

GOLIAD COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

For the year ended September 30, 2015

Issued By
County Auditor's Office

Larry Zermeno

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INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and
Members of 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also 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 have obtained is sufficient and appropriate to provide a basis for our audit 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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The Honorable County Judge and
Members of the Commissioners' Court
Goliad County, Texas

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, 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 the County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Victoria, Texas
December 14, 2016

The discussion and analysis of the financial performance of Goliad County, Texas (the "County"), provides an overview of the County's financial activities for the year ended September 30, 2015. The discussion and analysis should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$13,903,363. Of this amount \$9,746,585 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$8,704,211.
- At year-end, the unassigned fund balance for the General Fund was \$6,150,415 or 92% of total General Fund expenditures.
- The unassigned fund balance for the County's governmental funds decreased \$20,516, or less than 1%. The restricted fund balances for the County's governmental funds decreased \$375,261, or 12%.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial reporting model instituted by Governmental Accounting Standards Board Statement 34 (GASB 34) seeks to improve operational accountability by highlighting an overall picture that was lost in the detail of fund accounting. Instead of focusing on aggregations of similar individual funds, GASB 34 introduced government-wide financial statements, which present the government as a single unified entity.

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to financial statements, and 4) the overall compliance and internal control section. This report also contains other required supplementary information in addition to the basic financial statements.

Organization and Flow of Financial Section Information

Independent Auditors' Report <i>Provides the opinion of the Independent Auditors' on the fair presentation of the basic financial statements.</i>	
Management's Discussion and Analysis <i>This supplementary information is required for state and local government financial statements and is intended to provide a narrative introduction and analysis.</i> Pages 3 to 8	
Government-wide Financial Statements <i>Provides information on governmental activities of the primary government.</i> Pages 9 to 10	Fund Financial Statements <i>Provides information on the financial position of specific funds of the primary governments.</i> Pages 11 to 15
Notes to Financial Statements <i>Provides a summary of significant accounting policies and related disclosures.</i> Pages 16 to 31	

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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.

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

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

These financial statements present the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, judicial, public works (public safety, transportation, and buildings), and health and welfare.

The government-wide financial statements include only the County itself (known as the *primary government*).

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 can be divided into two categories: governmental funds and fiduciary funds.

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 a *balance 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 financing 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 separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining and individual statements and schedules following the required supplementary information.

The County adopts an annual appropriated budget for its General Fund and the Road and Bridge special revenue funds. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget and is located on page 32 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is similar to business-like activities.

Notes to 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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's General Fund's budgetary comparison schedule. Required supplementary information can be found on pages 32 and 35 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 36 through 66 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

	<u>Governmental Activities</u>		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
Current assets	\$ 9,898,138	\$ 9,793,162	1%
Capital assets (net)	4,238,653	3,879,945	9%
Other non-current assets	319,992	-	0%
Total Assets	<u>14,456,783</u>	<u>13,673,107</u>	6%
Deferred outflows of resources	<u>358,847</u>	<u>-</u>	0%
Current liabilities	777,463	274,432	183%
Long-term liabilities	114,014	52,509	117%
Total Liabilities	<u>891,477</u>	<u>326,941</u>	173%
Deferred inflows of resources	<u>20,790</u>	<u>-</u>	0%
Net Position:			
Investment in capital assets, net of related debt	4,156,778	3,879,945	7%
Restricted	2,646,499	2,929,058	-10%
Unrestricted	<u>7,100,086</u>	<u>6,997,805</u>	1%
Total Net Position	<u>\$13,903,363</u>	<u>\$13,806,808</u>	1%

The County's unrestricted net position represents 51% of the County's net position and may be used to meet the government's ongoing obligations to citizens and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

The County's investment in capital assets (e.g., land, buildings, improvements, machinery, and equipment), less any related debt used to acquire those assets represents 30% of net position. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its 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 County's change in net position is less than prior year largely due to prior year's sale of the airport. Proceeds received from the sale are recorded in Other General revenues. Also, current year expenses are up 10% from prior year.

	Governmental Activities		
	<u>2015</u>	<u>2014</u>	<u>Change</u>
REVENUES			
Program revenues:			
Charges for services	\$ 1,920,155	\$ 1,655,518	16%
Operating grants and contributions	458,331	326,060	41%
Capital grants and contributions	25,443	32,250	-21%
General revenues:			
Maintenance and operation taxes	6,241,056	6,021,291	4%
Unrestricted investment earnings	77,547	45,683	70%
Other	46,250	99,303	-53%
Total Revenues	<u>8,768,782</u>	<u>8,180,105</u>	7%
EXPENSES			
General governmental	2,461,249	2,166,510	14%
Judicial	720,198	453,318	59%
Public works	5,175,202	5,214,294	-1%
Health and welfare	311,404	245,307	27%
Interest on long-term debt	4,174	-	0%
Total Expenses	<u>8,672,227</u>	<u>8,079,429</u>	7%
Change in net position	96,555	100,676	-4%
Net Position - Beginning	<u>13,806,808</u>	<u>13,706,132</u>	1%
Net Position - Ending	<u>\$13,903,363</u>	<u>\$13,806,808</u>	1%

GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

Governmental activities. Governmental activities account for 100% of the total growth or loss in the net position of the County. Key elements of this change are as follows:

- Current year's decrease in net position is due primarily to a 10% increase in expenses while tax revenue remained fairly flat.
- Current year expenses increased 7%, mostly in General government and Public works. A portion of these increases were covered by using some of the air park proceeds for current year supplies and repairs.

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, *unreserved 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 \$8,704,211, a decrease of \$395,777 from the prior year mostly due to a 12% increase in expenditures - specifically General government, Public works, and Capital outlay. Of the total fund balance, \$6,150,415 constitutes *unassigned fund balance* and is available for spending at the County's discretion. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been committed for various construction projects (\$165,924) or has been restricted for special purposes (\$2,378,872).

General Fund. The General Fund is the chief operating fund of the County.

The fund balance decrease of \$395,777 results mainly from a 12% increase in total expenditures. Increases in General government, Public works, and Capital outlay expenditures are due to the County using air park proceeds to pay for various supplies, repairs, and capital outlay.

Capital Project Fund. The County has one capital project fund with an ending balance of \$165,924. The funds will be used as necessary for improvements or repairs on the County buildings.

BUDGETARY HIGHLIGHTS

General Fund. There were several variances between the original budget and the final amended budget; however, the net change in fund balance only decreased \$2,811, or less than 1%.

Significant variances between the final amended budget and actual results were:

- The General Fund's actual-budgetary basis revenues exceeded the budget by 7% and actual-budgetary basis expenditures were under budgeted expenditures.
- All actual-budgetary basis expenditures were within budgeted amounts by department.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The County's investment in capital assets includes land, buildings and improvements, machinery and equipment, vehicles, and infrastructure. Total additions for the current fiscal year were \$751,431 with the majority for public works' equipment. Additional information can be found in Note 5 of this report.

Capital Assets (Net of Depreciation)			
	Governmental Activities		
	2015	2014	Change
Land	\$ 115,150	\$ 115,150	0%
Buildings and improvements	2,418,221	2,502,474	-3%
Machinery and equipment	799,965	432,874	85%
Vehicles	478,673	392,873	22%
Infrastructure	426,644	436,574	-2%
Total	<u>\$ 4,238,653</u>	<u>\$ 3,879,945</u>	9%

Long-term debt. The County's long-term debt is backed by the full faith and credit of the government. Additional information can be found in Note 8 of this report.

Notes Payable			
	2015	2014	Change
Notes payable	<u>\$ 81,875</u>	<u>\$ -</u>	0%

Debt payments in 2015 totaled \$25,308 in regularly scheduled annual payments.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Local economy. Goliad County is a rural Texas county. Farming and ranching are the main industries. As such, the total taxable values of the appraised properties after adjustments for agriculture use are approximately \$1,049 million or roughly 53% of its \$1,987 million market value.

The FY 2016 budget. The County adopted a tax rate of \$0.643925 per \$100 on the 2015 tax roll. This rate is the same as the 2014 tax roll. Due to not much change in the County's assessed property values, property tax revenue is expected to be about the same or just slightly higher in the 2016 year. Tax revenue is expected to be approximately \$6 million. The Commissioners' Court adopted a budget that held general fund expenses at a 3% growth rate. Salary adjustments were included.

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

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, P.O. Box 526, Goliad, Texas 77963.

Basic Financial Statements

GOLIAD COUNTY, TEXAS
STATEMENT OF NET POSITION
 September 30, 2015

	<u>Primary Government Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 9,340,771
Receivables (net)	460,187
Due from others	41,547
Prepays	<u>55,633</u>
Total current assets	<u>9,898,138</u>
Noncurrent assets	
Net pension asset	319,992
Capital assets	
Land and other assets not being depreciated	115,150
Buildings, equipment, and vehicles (net of accumulated depreciation)	<u>4,123,503</u>
Total noncurrent assets	<u>4,558,645</u>
Total assets	<u>14,456,783</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to TCDRS	<u>358,847</u>
LIABILITIES	
Current liabilities	
Accounts payable	99,394
Accrued expenses	219,083
Due to others	415,263
Current portion of long-term obligations	<u>43,723</u>
Total current liabilities	<u>777,463</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations	<u>114,014</u>
Total noncurrent liabilities	<u>114,014</u>
Total liabilities	<u>891,477</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow related to TCDRS	<u>20,790</u>
NET POSITION	
Net investment in capital assets	4,156,778
Restricted for:	
Courts	295,459
Health and welfare	623,668
Public safety	413,768
Public works	1,147,680
Various capital projects	165,924
Unrestricted	<u>7,100,086</u>
Total net position	<u>\$ 13,903,363</u>

The accompanying notes are an integral part of this statement.

GOLIAD COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2015

Function/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary Government					Primary Government
Governmental activities					Governmental Activities
General government	\$ 2,461,249	\$ 1,287,880	\$ 226,203	\$ -	\$ (947,166)
Judicial	720,198	86,365	-	-	(633,833)
Public works	5,175,202	480,086	232,128	25,443	(4,437,545)
Health and welfare	311,404	65,824	-	-	(245,580)
Interest on long-term debt	4,174	-	-	-	(4,174)
Total governmental activities	<u>8,672,227</u>	<u>1,920,155</u>	<u>458,331</u>	<u>25,443</u>	<u>(6,268,298)</u>
Total primary government	<u>\$ 8,672,227</u>	<u>\$ 1,920,155</u>	<u>\$ 458,331</u>	<u>\$ 25,443</u>	<u>(6,268,298)</u>
General revenues:					
Property taxes, levied for general purposes					6,241,056
Gain on disposal of assets					46,250
Investment earnings					<u>77,547</u>
Total general revenues					<u>6,364,853</u>
Change in net position					96,555
Net position - beginning					<u>13,806,808</u>
Net position - ending					<u>\$ 13,903,363</u>

The accompanying notes are an integral part of this statement.

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

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Current assets			
Cash and cash equivalents	\$ 6,679,584	\$ 2,661,187	\$ 9,340,771
Taxes receivable	206,940	92,703	299,643
Fines receivable (net)	160,544	-	160,544
Due from other funds	30,018	-	30,018
Due from others	41,547	-	41,547
Prepays	42,476	13,157	55,633
Total assets	\$ 7,161,109	\$ 2,767,047	\$ 9,928,156
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 57,772	\$ 41,622	\$ 99,394
Accrued expenditures	170,175	48,908	219,083
Due to others	415,263	-	415,263
Due to other funds	-	30,018	30,018
Total liabilities	643,210	120,548	763,758
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	206,940	92,703	299,643
Unavailable revenue - assessed fines	160,544	-	160,544
Total deferred inflows of resources	367,484	92,703	460,187
FUND BALANCES			
Restricted:			
Courts	-	295,459	295,459
Health and welfare	-	623,668	623,668
Public safety	-	413,768	413,768
Public works	-	1,054,977	1,054,977
Various capital projects	-	165,924	165,924
Unassigned	6,150,415	-	6,150,415
Total fund balances	6,150,415	2,553,796	8,704,211
Total liabilities, deferred inflows, and fund balances	\$ 7,161,109	\$ 2,767,047	\$ 9,928,156

The accompanying notes are an integral part of this statement.

GOLIAD COUNTY, TEXAS

*RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION
OF GOVERNMENTAL ACTIVITIES*

September 30, 2015

Total governmental fund balances \$ 8,704,211

Amounts reported for governmental activities in the statement of net position are different because:

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. Similarly, fines receivable are not currently available at year-end and are not reported as revenue in the governmental funds.

Taxes receivable	\$ 299,643	
Fines receivable	<u>160,544</u>	460,187

Capital assets used in governmental activities are reported as expenditures in governmental funds when purchased or constructed.

Cost of assets	8,980,494	
Accumulated depreciation	<u>(4,741,841)</u>	4,238,653

Items required by GASB 68 and included in governmental activities in the statement of net position:

Net pension asset	319,992	
Deferred outflow of resources related to TCDRS	358,847	
Deferred inflow of resources related to TCDRS	<u>(20,790)</u>	658,049

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Notes payable	(81,875)	
Compensated absences	<u>(75,862)</u>	<u>(157,737)</u>

Net position of governmental activities \$ 13,903,363

The accompanying notes are an integral part of this statement.

GOLIAD COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS**

For the year ended September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 4,492,274	\$ 1,730,986	\$ 6,223,260
Licenses and permits	-	437,080	437,080
Intergovernmental	62,412	322,210	384,622
Charges for services	276,825	108,882	385,707
Fines and forfeitures	229,122	-	229,122
Interest	56,512	21,035	77,547
Miscellaneous	693,654	267,597	961,251
Total revenues	<u>5,810,799</u>	<u>2,887,790</u>	<u>8,698,589</u>
EXPENDITURES			
Current			
General government	2,141,655	270,786	2,412,441
Judicial	525,939	179,299	705,238
Public works	3,177,729	1,869,871	5,047,600
Health and welfare	277,539	27,466	305,005
Capital outlay	483,937	267,494	751,431
Debt service			
Principal retirement	25,308	-	25,308
Interest and fiscal charges	4,174	-	4,174
Total expenditures	<u>6,636,281</u>	<u>2,614,916</u>	<u>9,251,197</u>
Excess (deficiency) of revenues over expenditures	<u>(825,482)</u>	<u>272,874</u>	<u>(552,608)</u>
OTHER FINANCING SOURCES (USES)			
Note proceeds	107,183	-	107,183
Sale of capital assets	10,444	39,204	49,648
Transfers in	1,259,937	512,598	1,772,535
Transfers out	(572,598)	(1,199,937)	(1,772,535)
Total other financing sources (uses)	<u>804,966</u>	<u>(648,135)</u>	<u>156,831</u>
Net change in fund balances	(20,516)	(375,261)	(395,777)
Fund balances, beginning of year	<u>6,170,931</u>	<u>2,929,057</u>	<u>9,099,988</u>
Fund balances, end of year	<u>\$ 6,150,415</u>	<u>\$ 2,553,796</u>	<u>\$ 8,704,211</u>

The accompanying notes are an integral part of this statement.

GOLIAD COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the year ended September 30, 2015*

Total net change in fund balances - governmental funds \$ (395,777)

Amounts reported for governmental activities in the statement of activities are different because:

Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. 751,431

Depreciation is not recognized as an expense in the governmental funds since it does not require the use of current financial resources. (389,325)

Note proceeds provide current financial resources in the governmental funds for capital outlay but affect net assets as follows:
Note proceeds for purchase of equipment (107,183)

Current year payments on long-term debt are expenditures in the fund financial statements, but they serve to reduce long-term liabilities in the government-wide financial statements. In the current year, these amounts consist of:
Note principal retirement 25,308

The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows and recognize pension expense during the measurement period ending 12/31/14 which includes the recognition of current year outflow (inflow) of resources due to assets and liabilities.
Contributions made after the measurement date of 12/31/14 \$ 329,791
Pension expense during the measurement period ending 12/31/14 (132,385) 197,406

Because some property taxes and fines will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.
Property taxes 17,796
Fines 6,147 23,943

Disposal of assets should be reported as gains or losses in the government-wide financial statements.
Sale of capital assets (49,648)
Gain on disposal of assets 46,250 (3,398)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:
Increase in compensated absences (5,850) (5,850)

Change in net position of governmental activities \$ 96,555

The accompanying notes are an integral part of this statement.

GOLIAD COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2015

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 1,349,771
Total assets	<u>1,349,771</u>
LIABILITIES	
Due to others	<u>1,349,771</u>
Total liabilities	<u>\$ 1,349,771</u>

The accompanying notes are an integral part of this statement.

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Goliad County, Texas (the "County") is a political subdivision of the State of Texas. The County was organized in 1836. The County is governed by the Commissioners' Court, which is composed of four (4) County Commissioners and the County Judge, all of whom are elected officials. The County provides services related to the following: public safety (fire, ambulance, and law enforcement), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

A. 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 GASB Statement No. 14, *The Financial Reporting Entity*, and as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. Under these guidelines, the reporting entity consists of the primary government (all funds of the County), organizations for which the primary government is financially accountable, organizations for which the primary government is not financially accountable, organizations that raise and hold economic resources for the direct benefit of the primary government, and any other organization for which the nature and significance of their relationship with the primary government is such that exclusion could cause the County's financial statements to be misleading or incomplete. Entities other than the primary government that are included in the primary government's financial statements are called component units. No legally separate organization met the necessary criteria for inclusion as component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the County.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function 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 and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. 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, as are the fiduciary fund financial statements. The agency funds have no measurement focus. 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 revenue 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - (Continued)

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 County considers revenues to be available if they are collected within 60 days of the end of the current 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, fines, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when received by the County.

The 2014 tax levy is dedicated to pay for expenditures of the 2015 budget.

The County reports the following major governmental fund:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

Additionally, the County reports the following non-major governmental funds:

The Capital Project Fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities.

The Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

The County also reports Fiduciary Funds to account for assets held by the County as a trustee for individuals, private organizations, and/or other governmental units. The County's various agency funds are the only funds reported as fiduciary fund types. These funds are excluded from the government-wide financial statements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between various functions of the County. 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.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Budgets and Budgetary Accounting

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners' Court and the County Auditor for departmental budget review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners' Court. Before determining the final budget, the Commissioners' 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.

Budgets are adopted for all funds. All budgets adopted by the County are on the cash basis of accounting rather than in conformity with GAAP. Under the budgetary basis, revenues are recognized as collected and expenditures when paid.

When the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring expenditures to keep them from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts. The level of control (the level on which expenditures may not exceed appropriations) for each legally adopted annual operating budget is on a line-item basis. Any amendments above the line-item level must have the approval of the Commissioners' Court before implementation. The line-item level of control is defined by the basic categories of personnel services, supplies, other services and charges, capital outlay, and debt service.

Amendments made during the year increased expenditures by \$141,556. Additional amendments were made to other financing sources to accommodate changes in anticipated transfers. As a result of these budget amendments, the County increased their anticipated net loss by \$5,194.

Unused appropriations lapse at the end of each year, and because the County is on a cash budgetary basis, encumbrances are not reported for either accounting or financial reporting purposes.

E. Deposits and Investments

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

The Commissioners' Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995. The investments of the County are in compliance with the Commissioners' Court's investment policies. The County may invest its excess funds in any instruments authorized by the Public Funds Investment Act of Texas. Investments authorized under this act include, but are not limited to, the following: Obligations of the United States; other obligations which are unconditionally guaranteed or backed by the full faith and credit of the State of Texas or the United States; certificates of deposit which are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC); and certain repurchase agreements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "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 interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

All trade, property tax, and fine receivables are shown net of an allowance for uncollectibles.

G. Inventory

Inventories of supplies on hand have not been recorded because such supplies are of an expendable nature and are expensed when purchased.

H. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide statement of net position. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated 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 asset 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 is not included as part of the capitalized value of the assets constructed.

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	10-50
Improvements other than buildings	10-50
Machinery and equipment	5-15
Office equipment and fixtures	5-10

I. Compensated Absences

Vacation benefits are accrued by County employees according to guidelines set in the County's personnel policy. This policy states that after completion of 90 days of service, each employee will thereafter accrue vacation according to the number of years of continuous service. Upon termination, employees are paid for any unused granted vacation up to the maximum amount they may accrue in one year. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Full-time employees are credited with a minimum of 3.08 hours of sick leave per pay period. Sick days may be accumulated up to a maximum of 60 working days (480 hours). County personnel policies state that unused sick leave benefits will not be paid to employees upon termination; therefore, no sick leave benefits are accrued.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

J. Long-term Obligations

In the government-wide financial statements, long-term obligations consist of accrued compensated absences at year-end. The County did not have bonded indebtedness.

K. Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows of resources which follows the asset section. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has one item qualifying in this category under the economic resources measurement focus only. Therefore, this item is only reported in the government-wide financial statements. It is the deferred amounts calculated in the actuarial pension study required by GASB 68 and the current year pension contributions made after the measurement date, but before year-end. The amount is deferred and amortized over a period of time.

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category. Two of the items arise only under a modified accrual basis of accounting. Accordingly, *unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and fines. The other item that qualifies for reporting as a deferred inflow of resources is calculated in the actuarial pension study required by GASB 68. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Fund Equity

Fund balances of Governmental Funds classified as nonspendable are balances that are not in spendable form (such as inventory or prepaid items) because they are either not in spendable form, or legally or contractually required to be maintained in-tact. Fund balances classified as restricted are balances with constraints placed on the use of resources by creditors, grantors, contributors, or laws and regulations of other governments. Fund balances classified as committed can only be used for specific purposes pursuant to constraints imposed, modified, and rescinded by the Commissioners' Court through a resolution or by other formal action. Assigned fund balances are constrained by intent to be used for specific purposes but are neither restricted nor committed. Assignments are made by the County Auditor based on Commissioners' Court direction. Fund balances classified as unassigned are those amounts that are available for any purpose.

For the classification of Governmental Fund balances, the County considers expenditures to be made from the most restrictive first when more than one classification is available.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

M. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employees Pension Plan (CEPP) and additions to/deductions from CEPP's fiduciary net position have been determined on the same basis as they are reported by CEPP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Use of Estimates

The preparation of the government-wide and fund financial statements in conformity with generally accepted accounting principles requires the County to make estimates and assessments that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Equity

The County did not have any deficit fund equity balances at year-end.

B. Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the current year there were several immaterial line item expenditures over budgeted amounts; however, no departments were over budget in total.

NOTE 3: DEPOSITS AND INVESTMENTS

The County's cash deposits include amounts in demand deposits and certificates of deposit and are held by several financial institutions.

Depository accounts	\$ 7,345,806
Plus: UBS money market	1,035,000
Certificates of deposit	<u>959,965</u>
Total cash and cash equivalents	<u>\$ 9,340,771</u>

The County has no investments at year-end other than the money market funds and certificates of deposits that are considered cash equivalents.

A. Interest Rate Risk

In accordance with the County's investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio for investments to less than five years from the time of purchase.

B. Credit Risk

It is the County's policy to limit its investments to those with ratings of not less than A or its equivalent. The County's investments have a Standard & Poor's credit rating of AAA.

NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)

C. Concentration of Credit Risk

The investment policy requires that the investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce the risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific user. At year-end, the County was not exposed to concentration of credit risk.

D. Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires that deposits at financial institutions be insured by the FDIC and/or collateralized by securities pledged to the County by the depository in an amount equal to at least 102% of the carrying value of deposits held. At year-end, all deposits held in the depository bank were fully collateralized and therefore the County was not exposed to custodial credit risk. Coverage consisted of:

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name.	\$ 250,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.	<u>11,423,825</u>
Total coverage	<u>\$ 11,673,825</u>

E. Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy requires that securities be held in the name of the County or held on behalf of the County and that all securities are purchased using the delivery versus payment method. At year-end, and for the year then ended, the County was not exposed to any custodial credit risk.

NOTE 4: RECEIVABLES

Receivables at year-end for the County's General Fund and nonmajor funds in the aggregate, including the applicable allowances, for uncollectible accounts are as follows:

	<u>General</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables			
Ad valorem taxes	\$ 206,940	\$ 92,703	\$ 299,643
Fines	<u>1,605,439</u>	<u>-</u>	<u>1,605,439</u>
Total gross receivables	1,812,379	92,703	1,905,082
Less: allowances	<u>(1,444,895)</u>	<u>-</u>	<u>(1,444,895)</u>
Total net receivables	<u>\$ 367,484</u>	<u>\$ 92,703</u>	<u>\$ 460,187</u>

NOTE 4: RECEIVABLES - (Continued)

The County's governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At year-end, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Major Funds			
Taxes receivable	\$ 206,940	\$ -	\$ 206,940
Fines receivable	<u>160,544</u>	<u>-</u>	<u>160,544</u>
	367,484	-	367,484
Nonmajor Funds			
Taxes receivable	<u>\$ 92,703</u>	<u>\$ -</u>	<u>\$ 92,703</u>
Total deferred revenue	<u>\$ 460,187</u>	<u>\$ -</u>	<u>\$ 460,187</u>

Property taxes attach as an enforceable lien on property as of January 1st. Taxes are levied on October 1st and payable by the following January 31st. The Goliad County Tax Assessor-Collector bills and collects its own property taxes.

The Texas Constitution (Art. VIII, Sec. 9) imposes a limit of \$0.80 per \$100 assessed valuation for Operating Fund purposes (Jury, General, Permanent Improvement, and Road and Bridge Funds), including debt service for Permanent Improvement Bonds and Certificates of Indebtedness. For the 2014 tax roll, the County set the tax rate at \$0.643925 per \$100 for the Maintenance and Operations Fund. The County then distributes tax revenue to the precincts based on miles of roads in each precinct. This tax rate resulted in a current year tax levy of \$6,572,775.

NOTE 5: CAPITAL ASSETS

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

Governmental activities

General government	\$ 97,331
Judicial	31,146
Public works	249,168
Health and welfare	<u>11,680</u>
Total depreciation expense - governmental activities	<u>\$ 389,325</u>

NOTE 5: CAPITAL ASSETS - (Continued)

The County's capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 115,150	\$ -	\$ -	\$ 115,150
Total capital assets not being depreciated	<u>115,150</u>	<u>-</u>	<u>-</u>	<u>115,150</u>
Capital assets, being depreciated				
Buildings and improvements	4,479,407	-	-	4,479,407
Machinery and equipment	2,332,242	508,396	255,971	2,584,667
Vehicles	1,123,916	243,035	62,179	1,304,772
Infrastructure	<u>496,498</u>	<u>-</u>	<u>-</u>	<u>496,498</u>
Total capital assets being depreciated	<u>8,432,063</u>	<u>751,431</u>	<u>318,150</u>	<u>8,865,344</u>
Less accumulated depreciation for				
Buildings and improvements	1,976,933	84,253	-	2,061,186
Machinery and equipment	1,899,368	141,306	255,972	1,784,702
Vehicles	731,043	153,836	58,780	826,099
Infrastructure	<u>59,924</u>	<u>9,930</u>	<u>-</u>	<u>69,854</u>
Total accumulated depreciation	<u>4,667,268</u>	<u>389,325</u>	<u>314,752</u>	<u>4,741,841</u>
Total capital assets being depreciated, net	<u>3,764,795</u>	<u>362,106</u>	<u>3,398</u>	<u>4,123,503</u>
Governmental activities capital assets, net	<u>\$ 3,879,945</u>	<u>\$ 362,106</u>	<u>\$ 3,398</u>	<u>\$ 4,238,653</u>

NOTE 6: EMPLOYEES' RETIREMENT PLANGeneral Information about the Pension Plan

- A. Plan description. The County's nontraditional defined benefit pension plan provides benefits for all of its full-time employees administered by 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 656 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.

NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)

- B. Benefits provided. The County provides retirement, disability, and death benefits. 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 accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

- C. Employees covered by benefit terms. At September 30, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	85
Active employees	<u>95</u>
	<u>258</u>

- D. Contributions. The employer has elected the annually determined contribution 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 by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the year ended September 30, 2015, the average active employee contribution rate was 7.00% of annual payroll and the County's average contribution rate was 7.30% of annual payroll.

- E. Net Pension Liability

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)

F. Actuarial assumptions. The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial cost method	Entry age normal
Asset valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.00%
Salary increases	3.50%
Investment rate of return	8.10%
Retirement age	Based on annual rates of service retirement where deferred members are assumed to retire at the later of: a) age 60 or b) earliest retirement eligibility.
Mortality	Mortality rates were based on the RP-2000 tables, depending on status of member, for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)

F. Actuarial assumptions - (Continued)

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

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) Index + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

⁽¹⁾ Target asset allocation adopted at the April 2015 TCDRS Board meeting

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)

G. Discount rate. The discount rate used to measure the total pension liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Changes in Net Pension Liability

	Increase (Decrease)		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
	(a)	(b)	(a) - (b)
Balance at 12/31/2013	\$ 10,675,366	\$ 10,974,971	\$ (299,605)
Changes for the year:			
Service cost	384,264	-	384,264
Interest	848,264	-	848,264
Effect of plan changes	26,165	-	26,165
Effect of economic/demographic gains or losses	(31,186)	-	(31,186)
Refund of contributions	(147,635)	(147,635)	-
Benefit payments	(676,807)	(676,807)	-
Administrative expense	-	(8,601)	8,601
Member contributions	-	230,332	(230,332)
Net investment income	-	749,355	(749,355)
Employer contributions	-	240,203	(240,203)
Other changes	-	36,605	(36,605)
Balance at 12/31/2014	<u>\$ 11,078,431</u>	<u>\$ 11,398,423</u>	<u>\$ (319,992)</u>

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

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 12,293,681	\$ 11,078,431	\$ 10,063,153
Fiduciary net position	<u>11,398,423</u>	<u>11,398,423</u>	<u>11,398,423</u>
Net pension liability / (asset)	<u>\$ 895,258</u>	<u>\$ (319,992)</u>	<u>\$ (1,335,270)</u>

NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)

- J. Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS report.
- K. Pension Expense and Deferred Outflows of Resources

For the year ended September 30, 2015, the County recognized pension expense of \$132,385. At September 30, 2015 the County reported the following deferred outflows of resources and deferred inflows of resources related to pensions - from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 20,790
Net difference between projected and actual earnings	108,221	-
Contributions made subsequent to measurement date	250,626	-
Total	\$ 358,847	\$ 20,790

Amounts reported as deferred outflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended September 30,	
2016	\$ 16,660
2017	16,660
2018	27,055
2019	27,056
	\$ 87,431

- L. Payable to the Pension Plan

At September 30, 2015, the County reported a payable of \$13,947, grouped with accrued expenses, for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2015.

NOTE 7: 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 purchased commercial insurance to cover risks associated with potential claims. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 8: LONG-TERM DEBT

Changes In Long-term Liabilities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Notes payable	\$ -	\$ 107,183	\$ 25,308	\$ 81,875	\$ 26,220
Compensated absences	70,012	35,850	30,000	75,862	17,503
Total governmental activity long-term liabilities	<u>\$ 70,012</u>	<u>\$ 143,033</u>	<u>\$ 55,308</u>	<u>\$ 157,737</u>	<u>\$ 43,723</u>

Note agreement with Government Capital Corporation for the purchase of communication equipment, due in four installments of \$29,483, maturity in May 2018, bearing interest at 4.03%.

\$ 81,875

Matures as follows:

<u>Year Ending September 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 26,220	\$ 3,263	\$ 29,483
2017	27,277	2,206	29,483
2018	28,378	1,105	29,483
2019	-	-	-
	<u>\$ 81,875</u>	<u>\$ 6,574</u>	<u>\$ 88,449</u>

NOTE 9: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Interfund Receivables and Payables

The County during the year was not involved in transactions that created interfund receivable and payable balances.

B. Interfund Transfers

Each year various funds of the County transfer funds to other funds. The most significant of these are the planned transfers from the General Fund to Capital Projects Fund and Juvenile Probation Fund.

<u>Transfers Out</u>	<u>Transfers In - Governmental Funds</u>		
	<u>General Fund</u>	<u>Nonmajor</u>	<u>Total</u>
General fund	\$ -	\$ 572,598	\$ 572,598
Nonmajor Funds	1,199,937	-	1,199,937
	<u>\$ 1,199,937</u>	<u>\$ 572,598</u>	<u>\$ 1,772,535</u>

NOTE 10: CONTINGENCIES

The County is exposed to the risk of contingent liabilities in the ordinary course of its operations. Specifically, such risks arise as a result of the County's participation in various state and federal grant programs and as a result of threatened and pending litigation. Disallowed costs could result if County expenditures made under its grants programs are found to be improper in that they violate state or federal regulations. Such disallowed costs would have to be paid back to the granting agency from the General Fund of the County. The County is not aware of any costs that have been disallowed in the current year and does not anticipate that any will be.

NOTE 11: CONCENTRATIONS

The County's largest taxpayer, Coletto Creek Power Plant, is in the process of being sold. There is some uncertainty of what the future holds for the plant once the sale goes through. The tax revenue from the plant represents roughly 47% of the County's total tax revenue. Closing the plant would have a negative effect on the County's ability to continue services at the present level.

NOTE 12: ADJUSTMENT TO AND RESTATEMENTS OF BEGINNING BALANCES

During fiscal year 2015, the County adopted GASB No. 68. With GASB 68, the County must record the net pension asset per Texas County and District Retirement System. Adoption of GASB 68 required a prior period adjustment to report the effect of GASB 68 retroactively. The amount of the prior period adjustment is \$460,642. The restated beginning net position is \$13,806,808.

NOTE 13: SUBSEQUENT EVENT

There were no events, which occurred subsequent to fiscal year-end and prior to the issuance of this report, which would have a material effect on the County's financial position as of September 30, 2015.

Required Supplementary Information

GOLIAD COUNTY, TEXAS*MAJOR GOVERNMENTAL FUND - GENERAL FUND**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**BUDGET AND ACTUAL**For the year ended September 30, 2015*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES					
Taxes	\$3,808,246	\$3,808,246	\$4,236,823	\$ (255,451)	\$4,492,274
Intergovernmental	27,250	27,250	20,864	(41,548)	62,412
Charges for services	277,277	277,277	268,829	(7,996)	276,825
Fines and forfeitures	329,383	329,383	228,951	(171)	229,122
Interest	20,000	20,000	38,484	(18,028)	56,512
Miscellaneous	<u>515,303</u>	<u>515,303</u>	<u>556,612</u>	<u>(137,042)</u>	<u>693,654</u>
Total revenues	<u>4,977,459</u>	<u>4,977,459</u>	<u>5,350,563</u>	<u>(460,236)</u>	<u>5,810,799</u>
EXPENDITURES					
Current					
General government	2,364,263	2,304,204	2,141,657	2	2,141,655
Judicial	539,259	557,898	518,973	(6,966)	525,939
Public works	3,389,717	3,565,672	3,362,877	185,148	3,177,729
Health and welfare	340,934	340,934	277,839	300	277,539
Capital outlay	95,515	102,536	92,723	(391,214)	483,937
Debt service					
Principal retirement	-	-	-	(25,308)	25,308
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,174)</u>	<u>4,174</u>
Total expenditures	<u>6,729,688</u>	<u>6,871,244</u>	<u>6,394,069</u>	<u>(242,212)</u>	<u>6,636,281</u>
Excess of revenues over expenditures	<u>(1,752,229)</u>	<u>(1,893,785)</u>	<u>(1,043,506)</u>	<u>(218,024)</u>	<u>(825,482)</u>
OTHER FINANCING SOURCES (USES)					
Note proceeds	-	-	-	(107,183)	107,183
Sale of assets	-	-	-	(10,444)	10,444
Transfers in	200,000	380,560	186,557	(1,073,380)	1,259,937
Transfers out	<u>(589,400)</u>	<u>(633,598)</u>	<u>(632,598)</u>	<u>(60,000)</u>	<u>(572,598)</u>
Total other financing sources (uses)	<u>(389,400)</u>	<u>(253,038)</u>	<u>(446,041)</u>	<u>(1,251,007)</u>	<u>804,966</u>
Net change in fund balance	(2,141,629)	(2,146,823)	(1,489,547)	(1,469,031)	(20,516)
Fund balance, beginning of year	<u>7,517,275</u>	<u>7,517,275</u>	<u>7,517,275</u>	<u>1,346,344</u>	<u>6,170,931</u>
Fund balance, end of year	<u>\$5,375,646</u>	<u>\$5,370,452</u>	<u>\$6,027,728</u>	<u>\$ (122,687)</u>	<u>\$6,150,415</u>

GOLIAD COUNTY, TEXAS**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

	<u>2014</u>
Total Pension Liability	
Service cost	\$ 384,264
Interest on the total pension liability	848,264
Effect of plan changes	26,165
Effect of economic/demographic (gains) or losses	(31,186)
Refund of contributions	(147,635)
Benefit payments	<u>(676,807)</u>
Net Change in Total Pension Liability	403,065
Total Pension Liability, Beginning	<u>10,675,366</u>
Total Pension Liability, Ending (a)	<u>\$ 11,078,431</u>
Fiduciary Net Position	
Employer contributions	\$ 240,203
Member contributions	230,332
Investment income net of investment expenses	749,355
Refund of contributions	(147,635)
Benefit payments	(676,807)
Administrative expenses	(8,600)
Other	<u>36,605</u>
Net Change in Fiduciary Net Position	423,453
Fiduciary Net Position, Beginning	<u>10,974,971</u>
Fiduciary Net Position, Ending (b)	<u>\$ 11,398,424</u>
Net Pension Liability / (Asset), Ending (a) - (b)	\$ (319,993)
Fiduciary Net Position as a Percentage of Total Pension Liability	102.89%
Pensionable Covered Payroll	\$ 3,290,453
Net Pension Liability as a Percentage of Covered Payroll	-9.72%

NOTE: Information for years prior to 2014 was not readily available. The County will compile the respective information as provided by TCDRS on a "measurement date" basis.

The accompanying notes to required supplementary information are an integral part of this schedule.

GOLIAD COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Last ten fiscal years

	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$ 125,634	\$ 125,634	\$ -	\$ 2,406,788	5.2%
2007	142,567	142,567	-	2,635,251	5.4%
2008	141,446	141,446	-	2,898,487	4.9%
2009	146,647	146,647	-	2,980,626	4.9%
2010	206,261	206,261	-	3,284,409	6.3%
2011	185,354	185,354	-	3,094,271	6.0%
2012	187,025	187,025	-	2,908,624	6.4%
2013	201,465	201,465	-	3,075,806	6.5%
2014	240,203	240,203	-	3,290,453	7.3%

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

The accompanying notes to required supplementary information are an integral part of this schedule.

GOLIAD COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2015

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

The County annually adopts budgets that are prepared using the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). A reconciliation from cash basis to the GAAP basis of accounting is provided in the preceding statement.

NOTE 2: BUDGETARY LEGAL COMPLIANCE

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the current year, the County was within appropriations for all departmental expenditures.

NOTE 3: TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

The County's contribution rate is calculated annually on an actuarial basis as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

There were no benefit changes during the year.

Combining and Individual Fund Statements and Schedules

GOLIAD COUNTY, TEXAS
ALL NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2015

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
ASSETS			
Current assets			
Cash and cash equivalents	\$ 2,495,263	\$ 165,924	\$ 2,661,187
Taxes receivable	92,703	-	92,703
Prepays	<u>13,157</u>	<u>-</u>	<u>13,157</u>
Total assets	<u>\$ 2,601,123</u>	<u>\$ 165,924</u>	<u>\$ 2,767,047</u>
LIABILITIES			
Accounts payable	\$ 41,622	\$ -	\$ 41,622
Accrued expenditures	48,908	-	48,908
Due to other funds	<u>30,018</u>	<u>-</u>	<u>30,018</u>
Total liabilities	<u>120,548</u>	<u>-</u>	<u>120,548</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>92,703</u>	<u>-</u>	<u>92,703</u>
Total deferred inflows of resources	<u>92,703</u>	<u>-</u>	<u>92,703</u>
FUND BALANCES			
Restricted			
Courts	295,459	-	295,459
Health and welfare	623,668	-	623,668
Public safety	413,768	-	413,768
Public works	1,054,977	-	1,054,977
Various capital projects	<u>-</u>	<u>165,924</u>	<u>165,924</u>
Total fund balances	<u>2,387,872</u>	<u>165,924</u>	<u>2,553,796</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,601,123</u>	<u>\$ 165,924</u>	<u>\$ 2,767,047</u>

GOLIAD COUNTY, TEXAS*ALL NONMAJOR GOVERNMENTAL FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2015*

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ 1,730,986	\$ -	\$ 1,730,986
Licenses and permits	437,080	-	437,080
Intergovernmental	322,210	-	322,210
Charges for services	108,882	-	108,882
Interest	20,021	1,014	21,035
Miscellaneous	<u>267,597</u>	<u>-</u>	<u>267,597</u>
Total revenues	<u>2,886,776</u>	<u>1,014</u>	<u>2,887,790</u>
EXPENDITURES			
Current			
General government	253,264	17,522	270,786
Judicial	179,299	-	179,299
Public works	1,869,871	-	1,869,871
Health and welfare	27,466	-	27,466
Capital outlay	<u>234,311</u>	<u>33,183</u>	<u>267,494</u>
Total expenditures	<u>2,564,211</u>	<u>50,705</u>	<u>2,614,916</u>
Excess (deficiency) of revenues over expenditures	<u>322,565</u>	<u>(49,691)</u>	<u>272,874</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	39,204	-	39,204
Transfers in	459,400	53,198	512,598
Transfers out	<u>(1,199,937)</u>	<u>-</u>	<u>(1,199,937)</u>
Total other financing sources (uses)	<u>(701,333)</u>	<u>53,198</u>	<u>(648,135)</u>
Net change in fund balances	(378,768)	3,507	(375,261)
Fund balances, beginning of year	<u>2,766,640</u>	<u>162,417</u>	<u>2,929,057</u>
Fund balances, end of year	<u>\$ 2,387,872</u>	<u>\$ 165,924</u>	<u>\$ 2,553,796</u>

NONMAJOR SPECIAL REVENUE FUNDS

The Special Revenue Funds for the County are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Road and Bridge Funds

The Road and Bridge Funds are constitutional funds established to account for current funds used for the purpose of constructing and maintaining roads and bridges. The principal sources of revenues for these funds are ad valorem taxes, vehicle registrations, and intergovernmental revenues.

The County is divided into four precincts, each of which is administered by one of the four County Commissioners. Each precinct has a separate budget for the construction and maintenance of roads and bridges in the precinct.

The Road and Bridge Funds consist of four Road and Bridge Precinct Funds (No.'s 1, 2, 3, and 4) and are used to account for costs associated with the construction and maintenance of roads and bridges in the four Commissioners' precincts. Revenues are derived primarily from ad valorem tax and vehicle registration licenses.

Other Special Revenue Funds

The Other Special Revenue Funds consist of grant and special fee funds that account for revenues that are expended for particular functions and activities.

The Other Special Revenue Funds consist of the following funds:

- The Commissary Fund is used to account for fees collected from commissary sales that are used for the benefit of the inmates and to help defray the cost of operating the commissary.
- The LEOSE Funds account for the two Constables and the Sheriff accounts for funds received from the State Comptroller to provide extra training for law enforcement officials and employees.
- The Constable Forfeiture Fund is used to account for drug money collected.
- The County Attorney Fund accounts for fees collected for the normal operations of the department.
- The County Clerk Records Management Fund is used to account for the record management fees collected on various transactions and the subsequent expenditure of these monies for preservation and records management.
- The Courthouse Security Fund accounts for fees received from the County and used for courthouse security.
- The Emergency Medical Fund is used to account for the donation from the J. A. White family to be used for the county hospital or any other agency which provides emergency medical care for the people of Goliad, Texas and for the training of nurses who will work in such institutions.
- The EMS Donations Fund is used to account for the public and/or private donations to be used on EMS training and related expenditures.
- The Federal Forfeiture Fund is used to account for revenues and expenditures that result from the sale of forfeited property from federal cases.

Other Special Revenue Funds - (Continued)

- The GCRP Grant Fund is used to account for grants received from the Golden Crescent Regional Planning Commission.
- The Hike and Bike Fund is used to account for revenues and expenditures to repair and maintain the hiking and biking trails.
- The Hot Check Restitution Fund is used to account for the fees collected from hot checks for restitution.
- The Justice Court Technology Fund accounts for collection of Justice of the Peace (J.P.) fees used for technology upgrades to computers and software in the J.P. offices.
- The Juvenile Probation Fund accounts for revenues from the County and the Texas Juvenile Probation Commission that are used for costs incurred by the County's Juvenile Probation Department.
- The Law Library Fund provides for the establishment and maintenance of a library for the use by members of the Texas Bar Association.
- The Library Archive Fund and Library Donations Fund are used to collect donations and revenues from fundraising to help pay for supplies and salaries for the County Library.
- The Library Fund is used to account for the donation from the J. A. White family to be used for the promotion of interest in and the study of the history of Goliad County and the State of Texas.
- The Miscellaneous Grant Fund accounts for various grants received by the County; (i.e., Home Land Security, San Antonio River Authority) and their related expenditures.
- The Records Archive Fund is used to record fees to be used on expenditures for preservation or repairment of records.
- The Sheriff Donations Fund is used to hold donations received to be used on expenditures designated by the Sheriff.
- The Sheriff Forfeiture Fund is used to account for revenues and expenditures that result from the sale of forfeited property from local cases.
- The Sheriff Impound Fund is used to account for revenues and expenditures that result from the sale of abandoned vehicles.
- The Tobacco Settlement Fund was established to account for the annual governmental award based on indigent and unpaid EMS expenditures.
- The Unclaimed Property Fund was established to account for revenues resulting from unclaimed properties.

GOLIAD COUNTY, TEXAS**NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS****COMBINING BALANCE SHEET**

September 30, 2015

	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
ASSETS			
Current assets			
Cash	\$ 765,242	\$ 1,730,021	\$ 2,495,263
Taxes receivable	92,703	-	92,703
Prepays	<u>9,981</u>	<u>3,176</u>	<u>13,157</u>
Total assets	<u>\$ 867,926</u>	<u>\$ 1,733,197</u>	<u>\$ 2,601,123</u>
LIABILITIES			
Accounts payable	\$ 30,563	\$ 11,059	\$ 41,622
Accrued expenditures	37,152	11,756	48,908
Due to other funds	<u>30,002</u>	<u>16</u>	<u>30,018</u>
Total liabilities	<u>97,717</u>	<u>22,831</u>	<u>120,548</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>92,703</u>	<u>-</u>	<u>92,703</u>
Total deferred inflows of resources	<u>92,703</u>	<u>-</u>	<u>92,703</u>
FUND BALANCES			
Restricted			
Courts	-	295,459	295,459
Health and welfare	-	623,668	623,668
Public safety	-	413,768	413,768
Public works	<u>677,506</u>	<u>377,471</u>	<u>1,054,977</u>
Total fund balances	<u>677,506</u>	<u>1,710,366</u>	<u>2,387,872</u>
Total liabilities, deferred resources, and fund balance	<u>\$ 867,926</u>	<u>\$ 1,733,197</u>	<u>\$ 2,601,123</u>

GOLIAD COUNTY, TEXAS*NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2015*

	Road and Bridge	Other Special Revenue	Total
REVENUES			
Taxes	\$ 1,730,986	\$ -	\$ 1,730,986
Licenses and permits	437,080	-	437,080
Intergovernmental	232,128	90,082	322,210
Charges for services	-	108,882	108,882
Interest	8,900	11,121	20,021
Miscellaneous	-	267,597	267,597
Total revenues	<u>2,409,094</u>	<u>477,682</u>	<u>2,886,776</u>
EXPENDITURES			
Current			
General government	-	253,264	253,264
Judicial	-	179,299	179,299
Public works	1,811,450	58,421	1,869,871
Health and welfare	-	27,466	27,466
Capital outlay	228,811	5,500	234,311
Total expenditures	<u>2,040,261</u>	<u>523,950</u>	<u>2,564,211</u>
Excess (deficiency) of revenues over expenditures	<u>368,833</u>	<u>(46,268)</u>	<u>322,565</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	39,204	-	39,204
Transfers in	314,400	145,000	459,400
Transfers out	<u>(1,074,961)</u>	<u>(124,976)</u>	<u>(1,199,937)</u>
Total other financing sources (uses)	<u>(721,357)</u>	<u>20,024</u>	<u>(701,333)</u>
Net change in fund balance	(352,524)	(26,244)	(378,768)
Fund balances, beginning of year	<u>1,030,030</u>	<u>1,736,610</u>	<u>2,766,640</u>
Fund balances, end of year	<u>\$ 677,506</u>	<u>\$ 1,710,366</u>	<u>\$ 2,387,872</u>

GOLIAD COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
September 30, 2015

	Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 546	\$ 150,151	\$ 408,239	\$ 206,306	\$ 765,242
Taxes receivable	15,680	21,683	28,788	26,552	92,703
Prepays	<u>1,725</u>	<u>1,727</u>	<u>4,227</u>	<u>2,302</u>	<u>9,981</u>
Total assets	<u>\$ 17,951</u>	<u>\$ 173,561</u>	<u>\$ 441,254</u>	<u>\$ 235,160</u>	<u>\$ 867,926</u>
LIABILITIES					
Accounts payable	\$ 4,478	\$ 2,230	\$ 15,739	\$ 8,116	\$ 30,563
Accrued expenditures	8,516	7,396	10,895	10,345	37,152
Due to other funds	<u>30,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,002</u>
Total liabilities	<u>42,996</u>	<u>9,626</u>	<u>26,634</u>	<u>18,461</u>	<u>97,717</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	<u>15,680</u>	<u>21,683</u>	<u>28,788</u>	<u>26,552</u>	<u>92,703</u>
Total deferred inflows of resources	<u>15,680</u>	<u>21,683</u>	<u>28,788</u>	<u>26,552</u>	<u>92,703</u>
FUND BALANCE					
Restricted - public works	<u>(40,725)</u>	<u>142,252</u>	<u>385,832</u>	<u>190,147</u>	<u>677,506</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 17,951</u>	<u>\$ 173,561</u>	<u>\$ 441,254</u>	<u>\$ 235,160</u>	<u>\$ 867,926</u>

GOLIAD COUNTY, TEXAS*NONMAJOR SPECIAL REVENUE FUNDS**ROAD AND BRIDGE FUNDS**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**For the year ended September 30, 2015*

	Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals
REVENUES					
Taxes	\$ 279,604	\$ 414,659	\$ 582,666	\$ 454,057	\$ 1,730,986
Intergovernmental	-	70,899	140,412	20,817	232,128
Licenses and permits	108,564	110,246	109,705	108,565	437,080
Interest	1,532	2,122	3,125	2,121	8,900
Total revenues	<u>389,700</u>	<u>597,926</u>	<u>835,908</u>	<u>585,560</u>	<u>2,409,094</u>
EXPENDITURES					
Current					
Public works	423,763	484,786	472,419	430,482	1,811,450
Capital outlay	59,750	59,750	62,561	46,750	228,811
Total expenditures	<u>483,513</u>	<u>544,536</u>	<u>534,980</u>	<u>477,232</u>	<u>2,040,261</u>
Excess (deficiency) of revenues over expenditures	<u>(93,813)</u>	<u>53,390</u>	<u>300,928</u>	<u>108,328</u>	<u>368,833</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	8,500	25,000	5,704	-	39,204
Transfer in	53,260	73,260	97,740	90,140	314,400
Transfer out	(191,267)	(341,008)	(377,321)	(165,365)	(1,074,961)
Total other financing sources (uses)	<u>(129,507)</u>	<u>(242,748)</u>	<u>(273,877)</u>	<u>(75,225)</u>	<u>(721,357)</u>
Net change in fund balances	(223,320)	(189,358)	27,051	33,103	(352,524)
Fund balances, beginning of year	<u>182,595</u>	<u>331,610</u>	<u>358,781</u>	<u>157,044</u>	<u>1,030,030</u>
Fund balances, end of year	<u>\$ (40,725)</u>	<u>\$ 142,252</u>	<u>\$ 385,832</u>	<u>\$ 190,147</u>	<u>\$ 677,506</u>

GOLIAD COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2015

	<u>Commissary Fund</u>	<u>Constable 1 LEOSE Fund</u>	<u>Constable 2 LEOSE Fund</u>	<u>Constable 2 Forfeiture</u>	<u>Constable 2 Abandoned Vehicle</u>
ASSETS					
Current assets					
Cash and cash equivalents	\$ 5,078	\$ 6,825	\$ 9,152	\$ 423	\$ 2,253
Due from others	-	-	-	-	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 5,078</u>	<u>\$ 6,825</u>	<u>\$ 9,152</u>	<u>\$ 423</u>	<u>\$ 2,253</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	-	-	-	-	-
Due to others	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Courts	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public safety	-	6,825	9,152	423	2,253
Public works	<u>5,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>5,078</u>	<u>6,825</u>	<u>9,152</u>	<u>423</u>	<u>2,253</u>
Total liabilities and fund balances	<u>\$ 5,078</u>	<u>\$ 6,825</u>	<u>\$ 9,152</u>	<u>\$ 423</u>	<u>\$ 2,253</u>

<u>County Attorney</u>	<u>County Clerk Records Management</u>	<u>Courthouse Security</u>	<u>Emergency Medical Fund</u>	<u>EMS Donations Fund</u>	<u>Federal Forfeiture</u>	<u>GCRP Grant</u>	<u>Healthy Rewards</u>
\$ 4,278	\$ 25,079	\$ 93,931	\$ 218,314	\$ 66,476	\$ 8	\$ 560,387	\$ 6,270
-	-	-	-	-	-	-	-
-	576	-	-	-	-	1,300	-
<u>\$ 4,278</u>	<u>\$ 25,655</u>	<u>\$ 93,931</u>	<u>\$ 218,314</u>	<u>\$ 66,476</u>	<u>\$ 8</u>	<u>\$ 561,687</u>	<u>\$ 6,270</u>
\$ -	\$ 3,146	\$ -	\$ -	\$ 1,362	\$ -	\$ -	\$ -
-	1,533	-	-	-	-	6,355	-
16	-	-	-	-	-	-	-
<u>16</u>	<u>4,679</u>	<u>-</u>	<u>-</u>	<u>1,362</u>	<u>-</u>	<u>6,355</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,262	20,976	93,931	-	-	8	-	-
-	-	-	-	-	-	555,332	6,270
-	-	-	218,314	65,114	-	-	-
-	-	-	-	-	-	-	-
<u>4,262</u>	<u>20,976</u>	<u>93,931</u>	<u>218,314</u>	<u>65,114</u>	<u>8</u>	<u>555,332</u>	<u>6,270</u>
<u>\$ 4,278</u>	<u>\$ 25,655</u>	<u>\$ 93,931</u>	<u>\$ 218,314</u>	<u>\$ 66,476</u>	<u>\$ 8</u>	<u>\$ 561,687</u>	<u>\$ 6,270</u>

(Continued)

GOLIAD COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

September 30, 2015

	Hike and Bike	Historical Culture Recreation	Hot Check Restitution	Justice Court Technology	Juvenile Fee	Juvenile Probation
ASSETS						
Current assets						
Cash and cash equivalents	\$ 1,126	\$ 3,347	\$ 2,324	\$ 32,513	\$ 3,868	\$ 94,605
Due from others	-	-	-	-	-	-
Prepays	-	-	-	-	-	1,300
Total assets	<u>\$ 1,126</u>	<u>\$ 3,347</u>	<u>\$ 2,324</u>	<u>\$ 32,513</u>	<u>\$ 3,868</u>	<u>\$ 95,905</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ 1,567	\$ -	\$ -	\$ 4,984
Accrued expenditures	-	-	-	-	-	3,854
Due to others	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,567</u>	<u>-</u>	<u>-</u>	<u>8,838</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted:						
Courts	-	-	757	32,513	3,868	87,067
Health and welfare	1,126	3,347	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Total fund balances	<u>1,126</u>	<u>3,347</u>	<u>757</u>	<u>32,513</u>	<u>3,868</u>	<u>87,067</u>
Total liabilities and fund balances	<u>\$ 1,126</u>	<u>\$ 3,347</u>	<u>\$ 2,324</u>	<u>\$ 32,513</u>	<u>\$ 3,868</u>	<u>\$ 95,905</u>

<u>Law Library</u>	<u>Library Archive</u>	<u>Library Donations</u>	<u>Library Fund</u>	<u>Misc Grants</u>	<u>Record Archive</u>	<u>Sheriff Donations</u>	<u>Sheriff Forfeiture</u>	<u>Sheriff Impound</u>
\$ 25,933	\$ 68,640	\$ 46,109	\$ 256,892	\$ 32,346	\$ 26,144	\$ 4,318	\$ 29,745	\$ 40,864
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 25,933</u>	<u>\$ 68,640</u>	<u>\$ 46,109</u>	<u>\$ 256,892</u>	<u>\$ 32,346</u>	<u>\$ 26,144</u>	<u>\$ 4,318</u>	<u>\$ 29,745</u>	<u>\$ 40,864</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	14	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	14	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,933	-	-	-	-	26,144	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	32,346	-	4,318	29,745	40,864
-	68,640	46,095	256,892	-	-	-	-	-
<u>25,933</u>	<u>68,640</u>	<u>46,095</u>	<u>256,892</u>	<u>32,346</u>	<u>26,144</u>	<u>4,318</u>	<u>29,745</u>	<u>40,864</u>
<u>\$ 25,933</u>	<u>\$ 68,640</u>	<u>\$ 46,109</u>	<u>\$ 256,892</u>	<u>\$ 32,346</u>	<u>\$ 26,144</u>	<u>\$ 4,318</u>	<u>\$ 29,745</u>	<u>\$ 40,864</u>

(Continued)

GOLIAD COUNTY, TEXAS
NONMAJOR SPECIAL REVENUE FUNDS
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2015

	Sheriff Insurance Fund	Sheriff LEOSE	Tobacco Settlement	Unclaimed Property	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 4,179	\$ 235	\$ 57,593	\$ 766	\$ 1,730,021
Due from others	-	-	-	-	-
Prepays	-	-	-	-	3,176
Total assets	\$ 4,179	\$ 235	\$ 57,593	\$ 766	\$ 1,733,197
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 11,059
Accrued expenditures	-	-	-	-	11,756
Due to others	-	-	-	-	16
Total liabilities	-	-	-	-	22,831
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted:					
Courts	-	-	-	-	295,459
Health and welfare	-	-	57,593	-	623,668
Public safety	4,179	235	-	-	413,768
Public works	-	-	-	766	377,471
Total fund balances	4,179	235	57,593	766	1,710,366
Total liabilities and fund balances	\$ 4,179	\$ 235	\$ 57,593	\$ 766	\$ 1,733,197

(Concluded)

GOLIAD COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2015

	Commissary <u>Fund</u>	Constable 1 <u>LEOSE Fund</u>	Constable 2 <u>LEOSE Fund</u>	Constable 2 <u>Forfeiture</u>	Constable 2 <u>Abandoned Vehicle</u>
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	19,442	-	118	-	-
Interest	75	43	58	27	1
Miscellaneous	-	-	-	-	-
Total revenues	<u>19,517</u>	<u>43</u>	<u>176</u>	<u>27</u>	<u>1</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	17,959	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>17,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,558</u>	<u>43</u>	<u>176</u>	<u>27</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(2,252)	2,252
Net change in fund balances	1,558	43	176	(2,225)	2,253
Fund balances, beginning of year	<u>3,520</u>	<u>6,782</u>	<u>8,976</u>	<u>2,648</u>	<u>-</u>
Fund balances, end of year	<u>\$ 5,078</u>	<u>\$ 6,825</u>	<u>\$ 9,152</u>	<u>\$ 423</u>	<u>\$ 2,253</u>

<u>County Attorney</u>	<u>County Clerk Records Management</u>	<u>Courthouse Security</u>	<u>Emergency Medical Fund</u>	<u>EMS Donations Fund</u>	<u>Federal Forfeiture</u>	<u>GCRP Grant</u>	<u>Healthy Rewards</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
984	36,714	7,716	-	-	-	-	-
27	272	647	2,047	262	-	2,884	-
-	-	-	-	25,443	-	205,339	6,270
<u>1,011</u>	<u>36,986</u>	<u>8,363</u>	<u>2,047</u>	<u>25,705</u>	<u>-</u>	<u>208,223</u>	<u>6,270</u>
-	70,286	-	-	-	-	182,978	-
1,197	-	15,093	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,363	-	-	-
-	-	5,500	-	-	-	-	-
<u>1,197</u>	<u>70,286</u>	<u>20,593</u>	<u>-</u>	<u>1,363</u>	<u>-</u>	<u>182,978</u>	<u>-</u>
<u>(186)</u>	<u>(33,300)</u>	<u>(12,230)</u>	<u>2,047</u>	<u>24,342</u>	<u>-</u>	<u>25,245</u>	<u>6,270</u>
-	25,000	-	-	-	-	20,000	-
-	-	-	-	-	-	-	-
<u>(186)</u>	<u>(8,300)</u>	<u>(12,230)</u>	<u>2,047</u>	<u>24,342</u>	<u>-</u>	<u>45,245</u>	<u>6,270</u>
<u>4,448</u>	<u>29,276</u>	<u>106,161</u>	<u>216,267</u>	<u>40,772</u>	<u>8</u>	<u>510,087</u>	<u>-</u>
<u>\$ 4,262</u>	<u>\$ 20,976</u>	<u>\$ 93,931</u>	<u>\$ 218,314</u>	<u>\$ 65,114</u>	<u>\$ 8</u>	<u>\$ 555,332</u>	<u>\$ 6,270</u>

(Continued)

GOLIAD COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2015

	Hike and Bike	Historical Culture Recreation	Hot Check Restitution	Justice Court Technology	Juvenile Fee	Juvenile Probation
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,303
Charges for services	-	-	11,662	4,898	72	-
Interest	7	-	5	25	24	901
Miscellaneous	-	3,347	-	-	-	-
Total revenues	<u>7</u>	<u>3,347</u>	<u>11,667</u>	<u>4,923</u>	<u>96</u>	<u>59,204</u>
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	11,738	3,034	125	146,439
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>11,738</u>	<u>3,034</u>	<u>125</u>	<u>146,439</u>
Excess (deficiency) of revenues over expenditures	<u>7</u>	<u>3,347</u>	<u>(71)</u>	<u>1,889</u>	<u>(29)</u>	<u>(87,235)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	100,000
Transfers out	-	-	-	-	-	-
Net change in fund balances	7	3,347	(71)	1,889	(29)	12,765
Fund balances, beginning of year	<u>1,119</u>	<u>-</u>	<u>828</u>	<u>30,624</u>	<u>3,897</u>	<u>74,302</u>
Fund balances, end of year	<u>\$ 1,126</u>	<u>\$ 3,347</u>	<u>\$ 757</u>	<u>\$ 32,513</u>	<u>\$ 3,868</u>	<u>\$ 87,067</u>

<u>Law Library</u>	<u>Library Archive</u>	<u>Library Donations</u>	<u>Library Fund</u>	<u>Misc Grants</u>	<u>Record Archive</u>	<u>Sheriff Donations</u>	<u>Sheriff Forfeiture</u>	<u>Sheriff Impound</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,870	\$ -	\$ -	\$ -	\$ -
2,730	-	8,015	-	-	-	-	-	16,531
159	377	283	1,144	328	165	34	188	449
-	<u>22,268</u>	-	-	-	-	<u>751</u>	-	-
<u>2,889</u>	<u>22,645</u>	<u>8,298</u>	<u>1,144</u>	<u>4,198</u>	<u>165</u>	<u>785</u>	<u>188</u>	<u>16,980</u>
-	-	-	-	-	-	-	-	-
1,673	-	-	-	-	-	-	-	-
-	-	-	-	23,061	-	2,268	-	12,918
-	18,312	7,791	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,673</u>	<u>18,312</u>	<u>7,791</u>	-	<u>23,061</u>	-	<u>2,268</u>	-	<u>12,918</u>
<u>1,216</u>	<u>4,333</u>	<u>507</u>	<u>1,144</u>	<u>(18,863)</u>	<u>165</u>	<u>(1,483)</u>	<u>188</u>	<u>4,062</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(38,729)
1,216	4,333	507	1,144	(18,863)	165	(1,483)	188	(34,667)
<u>24,717</u>	<u>64,307</u>	<u>45,588</u>	<u>255,748</u>	<u>51,209</u>	<u>25,979</u>	<u>5,801</u>	<u>29,557</u>	<u>75,531</u>
<u>\$ 25,933</u>	<u>\$ 68,640</u>	<u>\$ 46,095</u>	<u>\$ 256,892</u>	<u>\$ 32,346</u>	<u>\$ 26,144</u>	<u>\$ 4,318</u>	<u>\$ 29,745</u>	<u>\$ 40,864</u>

(Continued)

GOLIAD COUNTY, TEXAS

NONMAJOR SPECIAL REVENUE FUNDS

OTHER SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the year ended September 30, 2015

	Sheriff Insurance Fund	Sheriff LEOSE	Tobacco Settlement	Unclaimed Property	Totals
REVENUES					
Intergovernmental	\$ -	\$ 1,985	\$ 25,924	\$ -	\$ 90,082
Charges for services	-	-	-	-	108,882
Interest	-	4	682	3	11,121
Miscellaneous	4,179	-	-	-	267,597
Total revenues	<u>4,179</u>	<u>1,989</u>	<u>26,606</u>	<u>3</u>	<u>477,682</u>
EXPENDITURES					
Current					
General government	-	-	-	-	253,264
Judicial	-	-	-	-	179,299
Public works	-	2,215	-	-	58,421
Health and welfare	-	-	-	-	27,466
Capital outlay	-	-	-	-	5,500
Total expenditures	<u>-</u>	<u>2,215</u>	<u>-</u>	<u>-</u>	<u>523,950</u>
Excess (deficiency) of revenues over expenditures	<u>4,179</u>	<u>(226)</u>	<u>26,606</u>	<u>3</u>	<u>(46,268)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	145,000
Transfers out	-	-	(86,247)	-	(124,976)
Net change in fund balances	4,179	(226)	(59,641)	3	(26,244)
Fund balances, beginning of year	-	461	117,234	763	1,736,610
Fund balances, end of year	<u>\$ 4,179</u>	<u>\$ 235</u>	<u>\$ 57,593</u>	<u>\$ 766</u>	<u>\$ 1,710,366</u>

(Concluded)

GENERAL FUND

The General Fund is a constitutional fund and is utilized to account for all County revenues and expenditures except those which are required by law to be classed in other constitutional funds and such other funds that are presented separately to facilitate proper accountability.

GOLIAD COUNTY, TEXAS

MAJOR GOVERNMENTAL FUND - GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

For the year ended September 30, 2015

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
REVENUES				
Taxes				
Current ad valorem	\$ 3,808,246	\$ 3,808,246	\$ 4,236,823	\$ 428,577
Delinquent ad valorem	-	-	-	-
Total taxes	<u>3,808,246</u>	<u>3,808,246</u>	<u>4,236,823</u>	<u>428,577</u>
Intergovernmental				
Grants and salary supplements	27,250	27,250	20,864	(6,386)
Miscellaneous	-	-	-	-
Total intergovernmental	<u>27,250</u>	<u>27,250</u>	<u>20,864</u>	<u>(6,386)</u>
Charges for services				
Fees of office				
Sheriff	70,500	70,500	85,358	14,858
County clerk	95,000	95,000	83,352	(11,648)
Tax assessor-collector	25,000	25,000	25,382	382
District clerk	14,000	14,000	7,981	(6,019)
Justices of the peace	45,200	45,200	49,985	4,785
Environmental fees	15,000	15,000	9,000	(6,000)
Miscellaneous fees	12,577	12,577	7,771	(4,806)
Total charges for services	<u>277,277</u>	<u>277,277</u>	<u>268,829</u>	<u>(8,448)</u>
Fines and forfeitures				
County clerk fines	44,000	44,000	16,730	(27,270)
District clerk fines	21,000	21,000	13,235	(7,765)
Justice of the peace fines	226,000	226,000	158,529	(67,471)
Other	38,383	38,383	40,457	2,074
Total fines and forfeitures	<u>329,383</u>	<u>329,383</u>	<u>228,951</u>	<u>(100,432)</u>
Interest				
Regular	20,000	20,000	38,484	18,484
Miscellaneous				
Inmate telephone commissions	11,000	11,000	5,213	(5,787)
Trash collection	38,000	38,000	35,068	(2,932)
EMS - Goliad	385,000	385,000	426,699	41,699
State fees	10,000	10,000	-	(10,000)
Insurance proceeds	20,000	20,000	22,138	2,138
Other miscellaneous	51,303	51,303	67,494	16,191
Total miscellaneous	<u>515,303</u>	<u>515,303</u>	<u>556,612</u>	<u>41,309</u>
Total revenues	<u>4,977,459</u>	<u>4,977,459</u>	<u>5,350,563</u>	<u>373,104</u>

(Continued)

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES				
General government				
County judge				
Personnel services	\$ 125,148	\$ 125,148	\$ 126,336	\$ (1,188)
Supplies	1,950	2,050	1,990	60
Other services and charges	6,599	7,071	6,645	426
Capital outlay	-	-	-	-
Total county judge	<u>133,697</u>	<u>134,269</u>	<u>134,971</u>	<u>(702)</u>
County clerk				
Personnel services	219,169	219,169	206,509	12,660
Supplies	9,500	9,240	8,199	1,041
Other services and charges	18,631	20,186	19,179	1,007
Capital outlay	4,000	2,705	-	2,705
Total county clerk	<u>251,300</u>	<u>251,300</u>	<u>233,887</u>	<u>17,413</u>
Veteran's service officers				
Personnel services	14,291	14,291	14,000	291
Supplies	50	50	-	50
Other services and charges	1,300	1,300	120	1,180
Total veteran's service officers	<u>15,641</u>	<u>15,641</u>	<u>14,120</u>	<u>1,521</u>
Non-departmental				
Contract services	631,150	536,025	478,255	57,770
Other services and charges	173,200	181,594	162,038	19,556
Capital outlay	200,000	200,000	189,048	10,952
Total non-departmental	<u>1,004,350</u>	<u>917,619</u>	<u>829,341</u>	<u>88,278</u>
Elections				
Personnel services	13,000	15,043	13,003	2,040
Supplies	4,000	4,000	2,575	1,425
Other services and charges	21,250	19,207	11,968	7,239
Total elections	<u>38,250</u>	<u>38,250</u>	<u>27,546</u>	<u>10,704</u>
County auditor				
Personnel services	158,336	158,336	156,992	1,344
Supplies	2,500	2,700	2,699	1
Other services and charges	32,700	50,825	50,548	277
Capital outlay	1,000	1,000	959	41
Total county auditor	<u>194,536</u>	<u>212,861</u>	<u>211,198</u>	<u>1,663</u>
County treasurer				
Personnel services	121,262	121,262	114,060	7,202
Supplies	3,700	3,445	2,929	516
Other services and charges	6,400	6,655	5,579	1,076
Total county treasurer	<u>131,362</u>	<u>131,362</u>	<u>122,568</u>	<u>8,794</u>

(Continued)

GOLIAD COUNTY, TEXAS

MAJOR GOVERNMENTAL FUND - GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

For the year ended September 30, 2015

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
General government - (Continued)				
Tax assessor-collector				
Personnel services	\$ 188,871	\$ 191,986	\$ 190,874	\$ 1,112
Supplies	7,500	7,500	4,373	3,127
Other services and charges	16,999	17,074	9,044	8,030
Capital outlay	2,000	1,925	-	1,925
Total tax assessor-collector	<u>215,370</u>	<u>218,485</u>	<u>204,291</u>	<u>14,194</u>
Information technology				
Personnel services	69,895	69,895	70,042	(147)
Supplies	300	300	300	-
Other services and charges	2,600	2,600	273	2,327
Capital outlay	100,920	100,920	93,338	7,582
Total information technology	<u>173,715</u>	<u>173,715</u>	<u>163,953</u>	<u>9,762</u>
Building and yards				
Personnel services	88,792	92,312	91,506	806
Supplies	13,800	15,300	11,434	3,866
Other services and charges	121,450	106,850	94,010	12,840
Capital outlay	5,000	18,100	16,415	1,685
Total building and yards	<u>229,042</u>	<u>232,562</u>	<u>213,365</u>	<u>19,197</u>
Total general government	<u>2,387,263</u>	<u>2,326,064</u>	<u>2,155,240</u>	<u>170,824</u>
Judicial				
Justice court				
Other services and charges	26,400	36,195	34,754	1,441
Total justice court	<u>26,400</u>	<u>36,195</u>	<u>34,754</u>	<u>1,441</u>
County courts				
Personnel services	2,000	2,000	-	2,000
Supplies	600	600	-	600
Other services and charges	11,100	11,100	7,446	3,654
Total county courts	<u>13,700</u>	<u>13,700</u>	<u>7,446</u>	<u>6,254</u>
District court				
Personnel services	45,660	25,197	10,120	15,077
Supplies	500	500	92	408
Other services and charges	110,085	140,548	131,238	9,310
Total district court	<u>156,245</u>	<u>166,245</u>	<u>141,450</u>	<u>24,795</u>

(Continued)

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Judicial - (Continued)				
Justices of the peace				
Personnel services	\$ 184,897	\$ 184,897	\$ 183,841	\$ 1,056
Supplies	4,400	4,400	3,653	747
Other services and charges	11,100	11,100	8,459	2,641
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>660</u>	<u>340</u>
Total justices of the peace	<u>201,397</u>	<u>201,397</u>	<u>196,613</u>	<u>4,784</u>
County attorney				
Personnel services	136,017	136,017	135,418	599
Supplies	1,000	1,000	756	244
Other services and charges	<u>5,500</u>	<u>5,500</u>	<u>4,191</u>	<u>1,309</u>
Total county attorney	<u>142,517</u>	<u>142,517</u>	<u>140,365</u>	<u>2,152</u>
Total judicial	<u>540,259</u>	<u>560,054</u>	<u>520,628</u>	<u>39,426</u>
Public works				
Annex building				
Supplies	3,800	3,800	3,063	737
Other services and charges	<u>45,000</u>	<u>45,000</u>	<u>41,611</u>	<u>3,389</u>
Total annex building	<u>48,800</u>	<u>48,800</u>	<u>44,674</u>	<u>4,126</u>
EMS				
Personnel services	739,073	797,748	798,329	(581)
Supplies	54,000	67,275	66,021	1,254
Other services and charges	39,950	36,075	34,586	1,489
Contribution	82,000	82,000	81,000	1,000
Capital outlay	<u>76,000</u>	<u>156,047</u>	<u>155,862</u>	<u>185</u>
Total EMS	<u>991,023</u>	<u>1,139,145</u>	<u>1,135,798</u>	<u>3,347</u>
Emergency management				
Supplies	500	940	2,026	(1,086)
Other services and charges	4,150	3,650	633	3,017
Capital outlay	<u>2,200</u>	<u>2,260</u>	<u>2,188</u>	<u>72</u>
Total emergency management	<u>6,850</u>	<u>6,850</u>	<u>4,847</u>	<u>2,003</u>
Constables				
Personnel services	52,432	52,432	52,724	(292)
Supplies	10,150	9,990	4,100	5,890
Other services and charges	<u>5,950</u>	<u>6,110</u>	<u>1,527</u>	<u>4,583</u>
Total constables	<u>68,532</u>	<u>68,532</u>	<u>58,351</u>	<u>10,181</u>

(Continued)

GOLIAD COUNTY, TEXAS

MAJOR GOVERNMENTAL FUND - GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

For the year ended September 30, 2015

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
EXPENDITURES - (Continued)				
Public works - (Continued)				
Sheriff				
Personnel services	\$ 1,540,795	\$ 1,540,795	\$ 1,475,823	\$ 64,972
Supplies	240,600	240,600	162,932	77,668
Other services and charges	203,950	205,750	180,122	25,628
Capital outlay	150,000	183,038	178,280	4,758
Total sheriff	<u>2,135,345</u>	<u>2,170,183</u>	<u>1,997,157</u>	<u>173,026</u>
Game warden				
Supplies	300	300	298	2
Other services and charges	600	600	434	166
Total game warden	<u>900</u>	<u>900</u>	<u>732</u>	<u>168</u>
DPS highway patrol				
Personnel services	43,646	43,646	43,843	(197)
Supplies	1,450	1,550	1,249	301
Other services and charges	12,250	12,050	7,769	4,281
Capital outlay	1,000	1,100	1,044	56
Total DPS highway patrol	<u>58,346</u>	<u>58,346</u>	<u>53,905</u>	<u>4,441</u>
Culture-recreation				
Supplies	4,000	4,000	292	3,708
Other services and charges	2,500	2,500	1,924	576
Total culture-recreation	<u>6,500</u>	<u>6,500</u>	<u>2,216</u>	<u>4,284</u>
Library department				
Personnel services	101,559	101,559	103,854	(2,295)
Supplies	4,300	4,800	4,390	410
Other services and charges	34,177	34,777	32,378	2,399
Capital outlay	4,000	2,900	1,762	1,138
Total library department	<u>144,036</u>	<u>144,036</u>	<u>142,384</u>	<u>1,652</u>
Total public works	<u>3,460,332</u>	<u>3,643,292</u>	<u>3,440,064</u>	<u>203,228</u>
Health and welfare				
Health department				
Personnel services	24,068	24,068	24,576	(508)
Supplies	700	700	271	429
Other services and charges	202,400	202,400	151,763	50,637
Capital outlay	200	200	-	200
Total health department	<u>227,368</u>	<u>227,368</u>	<u>176,610</u>	<u>50,758</u>

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES - (Continued)				
Health and welfare - (Continued)				
Agriculture extension services				
Personnel services	\$ 90,766	\$ 90,766	\$ 82,856	\$ 7,910
Supplies	4,900	4,900	3,120	1,780
Other services and charges	18,100	18,100	15,343	2,757
Capital outlay	700	700	208	492
Total agriculture extension services	<u>114,466</u>	<u>114,466</u>	<u>101,527</u>	<u>12,939</u>
Total health and welfare	<u>341,834</u>	<u>341,834</u>	<u>278,137</u>	<u>63,697</u>
Total expenditures	<u>6,729,688</u>	<u>6,871,244</u>	<u>6,394,069</u>	<u>477,175</u>
Excess of revenues over expenditures	<u>(1,752,229)</u>	<u>(1,893,785)</u>	<u>(1,043,506)</u>	<u>850,279</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	200,000	380,560	186,557	(194,003)
Transfers out	<u>(589,400)</u>	<u>(633,598)</u>	<u>(632,598)</u>	<u>1,000</u>
Total other financing sources (uses)	<u>(389,400)</u>	<u>(253,038)</u>	<u>(446,041)</u>	<u>(193,003)</u>
Net change in fund balance	(2,141,629)	(2,146,823)	(1,489,547)	657,276
Fund balance, beginning of year	<u>7,517,275</u>	<u>7,517,275</u>	<u>7,517,275</u>	<u>-</u>
Fund balance, end of year	<u>\$ 5,375,646</u>	<u>\$ 5,370,452</u>	<u>\$ 6,027,728</u>	<u>\$ 657,276</u>

(Concluded)

GOLIAD COUNTY, TEXAS**ROAD AND BRIDGE PRECINCT NO. 1 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

For the year ended September 30, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes	\$ 327,549	\$ 279,604	\$ -	\$ 279,604
Licenses and permits	138,373	108,564	-	108,564
Interest	300	1,531	(1)	1,532
Total revenues	<u>466,222</u>	<u>389,699</u>	<u>(1)</u>	<u>389,700</u>
EXPENDITURES				
Current				
Public works				
Personnel services	214,204	179,227	720	178,507
Supplies	102,139	216,539	(3,314)	219,853
Other services and charges	27,620	25,403	-	25,403
Capital outlay	43,000	51,500	(8,250)	59,750
Total expenditures	<u>386,963</u>	<u>472,669</u>	<u>(10,844)</u>	<u>483,513</u>
Excess (deficiency) of revenues over expenditures	<u>79,259</u>	<u>(82,970)</u>	<u>10,843</u>	<u>(93,813)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	(8,500)	8,500
Transfer in	53,260	53,260	-	53,260
Transfer out	(191,267)	(191,267)	-	(191,267)
Total other financing sources (uses)	<u>(138,007)</u>	<u>(138,007)</u>	<u>(8,500)</u>	<u>(129,507)</u>
Net change in fund balance	(58,748)	(220,977)	2,343	(223,320)
Fund balance, beginning of year	<u>182,595</u>	<u>182,595</u>	<u>-</u>	<u>182,595</u>
Fund balance, end of year	<u>\$ 123,847</u>	<u>\$ (38,382)</u>	<u>\$ 2,343</u>	<u>\$ (40,725)</u>

Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

GOLIAD COUNTY, TEXAS**ROAD AND BRIDGE PRECINCT NO. 2 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

For the year ended September 30, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes	\$ 452,702	\$ 414,659	\$ -	\$ 414,659
Intergovernmental	-	70,899	-	70,899
Licenses and permits	104,100	110,246	-	110,246
Interest	300	2,122	-	2,122
Total revenues	<u>557,102</u>	<u>597,926</u>	<u>-</u>	<u>597,926</u>
EXPENDITURES				
Current				
Public works				
Personnel services	221,765	165,638	(204)	165,842
Supplies	138,643	252,739	(6,714)	259,453
Other services and charges	62,638	59,491	-	59,491
Capital outlay	<u>48,592</u>	<u>43,000</u>	<u>(16,750)</u>	<u>59,750</u>
Total expenditures	<u>471,638</u>	<u>520,868</u>	<u>(23,668)</u>	<u>544,536</u>
Excess (deficiency) of revenues over expenditures	<u>85,464</u>	<u>77,058</u>	<u>23,668</u>	<u>53,390</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	(25,000)	25,000
Transfer in	-	73,260	-	73,260
Transfer out	<u>(341,008)</u>	<u>(341,008)</u>	<u>-</u>	<u>(341,008)</u>
Total other financing sources (uses)	<u>(341,008)</u>	<u>(267,748)</u>	<u>(25,000)</u>	<u>(242,748)</u>
Net change in fund balance	(255,544)	(190,690)	(1,332)	(189,358)
Fund balance, beginning of year	<u>331,610</u>	<u>331,610</u>	<u>-</u>	<u>331,610</u>
Fund balance, end of year	<u>\$ 76,066</u>	<u>\$ 140,920</u>	<u>\$ (1,332)</u>	<u>\$ 142,252</u>

Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

GOLIAD COUNTY, TEXAS**ROAD AND BRIDGE PRECINCT NO. 3 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

For the year ended September 30, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes	\$ 601,101	\$ 582,666	\$ -	\$ 582,666
Intergovernmental	-	140,412	-	140,412
Licenses and permits	99,075	109,705	-	109,705
Interest	300	3,125	-	3,125
Total revenues	<u>700,476</u>	<u>835,908</u>	<u>-</u>	<u>835,908</u>
EXPENDITURES				
Current				
Public works				
Personnel services	263,074	239,098	3,827	235,271
Supplies	225,836	176,253	(5,486)	181,739
Other services and charges	78,700	55,409	-	55,409
Capital outlay	78,813	48,857	(13,704)	62,561
Total expenditures	<u>646,423</u>	<u>519,617</u>	<u>(15,363)</u>	<u>534,980</u>
Excess (deficiency) of revenues over expenditures	<u>54,053</u>	<u>316,291</u>	<u>15,363</u>	<u>300,928</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	(5,704)	5,704
Transfer in	-	97,740	-	97,740
Transfer out	(377,321)	(377,321)	-	(377,321)
Total other financing sources (uses)	<u>(377,321)</u>	<u>(279,581)</u>	<u>(5,704)</u>	<u>(273,877)</u>
Net change in fund balance	(323,268)	36,710	9,659	27,051
Fund balance, beginning of year	<u>358,781</u>	<u>358,781</u>	<u>-</u>	<u>358,781</u>
Fund balance, end of year	<u>\$ 35,513</u>	<u>\$ 395,491</u>	<u>\$ 9,659</u>	<u>\$ 385,832</u>

Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

GOLIAD COUNTY, TEXAS**ROAD AND BRIDGE PRECINCT NO. 4 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

For the year ended September 30, 2015

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
REVENUES				
Taxes	\$ 554,361	\$ 454,057	\$ -	\$ 454,057
Intergovernmental	-	20,817	-	20,817
Licenses and permits	120,500	108,565	-	108,565
Interest	300	2,121	-	2,121
Total revenues	<u>675,161</u>	<u>585,560</u>	<u>-</u>	<u>585,560</u>
EXPENDITURES				
Current				
Public works				
Personnel services	284,433	227,162	301	226,861
Supplies	201,580	186,430	(7,542)	193,972
Other services and charges	14,075	9,649	-	9,649
Capital outlay	47,558	46,957	207	46,750
Total expenditures	<u>547,646</u>	<u>470,198</u>	<u>(7,034)</u>	<u>477,232</u>
Excess (deficiency) of revenues over expenditures	<u>127,515</u>	<u>115,362</u>	<u>7,034</u>	<u>108,328</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	-	90,140	-	90,140
Transfer out	(165,365)	(165,365)	-	(165,365)
Total other financing sources (uses)	<u>(165,365)</u>	<u>(75,225)</u>	<u>-</u>	<u>(75,225)</u>
Net change in fund balance	(37,850)	40,137	7,034	33,103
Fund balance, beginning of year	<u>157,044</u>	<u>157,044</u>	<u>-</u>	<u>157,044</u>
Fund balance, end of year	<u>\$ 119,194</u>	<u>\$ 197,181</u>	<u>\$ 7,034</u>	<u>\$ 190,147</u>

Explanation of differences:

The County budgets on the cash basis of accounting. As such, revenues are recognized as they are collected and expenditures when paid.

AGENCY FUNDS

The Agency Funds are used to account for the monies received and disbursed by the County in the capacity of trustee, custodian, or agent for individuals or other entities.

The Agency Funds consist of the following:

- The Court Costs accounts are used for the collections and payments of statutory court fees.
- The Employee Insurance Fund is used to account for the collection of insurance premiums from the County and employees and subsequent payment to the insurance carrier.
- The JP Fee account holds fees collected and used for the benefit of parks and wildlife.
- The Tax Assessor-Collector accounts are used to account for taxes or other fees collected.
- The County Clerk accounts hold monies or other assets received that are put in trust funds and for other individuals or entities.
- The Inmate Trust Fund accounts hold funds that belong to the inmates. The funds are under the care and control of the County Sheriff.

GOLIAD COUNTY, TEXAS*AGENCY FUNDS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**For the year ended September 30, 2015*

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
COURT COSTS				
Assets				
Cash in bank	\$ 94,903	\$ 186,557	\$ 117,717	\$ 163,743
Liabilities				
Due to others	\$ 94,903	\$ 186,557	\$ 117,717	\$ 163,743
EMPLOYEE INSURANCE FUND				
Assets				
Cash in bank	\$ 110,417	\$ 34,454	\$ 139,176	\$ 5,695
Liabilities				
Due to others	\$ 110,417	\$ 34,454	\$ 139,176	\$ 5,695
JP FEE ACCOUNT				
Assets				
Cash in bank	\$ (804)	\$ 2,167	\$ 587	\$ 776
Liabilities				
Due to others	\$ (804)	\$ 2,167	\$ 587	\$ 776
TAX ASSESSOR - COLLECTOR ACCOUNTS				
Assets				
Cash in bank	\$ 147,110	\$ 8,021,822	\$ 8,070,792	\$ 98,140
Liabilities				
Due to others	\$ 147,110	\$ 8,021,822	\$ 8,070,792	\$ 98,140
COUNTY CLERK ACCOUNTS				
Assets				
Cash in bank	\$ 966,861	\$ 553,813	\$ 445,306	\$ 1,075,368
Liabilities				
Due to others	\$ 966,861	\$ 553,813	\$ 445,306	\$ 1,075,368
INMATE TRUST FUNDS				
Assets				
Cash in bank	\$ 5,888	\$ 25,831	\$ 25,670	\$ 6,049
Liabilities				
Due to others	\$ 5,888	\$ 25,831	\$ 25,670	\$ 6,049
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash in bank	\$ 1,324,375	\$ 8,824,644	\$ 8,799,248	\$ 1,349,771
Liabilities				
Due to others	\$ 1,324,375	\$ 8,824,644	\$ 8,799,248	\$ 1,349,771

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable County Judge and
Members of the Commissioners' Court
Goliad County, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 14, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Honorable County Judge and
Members of the Commissioners' Court
Goliad County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Victoria, Texas
December 14, 2016