



# **GOLIAD COUNTY, TEXAS**

## **ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED  
SEPTEMBER 30, 2023**



GOLIAD COUNTY  
COUNTY OFFICIALS

COUNTY JUDGE	MIKE BENNETT
COUNTY COMMISSIONERS	
PRECINCT 1	KENNETH EDWARDS
PRECINCT 2	DAVID YOUNG
PRECINCT 3	KIRBY BRUMBY
PRECINCT 4	KEVIN FAGG
COUNTY ATTORNEY	TIM POYNTER
COUNTY TREASURER	CHRISTINA HERNANDEZ
COUNTY AUDITOR	LEIGH LOCKWOOD
TAX ASSESSOR-COLLECTOR	MICHELLE GARCIA
COUNTY/DISTRICT CLERK	VICKIE QUINN
SHERIFF	ROY BOYD

GOLIAD COUNTY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate fund remaining information of Goliad County, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 aggregated remaining fund information of Goliad County, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Goliad County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Goliad County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Goliad County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Goliad County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Goliad County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules of changes and contributions for net pension liability and total other post-employment benefit liability as referred to 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Goliad County's basic financial statements. The supplementary information (as identified in the table of contents) and the schedules of expenditures of federal (as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is 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 May 10, 2024 on our consideration of Goliad County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Goliad County's internal control over financial reporting and compliance.



Armstrong, Vaughan & Associates, P.C.  
May 10, 2024



## MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Goliad County’s annual financial report presents our discussion and analysis of the County’s financial performance during the fiscal year ended September 30, 2023. Please read it in conjunction with the County’s financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

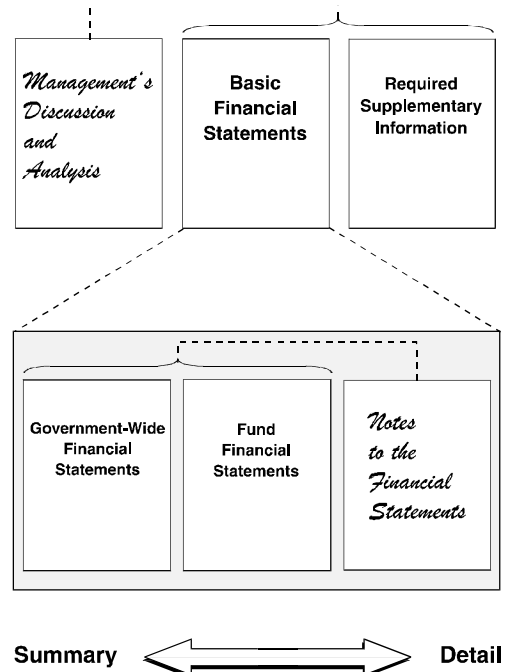
- The County’s total net position was \$14.9 million at September 30, 2023, an increase of \$2.0 million. Revenues and expenses increased from the Operation Lone Star public safety grant.
- The general fund reported a fund balance this year of \$7.7 million, an increase of \$383 thousand. Revenues were higher than anticipated (\$468 thousand) and expenditures were under budget in total (\$151 thousand). Fund balance increased \$383 thousand more than expected.
- The road and bridge fund reported a fund balance this year of \$533 thousand, an increase of \$8 thousand. The County budgeted to spend from \$200 thousand from fund balance.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.

**Figure A-1, Required Components of the County’s Annual Financial Report**



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

<b>Figure A-2. Major Features of the County's Government-wide and Fund Financial Statements</b>			
<b>Fund Statements</b>			
<i>Type of Statements</i>	Government-wide	Governmental Funds	Fiduciary Funds
<i>Scope</i>	Entire County's government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary	Activities the County handles for other individuals, organizations, or governments.
<i>Required financial statements</i>	• Statement of net position	• Balance Sheet	• Statement of Fiduciary Net Position
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of changes in Fiduciary Net Position.
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All additions and deductions during year, regardless of when cash is received or paid

Figure A-2 summarizes the major features of the County’s financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

### **Government-Wide Statements**

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County’s net position and how they have changed. Net position—the difference between the County’s assets and liabilities—is one way to measure the County’s financial health or *position*.

- Over time, increases or decreases in the County’s net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional non-financial factors such as changes in the County’s tax base.
- The government-wide financial statements of the County include the *Governmental activities*. All of the County’s basic services are included here, such as administration, public safety and public transportation. Property taxes and charges for services finance most of these activities.

## FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$14.9 million at September 30, 2023. (See Table A-1).

**Table A-1**  
County's Net Position

	Governmental Activities		Percentage Change
	2023	2022	
<i>Assets:</i>			
Current Assets	\$ 12,136,736	\$ 11,441,696	6.1
Capital Assets (net)	3,367,218	2,074,541	62.3
Other Assets	1,128,886	3,156,490	(64.2)
<i>Total Assets</i>	<u>16,632,840</u>	<u>16,672,727</u>	(0.2)
<i>Deferred Outflows of Resources:</i>	<u>501,868</u>	<u>453,018</u>	10.8
<i>Liabilities:</i>			
Current Liabilities	1,930,188	1,845,605	4.6
Long-term Liabilities	168,730	143,875	17.3
<i>Total Liabilities</i>	<u>2,098,918</u>	<u>1,989,480</u>	5.5
<i>Deferred Inflows of Resources:</i>	<u>138,957</u>	<u>2,230,749</u>	(93.8)
<i>Net Position:</i>			
Net Investment in Capital Assets	3,367,218	2,074,541	62.3
Restricted	2,009,503	1,889,215	6.4
Unrestricted	9,520,112	8,941,760	6.5
<i>Total Net Position</i>	<u>\$ 14,896,833</u>	<u>\$ 12,905,516</u>	15.4

The unrestricted net position represents resources available to fund the programs of the County next year.

### Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioners' Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs.

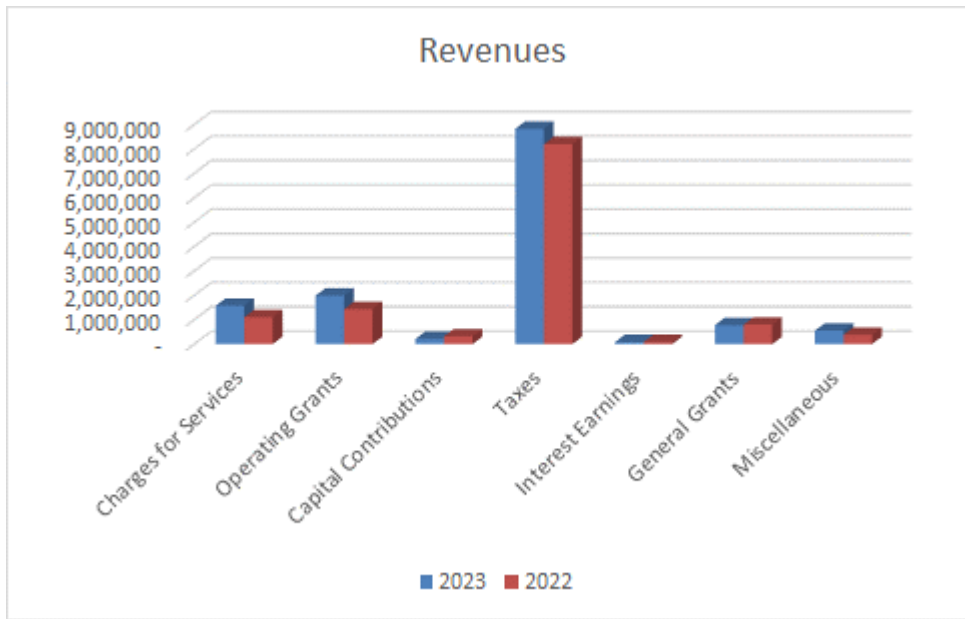
- *Fiduciary funds*—The County collects and holds funds for various other entities such as property taxes for other governments, vehicle registrations for the State and court settlements for minors. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the County’s government-wide financial statements because they are not resources for the County to use on operations.

## Governmental Activities

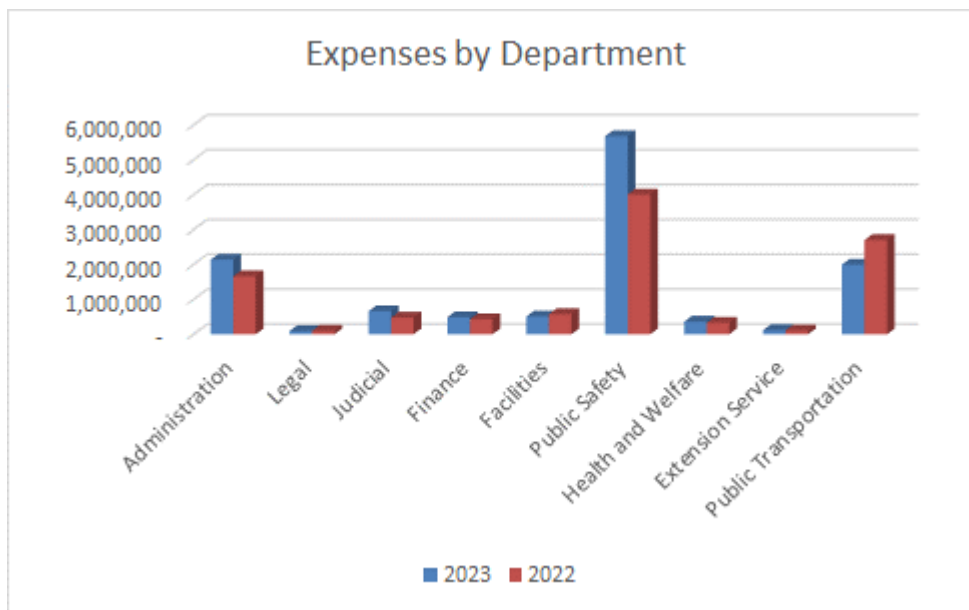
Table A-2 summarizes the changes in the County’s net position for the 2023 and 2022 fiscal years.

**Table A-2**  
Changes in County's Net Position

	2023	2022	Percentage Change
<i>Program Revenues:</i>			
Charges for Services	\$ 1,571,883	\$ 1,102,187	42.6
Operating Grants and Contributions	1,988,094	1,432,185	38.8
Capital Contributions	209,758	317,698	(34.0)
<i>General Revenues:</i>			
Taxes	8,785,413	8,200,417	7.1
Interest Earnings	87,497	91,479	(4.4)
General Grants and Donations	779,435	802,130	(2.8)
Miscellaneous	601,445	376,998	59.5
<b>TOTAL REVENUES</b>	<b>14,023,525</b>	<b>12,323,094</b>	<b>13.8</b>
<i>Program Expenses:</i>			
Administration	2,136,852	1,660,212	28.7
Legal	90,483	101,200	(10.6)
Judicial	657,742	476,364	38.1
Finance	487,911	427,669	14.1
Facilities	510,590	576,527	(11.4)
Public Safety	5,676,595	4,006,587	41.7
Health and Welfare	361,156	327,792	10.2
Extension Service	116,990	107,842	8.5
Public Transportation	1,993,889	2,702,721	(26.2)
<b>TOTAL EXPENSES</b>	<b>12,032,208</b>	<b>10,386,914</b>	<b>15.8</b>
 Change in Net Position	 1,991,317	 1,936,180	 2.8
 Beginning Net Position	 12,905,516	 10,969,336	
Ending Net Position	<b>\$ 14,896,833</b>	<b>\$ 12,905,516</b>	



Most revenues increased for 2023, but the make-up of the revenue did not change much.



In 2022, the County undertook several street improvement projects, increasing public transportation expenses. Transportation spending has returned to more historical levels in 2023. Public safety spending has increased for outfitting a new EMS building and a full year of Operation Lone Star grant operations.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

As of September 30, 2023, the County had invested \$22.0 million in buildings and equipment. Significant additions in 2023 included several vehicles, a new ambulance and a new EMS facility. (See Table A-3.)

**Table A-3**  
County's Capital Assets

	Governmental Activities		Total Percentage Change
	2023	2022	
Land	\$ 44,657	\$ -	100.0
Buildings and Improvements	15,481,214	14,944,146	3.6
Vehicles and Equipment	6,503,068	5,373,229	21.0
Totals at Historical Cost	22,028,939	20,317,375	8.4
Accumulated Depreciation	(18,661,721)	(18,242,834)	2.3
Net Capital Assets	<u>\$ 3,367,218</u>	<u>\$ 2,074,541</u>	62.3

More detailed information about the County's capital assets is presented in the notes to the financial statements.

### Long Term Debt

As of September 30, 2023, the County had no debt.

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types were \$13.8 million. Nineteen percent of the revenues (\$2.6 million) were from grants and donations, some of which were pandemic related. Governmental expenditures were \$13.4 million, an increase of \$1.6 million. Half of the increase was in capital outlay for public safety vehicles and a new EMS facility.

### Budgetary Highlights

The County's actual expenditures in the General Fund were under budget overall by \$151 thousand. Revenues were higher than the budget by \$468 thousand. Fund balance increased \$383 thousand compared to a break even budget.

The Road and Bridge fund revenues were \$101 thousand more than budgeted while expenditures were \$100 thousand under budget in total. Fund balance increased \$8 thousand compared to an anticipated reduction of \$200 thousand in fund balance.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The 2023-2024 budget decreased the property tax rate from 0.791813 per \$100 of valuation to 0.777943, however revenue is expected to increase by approximately 9% from new properties and increased valuations. General fund spending is expected to increase about 10%, some of which will be funded by the American Rescue Plan grant. The County does not anticipate any significant changes to County services or operations.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County at (361) 645-3337.





## BASIC FINANCIAL STATEMENTS

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

- Government – Wide Financial Statements
- Fund Financial Statements:
  - Governmental Funds
  - Fiduciary Funds

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

GOLIAD COUNTY  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023

	<u>Governmental Activities</u>
<b>ASSETS</b>	
<i>Current Assets:</i>	
Cash and Cash Equivalents	\$ 8,794,676
Certificates of Deposit	1,764,336
Ad Valorem Taxes Receivable (net)	605,610
Other Receivables (net)	685,173
Prepaid Expenses	<u>286,941</u>
<i>Total Current Assets</i>	<u>12,136,736</u>
 <i>Capital Assets:</i>	
Land	44,657
Buildings and Improvements	15,481,214
Vehicles and Equipment	6,503,068
Accumulated Depreciation	<u>(18,661,721)</u>
<i>Total Capital Assets</i>	<u>3,367,218</u>
 <i>Other Assets:</i>	
Net Pension Asset	<u>1,128,886</u>
<b>TOTAL ASSETS</b>	<u>16,632,840</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Pension Related Outflows	<u>501,868</u>
<b>TOTAL DEFERRED OUTFLOWS</b>	<u>\$ 501,868</u>

See accompanying notes to basic financial statements.

GOLIAD COUNTY  
STATEMENT OF NET POSITION (CONTINUED)  
SEPTEMBER 30, 2023

	Governmental Activities
<b>LIABILITIES</b>	
<i>Current Liabilities:</i>	
Accounts Payable	\$ 717,967
Accrued Wages	224,372
Unearned Revenue	877,174
Accrued Compensated Absences	110,675
<i>Total Current Liabilities</i>	1,930,188
 <i>Long-term Liabilities:</i>	
Total Other Post-employment Benefit Liability	58,056
Accrued Compensated Absences	110,674
<i>Total Long-term Liabilities</i>	168,730
<b>TOTAL LIABILITIES</b>	<b>2,098,918</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Pension Related Inflows	138,957
<b>TOTAL DEFERRED INFLOWS</b>	<b>138,957</b>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	3,367,218
Restricted for:	
Elections	695
Legal	90,059
Judicial	35,260
Public Safety	399,393
Records Management	85,546
Sheriff	2,164
Library	397,085
Road and Bridge Maintenance	532,569
Other Restrictions	204,972
Rural Transit	261,760
Unrestricted	9,520,112
<b>TOTAL NET POSITION</b>	<b>\$ 14,896,833</b>

See accompanying notes to basic financial statements.



GOLIAD COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<b>Functions and Programs</b>	Expenses	Program Revenues			Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
Administration	\$ 2,136,852	\$ 166,152	\$ 45,797	\$ -	\$ (1,924,903)
Legal	90,483	19,373	153,876	-	82,766
Judicial	657,742	172,845	1,435	-	(483,462)
Finance	487,911	55,938	-	-	(431,973)
Facilities	510,590	-	-	-	(510,590)
Public Safety	5,676,595	1,025,097	1,253,123	125,357	(3,273,018)
Health and Welfare	361,156	53,404	31,921	-	(275,831)
Extension Service	116,990	-	-	-	(116,990)
Public Transportation	1,993,889	79,074	501,942	84,401	(1,328,472)
<b>Total Primary Government</b>	<b>\$ 12,032,208</b>	<b>\$ 1,571,883</b>	<b>\$ 1,988,094</b>	<b>\$ 209,758</b>	<b>(8,262,473)</b>
<b>General Revenues:</b>					
Taxes					
Ad Valorem Taxes					8,777,145
Mixed Beverage					8,268
Interest and Investment Earnings					87,497
General Grants and Donations					779,435
Miscellaneous					601,445
<b>Total General Revenues</b>					<b>10,253,790</b>
Change in Net Position					1,991,317
<b>Net Position at Beginning of Year</b>					12,905,516
<b>Net Position at End of Year</b>					<b>\$ 14,896,833</b>

See accompanying notes to basic financial statements.

GOLIAD COUNTY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

	Major Fund General Fund	Major Fund Road & Bridge	Major Fund American Rescue Plan
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 6,048,572	\$ 651,531	\$ 864,597
Certificates of Deposit	1,567,325	-	-
Ad Valorem Taxes Receivable (net)	605,610	-	-
Other Receivables (net)	39,799	22,217	-
Due from Other Funds	274,960	-	-
Prepaid Items	277,241	-	-
	<b>TOTAL ASSETS</b>	<b>\$ 673,748</b>	<b>\$ 864,597</b>
	<b>\$ 8,813,507</b>	<b>\$ 673,748</b>	<b>\$ 864,597</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts Payable	\$ 347,593	\$ 108,573	\$ -
Accrued Wages	167,892	32,606	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	864,597
<i>Total Liabilities</i>	515,485	141,179	864,597
<i>Deferred Inflows of Resources:</i>			
Unavailable Property Tax Revenue	605,610	-	-
<i>Total Liabilities</i>	605,610	-	-
<i>Fund Balances:</i>			
Nonspendable:			
Prepaid Items	277,241	-	-
Restricted for:			
Elections	-	-	-
Legal	-	-	-
Judicial	-	-	-
Public Safety	-	-	-
Records Management	-	-	-
Sheriff	-	-	-
Library	-	-	-
Road and Bridge Maintenance	-	532,569	-
Other Restrictions	-	-	-
Rural Transit	-	-	-
Unassigned	7,415,171	-	-
<i>Total Fund Balances</i>	7,692,412	532,569	-
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 673,748</b>	<b>\$ 864,597</b>
	<b>\$ 8,813,507</b>	<b>\$ 673,748</b>	<b>\$ 864,597</b>

See accompanying notes to basic financial statements.

Other Nonmajor Funds	Total Governmental Funds
\$ 1,229,978	\$ 8,794,678
197,012	1,764,337
-	605,610
623,156	685,172
-	274,960
9,700	286,941
<u>\$ 2,059,846</u>	<u>\$ 12,411,698</u>

\$ 261,800	\$ 717,966
23,875	224,373
274,960	274,960
12,577	877,174
<u>573,212</u>	<u>2,094,473</u>

-	605,610
<u>-</u>	<u>605,610</u>

9,700	286,941
695	695
90,059	90,059
35,260	35,260
399,393	399,393
85,546	85,546
2,164	2,164
397,085	397,085
-	532,569
204,972	204,972
261,760	261,760
-	7,415,171
<u>1,486,634</u>	<u>9,711,615</u>

<u>\$ 2,059,846</u>	<u>\$ 12,411,698</u>
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GOLIAD COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023

**TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS** \$ 9,711,615

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 3,367,218

Net Pension Assets and total other post employment benefit liabilities (and related deferred inflows and outflows of resources) do not represent current financial resources and are not reported in governmental funds.

Total Other Post-employment Benfit Liability	(58,056)	
Net Pension Asset	1,128,886	
Pension Related Deferred Outflows	501,868	
Pension Related Deferred Inflows	<u>(138,957)</u>	1,433,741

Other liabilities are not due and payable in the current period, and therefore, not reported in the funds.

Accrued Compensated Absences	(221,349)
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recognized as revenue in the funds.

605,608

**TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES** \$ 14,896,833

GOLIAD COUNTY  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Major Fund General Fund</u>	<u>Major Fund Road &amp; Bridge</u>	<u>Major Fund American Rescue Plan</u>
<b>REVENUES</b>			
Ad Valorem Taxes	\$ 7,655,678	\$ 999,588	\$ -
Mixed Beverage Taxes	8,268	-	-
Fines and Forfeitures	167,788	-	-
Charges for Services	672,402	-	-
Licenses, Permits, and Fees	102,140	432,452	-
Interest Income	63,246	5,225	7,443
Miscellaneous Income	264,127	221,396	-
Grants and Donations	230,628	84,401	449,557
<b>TOTAL REVENUES</b>	<u>9,164,277</u>	<u>1,743,062</u>	<u>457,000</u>
<b>EXPENDITURES</b>			
Current:			
Administration	1,656,380	-	-
Legal	75,757	-	-
Judicial	638,257	-	-
Finance	485,798	-	-
Facilities	500,025	-	-
Public Safety	4,332,053	-	-
Health and Welfare	283,781	-	-
Extension Service	115,300	-	-
Public Transportation	-	1,647,814	-
Capital Outlay	378,119	492,979	458,178
<b>TOTAL EXPENDITURES</b>	<u>8,465,470</u>	<u>2,140,793</u>	<u>458,178</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	698,807	(397,731)	(1,178)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	38,600	70,983	-
Transfers In (Out)	(354,381)	334,381	-
<b>TOTAL OTHER FINANCING</b>	<u>(315,781)</u>	<u>405,364</u>	<u>-</u>
Net Change in Fund Balance	383,026	7,633	(1,178)
<b>BEGINNING FUND BALANCE</b>	<u>7,309,386</u>	<u>524,936</u>	<u>1,178</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 7,692,412</u>	<u>\$ 532,569</u>	<u>\$ -</u>

See accompanying notes to basic financial statements.

Other Nonmajor Funds	Total Governmental Funds
\$ -	\$ 8,655,266
-	8,268
299,882	467,670
50,767	723,169
-	534,592
8,677	84,591
211,551	697,074
1,865,215	2,629,801
<u>2,436,092</u>	<u>13,800,431</u>
50,400	1,706,780
16,902	92,659
9,054	647,311
-	485,798
-	500,025
1,195,357	5,527,410
64,969	348,750
-	115,300
169,859	1,817,673
826,018	2,155,294
<u>2,332,559</u>	<u>13,397,000</u>
103,533	403,431
-	109,583
20,000	-
<u>20,000</u>	<u>109,583</u>
123,533	513,014
1,363,101	9,198,601
<u>\$ 1,486,634</u>	<u>\$ 9,711,615</u>

See accompanying notes to basic financial statements.



GOLIAD COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

**NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS**                   \$    513,014

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

Governmental funds report capital outlays as expenditures. However, in the  
statement of activities the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense.

Capital Outlay	1,835,161	
Depreciation Expense	<u>(535,318)</u>	1,299,843

Governmental funds report the gross proceeds from the sale of capital assets.  
In the statement of activities, the proceeds are reduced by the net book  
value of the capital assets disposed. This amount represents the net book  
value of the capital assets disposed. (7,166)

Governmental funds report compensated absences when they are due and  
payable, while the statement of activities recognizes interest expense  
and compensated absences when incurred. This amount represents  
The difference between absences earned and paid. (46,464)

Governmental funds report required contributions to employee pensions and  
other post-employment benefits as expenditures. However, in the Statement  
of Activities the expense for the pension is recorded based on the actuarially  
determined cost of the plan. This is the amount that the actuarially determined  
expense fell short of (exceeded) actual contributions.

Pension	113,035	
Other Post-employment Benefits	<u>(1,624)</u>	111,411

Revenues in the Statement of Activities that do not provide current financial  
resources are not reported as revenues in the funds. 120,679

**CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES**                   \$    1,991,317

GOLIAD COUNTY  
STATEMENT OF FIDUCIARY NET POSITION  
SEPTEMBER 30, 2023

	Custodial Funds
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 684,236
Certificates of Deposit	134,578
<b>TOTAL ASSETS</b>	<b>818,814</b>
 <b>LIABILITIES</b>	
Accounts Payable	-
<b>TOTAL LIABILITIES</b>	<b>-</b>
 <b>NET POSITION</b>	
Restricted for:	
Individuals, Organizations and other Governments	818,814
<b>TOTAL NET POSITION</b>	<b>\$ 818,814</b>

See accompanying notes to basic financial statements.

GOLIAD COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds
<b>ADDITIONS</b>	
Ad Valorem Tax Collections for Other Governments	\$ 11,493,828
Cash Bonds	93,500
Inmate Deposits	49,813
Motor Vehicle Collections for the State	1,288,534
Other Additions	76,716
<b>TOTAL ADDITIONS</b>	<b>13,002,391</b>
 <b>DEDUCTIONS</b>	
Cash Bond Refunds and Forfeitures	26,500
Refunds to Inmates	38,889
Property Tax Distributions to Other Governments	11,482,584
Motor Vehicle Distributions to the State	1,235,444
Other Distributions	159,259
<b>TOTAL DEDUCTIONS</b>	<b>12,942,676</b>
Net Increase in Fiduciary Net Position	59,715
 <b>BEGINNING NET POSITION</b>	 759,099
<b>ENDING NET POSITION</b>	<b>\$ 818,814</b>

See accompanying notes to basic financial statements.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Goliad County (“County”) is a public corporation and political subdivision of the State of Texas formed in 1837. The County is 25 miles from the Gulf of Mexico in south central Texas. The County is governed by four elected Commissioners (divided into precincts) and the elected County Judge. The County provides the following services: general government (administration, judicial, legal, elections and financial administration), public safety (corrections, constables, and sheriff), public transportation (road/bridge maintenance, and rural transportation services), health and extension services.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. REPORTING ENTITY

*Component Units*

Component units are legally separate entities that are, in substance, part of the government’s operations; thus, data from these units, would be combined with data of the primary government. The County does not have any component units.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the County. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues.

The statement of activities reflects the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental and fiduciary funds. The General Fund, Road and Bridge Fund, and American Rescue Plan Fund meet the criteria as *major funds*.



GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types which have been accrued consist of revenue from taxes, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. 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. General revenues include all taxes, grants not restricted to specific programs, investment earnings, and other miscellaneous revenues.

**Governmental fund level financial statements** are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

**General Fund** is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property and sales taxes. Primary expenditures are for general administration, judicial, and public safety.

**Road and Bridge Fund** is used to account for property taxes and licenses committed to road and bridge maintenance in the County.

**American Rescue Plan Fund** is used to account for Federal grant revenue for pandemic recovery.

**Fiduciary fund level financial statements** are used to account resources held for others. The County's custodial funds holds property taxes for other governments, motor vehicle fees for the State and various other settlements.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the County. For the County, this includes investments in local government investment pools that are liquid and maintain a stable net asset value.

5. INVESTMENTS

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations.

The County reports investments in certificates of deposit at amortized cost. Investments in local government investment pools are reported as net asset value of \$1 per share, which approximates fair value. Investments in local government pools are liquid and available on demand. Thus, they are reported in cash and cash equivalents.

6. ACCOUNTS RECEIVABLE/REVENUE RECOGNITION

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2022 and past due after January 31, 2023. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

GOLIAD COUNTY  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 SEPTEMBER 30, 2023

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

7. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

8. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the fund statements.

9. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more and a useful life in excess of two years. Infrastructure assets include County-owned streets, water system, and sewer system. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Estimated Life</u>
Buildings and Improvements	15-50 years
Vehicles and Equipment	3-10 years

10. COMPENSATED ABSENCES

Full-time employees earn paid time off and vacation leave at varying rates depending on length of service. Unused paid time off is not paid on termination and is not accrued in these financial statements. Vacation leave is paid on termination. Accumulated, unused vacation time is accrued as incurred in the government-wide statements. However, it is recognized on the governmental fund statements when it is due and payable.

11. UNAVAILABLE/UNEARNED REVENUE

Property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue not expected to be available for the current period are reflected as unavailable revenue (a deferred inflow of resources). Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

12. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period, while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

13. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt (including capital leases) and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the discount. Bond issuance costs are expensed as incurred. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

14. PENSIONS

The net pension liability, deferred inflows, and outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS), and additions to and deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

16. FUND BALANCES

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed - Represents amounts that can only be used for a specific purpose by a resolution of Commissioners' Court. Committed amounts cannot be used for any other purpose unless Commissioners' Court removes those constraints through the same formal action.

Assigned - Represents amounts which the County intends to use for a specific purpose but do not meet the criteria of restricted or committed. The Commissioners' Court may delegate authority for assignments to other officials in the County.

Unassigned - Represents the residual balance that may be spent on any other purpose of the County.

When an expenditure is incurred for a purpose in which multiple classifications are available, the County considers restricted balances spent first, committed second and assigned third.

17. USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE B -- DEPOSITS AND INVESTMENTS**

1. Deposits

The County's depository provides a combination of pledged collateral and FDIC insurance to completely collateralize the County's deposits, including certificates.

2. Investments

As of September 30, 2023, the County's investments consisted of \$1,764,336 in certificates of deposit and money market mutual funds that are both carried at amortized cost.

The County has materially complied with the provisions of the Public Funds Investment Act, by investing in qualified vehicles, adopting an investment policy, naming an investment officer, and attending the required training.

**NOTE C -- PROPERTY TAX CALENDAR**

The County's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the County. Assessed values are established by the Goliad County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. A revaluation of all property is required to be completed every four (4) years. The total taxable value as of January 1, 2022, upon which the fiscal 2023 levy was based, was \$1.1 billion (i.e., market value less exemptions).

The County is permitted by the Constitution of the State of Texas to levy taxes up to \$0.80 per \$100 of taxable assessed valuation for all governmental purposes. Taxes for voter approved debt service are generally unlimited. The tax rates per \$100 of assessed value for the year ended September 30, 2023 was 0.712490 to finance general governmental services and 0.0796640 to finance road and bridge maintenance. Generally, the County may only increase the maintenance and operations tax levy 3.5% each year without first obtaining voter approval.

**NOTE D -- RECEIVABLES**

Receivables for the County as of September 30, 2023 are as follows:

	General Fund	Road & Bridge	Nonmajor Funds
Ad Valorem Taxes	\$ 757,012	\$ -	\$ -
Allowance for Doubtful Tax Accounts	(151,402)	-	-
EMS Services	554,373	-	-
Allowance for Doubtful EMS Accounts	(516,339)	-	-
Grant Receivable	-	22,187	623,156
Other Receivables	1,765	30	-
	<u>\$ 645,409</u>	<u>\$ 22,217</u>	<u>\$ 623,156</u>
Total Other Receivables	<u>\$ 645,409</u>	<u>\$ 22,217</u>	<u>\$ 623,156</u>

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE E -- CAPITAL ASSETS**

Capital asset activity in the governmental funds for the year ended September 30, 2023, was as follows:

	Balance 10/01/2022	Additions	Disposals/ Transfers	Balance 9/30/2023
<i>Governmental Activities</i>				
Land	\$ -	\$ 44,657	\$ -	\$ 44,657
Buildings and Improvements	14,944,146	537,068	-	15,481,214
Vehicles and Equipment	5,373,229	1,253,436	(123,597)	6,503,068
	<u>20,317,375</u>	<u>1,835,161</u>	<u>(123,597)</u>	<u>22,028,939</u>
Less Accumulated Depreciation				
Buildings and Improvements	(14,292,948)	(37,453)	-	(14,330,401)
Vehicles and Equipment	(3,949,886)	(497,865)	116,431	(4,331,320)
	<u>(18,242,834)</u>	<u>(535,318)</u>	<u>116,431</u>	<u>(18,661,721)</u>
Governmental Activities, Net	<u>\$ 2,074,541</u>	<u>\$ 1,299,843</u>	<u>\$ (7,166)</u>	<u>\$ 3,367,218</u>

Land is not depreciated. Depreciation expense was charged to the governmental functions as follows:

Facilities	\$ 88,322
Finance	870
Public Safety	278,000
Public Transportation	157,735
Health	10,391
Total Depreciation Expense - Governmental Activities	<u>\$ 535,318</u>

**NOTE F -- LONG TERM DEBT**

Changes in long-term debt were as follows:

	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023
<i>Governmental Activities:</i>				
Compensated Absences	\$ 174,885	\$ 133,907	\$ (87,443)	\$ 221,349
OPEB Liability	56,432	8,012	(6,388)	58,056
Net Pension Liability (Asset)	(3,156,490)	2,738,373	(710,769)	(1,128,886)
<i>Total Government</i>	<u>\$ (2,925,173)</u>	<u>\$ 2,880,292</u>	<u>\$ (804,600)</u>	<u>\$ (849,481)</u>

The General Fund and Road and Bridge Fund are generally charged with servicing these obligations.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE G -- PENSION PLAN**

**Plan Description**

The County participates as one of 830 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County and District Retirement System (TCDRS). TCDRS is an agency created by the state of Texas and administered in accordance with the TCDRS Act as an agent multiple-employer retirement system for County and District employees in the State of Texas. The Board of Trustees of TCDRS is responsible for the administration and management of the system. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at PO Box 2034, Austin, Texas 78768-2034.

All eligible employees of the County are required to participate in TCDRS. The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan. Members who withdraw their personal contributions are not entitled to any amounts contributed by the 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 County within the actuarial constraints imposed by the TCDRS Act so 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.

**Benefits Provided**

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the County-financed monetary credits with interest were used to purchase an annuity.

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	77
Inactive Employees Entitled to but Not Yet Receiving Benefits	147
Active employees	99
	<hr/>
	323
	<hr/> <hr/>



GOLIAD COUNTY  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 SEPTEMBER 30, 2023

**NOTE G -- PENSION PLAN (Continued)**

**Contributions**

The County has elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The actuarially determined rates were 6.37% and 5.31% for the calendar years of 2022 and 2023, respectively. The County contributed \$3,908 more than the required amount for the year ending September 30, 2023.

The contribution rate payable by the employee members is 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County has adopted a matching rate of 150%. Employees may not take a partial lump sum on retirement.

**Actuarial Assumptions**

The County's net pension liability (NPL) was measured as of December 31, 2022 and the total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date. The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	0.0 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average including inflation
Investment Rate of Return	7.50%, net of administrative and investment expenses
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE G -- PENSION PLAN (Continued)**

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2023 information for a 10-year time horizon. Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return</u>
U.S. Equities	11.5%	4.95%
Global Equity	2.5%	4.95%
International Developed Markets	5.0%	4.95%
International Emerging Markets	6.0%	4.95%
Investment Grade Bonds	3.0%	2.40%
Strategic Credit	9.0%	3.39%
Direct Lending	16.0%	6.95%
Distressed Debt	4.0%	7.60%
REIT Equities	2.0%	4.15%
Master Limited Partnerships (MLPs)	2.0%	5.30%
Private Real Estate Partnerships	6.0%	5.70%
Private Equity	25.0%	7.95%
Hedge Funds	6.0%	2.90%
Cash Equivalents	2.0%	0.20%
	<u>100%</u>	

The discount rate used to measure the Total Pension Liability (or asset) was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, 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 (or asset).

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE G -- PENSION PLAN (Continued)**

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, 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 or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Discount Rate 7.60%</u>	<u>1% Increase</u>
Net Pension Liability (Asset)	\$ 766,959	\$ (1,128,886)	\$ (2,737,369)

**Changes in the Net Pension Liability**

The below schedule presents the changes in the Net Pension Liability as of December 31, 2022:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balance at December 31, 2021	\$ 15,233,048	\$ 18,389,538	\$ (3,156,490)
Changes for the year:			
Service Cost	512,932	-	512,932
Interest	1,166,404	-	1,166,404
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(147,411)	-	(147,411)
Changes of Assumptions	-	-	-
Refund of Contributions	(76,296)	(76,296)	-
Benefit Payments	(735,681)	(735,681)	-
Administrative Expense	-	(10,010)	10,010
Contributions - Employee	-	308,558	(308,558)
Net Investment Income	-	(1,059,037)	1,059,037
Contributions - Employer	-	280,788	(280,788)
Other Changes	-	(15,978)	15,978
Net Changes	<u>719,948</u>	<u>(1,307,656)</u>	<u>2,027,604</u>
Balance at December 31, 2022	<u>\$ 15,952,996</u>	<u>\$ 17,081,882</u>	<u>\$ (1,128,886)</u>

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the internet at [www.TCDRS.com](http://www.TCDRS.com).

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE G -- PENSION PLAN (Continued)**

**Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended September 30, 2023, the County recognized pension expense of \$159,788. Also as of September 30, 2023, the County reported 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 Economic Experience	\$ -	\$ 104,572
Changes in Actuarial Assumptions	-	34,385
Differences Between Projected and Actual Investment Earnings	305,664	-
Contributions Subsequent to the Measurement Date	196,204	-
	\$ 501,868	\$ 138,957

Deferred outflows of resources in the amount of \$196,204 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year ended December 31,	
2023	\$ (312,946)
2024	(61,676)
2025	51,854
2026	489,475
2027	-
Thereafter	-
	\$ 166,707

**NOTE H -- OTHER POST-EMPLOYMENT BENEFIT**

Eligible retirees of the County may participate in the health insurance plan of the County at the retiree's cost. Employees are eligible at the earliest of age 60 with 8 years of service, 30 years of service at any age or the sum of age and service of 75. Retirees are eligible for medical benefits as provided in the plan until medicare eligibility (generally 65 years of age).

GOLIAD COUNTY  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
 SEPTEMBER 30, 2023

**NOTE H -- OTHER POST-EMPLOYMENT BENEFIT (Continued)**

Membership in the plan as September 30, 2022, the last valuation date, consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	1
Inactive Employees Entitled to but Not Yet Receiving Benefits	0
Active employees	83
	84

The County does not maintain a separate trust for this plan and is not accumulating assets to service the other post-employment benefit. Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of employees attaining eligibility. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.50%
Salary Increases	3.50%
Discount Rate	4.77% (2.27% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2013 Total Table with Projection MP-2021
Health Care Trend Rates	Level trend rate of 4.50%
Participation Rates	Assumed 25% of all active employees who currently have coverage will continue with coverage upon retirement. Those those with family coverage, 25% will elect to continue with coverage including the spouse and the remainder will elect individual coverage.

The TOL of the County's retiree insurance benefit is calculated using a discount rate of 2.27% (plus 2.5% inflation) and a health care cost trend rate of 4.5%. The following tables present the sensitivity of the TOL to a 1% swing in the discount rate and health care cost trend rate:

	1% Decrease	Healthcare Trend Rate	1% Increase
Total OPEB Liability	\$ 52,809	\$ 58,056	\$ 64,262
		Discount Rate	
	1% Decrease	4.77%	1% Increase
Total OPEB Liability	\$ 62,213	\$ 58,056	\$ 54,282

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE H -- OTHER POST-EMPLOYMENT BENEFIT (Continued)**

The County’s Total OPEB Liability (TOL) is based on the above actuarial factors and an actuarial valuation date of September 30, 2022 rolled forward to September 30, 2023. The TOL was calculated as follows:

	Total OPEB Liability
Balance at September 30, 2022	\$ 56,432
Changes for the year:	
Service Cost	5,224
Interest	2,788
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes in Assumptions or Other Inputs	-
Benefit Payments	(6,388)
Net Changes	1,624
Balance at September 30, 2023	\$ 58,056

There is no separate trust maintained to fund this TOL. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

For the year ended September 30, 2023, the County recognized OPEB expense of \$8,012. The County recognized no deferred inflows or outflows as of September 30, 2023 related to the benefit.

**NOTE I -- RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The County contracts with the Texas Association of Counties Risk Management Pool (“Pool”) to provide insurance coverage for liability, property and casualty, auto liability and workers compensation. The Pool is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the County is generally limited to the contributed amounts for losses up to coverage limits.

GOLIAD COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
SEPTEMBER 30, 2023

**NOTE J – TAX ABATEMENTS**

The County provides tax abatements to incentivize development and provide economic growth in the County. Guidelines were adopted to identify eligible projects which must be reasonably expected to have an economic impact of \$10 million over the life of the abatement.

As of September 30, 2023, the County had three such agreements. The County will abate 100% of the incremental property tax revenue generated by the projects for a term of 10 years. In exchange, the businesses will make a payment in lieu of taxes each year based on the output of the facilities. Construction of the facilities is not yet complete and no taxes have been abated.

**NOTE K – INTERFUND TRANSFERS**

The following transfers occurred during the year ending September 30, 2023:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Nonmajor Governmental	\$ 20,000	Grant Match
General Fund	Road and Bridge	334,381	Supplement Other Revenues
		<u>\$ 354,381</u>	

**NOTE L -- LITIGATION**

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County’s liability in these cases, if decided adversely to the County, will not have a material effect on the County’s financial position.





## REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Road and Bridge Fund
- Schedule of Changes - Net Pension Liability and Related Ratios
- Schedule of Contributions – Defined Benefit Pension Plan
- Schedule of Changes – Total Other Post-employment Benefit Liability and Related Ratios

GOLIAD COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budget Amounts		Actual Amounts	Variance
	Original	Final		
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 7,757,911	\$ 7,757,911	\$ 7,655,678	\$ (102,233)
Mixed Beverage Taxes	8,000	8,000	8,268	268
Fines and Forfeitures	58,050	58,250	167,788	109,538
Charges for Services	489,749	543,749	672,402	128,653
Licenses, Permits, and Fees	79,325	72,775	102,140	29,365
Interest Income	15,000	15,000	63,246	48,246
Miscellaneous Income	29,200	34,000	264,127	230,127
Grants and Donations	180,200	206,550	230,628	24,078
<b>TOTAL REVENUES</b>	<u>8,617,435</u>	<u>8,696,235</u>	<u>9,164,277</u>	<u>468,042</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
<i>Administration:</i>				
County Judge	158,589	156,508	140,086	16,422
County Clerk	281,819	281,719	281,078	641
Nondepartmental	898,791	898,791	854,525	44,266
Elections	90,164	90,164	110,769	(20,605)
Information Technology	295,869	295,869	269,922	25,947
<i>Legal:</i>				
County Attorney	73,547	73,547	75,757	(2,210)
<i>Judicial:</i>				
District Court	320,646	320,646	365,342	(44,696)
Justices of the Peace	235,322	235,322	215,469	19,853
Justice Court	13,600	13,600	55,416	(41,816)
Judicial Court	11,850	11,850	2,030	9,820
<i>Finance:</i>				
County Auditor	137,898	137,898	134,560	3,338
County Treasurer	126,897	126,897	131,471	(4,574)
Tax Assessor	234,861	234,861	219,767	15,094
<i>Facilities</i>	446,591	446,591	500,025	(53,434)
<i>Public Safety:</i>				
Emergency Medical Services	1,280,507	1,291,107	1,233,642	57,465
Fire	109,000	109,000	109,000	-
Constables	71,760	71,760	61,272	10,488
County Sheriff	2,908,125	2,927,925	2,777,831	150,094
Other	\$ 159,723	\$ 161,803	\$ 150,308	\$ 11,495

GOLIAD COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budget Amounts		Actual Amounts	Variance
	Original	Final		
<b>EXPENDITURES (CONT.)</b>				
<i>Current (Cont.):</i>				
<i>Health and Welfare:</i>				
Health	\$ 198,229	\$ 198,229	\$ 112,845	\$ 85,384
Recreation	23,401	23,401	20,717	2,684
Library	154,024	154,024	150,219	3,805
<i>Extension Service</i>	117,144	117,144	115,300	1,844
<i>Capital Outlay</i>	238,800	238,300	378,119	(139,819)
<b>TOTAL EXPENDITURES</b>	<u>8,587,157</u>	<u>8,616,956</u>	<u>8,465,470</u>	<u>151,486</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	30,278	79,279	698,807	619,528
<b>OTHER FINANCING SOURCES (OFS)</b>				
Sale of Equipment	-	-	38,600	38,600
Transfer In (Out)	(30,278)	(79,279)	(354,381)	(275,102)
<b>TOTAL OFS</b>	<u>(30,278)</u>	<u>(79,279)</u>	<u>(315,781)</u>	<u>(236,502)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	383,026	383,026
<b>BEGINNING FUND BALANCE</b>	<u>7,309,386</u>	<u>7,309,386</u>	<u>7,309,386</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 7,309,386</u>	<u>\$ 7,309,386</u>	<u>\$ 7,692,412</u>	<u>\$ 383,026</u>

GOLIAD COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL – ROAD AND BRIDGE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budget Amounts		Actual	Variance
	Original	Final	Amounts (Budgetary)	
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 1,032,249	\$ 1,032,649	\$ 999,588	\$ (33,061)
Licenses, Permits, and Fees	320,575	320,575	432,452	111,877
Interest Income	4,300	4,300	5,225	925
Miscellaneous Income	-	200,000	221,396	21,396
<b>TOTAL REVENUES</b>	<u>1,357,124</u>	<u>1,557,524</u>	<u>1,658,661</u>	<u>101,137</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Transportation				
Precinct 1	119,105	119,105	110,515	8,590
Precinct 1 Special	438,307	362,234	329,565	32,669
Precinct 2	118,974	146,134	129,002	17,132
Precinct 2 Special	324,330	279,303	186,603	92,700
Precinct 3	116,974	109,374	109,885	(511)
Precinct 3 Special	372,989	302,964	271,639	31,325
Precinct 4	96,924	96,924	96,120	804
Precinct 4 Special	346,708	321,833	308,984	12,849
Capital Outlay	150	396,996	492,979	(95,983)
<b>TOTAL EXPENDITURES</b>	<u>1,934,461</u>	<u>2,134,867</u>	<u>2,035,292</u>	<u>99,575</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(577,337)	(577,343)	(376,631)	200,712
<b>OTHER FINANCING SOURCES (OFS)</b>				
Sale of Capital Assets	-	-	70,983	70,983
Transfer In	377,337	377,343	334,381	(42,962)
<b>TOTAL OFS</b>	<u>377,337</u>	<u>377,343</u>	<u>405,364</u>	<u>28,021</u>
<b>Net Change in Budgetary Fund Balance</b>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	28,733	<u>\$ 228,733</u>
<i>Budgetary Perspective Differences</i>				
Grants and Donations			84,401	
Grant Expenditures			(105,501)	
<b>Net Change in Fund Balance</b>			<u>\$ 7,633</u>	

GOLIAD COUNTY  
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL  
SEPTEMBER 30, 2023

**Budgetary Information** – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by Commissioners’ Court and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund and Road and Bridge Fund.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

The County uses encumbrances throughout the year, however all encumbrances are closed at year end. Accordingly, no encumbrances are reported in these financial statements.

GOLIAD COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES - NET PENSION LIABILITY AND RELATED RATIOS  
LAST NINE PLAN (CALENDAR) YEARS

Total Pension Liability			
	2014	2015	2016
Service Cost	\$ 384,264	\$ 424,576	\$ 497,816
Interest (on the Total Pension Liability)	848,264	882,544	912,537
Changes of Benefit Terms	26,165	(68,257)	-
Change of Assumptions	-	136,472	-
Difference between Expected and Actual Experience	(31,186)	(146,637)	(324,481)
Benefit Payments, Including Refunds of Employee Contributions	(824,443)	(865,702)	(855,866)
Net Change in Total Pension Liability	403,064	362,996	230,006
Total Pension Liability - Beginning	10,675,366	11,078,430	11,441,426
Total Pension Liability - Ending	<u>\$ 11,078,430</u>	<u>\$ 11,441,426</u>	<u>\$ 11,671,432</u>
Plan Fiduciary Net Position			
	2014	2015	2016
Contributions - Employer	\$ 240,203	\$ 329,790	\$ 271,465
Contributions - Employee	230,332	256,468	275,799
Net Investment Income	749,355	70,595	829,580
Benefit Payments, Including Refunds of Employee Contributions	(824,443)	(865,702)	(855,866)
Administrative Expense	(8,600)	(8,123)	(9,015)
Other	36,605	59,184	(89,222)
Net Change	423,452	(157,788)	422,741
Beginning Plan Fiduciary Net Position	10,974,971	11,398,423	11,240,635
Ending Plan Fiduciary Net Position	<u>\$ 11,398,423</u>	<u>\$ 11,240,635</u>	<u>\$ 11,663,376</u>
Net Pension Liability (Asset) - Ending	\$ (319,993)	\$ 200,791	\$ 8,056
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.89%	98.25%	99.93%
Covered Payroll	\$ 3,290,453	\$ 3,663,829	\$ 3,939,980
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-9.72%	5.48%	0.20%

Information for this schedule is being accumulated prospectively until a rolling ten year period is available.

Total Pension Liability					
2017	2018	2019	2020	2021	2022
\$ 487,077	\$ 475,144	\$ 490,446	\$ 500,662	\$ 466,858	\$ 512,932
951,268	996,227	1,056,559	1,074,044	1,114,783	1,166,404
-	-	-	-	-	-
62,946	-	-	746,557	(103,153)	-
(134,574)	47,211	(592,737)	(126,677)	(18,896)	(147,411)
<u>(845,392)</u>	<u>(752,246)</u>	<u>(827,324)</u>	<u>(666,789)</u>	<u>(840,379)</u>	<u>(811,977)</u>
521,325	766,336	126,944	1,527,797	619,213	719,948
11,671,432	12,192,757	12,959,093	13,086,037	14,613,834	15,233,047
<u>\$ 12,192,757</u>	<u>\$ 12,959,093</u>	<u>\$ 13,086,037</u>	<u>\$ 14,613,834</u>	<u>\$ 15,233,047</u>	<u>\$ 15,952,995</u>

Plan Fiduciary Net Position					
2017	2018	2019	2020	2021	2022
\$ 243,728	\$ 221,201	\$ 209,853	\$ 237,293	\$ 191,563	\$ 280,788
275,622	266,967	261,382	269,651	282,303	308,558
1,697,202	(245,825)	2,047,899	1,460,337	3,346,194	(1,059,037)
(845,392)	(752,246)	(827,324)	(666,790)	(840,379)	(811,977)
(8,660)	(10,015)	(10,775)	(11,287)	(9,949)	(10,010)
(4,451)	(33,244)	(10,222)	(2,339)	(6,136)	(15,978)
<u>1,358,049</u>	<u>(553,162)</u>	<u>1,670,813</u>	<u>1,286,865</u>	<u>2,963,596</u>	<u>(1,307,656)</u>
11,663,376	13,021,425	12,468,263	14,139,076	15,425,941	18,389,537
<u>\$ 13,021,425</u>	<u>\$ 12,468,263</u>	<u>\$ 14,139,076</u>	<u>\$ 15,425,941</u>	<u>\$ 18,389,537</u>	<u>\$ 17,081,881</u>

\$ (828,668)	\$ 490,830	\$ (1,053,039)	\$ (812,107)	\$ (3,156,490)	\$ (1,128,886)
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106.80%	96.21%	108.05%	105.56%	120.72%	107.08%
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\$ 3,937,453	\$ 3,813,816	\$ 3,734,035	\$ 3,852,161	\$ 4,032,898	\$ 4,407,970
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-21.05%	12.87%	-28.20%	-21.08%	-78.27%	-25.61%
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GOLIAD COUNTY  
SCHEDULE OF COUNTY CONTRIBUTIONS – PENSION PLAN  
LAST TEN FISCAL YEARS

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 261,998	\$ 265,906	\$ (3,908)	\$ 4,715,624	5.6%
2022	256,704	256,704	-	4,352,772	5.9%
2021	201,350	201,350	-	3,881,379	5.2%
2020*	237,293	237,293	-	3,852,161	6.2%
2019*	209,853	209,853	-	3,734,035	5.6%
2018*	221,201	221,201	-	3,813,816	5.8%
2017*	243,728	243,728	-	3,937,453	6.2%
2016*	271,465	271,465	-	3,939,980	6.9%
2015*	270,024	329,790	(59,766)	3,663,829	9.0%
2014*	240,203	240,203	-	3,290,453	7.3%

\*Information on a fiscal year basis was not available for these years. Calendar year is presented.

Notes to Schedule of Contributions

Changes in Plan Provisions:

- 2015: Employer contributions reflect that a 30% CPI COLA was adopted.
- 2017: New annuity purchase rates for benefits earned after 2017.

Changes in Assumptions:

- 2015: New inflation, mortality and other assumptions
- 2017: New mortality assumptions
- 2019: New inflation, mortality and other assumptions
- 2022: New investment return and inflation assumptions.



GOLIAD COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES – OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND  
RELATED RATIOS  
LAST TWO FISCAL YEARS

	Total OPEB Liability	
	2022	2023
Service Cost	\$ 5,224	\$ 5,224
Interest	2,715	2,788
Changes of Benefit Terms	-	-
Difference between Expected and Actual Experience	-	-
Changes in Assumptions or Other Inputs	-	-
Benefit Payments	(6,388)	(6,388)
Net Change in Total Pension Liability	1,551	1,624
Total OPEB Liability - Beginning	54,881	56,432
Total OPEB Liability - Ending	\$ 56,432	\$ 58,056
 Covered Payroll	 \$ 3,166,122	 \$ 3,430,054
 Total OPEB Liability as a Percentage of Covered Payroll	 1.78%	 1.69%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

Information for this schedule is being accumulated prospectively until a rolling ten year period is available.



## SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Combining Statements – Nonmajor Funds
- Comparative Statements – General Fund
- Comparative Statements – Road and Bridge

GOLIAD COUNTY  
 COMBINING BALANCE SHEET – NONMAJOR FUNDS  
 SEPTEMBER 30, 2023

	Special Revenue			
	Rural Transit	Records Management	Law Library	County Library
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 236,565	\$ 100,054	\$ 43,005	\$ 202,820
Certificates of Deposit	-	-	-	197,012
Other Receivables	31,623	-	-	-
Prepaid Items	-	-	-	-
	<b>TOTAL ASSETS</b>	<b>\$ 100,054</b>	<b>\$ 43,005</b>	<b>\$ 399,832</b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts Payable	\$ 1,886	\$ 14,508	\$ 167	\$ 1,036
Accrued Wages	4,542	-	-	1,711
Due to Other Funds	-	-	-	-
Unearned Grant Revenue	-	-	-	-
<i>Total Liabilities</i>	6,428	14,508	167	2,747
 <i>Fund Balances:</i>				
Nonspendable:				
Prepaid Items	-	-	-	-
Restricted for:				
Elections	-	-	-	-
Legal	-	-	42,838	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Records Management	-	85,546	-	-
Sheriff	-	-	-	-
Library	-	-	-	397,085
Other Restrictions	-	-	-	-
Rural Transit	261,760	-	-	-
<i>Total Fund Balances</i>	261,760	85,546	42,838	397,085
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>				
	<b>\$ 268,188</b>	<b>\$ 100,054</b>	<b>\$ 43,005</b>	<b>\$ 399,832</b>

Special Revenue

Jail Commissary	Court Technology	Court Security	Historical Culture	Miscellaneous Grants Fund	HAVA Grant
\$ 33,649	\$ 24,888	\$ 10,444	\$ 68,847	\$ -	\$ 13,272
-	-	-	-	-	-
-	-	-	-	115,124	-
-	9,700	-	-	-	-
<u>\$ 33,649</u>	<u>\$ 34,588</u>	<u>\$ 10,444</u>	<u>\$ 68,847</u>	<u>\$ 115,124</u>	<u>\$ 13,272</u>
\$ 10,901	\$ 72	\$ -	\$ -	\$ 29,626	\$ -
-	-	-	-	-	-
-	-	-	-	5,526	-
-	-	-	-	-	12,577
<u>10,901</u>	<u>72</u>	<u>-</u>	<u>-</u>	<u>35,152</u>	<u>12,577</u>
-	9,700	-	-	-	-
-	-	-	-	-	695
-	-	-	-	-	-
22,748	24,816	10,444	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	68,847	79,972	-
-	-	-	-	-	-
<u>22,748</u>	<u>34,516</u>	<u>10,444</u>	<u>68,847</u>	<u>79,972</u>	<u>695</u>
<u>\$ 33,649</u>	<u>\$ 34,588</u>	<u>\$ 10,444</u>	<u>\$ 68,847</u>	<u>\$ 115,124</u>	<u>\$ 13,272</u>

GOLIAD COUNTY  
 COMBINING BALANCE SHEET – NONMAJOR FUNDS (CONTINUED)  
 SEPTEMBER 30, 2023

	Special Revenue			
	Pretrial Diversion	County Attorney Hot Check	EMS Grants & Donations	Forfeiture Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 45,797	\$ 1,681	\$ 20,666	\$ 244,923
Certificates of Deposit	-	-	-	-
Other Receivables	-	-	-	-
Prepaid Items	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 45,797</u></b>	<b><u>\$ 1,681</u></b>	<b><u>\$ 20,666</u></b>	<b><u>\$ 244,923</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts Payable	\$ 117	\$ 140	\$ -	\$ 12,321
Accrued Wages	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Grant Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>117</u>	<u>140</u>	<u>-</u>	<u>12,321</u>
<i>Fund Balances:</i>				
Nonspendable:				
Prepaid Items	-	-	-	-
Restricted for:				
Elections	-	-	-	-
Legal	45,680	1,541	-	-
Judicial	-	-	-	-
Public Safety	-	-	20,666	232,602
Records Management	-	-	-	-
Sheriff	-	-	-	-
Library	-	-	-	-
Other Restrictions	-	-	-	-
Rural Transit	-	-	-	-
<i>Total Fund Balances</i>	<u>45,680</u>	<u>1,541</u>	<u>20,666</u>	<u>232,602</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 45,797</u></b>	<b><u>\$ 1,681</u></b>	<b><u>\$ 20,666</u></b>	<b><u>\$ 244,923</u></b>

Special Revenue

Public Safety Training	Sheriff Donations	Abandoned Vehicles	Operation Lone Star	Miscellaneous Special Revenue	Total Nonmajor Funds
\$ 18,829	\$ 2,164	\$ 106,221	\$ -	\$ 56,153	\$ 1,229,978
-	-	-	-	-	197,012
-	-	-	476,409	-	623,156
-	-	-	-	-	9,700
<u>\$ 18,829</u>	<u>\$ 2,164</u>	<u>\$ 106,221</u>	<u>\$ 476,409</u>	<u>\$ 56,153</u>	<u>\$ 2,059,846</u>
\$ -	\$ -	\$ 1,673	\$ 189,353	\$ -	\$ 261,800
-	-	-	17,622	-	23,875
-	-	-	269,434	-	274,960
-	-	-	-	-	12,577
-	-	1,673	476,409	-	573,212
-	-	-	-	-	9,700
-	-	-	-	-	695
-	-	-	-	-	90,059
-	-	-	-	-	35,260
18,829	-	104,548	-	-	399,393
-	-	-	-	-	85,546
-	2,164	-	-	-	2,164
-	-	-	-	-	397,085
-	-	-	-	56,153	204,972
-	-	-	-	-	261,760
<u>18,829</u>	<u>2,164</u>	<u>104,548</u>	<u>-</u>	<u>56,153</u>	<u>1,486,634</u>
<u>\$ 18,829</u>	<u>\$ 2,164</u>	<u>\$ 106,221</u>	<u>\$ 476,409</u>	<u>\$ 56,153</u>	<u>\$ 2,059,846</u>

GOLIAD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE – NONMAJOR FUNDS  
 FOR THE YEAR ENDING SEPTEMBER 30, 2023

	Special Revenue			
	Rural Transit	Records Management	Law Library	County Library
<b>REVENUES</b>				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Charges for Services	7,134	37,584	5,020	1,029
Interest Income	1,474	319	248	2,980
Miscellaneous	-	-	-	359
Grants and Donations	141,431	-	-	31,745
<b>TOTAL REVENUES</b>	<u>150,039</u>	<u>37,903</u>	<u>5,268</u>	<u>36,113</u>
<b>EXPENDITURES</b>				
Current:				
Administration	-	38,400	-	-
Legal	-	-	751	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Health and Welfare	-	-	-	56,871
Public Transportation	169,859	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>169,859</u>	<u>38,400</u>	<u>751</u>	<u>56,871</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	(19,820)	(497)	4,517	(20,758)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	180	(497)	4,517	(20,758)
<b>BEGINNING FUND BALANCE</b>	<u>261,580</u>	<u>86,043</u>	<u>38,321</u>	<u>417,843</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 261,760</u>	<u>\$ 85,546</u>	<u>\$ 42,838</u>	<u>\$ 397,085</u>



Special Revenue

Jail Commissary	Court Technology	Court Security	Historical Culture	Miscellaneous Grants Fund	HAVA Grant
\$ -	\$ 208	\$ 3,366	\$ -	\$ -	\$ -
-	-	-	-	-	-
179	217	73	411	507	-
38,005	-	-	8,221	-	-
-	-	-	3,189	369,350	-
<u>38,184</u>	<u>425</u>	<u>3,439</u>	<u>11,821</u>	<u>369,857</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	2,525	6,529	-	-	-
42,069	-	-	-	58,406	-
-	-	-	8,098	-	-
-	-	-	-	-	-
-	1,712	1,200	-	321,704	-
<u>42,069</u>	<u>4,237</u>	<u>7,729</u>	<u>8,098</u>	<u>380,110</u>	<u>-</u>
(3,885)	(3,812)	(4,290)	3,723	(10,253)	-
-	-	-	-	-	-
(3,885)	(3,812)	(4,290)	3,723	(10,253)	-
26,633	38,328	14,734	65,124	90,225	695
<u>\$ 22,748</u>	<u>\$ 34,516</u>	<u>\$ 10,444</u>	<u>\$ 68,847</u>	<u>\$ 79,972</u>	<u>\$ 695</u>

GOLIAD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE – NONMAJOR FUNDS (CONTINUED)  
 FOR THE YEAR ENDING SEPTEMBER 30, 2023

	Special Revenue			
	Pretrial Diversion	County Attorney Hot Check	EMS Grants & Donations	Forfeiture Funds
<b>REVENUES</b>				
Fines and Forfeitures	\$ 18,580	\$ 30	\$ -	\$ 277,698
Charges for Services	-	-	-	-
Interest Income	276	10	304	880
Miscellaneous	-	-	-	-
Grants and Donations	-	-	87,427	-
<b>TOTAL REVENUES</b>	<u>18,856</u>	<u>40</u>	<u>87,731</u>	<u>278,578</u>
<b>EXPENDITURES</b>				
Current:				
Administration	-	-	-	-
Legal	16,151	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	121,403	95,389
Health and Welfare	-	-	-	-
Public Transportation	-	-	-	-
Capital Outlay	-	-	48,528	-
<b>TOTAL EXPENDITURES</b>	<u>16,151</u>	<u>-</u>	<u>169,931</u>	<u>95,389</u>
Excess (Deficiency) in Revenue Over (Under) Expenditures	2,705	40	(82,200)	183,189
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	-
Net Change in Fund Balance	2,705	40	(82,200)	183,189
<b>BEGINNING FUND BALANCE</b>	<u>42,975</u>	<u>1,501</u>	<u>102,866</u>	<u>49,413</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 45,680</u>	<u>\$ 1,541</u>	<u>\$ 20,666</u>	<u>\$ 232,602</u>

Special Revenue

Public Safety Training	Sheriff Donations	Abandoned Vehicles	Operation Lone Star	Miscellaneous Special Revenue	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,882
-	-	-	-	-	50,767
157	14	564	-	64	8,677
-	-	138,222	-	26,744	211,551
2,086	592	-	1,228,395	1,000	1,865,215
<u>2,243</u>	<u>606</u>	<u>138,786</u>	<u>1,228,395</u>	<u>27,808</u>	<u>2,436,092</u>
-	-	-	-	12,000	50,400
-	-	-	-	-	16,902
-	-	-	-	-	9,054
11,003	873	80,693	785,521	-	1,195,357
-	-	-	-	-	64,969
-	-	-	-	-	169,859
-	-	10,000	442,874	-	826,018
<u>11,003</u>	<u>873</u>	<u>90,693</u>	<u>1,228,395</u>	<u>12,000</u>	<u>2,332,559</u>
(8,760)	(267)	48,093	-	15,808	103,533
-	-	-	-	-	20,000
(8,760)	(267)	48,093	-	15,808	123,533
27,589	2,431	56,455	-	40,345	1,363,101
<u>\$ 18,829</u>	<u>\$ 2,164</u>	<u>\$ 104,548</u>	<u>\$ -</u>	<u>\$ 56,153</u>	<u>\$ 1,486,634</u>

GOLIAD COUNTY  
COMPARATIVE BALANCE SHEETS  
GENERAL FUND  
SEPTEMBER 30, 2023 AND 2022

	2023	2022
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 6,048,572	\$ 5,590,322
Certificates of Deposit	1,567,325	1,553,310
Ad Valorem Taxes Receivable (net)	605,610	484,931
Other Receivables	39,799	36,071
Due From Other Funds	274,960	262,461
Prepaid Items	277,241	238,517
<b>TOTAL ASSETS</b>	<b>\$ 8,813,507</b>	<b>\$ 8,165,612</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<i>Liabilities:</i>		
Accounts Payable	\$ 347,593	\$ 213,418
Accrued Wages	167,892	157,877
<i>Total Liabilities</i>	<i>515,485</i>	<i>371,295</i>
 <i>Deferred Inflows of Resources</i>		
Unavailable Property Tax Revenues	605,610	484,931
 <i>Fund Balances:</i>		
Nonspendable:		
Prepaid Items	277,241	238,517
Unassigned	7,415,171	7,070,869
<i>Total Fund Balance</i>	<i>7,692,412</i>	<i>7,309,386</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 8,813,507</b>	<b>\$ 8,165,612</b>

GOLIAD COUNTY  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE – GENERAL FUND  
 FOR THE YEARS ENDING SEPTEMBER 30, 2023 AND 2022

	2023	2022
<b>REVENUES</b>		
Ad Valorem Taxes	\$ 7,655,678	\$ 6,940,399
Mixed Beverage Taxes	8,268	9,783
Fines and Forfeitures	167,788	112,233
Charges for Services	672,402	581,928
Licenses, Permits, and Fees	102,140	118,908
Interest Income	63,246	63,726
Miscellaneous Income	264,127	337,042
Grants and Donations	230,628	364,838
<b>TOTAL REVENUES</b>	<b>9,164,277</b>	<b>8,528,857</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Administration	1,656,380	1,723,096
Legal	75,757	104,973
Judicial	638,257	469,939
Finance	485,798	497,923
Facilities	500,025	624,079
Public Safety	4,332,053	3,876,258
Health and Welfare	283,781	278,826
Extension Service	115,300	107,510
Capital Outlay	378,119	30,575
<b>TOTAL EXPENDITURES</b>	<b>8,465,470</b>	<b>7,713,179</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	698,807	815,678
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of Capital Assets	38,600	-
Transfers Out	(354,381)	(20,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(315,781)</b>	<b>(20,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	383,026	795,678
<b>BEGINNING FUND BALANCE</b>	7,309,386	6,513,708
<b>ENDING FUND BALANCE</b>	<b>\$ 7,692,412</b>	<b>\$ 7,309,386</b>



GOLIAD COUNTY  
COMPARATIVE BALANCE SHEETS  
ROAD AND BRIDGE FUND  
SEPTEMBER 30, 2023 AND 2022

	2023	2022
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 651,531	\$ 537,623
Other Receivables	22,217	28,904
<b>TOTAL ASSETS</b>	<b>\$ 673,748</b>	<b>\$ 566,527</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<i>Liabilities:</i>		
Accounts Payable	\$ 108,573	\$ 12,202
Accrued Wages	32,606	29,389
<i>Total Liabilities</i>	141,179	41,591
 <i>Fund Balances:</i>		
Committed for:		
Road and Bridge Maintenance		
Precinct 1	74,691	43,909
Precinct 1 Special	19,835	55,747
Precinct 2	113,988	69,788
Precinct 2 Special	21,211	21,611
Precinct 3	198,432	129,795
Precinct 3 Special	-	57,865
Precinct 4	59,562	53,752
Precinct 4 Special	44,850	92,469
<i>Total Fund Balance</i>	532,569	524,936
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	 <b>\$ 673,748</b>	 <b>\$ 566,527</b>

GOLIAD COUNTY  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE – ROAD AND BRIDGE FUND  
 FOR THE YEARS ENDING SEPTEMBER 30, 2023 AND 2022

	Precinct 1	Precinct 2	Precinct 3	Precinct 4
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 188,084	\$ 240,175	\$ 309,197	\$ 262,132
Licenses, Permits, and Fees	108,113	108,113	108,470	107,756
Interest Income	860	1,310	1,803	1,252
Miscellaneous Income	55,319	55,339	60,645	50,093
Grants and Donations	-	-	-	-
<b>TOTAL REVENUES</b>	352,376	404,937	480,115	421,233
<b>EXPENDITURES</b>				
<i>Current:</i>				
Public Transportation	110,515	129,002	109,885	96,120
Public Transportation - Special	329,565	186,603	271,639	308,984
Capital Outlay	142,803	133,597	141,683	74,896
<b>TOTAL EXPENDITURES</b>	582,883	449,202	523,207	480,000
<b>EXCESS (DEFICIENCY) OF REVENUS OVER (UNDER) EXPENDITURES</b>	(230,507)	(44,265)	(43,092)	(58,767)
<b>OTHER FINANCING SOURCES (OFS)</b>				
Sale of Capital Assets	16,500	17,750	36,733	-
Transfers In (Out)	208,875	70,316	17,131	16,959
<b>TOTAL OFS</b>	225,375	88,066	53,864	16,959
<b>NET CHANGE IN FUND BALANCE</b>	\$ (5,132)	\$ 43,801	\$ 10,772	\$ (41,808)
<b>BEGINNING FUND BALANCE</b>				
<b>ENDING FUND BALANCE</b>				



CTIF Grant	Fund Totals	
	2023	2022
\$ -	\$ 999,588	\$ 1,217,744
-	432,452	417,300
-	5,225	7,141
-	221,396	4,532
84,401	84,401	128,546
<u>84,401</u>	<u>1,743,062</u>	<u>1,775,263</u>
105,501	551,023	857,456
-	1,096,791	1,280,045
-	492,979	12,811
<u>105,501</u>	<u>2,140,793</u>	<u>2,150,312</u>
(21,100)	(397,731)	(375,049)
-	70,983	15,075
21,100	334,381	-
<u>21,100</u>	<u>405,364</u>	<u>15,075</u>
<u>\$ -</u>	7,633	(359,974)
	524,936	884,910
	<u>\$ 532,569</u>	<u>\$ 524,936</u>



## COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT

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*

County Commissioners  
Goliad County

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 as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Goliad County's basic financial statements, and have issued our report thereon dated May 10, 2024.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Goliad 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 Goliad County's internal control. Accordingly, we do not express an opinion on the effectiveness of Goliad 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 County'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Goliad County's financial statements are free from 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that were communicated to management in a separate letter dated May 10, 2024.

### **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.

Respectfully submitted,



Armstrong, Vaughan & Associates, P.C.

May 10, 2024



INDEPENDENT AUDITOR'S REPORT

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH TEXAS UNIFORM  
GRANT MANAGEMENT STANDARDS

County Commissioners  
Goliad County

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Goliad County's compliance with the types of compliance requirements described in the Texas Comptroller of Public Accounts, *State of Texas Uniform Grant Management Standards*, which includes the State of Texas Single Audit Circular (UGMS) that could have a direct and material effect on each of its major state programs for the year ended September 30, 2023. Goliad County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Goliad County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2023.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in and the audit requirements of the UGMS. Our responsibilities under those standards and the UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Goliad County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Goliad County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Goliad County's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Goliad County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Goliad County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Goliad County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Goliad County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Goliad County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of UGMS. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

May 10, 2024





INDEPENDENT AUDITOR'S REPORT

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

County Commissioners  
Goliad County

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Goliad County's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023. Goliad County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Goliad County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Goliad County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Goliad County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Goliad County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Goliad County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Goliad County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Goliad County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Goliad County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Goliad County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**


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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

May 10, 2024

GOLIAD COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE AWARDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
Any material weaknesses identified?	___ Yes	<u>X</u> No
Any significant deficiencies identified?	___ Yes	<u>X</u> No
Noncompliance material to financial Statements noted?	___ Yes	<u>X</u> No

2. State Awards

Internal control over major programs:		
Any material weaknesses identified?	___ Yes	<u>X</u> No
Any significant deficiencies identified?	___ Yes	<u>X</u> No
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with TX Single Audit Circular?	___ Yes	<u>X</u> No
Identification of major programs:		
<u>Name of State Program</u>		
Operation Lone Star		
Dollar threshold used to distinguish between Type A and type B Programs:	<u>\$300,000</u>	
Auditee qualified as low-risk auditee?	___ Yes	<u>X</u> No

B. Financial Statement Findings  
 NONE

C. State Award Findings and Questioned Costs  
 NONE

D. Prior Audit Findings Related to State Awards  
 NONE

GOLIAD COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
Any material weaknesses identified?	___ Yes	<u>X</u> No
Any significant deficiencies identified?	___ Yes	<u>X</u> No
Noncompliance material to financial Statements noted?	___ Yes	<u>X</u> No

2. Federal Awards

Internal control over major programs:		
Any material weaknesses identified?	___ Yes	<u>X</u> No
Any significant deficiencies identified?	___ Yes	<u>X</u> No

Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	___ Yes	<u>X</u> No

Identification of major programs:		
<u>Federal Program</u>		<u>Assistance Listing</u>
Coronavirus State and Local Fiscal Recovery Funds		21.027

Dollar threshold used to distinguish between Type A and type B Programs:	<u>\$750,000</u>	
Auditee qualified as low-risk auditee?	___ Yes	<u>X</u> No

B. Financial Statement Findings: NONE

C. Federal Award Findings and Questioned Costs: NONE

D. Prior Audit Findings Related to Federal Awards: NONE

GOLIAD COUNTY  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

State Grantor/ Pass-Through Grantor/ Program Title	Grant Number	State Expenditures
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>		
<i>Direct Programs</i>		
County Transportation Infrastructure Fund	N/A	\$ 84,401
<i>Passed through Golden Crescent Regional Planning Commission</i>		
Enhanced Mobility for Seniors and Individuals with Disabilities	N/A	<u>14,852</u>
<b>TOTAL TEXAS DEPARTMENT OF TRANSPORTATION</b>		<u>99,253</u>
 <b>TEXAS INDIGENT DEFENSE COMMISSION</b>		
<i>Direct Program</i>		
Formula Grant	N/A	<u>153,876</u>
<b>TOTAL TEXAS INDIGENT DEFENSE COMMISSION</b>		<u>153,876</u>
 <b>TEXAS COMPTROLLER OF PUBLIC ACCOUNTS</b>		
<i>Direct Program</i>		
Law Enforcement Officer Standards and Education Fund (LEOSE)	N/A	<u>3,838</u>
<b>TOTAL TEXAS COMPTROLLER OF PUBLIC ACCOUNTS</b>		<u>3,838</u>
 <b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>		
<i>Direct Program</i>		
Emergency Planning and Community Right to Know Act (EPCRA)	N/A	<u>30,731</u>
<b>TOTAL COMMISSION ON ENVIRONMENTAL QUALITY</b>		<u>30,731</u>
 <b>TEXAS GOVERNOR</b>		
<i>Direct Program</i>		
Border Star	N/A	7,947
Operation Lone Star	N/A	<u>1,228,395</u>
<b>TOTAL TEXAS GOVERNOR</b>		<u>1,236,342</u>
 <b>TEXAS ATTORNEY GENERAL</b>		
<i>Direct Program</i>		
Statewide Automated Victim Notification Service	N/A	<u>6,932</u>
<b>TOTAL TEXAS ATTORNEY GENERAL</b>		<u>6,932</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>		<u>\$ 1,530,972</u>

GOLIAD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass through Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Golden Crescent Regional Planning Commission</i>			
Formula Grants for Rural Areas	20.509	N/A	\$ 126,579
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<u>126,579</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through Texas Governor's Office</i>			
Operation Stonegarden Program	97.067	N/A	13,103
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u>13,103</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Direct Program</i>			
State Criminal Alien Assistance Program	16.606	N/A	2,784
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u>2,784</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>			
<i>Direct Program</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	449,557
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<u>449,557</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through Texas General Land Office</i>			
Community Development Block Grant	14.228	C271	12,580
<i>Passed through Texas Department of Agriculture</i>			
Community Development Block Grant	14.228	CDV21	309,124
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u>321,704</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 913,727</u>

GOLIAD COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

The accompanying schedules of expenditures of federal and state awards include the grant activity of the County and is presented on the modified accrual basis of accounting. The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenue in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenue until earned.

The information in these schedules is presented in accordance with the requirements of the State of Texas Single Audit Circular (“Audit Circular”) and Uniform Guidance. The Audit Circular was issued under the authority of the Texas Government Code, Chapter 783, entitled Uniform Grant and Contract Management. This circular sets standards for obtaining consistency and uniformity among state agencies for the coordinated audit of local governments expending any state awards. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position of the County.

During the year ending September 30, 2023, the County did not provide any federal or state awards to subrecipients.

The County did not use the 10% de minimis indirect cost rate as allowed by Uniform Guidance.