284)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	134,456
Prepaid Expenses are reported in the statement of net assets, but reported as current period expenditures in the funds. This is the change in these amounts this year.	(7,502)
Certain receivables are reported in the statement of net assets, but reported as revenue when received in the funds. This is the change in these amounts this year.	163,239
Compensated absences are reported as the amount earned in the SOA, but as the amount paid in the funds.	<u>(10,799)</u>

Changes in Net Assets of Governmental Activities - Statement of Activities \$ 721,207

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

GOLIAD COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$ 4,272,957	\$ 4,272,957	\$ 4,301,053	\$ 28,096
Other	2,000	2,000	3,038	1,038
Intergovernmental	11,681	37,834	29,580	(8,254)
Charges for Services	501,810	501,810	598,909	97,099
Fines and Forfeitures	361,083	361,083	340,943	(20,140)
Interest	35,000	35,000	19,337	(15,663)
Miscellaneous	160,974	160,974	109,333	(51,641)
Total Revenues	<u>5,345,505</u>	<u>5,371,658</u>	<u>5,402,193</u>	<u>30,535</u>
EXPENDITURES				
Current:				
General Administration				
Commissioners' Court	126,129	126,529	125,609	920
County Clerk	267,654	266,263	248,357	17,906
Veterans Service	10,394	10,394	9,470	924
Elections	47,652	54,652	28,564	26,088
Information Technology	72,379	75,379	63,506	11,873
Non-Departmental	630,577	541,520	506,305	35,215
Legal				
County Attorney	131,174	131,299	129,812	1,487
Judicial				
Justice Court	22,400	22,400	19,620	2,780
County Court	14,700	14,700	4,431	10,270
District Court	93,200	93,200	68,462	24,738
Justice of the Peace No. 1	97,750	98,250	85,828	12,422
Justice of the Peace No. 2	89,029	89,029	83,282	5,747
Financial Administration				
County Auditor	172,385	177,185	173,857	3,328
County Treasurer	125,683	126,183	123,772	2,411
Tax Assessor-Collector	175,748	175,748	169,629	6,119
Public Facilities				
Courthouse and Buildings	233,579	235,389	197,326	38,063
Courthouse Annex	62,100	62,100	34,736	27,364
Public Safety				
Ambulance	761,761	756,483	720,115	36,368
Constable No. 1	29,745	28,745	27,340	1,405
Constable No. 2	33,587	33,587	29,605	3,982

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

GOLIAD COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget - Positive (Negative)
D.P.S.	44,229	44,547	45,686	(1,139)
D.P.S. License and Weight	9,600	9,400	7,031	2,369
Emergency Management	3,000	2,999	2,328	671
Fire	84,000	84,000	75,500	8,500
Game Warden	2,100	2,100	2,222	(122)
Sheriff	1,606,720	1,585,870	1,566,699	19,171
Culture and Recreation				
Culture and Recreation	4,000	4,000	4,764	(764)
Library	116,717	118,817	117,830	987
Health and Welfare				
Health	230,891	305,891	317,869	(11,978)
Conservation - Agriculture				
Agriculture Extension Service	138,382	135,603	125,520	10,083
Debt Service:				
Principal	-0-	-0-	-0-	-0-
Interest and Fiscal Charges	-0-	-0-	-0-	-0-
Capital Outlay	185,775	234,693	185,858	48,835
Total Expenditures	<u>5,623,040</u>	<u>5,646,955</u>	<u>5,300,933</u>	<u>346,022</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(277,535)</u>	<u>(275,297)</u>	<u>101,260</u>	<u>376,557</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	74,000	1,247,198	1,263,590	16,392
Operating Transfers Out	<u>(207,669)</u>	<u>(207,669)</u>	<u>(207,669)</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>(133,669)</u>	<u>1,039,529</u>	<u>1,055,921</u>	<u>16,392</u>
Net Change in Fund Balances - Cash Basis	<u>\$ (411,204)</u>	<u>\$ 764,232</u>	1,157,181	<u>\$ 392,949</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Officers Fees and Sales Tax Receivable			26,727	
Change in Accounts Payable			(37,509)	
Change in Wages Payable			<u>2,774</u>	
Net Change in Fund Balances - Modified Accrual Basis			1,149,173	
Fund Balance, Beginning of Year			<u>1,591,245</u>	
Fund Balance, End of Year			<u>\$ 2,740,418</u>	

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 1 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$ 269,680	\$ 269,680	\$ 271,211	\$ 1,531
Intergovernmental	10,000	10,000	14,056	4,056
Licenses and Permits	74,000	74,000	86,135	12,135
Interest	500	500	482	(18)
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>354,180</u>	<u>354,180</u>	<u>371,884</u>	<u>17,704</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	354,180	352,540	314,985	37,555
Capital Outlay	-0-	31,699	-0-	31,699
Total Expenditures	<u>354,180</u>	<u>384,239</u>	<u>314,985</u>	<u>69,254</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>(30,059)</u>	<u>56,899</u>	<u>86,958</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	-0-	(321,690)	(321,690)	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>(321,690)</u>	<u>(321,690)</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ -0-</u>	<u>\$ (351,749)</u>	<u>(264,791)</u>	<u>\$ 86,958</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			(5,131)	
Change in Wages Payable			<u>1,179</u>	
Net Change in Fund Balances - Modified Accrual Basis			(268,743)	
Fund Balance, Beginning of Year			<u>312,835</u>	
Fund Balance, End of Year			<u>\$ 44,092</u>	

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

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 2 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes				
Property	\$ 402,347	\$ 402,347	\$ 404,475	\$ 2,128
Intergovernmental	10,000	10,000	14,056	4,056
Licenses and Permits	74,000	74,000	86,135	12,135
Interest	500	500	1,026	526
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>486,847</u>	<u>486,847</u>	<u>505,692</u>	<u>18,845</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	406,847	406,847	302,176	104,671
Capital Outlay	<u>80,000</u>	<u>80,000</u>	<u>-0-</u>	<u>80,000</u>
Total Expenditures	<u>486,847</u>	<u>486,847</u>	<u>302,176</u>	<u>184,671</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>-0-</u>	<u>203,516</u>	<u>203,516</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-0-</u>	<u>(520,444)</u>	<u>(520,444)</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>(520,444)</u>	<u>(520,444)</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ -0-</u>	<u>\$ (520,444)</u>	<u>(316,928)</u>	<u>\$ 203,516</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			5,982	
Change in Wages Payable			<u>(685)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(311,631)	
Fund Balance, Beginning of Year			<u>505,375</u>	
Fund Balance, End of Year			<u>\$ 193,744</u>	

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

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 3 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes				
Property	\$ 568,131	\$ 568,131	\$ 570,628	\$ 2,497
Intergovernmental	10,000	10,000	14,056	4,056
Licenses and Permits	74,000	74,000	86,135	12,135
Interest	500	500	972	472
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>652,631</u>	<u>652,631</u>	<u>671,791</u>	<u>19,160</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	600,631	634,270	557,775	76,495
Capital Outlay	<u>52,000</u>	<u>18,361</u>	<u>-0-</u>	<u>18,361</u>
Total Expenditures	<u>652,631</u>	<u>652,631</u>	<u>557,775</u>	<u>94,856</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>-0-</u>	<u>114,016</u>	<u>114,016</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-0-</u>	<u>(317,990)</u>	<u>(317,990)</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>(317,990)</u>	<u>(317,990)</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ -0-</u>	<u>\$ (317,990)</u>	<u>(203,974)</u>	<u>\$ 114,016</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			914	
Change in Wages Payable			<u>2,097</u>	
Net Change in Fund Balances - Modified Accrual Basis			(200,963)	
Fund Balance, Beginning of Year			<u>308,016</u>	
Fund Balance, End of Year			<u>\$ 107,053</u>	

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

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 4 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes				
Property	\$ 436,698	\$ 436,698	\$ 439,106	\$ 2,408
Intergovernmental	10,000	10,000	14,056	4,056
Licenses and Permits	74,000	74,000	86,135	12,135
Interest	500	500	791	291
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>521,198</u>	<u>521,198</u>	<u>540,088</u>	<u>18,890</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	486,198	566,144	457,547	108,597
Capital Outlay	<u>35,000</u>	<u>37,598</u>	<u>-0-</u>	<u>37,598</u>
Total Expenditures	<u>521,198</u>	<u>603,742</u>	<u>457,547</u>	<u>146,195</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>(82,544)</u>	<u>82,541</u>	<u>165,085</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-0-</u>	<u>(13,075)</u>	<u>(13,075)</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>(13,075)</u>	<u>(13,075)</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ -0-</u>	<u>\$ (95,619)</u>	69,466	<u>\$ 165,085</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			10,035	
Change in Wages Payable			<u>(854)</u>	
Net Change in Fund Balances - Modified Accrual Basis			78,647	
Fund Balance, Beginning of Year			<u>(4,523)</u>	
Fund Balance, End of Year			<u>\$ 74,124</u>	

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

GOLIAD COUNTY, TEXAS
JUVENILE PROBATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 84,707	\$ 84,707	\$ 80,137	\$ (4,570)
Interest	2,000	2,000	217	(1,783)
Total Revenues	86,707	86,707	80,354	(6,353)
EXPENDITURES				
Current:				
Public Safety				
Probation	183,376	183,376	159,593	23,783
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	183,376	183,376	159,593	23,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,669)	(96,669)	(79,239)	17,430
OTHER FINANCING SOURCES (USES)				
Transfers In	98,669	98,669	98,669	-0-
Transfers Out	-0-	-0-	(86,408)	(86,408)
Total Other Financing Sources (Uses)	98,669	98,669	12,261	(86,408)
Net Change in Fund Balances - Cash Basis	\$ 2,000	\$ 2,000	(66,978)	\$ (68,978)
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			(8,858)	
Change in Wages Payable			(25)	
Net Change in Fund Balances - Modified Accrual Basis			(75,861)	
Fund Balance, Beginning of Year			108,558	
Fund Balance, End of Year			\$ 32,697	

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

GOLIAD COUNTY, TEXAS
GCRP TRANSIT GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ 147,336	\$ 147,336	\$ 201,788	\$ 54,452
Interest	-0-	-0-	1,538	1,538
Miscellaneous	7,000	7,000	6,613	(387)
Total Revenues	<u>154,336</u>	<u>154,336</u>	<u>209,939</u>	<u>55,603</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health and Welfare	185,536	184,608	152,560	32,048
Capital Outlay	2,000	2,928	-0-	2,928
Total Expenditures	<u>187,536</u>	<u>187,536</u>	<u>152,560</u>	<u>34,976</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(33,200)</u>	<u>(33,200)</u>	<u>57,379</u>	<u>90,579</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	20,000	20,000	20,000	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ (13,200)</u>	<u>\$ (13,200)</u>	<u>77,379</u>	<u>\$ 90,579</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Receivable			8,553	
Change in Accounts Payable			(256)	
Change in Wages Payable			<u>(226)</u>	
Net Change in Fund Balances - Modified Accrual Basis			85,450	
Fund Balance, Beginning of Year			<u>288,044</u>	
Fund Balance, End of Year			<u>\$ 373,494</u>	

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

GOLIAD COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2012

		Trust Funds	
	Agency Funds	Library Trust Funds	Emergency Medical Trust
ASSETS			
Cash and Cash Equivalents	\$ 908,901	\$ 563,067	\$ 37,426
Investments	-0-	-0-	175,000
Due from Others	-0-	-0-	-0-
Total Assets	\$ 908,901	563,067	212,426
LIABILITIES			
Accounts Payable	\$ 42,553	-0-	-0-
Accrued Wages	139	-0-	-0-
Due to Others	866,209	-0-	-0-
Total Liabilities	\$ 908,901	-0-	-0-
NET ASSETS			
Held in Trust-Library Purposes		563,067	-0-
Held in Trust-Emergency Medical Purposes		-0-	212,426
Total Net Assets		\$ 563,067	\$ 212,426

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

GOLIAD COUNTY, TEXAS
STATEMENT OF CHANGES IN NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2012

	Trust Funds	
	Library Trust Funds	Emergency Medical Trust
ADDITIONS		
Contributions:		
Private Donations	\$ -0-	\$ -0-
Total Contributions	-0-	-0-
Investment Earnings:		
Interest Received	1,210	93
Total Investment Earnings	1,210	93
Less Investment Expense	-0-	-0-
Net Investment Earnings	1,210	93
Total Additions	1,210	93
DEDUCTIONS		
Culture and Recreation - Libraries	15,301	-0-
Public Safety - Emergency Medical Services	-0-	-0-
Total Deductions	15,301	-0-
Change in Net Assets	(14,091)	93
Net Assets, Beginning of Year	577,158	212,333
Net Assets, End of Year	\$ 563,067	\$ 212,426

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies

The combined financial statements of Goliad County, Texas (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

Financial Reporting Entity – In evaluating how to define the government, for financial reporting purposes, the County's 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 the GASB Statement No. 14, "The Financial Reporting Entity" ("GASB 14") as amended by GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units" ("GASB 39"). The County is not included in any other governmental reporting entity as defined by GASBs 14 and 39.

Generally accepted accounting principles require that the financial statements present the County (the primary government) and its component unit. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting both of the following criteria: the primary government is accountable for the potential component unit (i.e., the primary government appoints the voting majority of its board) and the primary government is able to impose its will upon the potential component unit, or there is a possibility that the component unit may provide specific financial benefits or impose specific financial burdens on the primary government. The County did not identify or include a component unit in its financial statements. In addition, the County is not included in any other governmental reporting entity as defined by GASBs 14 and 39.

Goliad County operates under a County Judge – Commissioner's Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), environmental protection (sanitation), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the County as a whole. The statements distinguish between the governmental and fiduciary activities. Fiduciary activities of the County are not included in these statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

In the government-wide statement of net assets, the governmental activities are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The statement of activities demonstrates 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 or segment. 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 or segment 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 among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

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. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the 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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue for the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

The County reports the following major governmental funds:

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

Road and Bridge Fund – This fund accounts for the activities of the government’s road and bridge operations.

Juvenile Probation – This fund accounts for the activities to administer the juvenile probation program.

GCRP Grant Fund – This fund accounts for the activities to administer the GCRP grant fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of GASB.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Fiduciary Fund Types – These funds account for assets held by the County as a trustee for individuals, private organizations, and/or other governmental units. The County’s Library Trust Fund, Emergency Medical Trust Fund, and various agency funds are reported as fiduciary fund types.

Fund Balance Policy – In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), the County reports fund balances for governmental funds in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The *nonspendable* classification represents assets that will be consumed or “must be maintained in tact” and therefore will never convert to cash, such as infrastructure and property assets. Provisions of laws, contracts, and grants specify how fund resources can be used in the *restricted* classification. The nature of these two classifications precludes a need for a policy

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

from the Commissioners Court. However, the Commissioners Court has adopted fund balance policies for the three unrestricted classifications – committed, assigned, and unassigned.

Committed fund balance included amounts that can only be used for specific purposes, and is reported pursuant to resolutions passed by the Commissioners Court, the County's highest level of decision making authority. Commitments may be modified or rescinded only through resolutions approved by the Commissioners Court.

Assigned fund balance includes amounts that the County intends to use for specific purposes, but that do not meet the definition of restricted or committed fund balance. Under the County's adopted policy, amounts may be assigned by the County Judge.

Unassigned fund balance includes amounts that have not been restricted, committed, or assigned to a specific purpose or assigned to another fund.

From time to time, the Commissioners Court may commit fund balances by a majority vote in a scheduled meeting. The Court's commitment may be modified or rescinded by a majority vote in a scheduled meeting. Court commitments cannot exceed the amount of fund balance that is greater than the sum of nonspendable and restricted since that practice would commit funds that the County does not have. Commitments may be for facility expansion or renovation, program modifications, wage and salary adjustments, financial cushions (rainy day funds), and other purposes determined by the Court.

The Commissioners Court may delegate authority to specified persons or groups to make assignments of certain fund balances by a majority vote in a scheduled meeting. The Court may modify or rescind its delegation of authority by the same action.

When the County incurs an expenditure for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources. When the County incurs an expenditure or expense for which committed, assigned, or unassigned may be used, it is the County's policy to use committed, then assigned, and then unassigned.

Beginning fund balances for the County's governmental funds have been restated to reflect the above classifications.

Equity Classification – Government-wide Statements: Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt: Consists of capital assets including restricted capital assets, net of accumulated depreciation and any outstanding debt used to acquire such assets.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

- b. Restricted net assets: Consists of net assets with constraints placed on their use by either (1) external groups such as creditors, grantors, or laws or regulations of other governments; (2) law through constitutional provisions of enabling legislation.
- c. Unrestricted net assets: All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

Fund Statements: Governmental fund equity is classified as fund balance. Fund balance is further classified according to the classifications under the Fund Balance Policy listed previously.

Budgets and Budgetary Accounting – The County follows these procedures in establishing the budgetary data reflected in the financial statements:

The original budget is adopted by the Commissioner's Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioner's Court.

The final amended budget is used in this report.

The budget should not be exceeded in any expenditure category under State law. Unused appropriations lapse at the end of each year.

The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by the Commissioner's Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioner's Court.

The Commissioner's Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioner's Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash. The final budget can be legally amended by the Commissioner's Court to whatever extent the Court desires as long as the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioner's Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioner's Court advised of the condition of the various funds and accounts. The level of control for each legally adopted annual operating budget is the fund.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

Budgets for all budgeted General and Special Revenue funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Budgets for the 2012 fiscal year were adopted for the General Fund, the Road and Bridge Funds, the Juvenile Probation fund, the GCRP Grant fund, and other applicable non-major governmental funds.

Excess of Expenditures over Appropriations – For the year ended September 30, 2012, expenditures did not exceed appropriations in any fund.

Deficit Fund Equity – The County had no deficit fund balances as of September 30, 2012.

Deposits and Investments – The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original with original maturities of three months or less from the date of acquisition.

State statutes authorize the Government and the District to invest in certificates of deposit. Investments for the Government are reported at fair value.

Receivables and Payables – Activities between funds that are representative of lending and borrowing arrangements outstanding at the end of the fiscal year are referred to as "either due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of intern fund loans). All other outstanding balance between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2012 and 10 percent of the delinquent outstanding property taxes at September 30, 2012.

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The county begins to collect the taxes as soon as the taxpayers are billed.

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories and Prepaid Expenses – Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. There were no prepaid expenses at September 30, 2012 reported in the fund financial statements. Prepaid insurance and prepaid postage are reported as prepaid expenses in the government-wide financial statements..

Restricted Assets – There were no restricted assets at September 30, 2012.

Capital Assets – Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimates historical cost 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The County does not have a business-type activity. The major capital asset events during the current fiscal year were the replacement of a roof and several HVAC units supplying several of the County’s buildings.

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	20
System Infrastructure	30
Vehicles	5
Office Equipment	5
Computer Equipment	5

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 1: Summary of Significant Accounting Policies (Concluded)

Compensated Absences – It is the County’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements.

Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs and loss on refunding, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs and loss on refunding are reported as deferred charges and amortized over the term of the related debt. The County did not have Bonded Indebtedness during the fiscal year ended September 30, 2012. Long-term debt reported in the government-wide financial statements consists of two capital leases.

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.

Use of Estimates – The preparation of the government-wide and fund financial statements in conformity with GAAP requires the County to make estimates and assessments 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 amount of revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

Subsequent Events – Management evaluates events or transactions that occur subsequent to year end for potential recognition or disclosure in the financial statements through the date on which the financial statements are available to be issued. The financial statements were approved by management and available to be issued on April 30, 2013.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 2: Deposits and Investments

Legal and Contractual Provisions Governing Deposits and Investments – The Public funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investment, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the county to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The county is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments – In compliance with the Public funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

Interest Rate Risk – In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than twelve months.

Credit Risk – State law limits investments in commercial paper and corporate bonds to the top two rating issued by nationally recognized statistical rating organizations (NRSROs). It is the government's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of September 30, 2012 the local investment pools Texpool and Lone Star (100% of portfolio) were rated AAA-m and AAA-m, respectively, by Standard and Poor's.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in any one issuer. 49% of the County's investments are in an insured Texpool account and 51% are in an insured Lone Star Account.

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. The government has a deposit policy for custodial credit risk. As of September 30, 2012, the government's bank balance of \$6,163,807 was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 2: Deposits and Investments (Concluded)

agent, in the government's name. The fair market value of the securities pledged is \$8,233,876 and the FDIC coverage is \$888,390. The book balance of the cash deposits was \$6,063,216.

Custodial Credit Risk – Investments – 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, 2012, the County had \$400,324 invested in certificates of deposit with two credit unions, also, the County had \$175,000 invested in a certificate of deposit with a separate national bank.

As of September 30, 2012, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>	<u>Weighted Average</u>
Certificates of Deposit	\$ 575,324	Less than 1 year	Less than 1 year

The County purchased four certificates of deposit with various local financial institutions. The County invests in certificates of deposit to provide its liquidity needs. These are held at local financial institutions. These holdings do not allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are stated on the certificate and interest is paid annually. The County considers the holdings in these funds to have a one year weighted average maturity. This is due to the fact that the shared position can usually be redeemed at the end of the year when the certificate matures.

Note 3: Receivables

County property tax revenues are recognized when tax payments are received by the County. All property tax receivables (net of allowances) at September 30, 2012 are recorded as deferred revenue in the County's fund financial statements.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by the following January 31. The Goliad County Tax Assessor-Collector bills and collects the County's property taxes. Collection of the County's property taxes and the daily remittance of collected taxes to the County are accounted for by the Goliad County Tax Assessor-Collector.

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

Note 3: Receivables (Concluded)

Receivables as of year-end for the County, including the applicable allowance for uncollectible accounts, are as follows:

	<u>Governmental Activities</u>
Gross Receivables:	
Ad Valorem Taxes	\$ 229,891
Fines	840,322
Other	<u>84,941</u>
Total Gross Receivables	1,155,154
Less: Allowance for Uncollectibles	<u>699,124</u>
Receivables, Net	<u><u>\$ 456,030</u></u>

Note 4: Capital Assets

Depreciation expense was charged to the functions/programs of the County as follows:

Governmental Activities:	
General Administration	\$ 43,612
Judicial	10,817
Public Facilities	20,076
Public Safety	172,549
Public Transportation	87,428
Culture and Recreation	49,940
Health and Welfare	<u>2,862</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 387,284</u></u>

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 4: Capital Assets (Concluded)

The County's capital asset activity for the year ended September 30, 2012, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 1,018,000	\$ -0-	\$ -0-	\$ 1,018,000
Total Capital Assets Not Being Depreciated	<u>1,018,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,018,000</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	4,887,278	-0-	-0-	4,887,278
Machinery, Vehicles, and Equipment	3,316,145	149,551	20,737	3,444,959
Infrastructure	<u>3,516,011</u>	<u>80,429</u>	<u>-0-</u>	<u>3,596,440</u>
Total Capital Assets Being Depreciated	<u>11,719,434</u>	<u>229,980</u>	<u>20,737</u>	<u>11,928,677</u>
Less: Accumulated Depreciation for:				
Buildings and Improvements	1,880,677	91,719	-0-	1,972,396
Machinery, Vehicles, and Equipment	2,658,091	261,188	13,479	2,905,800
Infrastructure	<u>2,137,646</u>	<u>34,377</u>	<u>-0-</u>	<u>2,172,023</u>
Total Accumulated Depreciation	<u>6,676,414</u>	<u>387,284</u>	<u>13,479</u>	<u>7,050,219</u>
Total Capital Assets Being Depreciated, Net	<u>5,043,020</u>	<u>(157,304)</u>	<u>7,258</u>	<u>4,878,458</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 6,061,020</u>	<u>\$ (157,304)</u>	<u>\$ 7,258</u>	<u>\$ 5,896,458</u>

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

Note 5: Interfund Balances and Activity:

Due To and From Other Funds – Balances due to and due from other funds were zero at September 30, 2012. The transfer from the general fund to the Juvenile Probation fund was to provide operating cash. Transfers between funds during the year are presented below. All of the transfers are non-recurring.

Transfers Out	Transfers In				Total
	General Fund	Juvenile Probation Fund	GCRP Transit Grant Fund	Non-Major Governmental Funds	
General Fund	\$ -0-	\$ 98,669	\$ 20,000	\$ 89,000	\$ 207,669
Road and Bridge Fund	1,173,199	-0-	-0-	-0-	1,173,199
Juvenile Probation Fund	86,408	-0-	-0-	-0-	86,408
Non-Major Governmental Funds	-0-	-0-	-0-	19,346	19,346
Totals	<u>\$ 1,259,607</u>	<u>\$ 98,669</u>	<u>\$ 20,000</u>	<u>\$ 108,346</u>	<u>\$ 1,486,622</u>

Note 6: Operating Leases:

The County leases equipment under non-cancelable operating leases. Total costs for such leases were \$8,885 for the year ended September 30, 2012. The future minimum lease payments for these leases are as follows:

Year Ending September 30	Amount
2013	2,810
2014	1,750
Thereafter	-0-
Total	<u>\$ 4,560</u>

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 7: Capital Leases:

Prior to October 1, 2010, the County had entered into two capital lease arrangements. One was for financing the construction of weigh station and the other was for the acquisition of computer software. Below are the terms relating to the acquisition of assets through capital leases under governmental activities:

	Original Cost	Accumulated Depreciation	Net Assets
Weigh Station	\$ 488,498	\$ 39,264	\$ 449,234
Computer Software	156,040	156,040	-0-
Total	\$ 644,538	\$ 195,304	\$ 449,234

The terms related to the capital leases are as follows:

	Amount	Interest Rate	Installment	Maturity Date	Security
Weigh Station	\$ 488,498	3.75%	\$49,329/year	July 2012	Real Estate
Computer Software	156,040	4.15%	27,697/year	October 2012	Software

Current year transactions are detailed below:

	Beginning Balance 10/01/11	Increases	Decreases	Ending Balance 09/30/12	Principal Due Within One Year
Capital Leases	\$ 74,140	\$ -0-	\$ 74,140	\$ -0-	\$ -0-

The future minimum lease obligations and the net present value of these minimum lease payments at September 30, 2012 were zero.

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

Note 8: Accrued Compensated Absences:

The following is a summary of accrued compensated absences transactions for the year ended September 30, 2012:

	Beginning		Ending		Amounts Due Within One Year
	Balance 10/01/11	Increases	Decreases	Balance 09/30/12	
Compensated Absences	<u>\$ 85,546</u>	<u>\$ 74,747</u>	<u>\$ 85,546</u>	<u>\$ 74,747</u>	<u>\$ 74,747</u>

The General Fund and the Road and Bridge Funds are used to service the accrued compensated absences. The estimated amount due in the fiscal year ended September 30, 2012 is \$74,747.

Note 9: Pension Plan:

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide 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 618 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 employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 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 of service but must leave their accumulate 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 their employer.

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 employer 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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 9: Pension Plan: (Continued)

contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy – The employer has elected the annually determined contribution rate (ADCR) 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 governing body elected to pay a rate of 6.43% for the 2012 year and 5.99% for the 2011 year that did not exceed the actuarially determined rate as allowed by the provisions of the TCDRS Act.

The contribution rate payable by the employee members for calendar years 2012 and 2011 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

	<u>Actuarial Valuation Information</u>		
	12/31/2011	12/31/2010	12/31/2009
Actuarial Valuation Date	12/31/2011	12/31/2010	12/31/2009
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level Percentage of Payroll, Closed	Level Percentage of Payroll, Closed	Level Percentage of Payroll, Closed
Amortization Period	20 years	20 years	20 years
Asset Valuation Method	SAF: 10 year Smoothed Value; ESF: Fund Value	SAF: 10 year Smoothed Value; ESF: Fund Value	SAF: 10 year Smoothed Value; ESF: Fund Value
Actuarial Assumptions			
Investment Return	8.00%	8.00%	8.00%
Projected Salary			
Increases	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost of Living			
Adjustments	0.00%	0.00%	0.00%

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Note 9: Pension Plan: (Concluded)

Trend Information – Information for the three most recent actuarial valuations for the TCDRS plan follows:

Fiscal Year Ending	<u>Contributions Required and Contributions Made</u>		
	Percentage of		
	Annual Pension Cost (APC)	APC Contributed	Net Pension Obligation
09/30/2012	\$ 198,962	100%	\$ -0-
09/30/2011	199,966	100%	\$ -0-
09/30/2010	195,473	100%	-0-

The schedule of funding progress is located in the “Required Supplementary Information” following the notes to the financial statements.

Note 10: Restricted Net Assets

Restricted net assets of \$146,512 are to be utilized for capital projects of the County.

Note 11: 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 has purchased commercial insurance to cover the general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

Note 12: Commitments and Contingencies

Contingencies – The County participates in grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

Note 12: Commitments and Contingencies (Concluded)

Litigation – No reportable litigation was pending against the County at September 30, 2012.

Note 13: Related Party Transactions

No related party transactions were reported during the fiscal year ended September 30, 2012.

Note 14: Health Care Coverage

During the year ended September 30, 2012, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$506 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the County and the licensed insurer is renewable October 1, and terms of coverage and premium costs are included in the contractual provisions.

REQUIRED SUPPLEMENTARY INFORMATION

GOLIAD COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS (UNAUDITED)
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
YEAR ENDED SEPTEMBER 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b - a) / c)
12/31/07	\$ 5,410,927	\$ 5,158,905	\$ -0-	104.9%	\$ 2,635,251	0.0%
12/31/08	5,214,610	5,466,790	252,180	95.4%	2,898,487	8.7%
12/31/09	5,324,140	5,435,352	111,212	98.0%	2,980,626	3.7%
12/31/10	5,339,289	5,629,791	290,502	94.8%	3,284,409	8.8%
12/31/11	5,675,732	5,987,738	312,006	94.8%	3,094,271	10.1%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GOLIAD COUNTY, TEXAS
BALANCE SHEET - ROAD AND BRIDGE
SEPTEMBER 30, 2012

	<u>Road and Bridge No. 1</u>	<u>Road and Bridge No. 2</u>	<u>Road and Bridge No. 3</u>	<u>Road and Bridge No. 4</u>	<u>Total Road and Bridge</u>
ASSETS					
Cash and Cash Equivalents	\$ 56,898	\$ 203,515	\$ 114,015	\$ 81,609	\$ 456,037
Inventory	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>931</u>	<u>931</u>
Total Assets	<u>\$ 56,898</u>	<u>\$ 203,515</u>	<u>\$ 114,015</u>	<u>\$ 82,540</u>	<u>\$ 456,968</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 5,361	\$ 2,666	\$ 438	\$ 531	\$ 8,996
Accrued Wages	<u>7,445</u>	<u>7,105</u>	<u>6,524</u>	<u>7,885</u>	<u>28,959</u>
Total Liabilities	<u>12,806</u>	<u>9,771</u>	<u>6,962</u>	<u>8,416</u>	<u>37,955</u>
Fund Balances:					
Unassigned Fund Balances	<u>44,092</u>	<u>193,744</u>	<u>107,053</u>	<u>74,124</u>	<u>419,013</u>
Total Fund Balances	<u>44,092</u>	<u>193,744</u>	<u>107,053</u>	<u>74,124</u>	<u>419,013</u>
Total Liabilities and Fund Balances	<u>\$ 56,898</u>	<u>\$ 203,515</u>	<u>\$ 114,015</u>	<u>\$ 82,540</u>	<u>\$ 456,968</u>

GOLIAD COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ROAD AND BRIDGE FUNDS
YEAR ENDED SEPTEMBER 30, 2012

	<u>Road and Bridge No. 1</u>	<u>Road and Bridge No. 2</u>	<u>Road and Bridge No. 3</u>	<u>Road and Bridge No. 4</u>	<u>Total Road and Bridge</u>
REVENUES					
Property Taxes	\$ 271,211	\$ 404,475	\$ 570,628	\$ 439,106	\$ 1,685,420
Intergovernmental	14,056	14,056	14,056	14,056	56,224
Licenses and Permits	86,135	86,135	86,135	86,135	344,540
Interest	482	1,026	972	791	3,271
Miscellaneous	-0-	-0-	-0-	-0-	-0-
Total Revenues	<u>371,884</u>	<u>505,692</u>	<u>671,791</u>	<u>540,088</u>	<u>2,089,455</u>
EXPENDITURES					
Current:					
Public Transportation	318,937	296,879	554,764	448,366	1,618,946
Capital Outlay	-0-	-0-	-0-	-0-	-0-
Total Expenditures	<u>318,937</u>	<u>296,879</u>	<u>554,764</u>	<u>448,366</u>	<u>1,618,946</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>52,947</u>	<u>208,813</u>	<u>117,027</u>	<u>91,722</u>	<u>470,509</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(321,690)</u>	<u>(520,444)</u>	<u>(317,990)</u>	<u>(13,075)</u>	<u>(1,173,199)</u>
Total Other Financing Sources (Uses)	<u>(321,690)</u>	<u>(520,444)</u>	<u>(317,990)</u>	<u>(13,075)</u>	<u>(1,173,199)</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(268,743)	(311,631)	(200,963)	78,647	(702,690)
Fund Balances, Beginning of Year	<u>312,835</u>	<u>505,375</u>	<u>308,016</u>	<u>(4,523)</u>	<u>1,121,703</u>
Fund Balances, End of Year	<u>\$ 44,092</u>	<u>\$ 193,744</u>	<u>\$ 107,053</u>	<u>\$ 74,124</u>	<u>\$ 419,013</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2012**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 569,350	\$ 146,512	\$ 715,862
Accounts Receivable	62,952	-0-	62,952
Total Assets	\$ 632,302	\$ 146,512	\$ 778,814
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 5,221	\$ -0-	\$ 5,221
Accrued Wages	2,047	-0-	2,047
Deferred Revenue	50,120	-0-	50,120
Total Liabilities	57,388	-0-	57,388
 Fund Balances:			
Committed for Capital Projects	-0-	146,512	146,512
Unassigned Fund Balance	574,914	-0-	574,914
Total Fund Balances	574,914	146,512	721,426
Total Liabilities and Fund Balances	\$ 632,302	\$ 146,512	\$ 778,814

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2012

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
REVENUES			
Intergovernmental	\$ 160,918	\$ -0-	\$ 160,918
Charges for Services	67,916	-0-	67,916
Insurance Recovery	-0-	13,650	13,650
Interest	2,778	560	3,338
Miscellaneous	73,772	-0-	73,772
Total Revenues	305,384	14,210	319,594
EXPENDITURES			
Current:			
General Administration	33,455	-0-	33,455
Legal	5,931	-0-	5,931
Judicial	4,252	-0-	4,252
Public Safety	54,044	-0-	54,044
Culture and Recreation	88,344	37,924	126,268
Capital Outlay	144,308	6,792	151,100
Total Expenditures	330,334	44,716	375,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,950)	(30,506)	(55,456)
OTHER FINANCING SOURCES (USES)			
Transfers In	19,361	89,000	108,361
Transfers Out	(23,344)	-0-	(23,344)
Total Other Financing Sources (Uses)	(3,983)	89,000	85,017
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(28,933)	58,494	29,561
Fund Balances, Beginning of Year	603,847	88,018	691,865
Fund Balances, End of Year	\$ 574,914	\$ 146,512	\$ 721,426

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2012**

PAGE 1 OF 4

	Border Star	County Clerk Records Management	Constable No. 1 Leose	Constable No. 2 Leose	Constable No. 2 Forfeiture	County Attorney Operating	County Records Management	Court House Security
ASSETS								
Cash and Cash Equivalents	\$ 20,000	\$ 33,966	\$ 6,734	\$ 4,031	\$ 365	\$ 5,106	\$ 37,302	\$107,413
Accounts Receivable	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Assets	<u>\$ 20,000</u>	<u>\$ 33,966</u>	<u>\$ 6,734</u>	<u>\$ 4,031</u>	<u>\$ 365</u>	<u>\$ 5,106</u>	<u>\$ 37,302</u>	<u>\$107,413</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -0-	\$ 2,973	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accrued Wages	-0-	1,315	-0-	-0-	-0-	55	-0-	408
Deferred Revenue	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>-0-</u>	<u>4,288</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>55</u>	<u>-0-</u>	<u>408</u>
Fund Balances:								
Unassigned Fund Balances	<u>20,000</u>	<u>29,678</u>	<u>6,734</u>	<u>4,031</u>	<u>365</u>	<u>5,051</u>	<u>37,302</u>	<u>107,005</u>
Total Liabilities and Fund Balances	<u>\$ 20,000</u>	<u>\$ 33,966</u>	<u>\$ 6,734</u>	<u>\$ 4,031</u>	<u>\$ 365</u>	<u>\$ 5,106</u>	<u>\$ 37,302</u>	<u>\$107,413</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2012**

PAGE 2 OF 4

	Justice Court Techn- ology	Economic Develop- ment Industrial Park	Election Fund	EMS Donations Fund	Federal Forfeiture	Hot Check Restitu- tion	Juvenile Fee	Law Library
ASSETS								
Cash and Cash Equivalents	\$ 25,640	\$ 4,653	\$ 6,451	\$ 17,209	\$ 8	\$ 391	\$ 2,961	\$ 19,059
Accounts Receivable	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Assets	<u>\$ 25,640</u>	<u>\$ 4,653</u>	<u>\$ 6,451</u>	<u>\$ 17,209</u>	<u>\$ 8</u>	<u>\$ 391</u>	<u>\$ 2,961</u>	<u>\$ 19,059</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accrued Wages	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Deferred Revenue	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balances:								
Unassigned Fund Balances	<u>25,640</u>	<u>4,653</u>	<u>6,451</u>	<u>17,209</u>	<u>8</u>	<u>391</u>	<u>2,961</u>	<u>19,059</u>
Total Liabilities and Fund Balances	<u>\$ 25,640</u>	<u>\$ 4,653</u>	<u>\$ 6,451</u>	<u>\$ 17,209</u>	<u>\$ 8</u>	<u>\$ 391</u>	<u>\$ 2,961</u>	<u>\$ 19,059</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2012**

PAGE 3 OF 4

	<u>Library Archive</u>	<u>Library Donations</u>	<u>Miscell- aneous Grants</u>	<u>Park Auditor- ium</u>	<u>Park Fund</u>	<u>Record Archive</u>	<u>Sheriff Forfeiture</u>	<u>Sheriff Impound</u>
ASSETS								
Cash and Cash Equivalents	\$ 44,065	\$ 82,045	\$ (36,700)	\$ 3,948	\$ 3,483	\$ 25,679	\$ 27,116	\$ 33,466
Accounts Receivable	<u>-0-</u>	<u>-0-</u>	<u>62,952</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Assets	<u>\$ 44,065</u>	<u>\$ 82,045</u>	<u>\$ 26,252</u>	<u>\$ 3,948</u>	<u>\$ 3,483</u>	<u>\$ 25,679</u>	<u>\$ 27,116</u>	<u>\$ 33,466</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -0-	\$ -0-	\$ 1,250	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 998
Accrued Wages	269	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Deferred Revenue	<u>-0-</u>	<u>47,920</u>	<u>2,200</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>269</u>	<u>47,920</u>	<u>3,450</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>998</u>
Fund Balances:								
Unassigned Fund Balances	<u>43,796</u>	<u>34,125</u>	<u>22,802</u>	<u>3,948</u>	<u>3,483</u>	<u>25,679</u>	<u>27,116</u>	<u>32,468</u>
Total Liabilities and Fund Balances	<u>\$ 44,065</u>	<u>\$ 82,045</u>	<u>\$ 26,252</u>	<u>\$ 3,948</u>	<u>\$ 3,483</u>	<u>\$ 25,679</u>	<u>\$ 27,116</u>	<u>\$ 33,466</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2012**

PAGE 4 OF 4

	Sheriff Leose	Tobacco Settlement	Sheriff Donations	Uranium Mining Project	Hike and Bike	Total Special Revenue Funds
ASSETS						
Cash and Cash Equivalents	\$ 4,281	\$ 89,878	\$ 680	\$ 2	\$ 118	\$569,350
Accounts Receivable	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>62,952</u>
 Total Assets	 <u>\$ 4,281</u>	 <u>\$ 89,878</u>	 <u>\$ 680</u>	 <u>\$ 2</u>	 <u>\$ 118</u>	 <u>\$632,302</u>
 LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 5,221
Accrued Wages	-0-	-0-	-0-	-0-	-0-	2,047
Deferred Revenue	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>50,120</u>
 Total Liabilities	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>	 <u>57,388</u>
 Fund Balances:						
Unassigned Fund Balances	<u>4,281</u>	<u>89,878</u>	<u>680</u>	<u>2</u>	<u>118</u>	<u>574,914</u>
 Total Liabilities and Fund Balances	 <u>\$ 4,281</u>	 <u>\$ 89,878</u>	 <u>\$ 680</u>	 <u>\$ 2</u>	 <u>\$ 118</u>	 <u>\$632,302</u>

**GOLIAD COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2012**

PAGE 1 OF 4

	County Clerk	County Records Management	Constable No. 1 Leose	Constable No. 2 Leose	Constable No. 2 Forfeiture	County Attorney Operating	County Records Management	Court House Security
	Border Star							
REVENUES								
Intergovernmental	\$ 33,533	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Charges for Services	-0-	27,234	-0-	-0-	-0-	865	3,745	12,911
Interest	-0-	270	32	19	11	26	166	519
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Revenues	<u>33,533</u>	<u>27,504</u>	<u>32</u>	<u>19</u>	<u>11</u>	<u>891</u>	<u>3,911</u>	<u>13,430</u>
EXPENDITURES								
Current:								
General Administration	-0-	33,455	-0-	-0-	-0-	-0-	-0-	-0-
Legal	-0-	-0-	-0-	-0-	-0-	1,448	-0-	-0-
Judicial	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Safety	13,533	-0-	-0-	95	-0-	-0-	-0-	9,146
Culture and Recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	35,398	-0-	-0-	-0-	-0-	-0-	18,976
Total Expenditures	<u>13,533</u>	<u>68,853</u>	<u>-0-</u>	<u>95</u>	<u>-0-</u>	<u>1,448</u>	<u>-0-</u>	<u>28,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,000</u>	<u>(41,349)</u>	<u>32</u>	<u>(76)</u>	<u>11</u>	<u>(557)</u>	<u>3,911</u>	<u>(14,692)</u>
OTHER FINANCING SOURCES (USES)								
Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in Fund Balances	20,000	(41,349)	32	(76)	11	(557)	3,911	(14,692)
Fund Balances, Beginning of Year	-0-	71,027	6,702	4,107	354	5,608	33,391	121,697
Fund Balances, End of Year	<u>\$ 20,000</u>	<u>\$ 29,678</u>	<u>\$ 6,734</u>	<u>\$ 4,031</u>	<u>\$ 365</u>	<u>\$ 5,051</u>	<u>\$ 37,302</u>	<u>\$ 107,005</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2012

PAGE 2 OF 4

	Justice Court Techn- ology	Economic Develop- ment Industrial Park	Election Fund	EMS Donations Fund	Federal Forfeiture	Hot Check Resti- tution	Juvenile Fee	Law Library
REVENUES								
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Charges for Services	9,858	-0-	-0-	-0-	-0-	890	-0-	4,200
Interest	106	192	30	125	-0-	3	12	84
Miscellaneous	-0-	-0-	-0-	12,465	-0-	3,593	1,995	-0-
Total Revenues	<u>9,964</u>	<u>192</u>	<u>30</u>	<u>12,590</u>	<u>-0-</u>	<u>4,486</u>	<u>2,007</u>	<u>4,284</u>
EXPENDITURES								
Current:								
General Administration	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Legal	-0-	-0-	-0-	-0-	-0-	4,483	-0-	-0-
Judicial	2,177	-0-	-0-	-0-	-0-	-0-	-0-	2,075
Public Safety	-0-	-0-	-0-	222	-0-	-0-	1,968	-0-
Culture and Recreation	-0-	50,729	-0-	-0-	-0-	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	<u>2,177</u>	<u>50,729</u>	<u>-0-</u>	<u>222</u>	<u>-0-</u>	<u>4,483</u>	<u>1,968</u>	<u>2,075</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,787</u>	<u>(50,537)</u>	<u>30</u>	<u>12,368</u>	<u>-0-</u>	<u>3</u>	<u>39</u>	<u>2,209</u>
OTHER FINANCING SOURCES (USES)								
Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	(19,347)	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(19,347)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in Fund Balances	7,787	(50,537)	30	(6,979)	-0-	3	39	2,209
Fund Balances, Beginning of Year	<u>17,853</u>	<u>55,190</u>	<u>6,421</u>	<u>24,188</u>	<u>8</u>	<u>388</u>	<u>2,922</u>	<u>16,850</u>
Fund Balances, End of Year	<u>\$ 25,640</u>	<u>\$ 4,653</u>	<u>\$ 6,451</u>	<u>\$ 17,209</u>	<u>\$ 8</u>	<u>\$ 391</u>	<u>\$ 2,961</u>	<u>\$ 19,059</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2012

PAGE 3 OF 4

	Library Archive	Library Donations	Miscell- aneous Grants	Park Auditor- ium	Park Fund	Record Archive	Sheriff Forfeiture	Sheriff Impound
REVENUES								
Intergovernmental	\$ -0-	\$ 450	\$ 108,350	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Charges for Services	-0-	2,141	-0-	-0-	-0-	-0-	-0-	6,072
Interest	170	182	-0-	2	-0-	121	129	164
Miscellaneous	32,819	2,335	500	-0-	17,600	-0-	-0-	306
Total Revenues	<u>32,989</u>	<u>5,108</u>	<u>108,850</u>	<u>2</u>	<u>17,600</u>	<u>121</u>	<u>129</u>	<u>6,542</u>
EXPENDITURES								
Current:								
General Administration	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Legal	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Judicial	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Safety	-0-	-0-	15,540	-0-	-0-	-0-	918	9,229
Culture and Recreation	13,849	4,402	-0-	-0-	19,364	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	89,934	-0-	-0-	-0-	-0-	-0-
Total Expenditures	<u>13,849</u>	<u>4,402</u>	<u>105,474</u>	<u>-0-</u>	<u>19,364</u>	<u>-0-</u>	<u>918</u>	<u>9,229</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>19,140</u>	<u>706</u>	<u>3,376</u>	<u>2</u>	<u>(1,764)</u>	<u>121</u>	<u>(789)</u>	<u>(2,687)</u>
OTHER FINANCING SOURCES (USES)								
Transfers In	14	-0-	19,347	-0-	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>14</u>	<u>-0-</u>	<u>19,347</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in Fund Balances	19,154	706	22,723	2	(1,764)	121	(789)	(2,687)
Fund Balances, Beginning of Year	24,642	33,419	79	3,946	5,247	25,558	27,905	35,155
Fund Balances, End of Year	<u>\$ 43,796</u>	<u>\$ 34,125</u>	<u>\$ 22,802</u>	<u>\$ 3,948</u>	<u>\$ 3,483</u>	<u>\$ 25,679</u>	<u>\$ 27,116</u>	<u>\$ 32,468</u>

**GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2012**

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	Sheriff Leose	Tobacco Settlement	Sheriff Donations	Uranium Mining Project	Hike and Bike	Total Special Revenue Funds
REVENUES						
Intergovernmental	\$ -0-	\$ 18,585	\$ -0-	\$ -0-	\$ -0-	\$ 160,918
Charges for Services	-0-	-0-	-0-	-0-	-0-	67,916
Interest	20	375	4	16	-0-	2,778
Miscellaneous	-0-	-0-	2,159	-0-	-0-	73,772
Total Revenues	<u>20</u>	<u>18,960</u>	<u>2,163</u>	<u>16</u>	<u>-0-</u>	<u>305,384</u>
EXPENDITURES						
Current:						
General Administration	-0-	-0-	-0-	-0-	-0-	33,455
Legal	-0-	-0-	-0-	-0-	-0-	5,931
Judicial	-0-	-0-	-0-	-0-	-0-	4,252
Public Safety	-0-	-0-	3,393	-0-	-0-	54,044
Culture and Recreation	-0-	-0-	-0-	-0-	-0-	88,344
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-	-0-	144,308
Total Expenditures	<u>-0-</u>	<u>-0-</u>	<u>3,393</u>	<u>-0-</u>	<u>-0-</u>	<u>330,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20</u>	<u>18,960</u>	<u>(1,230)</u>	<u>16</u>	<u>-0-</u>	<u>(24,950)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	-0-	-0-	-0-	-0-	-0-	19,361
Transfers Out	-0-	-0-	-0-	(3,997)	-0-	(23,344)
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(3,997)</u>	<u>-0-</u>	<u>(3,983)</u>
Change in Fund Balances	20	18,960	(1,230)	(3,981)	-0-	(28,933)
Fund Balances, Beginning of Year	<u>4,261</u>	<u>70,918</u>	<u>1,910</u>	<u>3,983</u>	<u>118</u>	<u>603,847</u>
Fund Balances, End of Year	<u>\$ 4,281</u>	<u>\$ 89,878</u>	<u>\$ 680</u>	<u>\$ 2</u>	<u>\$ 118</u>	<u>\$ 574,914</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2012**

	Jail Building Project	County Building Renovations	Total Capital Projects
ASSETS			
Cash and Cash Equivalents	\$ 13	\$ 146,499	\$ 146,512
Total Assets	\$ 13	\$ 146,499	\$ 146,512
LIABILITIES AND FUND BALANCES			
Liabilities:			
Liabilities	\$ -0-	\$ -0-	\$ -0-
Fund Balances:			
Committed for Capital Projects	13	146,499	146,512
Total Liabilities and Fund Balances	\$ 13	\$ 146,499	\$ 146,512

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
YEAR ENDED SEPTEMBER 30, 2012

	<u>Jail Building Project</u>	<u>County Building Renovations</u>	<u>Total Capital Projects</u>
REVENUES			
Intergovernmental	\$ -0-	\$ -0-	\$ -0-
Insurance Recovery	-0-	13,650	13,650
Interest	<u>-0-</u>	<u>560</u>	<u>560</u>
Total Revenues	<u>-0-</u>	<u>14,210</u>	<u>14,210</u>
EXPENDITURES			
Culture and Recreation	-0-	37,924	37,924
Capital Outlay	<u>-0-</u>	<u>6,792</u>	<u>6,792</u>
Total Expenditures	<u>-0-</u>	<u>44,716</u>	<u>44,716</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>(30,506)</u>	<u>(30,506)</u>
OTHER FINANCING SOURCES			
Transfers In	<u>-0-</u>	<u>89,000</u>	<u>89,000</u>
Total Other Financing Sources	<u>-0-</u>	<u>89,000</u>	<u>89,000</u>
Change in Fund Balances	-0-	58,494	58,494
Fund Balances, Beginning of Year	<u>13</u>	<u>88,005</u>	<u>88,018</u>
Fund Balances, End of Year	<u>\$ 13</u>	<u>\$ 146,499</u>	<u>\$ 146,512</u>

AGENCY FUNDS

GOLIAD COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
ALL AGENCY FUNDS
SEPTEMBER 30, 2012

	<u>Court Cost</u>	<u>Employee Insurance Fund</u>	<u>Commissary Fund</u>	<u>Motor Carrier Weight</u>	<u>County Officer Accounts</u>	<u>Total Agency Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 231,052	\$ 97,036	\$ 11,277	\$ 1,691	\$ 567,845	\$ 908,901
Due From Others	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Assets	<u>\$ 231,052</u>	<u>\$ 97,036</u>	<u>\$ 11,277</u>	<u>\$ 1,691</u>	<u>\$ 567,845</u>	<u>\$ 908,901</u>
LIABILITIES						
Accounts Payable	\$ 42,452	\$ -0-	\$ 101	\$ -0-	\$ -0-	\$ 42,553
Accrued Wages	-0-	-0-	139	-0-	-0-	139
Due To Others	<u>188,600</u>	<u>97,036</u>	<u>11,037</u>	<u>1,691</u>	<u>567,845</u>	<u>866,209</u>
Total Liabilities	<u>\$ 231,052</u>	<u>\$ 97,036</u>	<u>\$ 11,277</u>	<u>\$ 1,691</u>	<u>\$ 567,845</u>	<u>\$ 908,901</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF CHANGE IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2012

<u>COURT COSTS</u>	Balance 10/1/2011	Additions	Deductions	Balance 9/30/2012
Assets:				
Cash and Cash Equivalents	\$ 167,958	\$ 231,052	\$ 167,958	\$ 231,052
Total Assets	<u>\$ 167,958</u>	<u>\$ 231,052</u>	<u>\$ 167,958</u>	<u>\$ 231,052</u>
Liabilities:				
Accounts Payable	\$ 47,700	\$ 42,452	\$ 47,700	\$ 42,452
Due to Others	<u>120,258</u>	<u>188,600</u>	<u>120,258</u>	<u>188,600</u>
Total Liabilities	<u>\$ 167,958</u>	<u>\$ 231,052</u>	<u>\$ 167,958</u>	<u>\$ 231,052</u>

<u>EMPLOYEE INSURANCE FUND</u>	Balance 10/1/2011	Additions	Deductions	Balance 9/30/2012
Assets:				
Cash and Cash Equivalents	\$ 48,494	\$ 640,988	\$ 592,446	\$ 97,036
Total Assets	<u>\$ 48,494</u>	<u>\$ 640,988</u>	<u>\$ 592,446</u>	<u>\$ 97,036</u>
Liabilities:				
Due to Others	\$ 48,494	\$ 640,988	\$ 592,446	\$ 97,036
Total Liabilities	<u>\$ 48,494</u>	<u>\$ 640,988</u>	<u>\$ 592,446</u>	<u>\$ 97,036</u>

<u>COMMISSARY FUND</u>	Balance 10/1/2011	Additions	Deductions	Balance 9/30/2012
Assets:				
Cash and Cash Equivalents	\$ 5,421	\$ 11,277	\$ 5,421	\$ 11,277
Total Assets	<u>\$ 5,421</u>	<u>\$ 11,277</u>	<u>\$ 5,421</u>	<u>\$ 11,277</u>
Liabilities:				
Accounts Payable	\$ 15	\$ 101	\$ 15	\$ 101
Accrued Wages Payable	234	139	234	139
Due to Others	<u>5,172</u>	<u>11,037</u>	<u>5,172</u>	<u>11,037</u>
Total Liabilities	<u>\$ 5,421</u>	<u>\$ 11,277</u>	<u>\$ 5,421</u>	<u>\$ 11,277</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF CHANGE IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2012

<u>MOTOR CARRIER WEIGHT</u>	<u>Balance 10/1/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9/30/2012</u>
Assets:				
Cash and Cash Equivalents	\$ 1,018	\$ 1,691	\$ 1,018	\$ 1,691
Due From Others	<u>1,021</u>	<u>-0-</u>	<u>1,021</u>	<u>-0-</u>
Total Assets	<u>\$ 2,039</u>	<u>\$ 1,691</u>	<u>\$ 2,039</u>	<u>\$ 1,691</u>
Liabilities:				
Accounts Payable	\$ 2,039	\$ -0-	\$ 2,039	\$ -0-
Due to Others	<u>-0-</u>	<u>1,691</u>	<u>-0-</u>	<u>1,691</u>
Total Liabilities	<u>\$ 2,039</u>	<u>\$ 1,691</u>	<u>\$ -0-</u>	<u>\$ 1,691</u>
<u>COUNTY OFFICERS ACCOUNTS</u>	<u>Balance 10/1/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9/30/2012</u>
Assets:				
Cash and Cash Equivalents	\$ 1,536,455	\$ -0-	\$ 968,610	\$ 567,845
Total Assets	<u>\$ 1,536,455</u>	<u>\$ -0-</u>	<u>\$ 968,610</u>	<u>\$ 567,845</u>
Liabilities:				
Due to Others	\$ 1,536,455	\$ -0-	\$ 968,610	\$ 567,845
Total Liabilities	<u>\$ 1,536,455</u>	<u>\$ -0-</u>	<u>\$ 968,610</u>	<u>\$ 567,845</u>
<u>TOTAL</u>	<u>Balance 10/1/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9/30/2012</u>
Assets:				
Cash and Cash Equivalents	\$ 1,759,346	\$ 885,008	\$ 1,735,453	\$ 908,901
Due From Others	<u>1,021</u>	<u>-0-</u>	<u>1,021</u>	<u>-0-</u>
Total Assets	<u>\$ 1,760,367</u>	<u>\$ 885,008</u>	<u>\$ 1,736,474</u>	<u>\$ 908,901</u>
Liabilities:				
Accounts Payable	\$ 49,754	\$ 42,553	\$ 49,754	\$ 42,553
Accrued Wages Payable	234	139	234	139
Due to Others	<u>1,710,379</u>	<u>842,316</u>	<u>1,686,486</u>	<u>866,209</u>
Total Liabilities	<u>\$ 1,760,367</u>	<u>\$ 885,008</u>	<u>\$ 1,736,474</u>	<u>\$ 908,901</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
- BUDGET AND ACTUAL**

GOLIAD COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$ 25,800	\$ 25,800	\$ 27,234	\$ 1,434
Interest	950	950	270	(680)
Total Revenues	<u>26,750</u>	<u>26,750</u>	<u>27,504</u>	<u>754</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	34,502	34,502	33,409	1,093
Capital Outlay	36,000	36,000	35,398	602
Total Expenditures	<u>70,502</u>	<u>70,502</u>	<u>68,807</u>	<u>1,695</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(43,752)</u>	<u>(43,752)</u>	<u>(41,303)</u>	<u>2,449</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(43,752)</u>	<u>(43,752)</u>	<u>(41,303)</u>	<u>2,449</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			(34)	
Change in Wages Payable			<u>(12)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(41,349)	
Fund Balance, Beginning of Year			<u>71,027</u>	
Fund Balance, End of Year			<u>\$ 29,678</u>	

GOLIAD COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 3,600	\$ 3,600	\$ 3,745	\$ 145
Interest	<u>280</u>	<u>280</u>	<u>166</u>	<u>(114)</u>
Total Revenues	<u>3,880</u>	<u>3,880</u>	<u>3,911</u>	<u>31</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	5,383	5,383	-0-	5,383
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>5,383</u>	<u>5,383</u>	<u>-0-</u>	<u>5,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,503)</u>	<u>(1,503)</u>	<u>3,911</u>	<u>5,414</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(1,503)</u>	<u>(1,503)</u>	3,911	<u>5,414</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Changes in Accounts Payable			<u>-0-</u>	
Net Changes in Fund Balances - Modified Accrual Basis			3,911	
Fund Balance, Beginning of Year			<u>33,391</u>	
Fund Balance, End of Year			<u>\$ 37,302</u>	

GOLIAD COUNTY, TEXAS
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 3,900	\$ 3,900	\$ 4,200	\$ 300
Interest	170	170	84	(86)
Total Revenues	4,070	4,070	4,284	214
EXPENDITURES				
Current:				
Judicial				
Law Library	3,000	3,000	2,075	925
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	3,000	3,000	2,075	925
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,070	1,070	2,209	1,139
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	-0-	-0-	-0-	-0-
Net Change in Fund Balance - Cash Basis	1,070	1,070	2,209	1,139
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			-0-	
Net Change in Fund Balances - Modified Accrual Basis			2,209	
Fund Balance, Beginning of Year			16,850	
Fund Balance, End of Year			\$ 19,059	

**GOLIAD COUNTY, TEXAS
COURTHOUSE SECURITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012**

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for Services	\$ 12,000	\$ 12,000	\$ 12,911	\$ 911
Interest	1,200	1,200	519	(681)
Total Revenues	<u>13,200</u>	<u>13,200</u>	<u>13,430</u>	<u>230</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	9,475	9,476	9,023	453
Capital Outlay	-0-	25,000	18,976	6,024
Total Expenditures	<u>9,475</u>	<u>34,476</u>	<u>27,999</u>	<u>6,477</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,725</u>	<u>(21,276)</u>	<u>(14,569)</u>	<u>6,707</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>3,725</u>	<u>(21,276)</u>	<u>(14,569)</u>	<u>6,707</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			-0-	
Change in Wages Payable			<u>(123)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(14,692)	
Fund Balance, Beginning of Year			<u>121,697</u>	
Fund Balance, End of Year			<u>\$ 107,005</u>	

GOLIAD COUNTY, TEXAS
COUNTY ATTORNEY OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 1,000	\$ 1,000	\$ 865	\$ (135)
Interest	60	60	26	(34)
Total Revenues	<u>1,060</u>	<u>1,060</u>	<u>891</u>	<u>(169)</u>
EXPENDITURES				
Current:				
Legal				
Check Collection	1,411	1,411	1,447	(36)
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	<u>1,411</u>	<u>1,411</u>	<u>1,447</u>	<u>(36)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(351)</u>	<u>(351)</u>	<u>(556)</u>	<u>(205)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(351)</u>	<u>(351)</u>	<u>(556)</u>	<u>(205)</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Wages Payable			<u>(1)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(557)	
Fund Balance, Beginning of Year			<u>5,608</u>	
Fund Balance, End of Year			<u>\$ 5,051</u>	

**GOLIAD COUNTY, TEXAS
TOBACCO SETTLEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012**

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ 18,585	\$ 18,585
Interest	600	600	375	(225)
Total Revenues	600	600	18,960	18,360
EXPENDITURES				
Current:				
Health and Welfare				
Health	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	-0-	-0-	-0-	-0-
Excess (Deficiency) of Revenues Over (Under) Expenditures	600	600	18,960	18,360
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	-0-	-0-	-0-	-0-
Net Change in Fund Balance - Cash Basis	600	600	18,960	18,360
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			-0-	
Net Change in Fund Balances - Modified Accrual Basis			18,960	
Fund Balance, Beginning of Year			70,918	
Fund Balance, End of Year			\$ 89,878	

GOLIAD COUNTY, TEXAS
HIKE AND BIKE TRAIL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Interest	-0-	-0-	-0-	-0-
Total Revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
EXPENDITURES				
Current:				
Culture and Recreation				
Culture and Recreation	-0-	100	-0-	100
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>-0-</u>	<u>100</u>	<u>-0-</u>	<u>100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>(100)</u>	<u>-0-</u>	<u>100</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>-0-</u>	<u>(100)</u>	<u>-0-</u>	<u>100</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			-0-	
Fund Balance, Beginning of Year			<u>118</u>	
Fund Balance, End of Year			<u>\$ 118</u>	

GOLIAD COUNTY, TEXAS
URANIUM MINING PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Interest	-0-	-0-	16	16
Total Revenues	<u>-0-</u>	<u>-0-</u>	<u>16</u>	<u>16</u>
EXPENDITURES				
Current:				
General Administration				
Uranium Mining Project	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>-0-</u>	<u>16</u>	<u>16</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	(3,997)	3,997
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>(3,997)</u>	<u>3,997</u>
Net Change in Fund Balance - Cash Basis	<u>-0-</u>	<u>-0-</u>	<u>(3,981)</u>	<u>4,013</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			(3,981)	
Fund Balance, Beginning of Year			<u>3,983</u>	
Fund Balance, End of Year			<u>\$ 2</u>	

GOLIAD COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for Services	\$ 10,000	\$ 10,000	\$ 9,858	\$ (142)
Interest	<u>150</u>	<u>150</u>	<u>106</u>	<u>(44)</u>
Total Revenues	<u>10,150</u>	<u>10,150</u>	<u>9,964</u>	<u>(186)</u>
EXPENDITURES				
Current:				
Judicial				
Judicial Court	3,000	3,012	2,177	835
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>-0-</u>	<u>5,000</u>
Total Expenditures	<u>8,000</u>	<u>8,012</u>	<u>2,177</u>	<u>5,835</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,150</u>	<u>2,138</u>	<u>7,787</u>	<u>5,649</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>2,150</u>	<u>2,138</u>	7,787	<u>5,649</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			7,787	
Fund Balance, Beginning of Year			<u>17,853</u>	
Fund Balance, End of Year			<u>\$ 25,640</u>	

GOLIAD COUNTY, TEXAS
RENOVATION COUNTY BUILDINGS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Insurance Recovery	-0-	-0-	13,650	13,650
Interest	600	600	560	(40)
Total Revenues	<u>600</u>	<u>600</u>	<u>14,210</u>	<u>13,610</u>
EXPENDITURES				
Current:				
General Administration				
Building Renovations	63,000	63,000	37,924	25,076
Capital Outlay	26,000	26,000	6,792	19,208
Total Expenditures	<u>89,000</u>	<u>89,000</u>	<u>44,716</u>	<u>44,284</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(88,400)</u>	<u>(88,400)</u>	<u>(30,506)</u>	<u>57,894</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	89,000	89,000	89,000	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>89,000</u>	<u>89,000</u>	<u>89,000</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>600</u>	<u>600</u>	58,494	<u>57,894</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			58,494	
Fund Balance, Beginning of Year			<u>88,005</u>	
Fund Balance, End of Year			<u>\$ 146,499</u>	

GOLIAD COUNTY, TEXAS
ECONOMIC DEVELOPMENT/INDUSTRIAL PARK FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Interest	\$ 250	\$ 250	\$ 192	\$ (58)
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>250</u>	<u>250</u>	<u>192</u>	<u>(58)</u>
EXPENDITURES				
Current:				
General Administration				
Economic Development	39,415	39,415	50,729	(11,314)
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	<u>39,415</u>	<u>39,415</u>	<u>50,729</u>	<u>(11,314)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(39,165)</u>	<u>(39,165)</u>	<u>(50,537)</u>	<u>(11,372)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(39,165)</u>	<u>(39,165)</u>	<u>(50,537)</u>	<u>(11,372)</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			(50,537)	
Fund Balance, Beginning of Year			<u>55,190</u>	
Fund Balance, End of Year			<u>\$ 4,653</u>	

**GOLIAD COUNTY AUDITOR'S OFFICE
BEST PRACTICE GUIDELINES INTRODUCTION**

It is the intent of the Goliad County Auditor to ensure the protection of Goliad's County Assets. As a result, a series of best-practice guidelines will be issued periodically by the Goliad County Auditor's Office. These guidelines will detail the standard practices that the Goliad County Auditor will require all county offices to abide by in order to comply with Texas Local Government Code.

These guidelines will be viewed as Goliad County's Best Practices, established as internal control procedures for the custodial maintenance and protection of county assets. These Guidelines are subject to change due to a continuous improvement effort by the **Goliad County Auditor to seek departmental efficiencies and accountability of each County Office.**

Best Practices Guidelines will be written for Goliad County:

- Deposits/Receipts
- Fixed Assets
- Accounts Payable
- Internal Audits
- Purchasing
- Bids
- Payroll

Any discrepancies or lack of cooperation resulting in failure to follow the above guidelines will have consequences as per:

LOCAL GOVERNMENT CODE: 114.003 PENALTIES FOR FAILURE TO FURNISH COUNTY AUDITOR WITH REPORTS

- A. "A county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense"
- B. "An offense under this section is a misdemeanor punishable by
 - i. A fine of not less than \$25 or more than \$200
 - ii. Removal from office, or
 - iii. Both a fine and removal from office"

As a result in support of the above State Local Government Code 114:003, it will be Goliad County Auditor's Office standard practice of operation to issue no more than two (2) warnings to the County Office Department Head who has failed to follow these guidelines before filing charges.

In addition, any warnings and/or fines given to a County Office Department Head will be placed in their employment file or filed with the County Clerk's Office for the purpose of making it a public record.

GOLIAD COUNTY AUDITOR'S OFFICE
BEST PRACTICES GUIDELINES FOR GOLIAD COUNTY DEPOSITS/RECEIPTS
EFFECTIVE 5/1/2014

To ensure the protection of Goliad County Assets (Cash in Bank) the following procedures will be implemented to accurately account for any County Office funds received as a result of Local Government Code 113.022 as stated below.

LOCAL GOVERNMENT CODE: 113.022 TIME FOR MAKING DEPOSITS

"(A) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If the deadline cannot be met, the officer or person must deposit, without exception on or before the fifth business day after the day on which the money is received. However in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.

(B) A county treasurer shall deposit the money received under Subsection (a) in the county depository "

Goliad County Deposit Best Practice Procedure

1. All county offices who receive money shall deposit the money with the County Treasurer by 2:00 PM of the following business day.
 - It is required of all County Offices that the deposit deliverers to:
 - be bonded county employees
 - stay and witness the count of funds
 - receive a county treasurer's receipt for their deposit before leaving
 - County Offices which retain custody of any monies not taken to the County Treasurer for deposit (overnight or for any other reason) **must provide to the County Auditor for approval their own internal procedures for the protection of County Assets (Cash on Hand)**.
 - *All County Offices will have 30 days from the effective date of this document to submit their Internal Procedures for the Protection of County Assets "Cash on Hand"*
2. Deposits shall be detailed and supported with the appropriate documents, as well as totaled. All deposits should include their own County Office receipts in sequential number order; any voided receipt numbers shall be noted on the corresponding deposit and **also noted** in the County Office "Monthly Report of Deposit".
 - County office receipts shall be used in triplicate
 - Original-to the payer
 - Treasurer Office deposit support/detail
 - Triplicate Receipt stays in the Official Receipt Book
 - When the receipt book is completed; it is returned to the County's Auditor's Office for a replacement.

GOLIAD COUNTY AUDITOR'S OFFICE
BEST PRACTICES GUIDELINES FOR GOLIAD COUNTY DEPOSITS/RECEIPTS
EFFECTIVE 5/1/2014

- The types of monies such as cash, money orders, checks, EFTs, Credit Cards, and ACH should equal to the deposit.
 - EFT, Credit Cards payments, and ACH must officially be received in bank before a deposit can be made.
 - County Office must communicate and provide a copy of an e-mail as a bank acknowledgement placed on file for EFTs, credit cards and ACHs occurring for that specific county office and must accompany deposit.
 - County Treasurer will communicate with the corresponding county office as to when funds are reflected for credit card payments, ACHs, and EFTs so that a deposit can be prepared.
3. Donations: When a donation is received, in order for the donation to be considered a restrictive donation (to be used for a specific purpose and/or County Office) a letter or a donation form Exhibit "B" from the donor detailing the purpose of the donation must be included
- in the detail support of the deposit
 - send a copy of the letter/form to the County Auditor's Office.
 - Failure to provide a donor letter/form will result in the donation to be rolled into the General Treasury Fund which will result in the County Office loss of earmarked donations.
4. By the 5th of each month, each County Office Department Head must submit to the County Auditor's Office a notarized "Official's Monthly Report of Deposit" for the previous month. If the 5th of the month falls on a weekend or holiday, the Official's Monthly Report of Deposit is due on the last working day before the 5th of the month.
- See Exhibit "A" for an example of the form
 - The Official Monthly Report of Deposit is basically a summary listing of the Treasury Receipts given to each department at the time of their deposits, therefore the:
 - County Treasury Department is not responsible or obligated to provide copies of treasury receipts in order for department heads to prepare the Official Monthly Report of Deposit

Any questions or concerns in regards to deposit procedures should be e-mailed to the County Treasurer's Office, with a CC to the County Auditor's Office.

County of Goliad



DONATION FORM

Department: _____

Donor(s) Name: _____

Amount of Donation: _____

Purpose of Donation: Discretion of Department Head

Other - Please specify: _____

I wish to remain anonymous.

Donor(s) Signature

Date

Information below to be provided by County personnel

=====

Received by: _____

Budget Line for Deposit: _____

Department Head/Designee Signature

Date



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April 26, 2013

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We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goliad County, Texas (the "County") for the year ended September 30, 2012, and have issued our report thereon dated April 26, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 27, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates affecting the County's financial statements were the estimated allowances for uncollectible receivables and depreciation expense.

Management's estimates of the allowances for uncollectible receivables (property taxes, fines, and fees) are based on historical collections experience. Management's estimate of depreciation expense is based on estimated useful lives of long-lived assets using the straight-line method of depreciation. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Attached to this letter are the misstatements we detected as a result of our audit procedures. These misstatements are material in the aggregate and have been corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 26, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

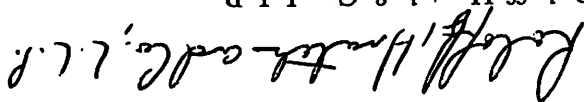
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and

reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.
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