

GOLIAD COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2011

**GOLIAD COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2011**

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INTRODUCTORY SECTION

**GOLIAD COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
YEAR ENDED SEPTEMBER 30, 2011**

ELECTED OFFICIALS

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

ADMINISTRATIVE OFFICIALS

<u>Title</u>	<u>Name</u>
County Auditor	Susana G. Morón
Emergency Management Coordinator	Andy Torres

FINANCIAL SECTION



"Pointing The Way to Success"

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

Certified Public Accountants
Financial Consultants
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INDEPENDENT AUDITORS' REPORT

To the Commissioners' Court
Goliad County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goliad County, Texas, ("the County") as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Juvenile Probation Fund, and the Road and Bridge Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of funding progress for the Public Employees Retirement System on pages 4 through 14, 67 through 78, and 49, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Goliad County, Texas's financial statements as a whole. The combining and individual non-major fund statements, agency, and schedules of revenues, expenditures, and changes in fund balances – budget and actual / budgetary basis are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund statements, agency, and schedules of revenues, expenditures, and changes in fund balances – budget and actual / budgetary basis are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

Roloff, Hnatek and Co., L.L.P.
Certified Public Accountants

June 22, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

The discussion and analysis of Goliad County, Texas's financial performance provides an overall review of the County's financial activities for the year ended September 30, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the basic financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$9,932,726 (net assets). Of this amount, \$3,943,374 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$116,921. This increase is primarily a result of the following: Property taxes increased by \$42,773. Expenses for the current year were down from the prior year by \$238,913. The majority of the decrease in expenses was in the General Administration category.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$3,801,365, an increase of \$145,269 from the prior year. Approximately 99% of this total amount, \$3,713,347, is available for spending at the government's discretion (unassigned fund balance). The major reason the unassigned fund balance increased by \$145,269 is because the overall expenditures of the General Fund, decreased by \$313,517.
- At the end of the current year, the unassigned fund balance for the general fund was \$1,591,245, or 30 percent, of total general fund expenditures, the unassigned fund balance for the road and bridge fund was \$1,121,707, or 47 percent, of total road and bridge fund expenditures, and unassigned fund balance for the juvenile probation fund was \$108,558.
- The County's total debt decreased by \$62,744 (28 percent) during the current fiscal year. The key factor in this decrease was the principal payments on two capital leases of \$71,362.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

Government-Wide Financial Statements

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

Statement of Net Assets

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

Statement of Activities

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

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

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

Fund Financial Statements

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

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

Governmental Funds

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

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

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

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

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

Proprietary Funds

The County maintains no type of proprietary fund.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-48 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligations to provide pension benefits to its employees. Required supplementary information can be found on page 49 of this report.

The combining statements referred to earlier in connection with major road and bridge funds, special revenue funds, and capital project funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 50-63 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 67-78 of this report.

Government-Wide Financial Analysis

At the close of fiscal year 2011, the County's assets exceeded liabilities by \$9,932,726. A portion of the County's net assets, \$5,901,334 (59.41%), represents its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related outstanding debt used to acquire those assets. The County's capital assets are used in operations to provide services to County residents; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The *restricted* portion of the County's net assets, \$88,018 (0.89%), represents resources that are subject to restrictions for capital projects. The remaining balance of *unrestricted* \$3,943,374 (39.70%), may be used to meet the County's ongoing liabilities.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

NET ASSETS

	<u>Governmental Activities</u>		<u>Total \$ Change</u>	<u>Total % Change</u>
	<u>2011</u>	<u>2010</u>	<u>2011 - 2010</u>	<u>2011 - 2010</u>
ASSETS				
Current and Other Assets	\$ 3,666,149	\$ 4,403,337	\$ (737,188)	-17%
Capital Assets	<u>6,061,020</u>	<u>5,938,124</u>	<u>122,896</u>	2%
Total Assets	<u>9,727,169</u>	<u>10,341,461</u>	<u>(614,292)</u>	-6%
LIABILITIES				
Long-Term Liabilities	159,686	222,430	(62,744)	-28%
Other Liabilities	<u>199,578</u>	<u>303,226</u>	<u>(103,648)</u>	-34%
Total Liabilities	<u>359,264</u>	<u>525,656</u>	<u>(166,392)</u>	-32%
NET ASSETS				
Invested in Capital Assets,				
Net of Related Debt	5,901,334	5,800,008	101,326	2%
Restricted	88,018	48,260	39,758	82%
Unrestricted	<u>3,943,374</u>	<u>3,967,537</u>	<u>(24,163)</u>	-1%
Total Net Assets	<u>\$ 9,932,726</u>	<u>\$ 9,815,805</u>	<u>\$ 116,921</u>	1%

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

Governmental activities increased the County's net assets by \$116,921; thereby, accounting for 100 percent of the total increases in the net assets of the County. See the following page for the schedule of change in net assets detailing the activities of the general government.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

CHANGE IN NET ASSETS

	Governmental Activities		Total \$	Total %
	2011	2010	Change 2011 - 2010	Change 2011 - 2010
REVENUES				
Program Revenues:				
Charges for Services	\$ 1,285,332	\$ 1,242,559	\$ 42,773	3%
Operating Grants and Contributions	365,971	572,836	(206,865)	-36%
Capital Grants and Contributions	50,849	33,511	17,338	52%
General Revenues:				
Maintenance and Operations Taxes	6,400,599	6,424,806	(24,207)	0%
Other Taxes	670	4,252	(3,582)	-84%
Unrestricted Investment Earnings	63,332	64,275	(943)	-1%
Miscellaneous	<u>245,257</u>	<u>624,938</u>	<u>(379,681)</u>	-61%
Total Revenues	<u>8,412,010</u>	<u>8,967,177</u>	<u>(555,167)</u>	-6%
EXPENSES				
General Administration	1,130,309	1,591,179	(460,870)	-29%
Judicial	329,077	332,645	(3,568)	-1%
Legal	141,653	143,411	(1,758)	-1%
Financial Administration	477,816	488,803	(10,987)	-2%
Public Facilities	303,409	399,534	(96,125)	-24%
Public Safety	2,764,432	2,643,307	121,125	5%
Public Transportation	2,354,816	2,182,528	172,288	8%
Culture and Recreation	261,753	260,158	1,595	1%
Health and Welfare	388,785	352,686	36,099	10%
Conservation - Agriculture	129,988	130,396	(408)	0%
Interest and Fiscal Charges	<u>13,051</u>	<u>9,355</u>	<u>3,696</u>	40%
Total Expenses	<u>8,295,089</u>	<u>8,534,002</u>	<u>(238,913)</u>	-3%
Change in Net Assets Before Transfers and Special Items	116,921	433,175	(316,254)	-73%
Proceeds from Capital Lease	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	0%
Change in Net Assets	116,921	433,175	(316,254)	-73%
Net Assets, Beginning of Year	<u>9,815,805</u>	<u>9,382,630</u>	<u>433,175</u>	5%
Net Assets, End of Year	<u>\$ 9,932,726</u>	<u>\$ 9,815,805</u>	<u>\$ 116,921</u>	1%

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Percent of Total</u>	<u>Program Revenues</u>	<u>Percent of Total</u>	<u>Net (Expense) Revenue</u>
Primary Government					
Governmental Activities:					
General Administration	\$ 1,130,309	14%	\$ 174,925	10%	\$ (955,384)
Judicial	329,077	4%	439,737	26%	110,660
Legal	141,653	2%	5,135	0%	(136,518)
Financial Administration	477,816	6%	30,606	2%	(447,210)
Public Facilities	303,409	4%	10,546	1%	(292,863)
Public Safety	2,764,432	32%	425,649	25%	(2,338,783)
Public Transportation	2,354,816	28%	348,632	20%	(2,006,184)
Culture and Recreation	261,753	3%	48,114	3%	(213,639)
Health and Welfare	388,785	5%	218,808	13%	(169,977)
Conservation -					
Agriculture	129,988	2%	-0-	0%	(129,988)
Interest and Fiscal					
Charges	13,051	0%	-0-	0%	(13,051)
Total Governmental Activities	<u>\$ 8,295,089</u>	<u>100%</u>	<u>\$ 1,702,152</u>	<u>100%</u>	<u>\$ (6,592,937)</u>

For the current fiscal year, the County reduced the expenditures by \$238,913 from the prior year. This was in response to the drop in revenue the County expected and encountered.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES

Description	2011		2010		Total % Change 2011 - 2010
	Revenues	Percent of Total	Revenues	Percent of Total	
Charges for Services	\$ 1,285,332	15%	\$ 1,242,559	14%	3%
Operating Grants and Contributions	365,971	4%	572,836	6%	-36%
Capital Grants and Contributions	50,849	1%	33,511	0%	52%
Maintenance and Operations Taxes	6,400,599	76%	6,424,806	72%	0%
Other Taxes	670	0%	4,252	0%	-84%
Unrestricted Investment Earnings	63,332	1%	64,275	1%	-1%
Miscellaneous	245,257	3%	624,938	7%	-61%
Total	\$ 8,412,010	100%	\$ 8,967,177	100%	-6%

Financial Analysis of the Government's Funds

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

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$3,801,365, an increase of \$145,269 from the prior year. Approximately 99% of this amount \$3,713,347 constitutes unassigned fund balance, which is available for spending at the County's discretion. The remaining restricted amount of \$88,018 is to be used for capital projects.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance and total fund balance of the General Fund was \$1,591,245. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Unassigned and total fund balance represents 30 percent of total General Fund expenditures of the current fiscal year. The General Fund fund balance increased by \$414,339 during the current fiscal year. Key factors in this increase are as follows: An increase in Transfers In to the General Fund from the various special revenue funds of the County. Also, the County transferred fewer monies to other funds by approximately \$100,000. The County spent less funds for general administration in the current fiscal year as compared to the prior fiscal year in the amount of \$349,373.

At the end of the current fiscal year, both unassigned fund balance and total fund balance of the road and bridge fund was \$1,121,707. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Both unassigned and total fund balance each represent 47 percent of total fund expenditures. The road and bridge fund fund balance decreased by \$263,725 during the current fiscal year. Key factors in this decrease are as follows: The transportation expenditures for the current fiscal increased by \$236,468 from the prior fiscal year.

At the end of the current fiscal year, both unassigned fund balance and total fund balance of the juvenile probation fund was \$108,558. As a measure of the juvenile probation fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Both unassigned and total fund balances each represent 70 percent of total juvenile probation fund expenditures. The County's juvenile probation fund fund balance decreased by \$4,296 during the current year. Key factors in this decrease are as follow: The County transferred approximately \$25,000 less than the amount transferred in the prior fiscal year.

GENERAL FUND, ROAD AND BRIDGE AND JUVENILE PROBATION BUDGETARY HIGHLIGHTS

- The difference between the original budget and the final amended budget for the general fund was a net increase of \$106,220. This increase was generally ratable among the expenditure functions; however, the budget for culture and recreation increased \$52,947.
- The difference between the original budget and the final amended budget for the road and bridge funds in total was a net increase of \$253,234. This increase is a result of an increase in budgeted transportation expenditures.
- There was no difference between the total original budget and the total final amended budget for the juvenile probation fund.

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets:

The County's investment in capital assets for its governmental activities as of September 30, 2011, amounts to \$6,061,020 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, and infrastructure items such as roads, highways, and bridges. The total increase in the County's investment in capital assets for the current fiscal year was \$521,143, or 4 percent, of total assets before accumulated depreciation. The net increase of capital assets after accumulated depreciation is \$122,896, or 2.1 percent. The major capital asset events during the current fiscal year were the replacement or repair of various pieces of equipment throughout the County.

CAPITAL ASSETS

	2011	2010	Total \$ Change	Total % Change
Property, Infrastructure, and Equipment	\$ 12,737,433	\$ 12,216,290	\$ 521,143	4%
Less: Accumulated Depreciation	<u>6,676,413</u>	<u>6,278,166</u>	<u>398,247</u>	6%
Capital Assets, Net	<u>\$ 6,061,020</u>	<u>\$ 5,938,124</u>	<u>\$ 122,896</u>	2%

Infrastructure Assets

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

Long-Term Debt

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

**GOLIAD COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2011**

Requests for Information

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

GOLIAD COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

	Primary Government		Governmental Activities	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$	2,830,792	\$	2,830,792
Investments		564,821		564,821
Receivables (Net)		209,902		209,902
Prepaid Expenses		60,634		60,634
Total Current Assets		3,666,149		3,666,149
Noncurrent Assets:				
Capital Assets (Net)		6,061,020		6,061,020
Total Assets		9,727,169		9,727,169
LIABILITIES				
Current Liabilities:				
Accounts Payable		34,380		34,380
Accrued Wages		165,198		165,198
Total Current Liabilities		199,578		199,578
Noncurrent Liabilities				
Due Within One Year		74,140		74,140
Due in More than One Year		85,546		85,546
Total Noncurrent Liabilities		159,686		159,686
Total Liabilities		359,264		359,264
NET ASSETS				
Net Assets:				
Invested in Capital Assets, Net of Related Debt		5,901,334		5,901,334
Restricted for Capital Projects		88,018		88,018
Unrestricted Net Assets		3,943,374		3,943,374
Total Net Assets	\$	9,932,726	\$	9,932,726

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

**GOLIAD COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011**

<u>Functions/Programs:</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	
					Activities	Total
Primary Government:						
Governmental Activities						
General Administration	\$ 1,130,309	\$ 139,092	\$ 35,833	\$ -0-	\$ (955,384)	\$ (955,384)
Judicial	329,077	428,228	11,509	-0-	110,660	110,660
Legal	141,653	5,135	-0-	-0-	(136,518)	(136,518)
Financial Administration	477,816	30,606	-0-	-0-	(447,210)	(447,210)
Public Facilities	303,409	-0-	-0-	10,546	(292,863)	(292,863)
Public Safety	2,764,432	373,116	52,533	-0-	(2,338,783)	(2,338,783)
Public Transportation	2,354,816	306,920	41,712	-0-	(2,006,184)	(2,006,184)
Culture and Recreation	261,753	2,235	5,576	40,303	(213,639)	(213,639)
Health and Welfare	388,785	-0-	218,808	-0-	(169,977)	(169,977)
Conservation - Agriculture	129,988	-0-	-0-	-0-	(129,988)	(129,988)
Interest and Fiscal Charges	13,051	-0-	-0-	-0-	(13,051)	(13,051)
Total Governmental Activities	<u>8,295,089</u>	<u>1,285,332</u>	<u>365,971</u>	<u>50,849</u>	<u>(6,592,937)</u>	<u>(6,592,937)</u>
Total Primary Government	<u>\$ 8,295,089</u>	<u>\$ 1,285,332</u>	<u>\$ 365,971</u>	<u>\$ 50,849</u>	<u>(6,592,937)</u>	<u>(6,592,937)</u>
General Revenues:						
Property Taxes, Levies for General Purposes					6,400,599	6,400,599
Other Taxes					670	670
Unrestricted Investment Earnings					63,332	63,332
Miscellaneous					<u>245,257</u>	<u>245,257</u>
Total General Revenues					<u>6,709,858</u>	<u>6,709,858</u>
Change in Net Assets					116,921	116,921
Net Assets - Beginning of Year					<u>9,815,805</u>	<u>9,815,805</u>
Net Assets - End of Year					<u>\$ 9,932,726</u>	<u>\$ 9,932,726</u>

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

FUND FINANCIAL STATEMENTS

GOLIAD COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	General Fund	Road and Bridge	Juvenile Probation	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash					
Equivalents	\$ 1,119,235	\$ 1,173,199	\$ 111,956	\$ 991,223	\$ 3,395,613
Investments	564,821	-0-	-0-	-0-	564,821
Receivables (Net)	<u>107,123</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>107,123</u>
Total Assets	<u>\$ 1,791,179</u>	<u>\$ 1,173,199</u>	<u>\$ 111,956</u>	<u>\$ 991,223</u>	<u>\$ 4,067,557</u>
 LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 8,610	\$ 20,796	\$ 400	\$ 4,574	\$ 34,380
Accrued Wages	124,710	30,696	2,998	6,794	165,198
Deferred Revenues	<u>66,614</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>66,614</u>
Total Liabilities	<u>199,934</u>	<u>51,492</u>	<u>3,398</u>	<u>11,368</u>	<u>266,192</u>
 Fund Balances:					
Committed for Capital					
Projects	-0-	-0-	-0-	88,018	88,018
Unassigned Fund Balances	<u>1,591,245</u>	<u>1,121,707</u>	<u>108,558</u>	<u>891,837</u>	<u>3,713,347</u>
Total Fund Balances	<u>1,591,245</u>	<u>1,121,707</u>	<u>108,558</u>	<u>979,855</u>	<u>3,801,365</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,791,179</u>	 <u>\$ 1,173,199</u>	 <u>\$ 111,956</u>	 <u>\$ 991,223</u>	 <u>\$ 4,067,557</u>

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

GOLIAD COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

Total Fund Balances - Governmental Funds Balance Sheet	\$ 3,801,365
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not reported in the funds	6,061,020
Fines receivable are not available to pay for current period expenditures and are not reported in the funds.	102,779
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	66,614
Prepaid Expenses are reported in the statement of net assets, but reported as a current period expenditure in the funds.	60,634
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds	<u>(159,686)</u>
Net Assets of Governmental Activities - Statement of Net Assets	<u>\$ 9,932,726</u>

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

GOLIAD COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Road and Bridge	Juvenile Probation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property	\$ 4,733,457	\$ 1,800,097	\$ -0-	\$ -0-	\$ 6,533,554
Other	670	-0-	-0-	-0-	670
Intergovernmental	47,174	41,712	88,195	327,934	505,015
Licenses and Permits	-0-	306,920	-0-	-0-	306,920
Charges for Services	580,504	-0-	-0-	71,396	651,900
Fines and Forfeitures	322,607	-0-	-0-	-0-	322,607
Interest	28,660	19,603	2,945	12,124	63,332
Miscellaneous	105,530	11,465	-0-	128,262	245,257
Total Revenues	<u>5,818,602</u>	<u>2,179,797</u>	<u>91,140</u>	<u>539,716</u>	<u>8,629,255</u>
EXPENDITURES					
Current:					
General Administration	1,008,633	-0-	-0-	67,661	1,076,294
Legal	129,525	-0-	-0-	11,779	141,304
Judicial	307,647	-0-	-0-	10,500	318,147
Financial Administration	478,190	-0-	-0-	-0-	478,190
Public Facilities	287,971	-0-	-0-	-0-	287,971
Public Safety	2,386,629	-0-	154,045	78,883	2,619,557
Public Transportation	-0-	2,236,169	-0-	-0-	2,236,169
Culture and Recreation	133,434	-0-	-0-	78,397	211,831
Health and Welfare	232,939	-0-	-0-	153,577	386,516
Conservation - Agriculture	129,837	-0-	-0-	-0-	129,837

GOLIAD COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Road and Bridge	Juvenile Probation	Other Governmental Funds	Total Governmental Funds
Debt Service:					
Principal	63,976	-0-	-0-	-0-	63,976
Interest and Fiscal Charges	13,051	-0-	-0-	-0-	13,051
Capital Outlay	163,785	170,459	-0-	186,899	521,143
Total Expenditures	<u>5,335,617</u>	<u>2,406,628</u>	<u>154,045</u>	<u>587,696</u>	<u>8,483,986</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>482,985</u>	<u>(226,831)</u>	<u>(62,905)</u>	<u>(47,980)</u>	<u>145,269</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	269,079	-0-	175,000	162,741	606,820
Transfers Out	<u>(337,725)</u>	<u>(36,894)</u>	<u>(116,391)</u>	<u>(115,810)</u>	<u>(606,820)</u>
Total Other Financing Sources (Uses)	<u>(68,646)</u>	<u>(36,894)</u>	<u>58,609</u>	<u>46,931</u>	<u>-0-</u>
Net Change in Fund Balances	414,339	(263,725)	(4,296)	(1,049)	145,269
Fund Balances, Beginning of Year	<u>1,176,906</u>	<u>1,385,432</u>	<u>112,854</u>	<u>980,904</u>	<u>3,656,096</u>
Fund Balances, End of Year	<u>\$ 1,591,245</u>	<u>\$ 1,121,707</u>	<u>\$ 108,558</u>	<u>\$ 979,855</u>	<u>\$ 3,801,365</u>

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

**GOLIAD COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011**

Net Changes in Fund Balances - Total Governmental Funds	\$ 145,269
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	521,143
The depreciation of capital assets used in governmental activities is not reported in the funds.	(398,247)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(132,955)
Prepaid Expenses are reported in the statement of net assets, but reported as current period expenditures in the funds. This is the change in these amounts this year.	3,257
Certain receivables are reported in the statement of net assets, but reported as revenue when received in the funds. This is the change in these amounts this year.	(84,290)
Lease payments are expensed in the funds, but are a reduction of lease payable in the statement of net assets.	63,976
Compensated absences are reported as the amount earned in the SOA, but as the amount paid in the funds.	<u>(1,232)</u>
Changes in Net Assets of Governmental Activities - Statement of Activities	<u>\$ 116,921</u>

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

**GOLIAD COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011**

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$ 4,661,000	\$ 4,661,000	\$ 4,733,457	\$ 72,457
Other	2,500	2,500	670	(1,830)
Intergovernmental	9,500	9,500	47,174	37,674
Charges for Services	263,450	263,450	580,504	317,054
Fines and Forfeitures	341,333	341,333	322,607	(18,726)
Interest	-0-	-0-	28,660	28,660
Miscellaneous	438,000	438,000	228,344	(209,656)
Total Revenues	<u>5,715,783</u>	<u>5,715,783</u>	<u>5,941,416</u>	<u>225,633</u>
EXPENDITURES				
Current:				
General Administration				
Commissioners' Court	127,307	128,720	126,740	1,980
County Clerk	303,093	304,703	262,037	42,666
Veterans Service	10,053	10,553	10,149	404
Elections	47,677	51,667	35,689	15,978
Information Technology	137,694	166,116	96,693	69,423
Non-Departmental	676,577	614,996	704,554	(89,558)
Legal				
County Attorney	132,392	132,392	129,525	2,867
Judicial				
Justice Court	22,800	34,208	33,391	817
County Court	14,800	14,800	10,913	3,887
District Court	98,200	98,200	63,758	34,442
Justice of the Peace No. 1	127,327	127,427	114,446	12,981
Justice of the Peace No. 2	88,113	88,113	85,139	2,974
Financial Administration				
County Auditor	170,653	171,785	167,872	3,913
County Treasurer	123,636	124,226	127,668	(3,442)
Tax Assessor-Collector	205,294	205,294	182,649	22,645
Public Facilities				
Courthouse and Buildings	244,416	246,211	245,314	897
Courthouse Annex	68,700	68,700	42,657	26,043
Public Safety				
Ambulance	750,578	754,276	706,625	47,651
Constable No. 1	33,463	33,463	28,170	5,293
Constable No. 2	35,013	35,013	28,987	6,026

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

**GOLIAD COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011**

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget -
	Original	Final	Actual	Positive (Negative)
D.P.S.	43,941	43,791	44,685	(894)
D.P.S. License and Weight	8,900	8,600	6,711	1,889
Emergency Management	4,501	4,936	4,718	218
Fire	75,000	90,000	90,000	-0-
Game Warden	2,300	2,300	2,575	(275)
Sheriff	1,617,922	1,597,457	1,474,158	123,299
Culture and Recreation				
Culture and Recreation	2,100	54,496	12,496	42,000
Library	116,452	117,003	120,939	(3,936)
Health and Welfare				
Health	206,402	234,215	232,939	1,276
Conservation - Agriculture				
Agriculture Extension Service	134,634	134,994	129,837	5,157
Debt Service:				
Principal	-0-	-0-	63,976	(63,976)
Interest and Fiscal Charges	-0-	-0-	13,051	(13,051)
Capital Outlay	<u>157,450</u>	<u>194,953</u>	<u>163,785</u>	<u>31,168</u>
Total Expenditures	<u>5,787,388</u>	<u>5,893,608</u>	<u>5,562,845</u>	<u>330,763</u>
Excess (Deficiency) of				
Revenues Over (Under)				
Expenditures	<u>(71,605)</u>	<u>(177,825)</u>	<u>378,571</u>	<u>556,396</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	74,000	74,000	269,079	195,079
Operating Transfers Out	<u>(288,000)</u>	<u>(288,000)</u>	<u>(337,725)</u>	<u>(49,725)</u>
Total Other Financing Sources (Uses)	<u>(214,000)</u>	<u>(214,000)</u>	<u>(68,646)</u>	<u>145,354</u>
Net Change in Fund Balances - Cash Basis	<u>\$ (285,605)</u>	<u>\$ (391,825)</u>	309,925	<u>\$ 701,750</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Officers Fees and Sales Tax Receivable			10,141	
Change in Accounts Payable			125,770	
Change in Wages Payable			<u>(31,497)</u>	
Net Change in Fund Balances - Modified Accrual Basis			414,339	
Fund Balance, Beginning of Year			<u>1,176,906</u>	
Fund Balance, End of Year			<u>\$ 1,591,245</u>	

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 1 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$ 378,596	\$ 378,596	\$ 379,306	\$ 710
Intergovernmental	10,000	10,000	10,803	803
Licenses and Permits	72,478	72,478	76,730	4,252
Interest	3,500	3,500	4,753	1,253
Miscellaneous	-0-	-0-	11,465	11,465
Total Revenues	<u>464,574</u>	<u>464,574</u>	<u>483,057</u>	<u>18,483</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	387,273	562,722	566,172	(3,450)
Capital Outlay	<u>90,000</u>	<u>31,699</u>	<u>18,500</u>	<u>13,199</u>
Total Expenditures	<u>477,273</u>	<u>594,421</u>	<u>584,672</u>	<u>9,749</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,699)</u>	<u>(129,847)</u>	<u>(101,615)</u>	<u>28,232</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ (12,699)</u>	<u>\$ (129,847)</u>	<u>(101,615)</u>	<u>\$ 28,232</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			8,371	
Change in Wages Payable			<u>(1,668)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(94,912)	
Fund Balance, Beginning of Year			<u>407,748</u>	
Fund Balance, End of Year			<u>\$ 312,836</u>	

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

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 2 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes				
Property	\$ 396,467	\$ 396,467	\$ 398,593	\$ 2,126
Intergovernmental	10,000	10,000	10,303	303
Licenses and Permits	74,000	74,000	76,730	2,730
Interest	3,500	3,500	6,200	2,700
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	483,967	483,967	491,826	7,859
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	421,183	419,383	339,269	80,114
Capital Outlay	80,000	90,303	6,999	83,304
Total Expenditures	501,183	509,686	346,268	163,418
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,216)	(25,719)	145,558	171,277
OTHER FINANCING SOURCES (USES)				
Transfers Out	-0-	-0-	(36,894)	(36,894)
Total Other Financing Sources (Uses)	-0-	-0-	(36,894)	(36,894)
Net Change in Fund Balances - Cash Basis	\$ (17,216)	\$ (25,719)	108,664	\$ 134,383
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			(3,262)	
Change in Wages Payable			361	
Net Change in Fund Balances - Modified Accrual Basis			105,763	
Fund Balance, Beginning of Year			399,613	
Fund Balance, End of Year			\$ 505,376	

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

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 3 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$ 554,450	\$ 554,450	\$ 552,887	\$ (1,563)
Intergovernmental	10,000	10,000	10,303	303
Licenses and Permits	75,000	75,000	76,730	1,730
Interest	3,500	3,500	5,621	2,121
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>642,950</u>	<u>642,950</u>	<u>645,541</u>	<u>2,591</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	635,404	673,223	649,452	23,771
Capital Outlay	<u>52,000</u>	<u>31,461</u>	<u>20,000</u>	<u>11,461</u>
Total Expenditures	<u>687,404</u>	<u>704,684</u>	<u>669,452</u>	<u>35,232</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(44,454)</u>	<u>(61,734)</u>	<u>(23,911)</u>	<u>37,823</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ (44,454)</u>	<u>\$ (61,734)</u>	<u>(23,911)</u>	<u>\$ 37,823</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			1,418	
Change in Wages Payable			<u>(1,424)</u>	
Net Change in Fund Balances - Modified Accrual Basis			<u>(23,917)</u>	
Fund Balance, Beginning of Year			<u>331,934</u>	
Fund Balance, End of Year			<u>\$ 308,017</u>	

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

GOLIAD COUNTY, TEXAS
ROAD AND BRIDGE NO. 4 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$ 467,551	\$ 467,551	\$ 469,311	\$ 1,760
Intergovernmental	10,000	10,000	10,303	303
Licenses and Permits	73,500	73,500	76,730	3,230
Interest	4,500	4,500	3,029	(1,471)
Miscellaneous	-0-	-0-	-0-	-0-
Total Revenues	<u>555,551</u>	<u>555,551</u>	<u>559,373</u>	<u>3,822</u>
EXPENDITURES				
Current:				
Public Transportation				
Road and Bridge	506,606	550,516	691,962	(141,446)
Capital Outlay	<u>123,995</u>	<u>190,388</u>	<u>124,960</u>	<u>65,428</u>
Total Expenditures	<u>630,601</u>	<u>740,904</u>	<u>816,922</u>	<u>(76,018)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(75,050)</u>	<u>(185,353)</u>	<u>(257,549)</u>	<u>(72,196)</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balances - Cash Basis	<u>\$ (75,050)</u>	<u>\$ (185,353)</u>	<u>(257,549)</u>	<u>\$ (72,196)</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			6,816	
Change in Wages Payable			<u>74</u>	
Net Change in Fund Balances - Modified Accrual Basis			(250,659)	
Fund Balance, Beginning of Year			<u>246,137</u>	
Fund Balance, End of Year			<u>\$ (4,522)</u>	

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

GOLIAD COUNTY, TEXAS
JUVENILE PROBATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 96,571	\$ 96,571	\$ 88,195	\$ (8,376)
Interest	<u>1,000</u>	<u>1,000</u>	<u>2,945</u>	<u>1,945</u>
Total Revenues	<u>97,571</u>	<u>97,571</u>	<u>91,140</u>	<u>(6,431)</u>
EXPENDITURES				
Current:				
Public Safety				
Probation	261,196	261,196	155,472	105,724
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>-0-</u>	<u>2,000</u>
Total Expenditures	<u>263,196</u>	<u>263,196</u>	<u>155,472</u>	<u>107,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(165,625)</u>	<u>(165,625)</u>	<u>(64,332)</u>	<u>101,293</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	175,000	175,000	175,000	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>(116,391)</u>	<u>(116,391)</u>
Total Other Financing Sources (Uses)	<u>175,000</u>	<u>175,000</u>	<u>58,609</u>	<u>(116,391)</u>
Net Change in Fund Balances - Cash Basis	<u>\$ 9,375</u>	<u>\$ 9,375</u>	(5,723)	<u>\$ (15,098)</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			163	
Change in Wages Payable			<u>1,264</u>	
Net Change in Fund Balances - Modified Accrual Basis			(4,296)	
Fund Balance, Beginning of Year			<u>112,854</u>	
Fund Balance, End of Year			<u>\$ 108,558</u>	

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

GOLIAD COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2011

		Trust Funds	
	Agency Funds	Library Trust Funds	Emergency Medical Trust
ASSETS			
Cash and Cash Equivalents	\$ 1,759,346	\$ 577,158	\$ 212,333
Due from Others	1,021	-0-	-0-
Total Assets	\$ 1,760,367	577,158	212,333
 LIABILITIES			
Accounts Payable	\$ 49,754	-0-	-0-
Accrued Wages	234	-0-	-0-
Due to Others	1,710,379	-0-	-0-
Total Liabilities	\$ 1,760,367	-0-	-0-
 NET ASSETS			
Held in Trust-Library Purposes		577,158	-0-
Held in Trust-Emergency Medical Purposes		-0-	212,333
Total Net Assets		\$ 577,158	\$ 212,333

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

GOLIAD COUNTY, TEXAS
STATEMENT OF CHANGES IN NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	Trust Funds	
	Library Trust Funds	Emergency Medical Trust
ADDITIONS		
Contributions:		
Private Donations	\$ -0-	\$ -0-
Total Contributions	-0-	-0-
Investment Earnings:		
Interest Received	6,783	307
Total Investment Earnings	6,783	307
Less Investment Expense	-0-	-0-
Net Investment Earnings	6,783	307
Total Additions	6,783	307
DEDUCTIONS		
Culture and Recreation - Libraries	-0-	-0-
Public Safety - Emergency Medical Services	-0-	-0-
Total Deductions	-0-	-0-
Change in Net Assets	6,783	307
Net Assets, Beginning of Year	570,375	212,026
Net Assets, End of Year	\$ 577,158	\$ 212,333

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies

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

Financial Reporting Entity – In evaluating how to define the government, for financial reporting purposes, the County's management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the GASB Statement No. 14, "The Financial Reporting Entity" ("GASB 14") as amended by GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units" ("GASB 39"). The County is not included in any other governmental reporting entity as defined by GASBs 14 and 39.

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

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

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

The County reports the following major governmental funds:

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

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

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

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

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

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

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

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

The final amended budget is used in this report.

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

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

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

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

Budgets for all budgeted General and Special Revenue funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Budgets for the 2010 fiscal year were adopted for the General Fund, the Road and Bridge Funds, the Juvenile Probation fund, and other applicable non-major governmental funds.

Excess of Expenditures over Appropriations – For the year ended September 30, 2011, expenditures did not exceed appropriations in any fund.

Deficit Fund Equity – The County had no deficit fund balances as of September 30, 2011 except for the Road and Bridge No. 4 Fund. The County expects to liquidate this deficit by future resources of this fund.

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

State statutes authorize the Government and the District to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value.

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

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

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2011 and 10 percent of the delinquent outstanding property taxes at September 30, 2011.

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

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Note 1: Summary of Significant Accounting Policies (Continued)

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. There were no prepaid expenses at September 30, 2011 reported in the fund financial statements. Prepaid insurance and prepaid postage are reported as prepaid expenses in the government-wide financial statements.

Restricted Assets – There were no restricted assets at September 30, 2011.

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 1: Summary of Significant Accounting Policies (Concluded)

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

Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs and loss on refunding, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs and loss on refunding are reported as deferred charges and amortized over the term of the related debt. The County did not have Bonded Indebtedness during the fiscal year ended September 30, 2011. Long-term debt reported in the government-wide financial statements consists of two capital leases.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

Subsequent Events – Management evaluates events or transactions that occur subsequent to year end for potential recognition or disclosure in the financial statements through the date on which the financial statements are available to be issued. The financial statements were approved by management and available to be issued on July 2, 2012.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 2: Deposits and Investments

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

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

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

Credit Risk – State law limits investments in commercial paper and corporate bonds to the top two rating issued by nationally recognized statistical rating organizations (NRSROs). It is the government's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of September 30, 2011 the local investment pools Texpool and Lone Star (100% of portfolio) were rated AAA-m and AAA-m, respectively, by Standard and Poor's.

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

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2011, the government's bank balance of \$6,216,295 was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 2: Deposits and Investments (Concluded)

agent, in the government's name. The fair market value of the securities pledged is \$11,068,019 and the FDIC coverage is \$1,632,310. The book balance of the cash deposits was \$6,509,271.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2011, the County had \$280,138 in investments in an insured TexPool account and had \$284,683 in investments in an insured Lone Star account.

As of September 30, 2011, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>	<u>Weighted Average</u>
TexPool Funds	\$ 280,138	Less than 1 year	Less than 1 year
Lone Star Funds	\$ 284,683	Less than 1 year	Less than 1 year

The County participates in two Local Government Investment Pools: TexPool and Lone Star. The County invests in TexPool and Lone Star to provide its liquidity needs. Both are local government investment pools established in conformity with the Inter-local Cooperation Act Chapter 791 of the Texas government Code and the Public Investment Act Chapter 2256 of the Code. TexPool and Lone Star are 2(a) 7 like funds meaning that they are structured similar to a money market mutual. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily and the fund seeks to maintain a constant net asset value of \$1.00, although this cannot be guaranteed. The County considers the holdings in these funds to have a one day weighted average maturity. This is due to the fact that the shared position can usually be redeemed each day at the discretion of the shareholder short of a significant change in value.

Note 3: Receivables

County property tax revenues are recognized when tax payments are received by the County. All property tax receivables (net of allowances) at September 30, 2011 are recorded as deferred revenue in the County's fund financial statements.

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

**GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Note 3: Receivables (Concluded)

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

	Governmental Activities
Gross Receivables:	
Ad Valorem Taxes	\$ 236,221
Fines	539,182
Other	44,200
Total Gross Receivables	819,603
Less: Allowance for Uncollectibles	609,701
Receivables, Net	\$ 209,902

Note 4: Capital Assets

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

Governmental Activities:	
General Administration	\$ 55,727
Judicial	10,817
Public Facilities	17,760
Public Safety	141,324
Public Transportation	120,159
Culture and Recreation	49,940
Health and Welfare	2,520
Total Depreciation Expense - Governmental Activities	\$ 398,247

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 4: Capital Assets (Concluded)

The County's capital asset activity for the year ended September 30, 2011, was as follows:

	Beginning Balnce	Increases	Decreases	Ending Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 1,018,000	\$ -0-	\$ -0-	\$ 1,018,000
Total Capital Assets Not Being Depreciated	<u>1,018,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,018,000</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	4,693,579	193,699	-0-	4,887,278
Machinery, Vehicles, and Equipment	2,988,701	327,444	-0-	3,316,145
Infrastructure	<u>3,516,011</u>	<u>-0-</u>	<u>-0-</u>	<u>3,516,011</u>
Total Capital Assets Being Depreciated	<u>11,198,291</u>	<u>521,143</u>	<u>-0-</u>	<u>11,719,434</u>
Less: Accumulated Depreciation for:				
Buildings and Improvements	1,793,268	87,409	-0-	1,880,677
Machinery, Vehicles, and Equipment	2,381,183	276,908	-0-	2,658,091
Infrastructure	<u>2,103,716</u>	<u>33,930</u>	<u>-0-</u>	<u>2,137,646</u>
Total Accumulated Depreciation	<u>6,278,167</u>	<u>398,247</u>	<u>-0-</u>	<u>6,676,414</u>
Total Capital Assets Being Depreciated, Net	<u>4,920,124</u>	<u>122,896</u>	<u>-0-</u>	<u>5,043,020</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 5,938,124</u>	<u>\$ 122,896</u>	<u>\$ -0-</u>	<u>\$ 6,061,020</u>

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 5: Interfund Balances and Activity:

Due To and From Other Funds – Balances due to and due from other funds were zero at September 30, 2011. The transfer from the general fund to the Juvenile Probation fund was to provide operating cash. Transfers between funds during the year are presented below. All of the transfers are non-recurring.

Transfers Out	Transfers In				Total
	General Fund	Road and Bridge Fund	Juvenile Probation Fund	Non-Major Governmental Funds	
General Fund	\$ -0-	\$ -0-	\$ 175,000	\$ 162,741	\$ 337,741
Road and Bridge Fund	36,894	-0-	-0-	-0-	36,894
Juvenile Probation Fund	116,391	-0-	-0-	-0-	116,391
Non-Major Governmental Funds	115,794	-0-	-0-	-0-	115,794
Totals	<u>\$ 269,079</u>	<u>\$ -0-</u>	<u>\$ 175,000</u>	<u>\$ 162,741</u>	<u>\$ 606,820</u>

Note 6: Operating Leases:

The County leases equipment under non-cancelable operating leases. Total costs for such leases were \$13,185 for the year ended September 30, 2011. The future minimum lease payments for these leases are as follows:

Year Ending September 30	Amount
2012	\$ 8,885
2013	2,810
2014	1,750
Thereafter	<u>-0-</u>
Total	<u>\$ 13,445</u>

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 7: Capital Leases:

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

	Original Cost	Accumulated Depreciation	Net Assets
Weigh Station	\$ 488,498	\$ 29,494	\$ 459,004
Computer Software	156,040	124,832	31,208
Total	\$ 644,538	\$ 154,326	\$ 490,212

The terms related to the capital leases are as follows:

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

Current year transactions are detailed below:

	Beginning Balance 10/01/10	Increases	Decreases	Ending Balance 09/30/11	Principal Due Within One Year
Capital Leases	\$ 138,116	\$ -0-	\$ 63,976	\$ 74,140	\$ 74,140

The future minimum lease obligations and the net present value of these minimum lease payments at September 30, 2011 were as follow:

Year Ending September 30	Principal	Interest	Total
2012	\$ 74,140	\$ 2,886	\$ 77,026

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 8: Accrued Compensated Absences:

The following is a summary of accrued compensated absences transactions for the year ended September 30, 2011:

	Beginning Balance 10/01/10	Increases	Decreases	Ending Balance 09/30/11	Amounts Due Within One Year
Compensated Absences	\$ 84,314	\$ 85,546	\$ 84,314	\$ 85,546	\$ 85,546

The General Fund and the Road and Bridge Funds are used to service the accrued compensated absences. The estimated amount due in the fiscal year ended September 30, 2012 is \$85,546.

Note 9: Pension Plan:

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulate contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Plan Description – Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 9: Pension Plan: (Continued)

Funding Policy – The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The governing body elected to pay a rate of 6.28% for the 2011 and 5.99% for the 2010 year that did not exceed the actuarially determined rate as allowed by the provisions of the TCDRS Act.

The contribution rate payable by the employee members for calendar years 2011 and 2010 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

	Actuarial Valuation Information		
	12/31/2010	12/31/2009	12/31/2008
Actuarial Valuation Date	12/31/2010	12/31/2009	12/31/2008
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level Percent of Payroll, Open	Level Percent of Payroll, Open	Level Percent of Payroll, Open
Amortization Period	20 years	20 years	20 years
Asset Valuation Method	SAF: 10 year Smoothed Value; ESF: Fund Value	SAF: 10 year Smoothed Value; ESF: Fund Value	SAF: 10 year Smoothed Value; ESF: Fund Value
Actuarial Assumptions			
Investment Return	8.00%	8.00%	8.00%
Projected Salary			
Increases	5.30%	5.40%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost of Living			
Adjustments	0.00%	0.00%	0.00%

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 9: Pension Plan: (Concluded)

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

Fiscal Year Ending	Contributions Required and Contributions Made Percentage of		
	Annual Pension Cost (APC)	APC Contributed	Net Pension Obligation
09/30/2011	\$ 199,966	100%	\$ -0-
09/30/2010	195,473	100%	-0-
09/30/2009	152,839	100%	-0-

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

Note 10: Restricted Net Assets

Restricted net assets of \$88,018 are to be utilized for capital projects of the County.

Note 11: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County has purchased commercial insurance to cover the general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

Note 12: Commitments and Contingencies

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

GOLIAD COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Note 12: Commitments and Contingencies (Concluded)

Litigation – No reportable litigation was pending against the County at September 30, 2011.

Note 13: Related Party Transactions

No related party transactions were reported during the fiscal year ended September 30, 2011.

Note 14: Health Care Coverage

During the year ended September 30, 2011, employees of the County were covered by a health insurance plan (the Plan). The City paid premiums of \$506 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the City and the licensed insurer is renewable October 1, and terms of coverage and premium costs are included in the contractual provisions.

REQUIRED SUPPLEMENTARY INFORMATION

GOLIAD COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS (UNAUDITED)
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
YEAR ENDED SEPTEMBER 30, 2011

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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GOLIAD COUNTY, TEXAS
BALANCE SHEET - ROAD AND BRIDGE
SEPTEMBER 30, 2011

	<u>Road and Bridge No. 1</u>	<u>Road and Bridge No. 2</u>	<u>Road and Bridge No. 3</u>	<u>Road and Bridge No. 4</u>	<u>Total Road and Bridge</u>
ASSETS					
Cash and Cash Equivalents	\$ 321,690	\$ 520,444	\$ 317,990	\$ 13,075	\$ 1,173,199
Total Assets	<u>\$ 321,690</u>	<u>\$ 520,444</u>	<u>\$ 317,990</u>	<u>\$ 13,075</u>	<u>\$ 1,173,199</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 230	\$ 8,648	\$ 1,352	\$ 10,566	\$ 20,796
Accrued Wages	<u>8,624</u>	<u>6,420</u>	<u>8,621</u>	<u>7,031</u>	<u>30,696</u>
Total Liabilities	<u>8,854</u>	<u>15,068</u>	<u>9,973</u>	<u>17,597</u>	<u>51,492</u>
Fund Balances:					
Unassigned Fund Balances	<u>312,836</u>	<u>505,376</u>	<u>308,017</u>	<u>(4,522)</u>	<u>1,121,707</u>
Total Fund Balances	<u>312,836</u>	<u>505,376</u>	<u>308,017</u>	<u>(4,522)</u>	<u>1,121,707</u>
Total Liabilities and Fund Balances	<u>\$ 321,690</u>	<u>\$ 520,444</u>	<u>\$ 317,990</u>	<u>\$ 13,075</u>	<u>\$ 1,173,199</u>

GOLIAD COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ROAD AND BRIDGE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	Road and Bridge No. 1	Road and Bridge No. 2	Road and Bridge No. 3	Road and Bridge No. 4	Total Road and Bridge
REVENUES					
Property Taxes	\$ 379,306	\$ 398,593	\$ 552,887	\$ 469,311	\$ 1,800,097
Intergovernmental	10,803	10,303	10,303	10,303	41,712
Licenses and Permits	76,730	76,730	76,730	76,730	306,920
Interest	4,753	6,200	5,621	3,029	19,603
Miscellaneous	11,465	-0-	-0-	-0-	11,465
Total Revenues	<u>483,057</u>	<u>491,826</u>	<u>645,541</u>	<u>559,373</u>	<u>2,179,797</u>
EXPENDITURES					
Current:					
Public Transportation	559,469	342,170	649,458	685,072	2,236,169
Capital Outlay	18,500	6,999	20,000	124,960	170,459
Total Expenditures	<u>577,969</u>	<u>349,169</u>	<u>669,458</u>	<u>810,032</u>	<u>2,406,628</u>
Excess (Deficiency) of					
Revenues Over (Under)					
Expenditures	<u>(94,912)</u>	<u>142,657</u>	<u>(23,917)</u>	<u>(250,659)</u>	<u>(226,831)</u>
OTHER FINANCING					
SOURCES (USES)					
Transfers Out	<u>-0-</u>	<u>(36,894)</u>	<u>-0-</u>	<u>-0-</u>	<u>(36,894)</u>
Total Other Financing					
Sources (Uses)	<u>-0-</u>	<u>(36,894)</u>	<u>-0-</u>	<u>-0-</u>	<u>(36,894)</u>
Excess (Deficiency) of					
Revenues and Other Sources					
Over (Under) Expenditures					
and Other Uses	(94,912)	105,763	(23,917)	(250,659)	(263,725)
Fund Balances, Beginning of					
Year	<u>407,748</u>	<u>399,613</u>	<u>331,934</u>	<u>246,137</u>	<u>1,385,432</u>
Fund Balances, End of Year	<u>\$ 312,836</u>	<u>\$ 505,376</u>	<u>\$ 308,017</u>	<u>\$ (4,522)</u>	<u>\$ 1,121,707</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2011**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 903,205	\$ 88,018	\$ 991,223
Total Assets	\$ 903,205	\$ 88,018	\$ 991,223
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 4,574	\$ -0-	\$ 4,574
Accrued Wages	6,794	-0-	6,794
Total Liabilities	11,368	-0-	11,368
Fund Balances:			
Committed for Capital Projects	-0-	88,018	88,018
Unassigned Fund Balance	891,837	-0-	891,837
Total Fund Balances	891,837	88,018	979,855
Total Liabilities and Fund Balances	\$ 903,205	\$ 88,018	\$ 991,223

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
REVENUES			
Intergovernmental	\$ 317,388	\$ 10,546	\$ 327,934
Charges for Services	71,396	-0-	71,396
Interest	11,239	885	12,124
Miscellaneous	128,262	-0-	128,262
Total Revenues	528,285	11,431	539,716
EXPENDITURES			
Current:			
General Administration	67,661	-0-	67,661
Legal	11,779	-0-	11,779
Judicial	10,500	-0-	10,500
Public Safety	78,883	-0-	78,883
Culture and Recreation	48,464	29,933	78,397
Health and Welfare	153,577	-0-	153,577
Capital Outlay	156,159	30,740	186,899
Total Expenditures	527,023	60,673	587,696
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,262	(49,242)	(47,980)
OTHER FINANCING SOURCES (USES)			
Transfers In	73,741	89,000	162,741
Transfers Out	(115,810)	-0-	(115,810)
Total Other Financing Sources (Uses)	(42,069)	89,000	46,931
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(40,807)	39,758	(1,049)
Fund Balances, Beginning of Year	932,644	48,260	980,904
Fund Balances, End of Year	\$ 891,837	\$ 88,018	\$ 979,855

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2011**

PAGE 1 OF 4

	Border Star	County Clerk Records Management	Constable No. 1 Leose	Constable No. 2 Leose	Constable No. 2 Forfeiture	County Attorney Operating	County Records Management	Court House Security
ASSETS								
Cash and Cash Equivalents	\$ -0-	\$ 75,269	\$ 6,702	\$ 4,107	\$ 354	\$ 5,608	\$ 33,391	\$ 121,982
Total Assets	\$ -0-	\$ 75,269	\$ 6,702	\$ 4,107	\$ 354	\$ 5,608	\$ 33,391	\$ 121,982
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -0-	\$ 2,939	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accrued Wages	-0-	1,303	-0-	-0-	-0-	54	-0-	285
Total Liabilities	-0-	4,242	-0-	-0-	-0-	54	-0-	285
Fund Balances:								
Unassigned Fund Balances	-0-	71,027	6,702	4,107	354	5,554	33,391	121,697
Total Liabilities and Fund Balances	\$ -0-	\$ 75,269	\$ 6,702	\$ 4,107	\$ 354	\$ 5,608	\$ 33,391	\$ 121,982

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2011**

PAGE 2 OF 4

	Justice Court Techn- ology	Economic Develop- ment Industrial Park	Election Fund	EMS Donations Fund	Federal Forfeiture	GCRP Fund	Hot Check Restitu- tion	Juvenile Fee
ASSETS								
Cash and Cash Equivalents	\$ 17,853	\$ 55,190	\$ 6,421	\$ 24,188	\$ 8	\$292,765	\$ 2,023	\$ 2,922
Total Assets	<u>\$ 17,853</u>	<u>\$ 55,190</u>	<u>\$ 6,421</u>	<u>\$ 24,188</u>	<u>\$ 8</u>	<u>\$292,765</u>	<u>\$ 2,023</u>	<u>\$ 2,922</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,635	\$ -0-
Accrued Wages	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4,721</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4,721</u>	<u>1,635</u>	<u>-0-</u>
Fund Balances:								
Unassigned Fund Balances	<u>17,853</u>	<u>55,190</u>	<u>6,421</u>	<u>24,188</u>	<u>8</u>	<u>288,044</u>	<u>388</u>	<u>2,922</u>
Total Liabilities and Fund Balances	<u>\$ 17,853</u>	<u>\$ 55,190</u>	<u>\$ 6,421</u>	<u>\$ 24,188</u>	<u>\$ 8</u>	<u>\$292,765</u>	<u>\$ 2,023</u>	<u>\$ 2,922</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2011**

PAGE 3 OF 4

	Law Library	Library Archive	Library Donations	Miscell- aneous Grants	Park Auditor- ium	Park Fund	Record Archive	Sheriff Forfeiture
ASSETS								
Cash and Cash Equivalents	\$ 16,850	\$ 25,073	\$ 33,419	\$ 79	\$ 3,946	\$ 5,247	\$ 25,558	\$ 27,905
Total Assets	<u>\$ 16,850</u>	<u>\$ 25,073</u>	<u>\$ 33,419</u>	<u>\$ 79</u>	<u>\$ 3,946</u>	<u>\$ 5,247</u>	<u>\$ 25,558</u>	<u>\$ 27,905</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Accrued Wages	<u>-0-</u>	<u>431</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities	<u>-0-</u>	<u>431</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balances:								
Unassigned Fund Balances	<u>16,850</u>	<u>24,642</u>	<u>33,419</u>	<u>79</u>	<u>3,946</u>	<u>5,247</u>	<u>25,558</u>	<u>27,905</u>
Total Liabilities and Fund Balances	<u>\$ 16,850</u>	<u>\$ 25,073</u>	<u>\$ 33,419</u>	<u>\$ 79</u>	<u>\$ 3,946</u>	<u>\$ 5,247</u>	<u>\$ 25,558</u>	<u>\$ 27,905</u>

GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2011

PAGE 4 OF 4

	Sheriff Impound	Sheriff Lease	Tobacco Settlement	Sheriff Donations	Uranium Mining Project	Hike and Bike	Special Revenue Funds	Total
ASSETS								
Cash and Cash Equivalents	\$ 35,155	\$ 4,261	\$ 70,918	\$ 1,910	\$ 3,983	\$ 118	\$ 903,205	
Total Assets	\$ 35,155	\$ 4,261	\$ 70,918	\$ 1,910	\$ 3,983	\$ 118	\$ 903,205	

LIABILITIES AND FUND BALANCES

Liabilities:	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 4,574	
Accounts Payable	-0-	-0-	-0-	-0-	-0-	-0-	6,794	
Accrued Wages								
Total Liabilities	-0-	-0-	-0-	-0-	-0-	-0-	11,368	
Fund Balances:	35,155	4,261	70,918	1,910	3,983	118	891,837	
Unassigned Fund Balances	\$ 35,155	\$ 4,261	\$ 70,918	\$ 1,910	\$ 3,983	\$ 118	\$ 903,205	
Total Liabilities and Fund Balances								

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

PAGE 1 OF 4

	County Clerk Records	Constable No. 1 Lease	Constable No. 2 Lease	Constable No. 2 Forfeiture	County Attorney Operating	County Records Management	Court House Security
	Border Star	Management					
REVENUES							
Intergovernmental	\$ 52,533	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Charges for Services	-0-	20,906	597	663	-0-	1,110	3,980
Interest	-0-	1,156	73	45	19	67	362
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Revenues	<u>52,533</u>	<u>22,062</u>	<u>670</u>	<u>708</u>	<u>19</u>	<u>1,177</u>	<u>4,342</u>
EXPENDITURES							
Current:							
General Administration	-0-	67,661	-0-	-0-	-0-	-0-	-0-
Legal	-0-	-0-	-0-	-0-	-0-	1,431	-0-
Judicial	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Safety	52,533	-0-	-0-	618	-0-	-0-	-0-
Culture and Recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-	-0-	-0-	7,111
Total Expenditures	<u>52,533</u>	<u>67,661</u>	<u>-0-</u>	<u>618</u>	<u>-0-</u>	<u>1,431</u>	<u>-0-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>(45,599)</u>	<u>670</u>	<u>90</u>	<u>19</u>	<u>(254)</u>	<u>4,342</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-0-	-0-	-0-	-0-	2,225	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>2,225</u>	<u>-0-</u>	<u>-0-</u>
Change in Fund Balances	-0-	(45,599)	670	90	2,244	(254)	4,342
Fund Balances, Beginning of Year	-0-	116,626	6,032	4,017	(1,890)	5,808	29,049
Fund Balances, End of Year	<u>\$ -0-</u>	<u>\$ 71,027</u>	<u>\$ 6,702</u>	<u>\$ 4,107</u>	<u>\$ 354</u>	<u>\$ 5,554</u>	<u>\$ 33,391</u>
							<u>\$ 121,697</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

PAGE 2 OF 4

	Justice Court Technology	Economic Development Industrial Park	Election Fund	EMS Donations Fund	Federal Forfeiture	GCRP Fund	Hot Check Restitution	Juvenile Fee
REVENUES								
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$201,410	\$ -0-	\$ -0-
Charges for Services	9,507	-0-	-0-	-0-	-0-	-0-	1,785	-0-
Interest	195	799	69	218	-0-	3,034	5	14
Miscellaneous	-0-	4,000	2,789	7,977	-0-	8,005	8,477	2,275
Total Revenues	<u>9,702</u>	<u>4,799</u>	<u>2,858</u>	<u>8,195</u>	<u>-0-</u>	<u>212,449</u>	<u>10,267</u>	<u>2,289</u>
EXPENDITURES								
Current:								
General Administration	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Legal	-0-	-0-	-0-	-0-	-0-	-0-	10,348	-0-
Judicial	4,307	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Safety	-0-	-0-	-0-	2,560	-0-	-0-	-0-	580
Culture and Recreation	-0-	10,585	-0-	-0-	-0-	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	143,577	-0-	-0-
Capital Outlay	3,076	-0-	-0-	2,023	-0-	27,922	-0-	-0-
Total Expenditures	<u>7,383</u>	<u>10,585</u>	<u>-0-</u>	<u>4,583</u>	<u>-0-</u>	<u>171,499</u>	<u>10,348</u>	<u>580</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,319</u>	<u>(5,786)</u>	<u>2,858</u>	<u>3,612</u>	<u>-0-</u>	<u>40,950</u>	<u>(81)</u>	<u>1,709</u>
OTHER FINANCING SOURCES (USES)								
Transfers In	-0-	47,500	-0-	-0-	-0-	20,000	-0-	-0-
Transfers Out	-0-	(47,500)	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>20,000</u>	<u>-0-</u>	<u>-0-</u>
Change in Fund Balances	2,319	(5,786)	2,858	3,612	-0-	60,950	(81)	1,709
Fund Balances, Beginning of Year	15,534	60,976	3,563	20,576	8	227,094	469	1,213
Fund Balances, End of Year	<u>\$ 17,853</u>	<u>\$ 55,190</u>	<u>\$ 6,421</u>	<u>\$ 24,188</u>	<u>\$ 8</u>	<u>\$288,044</u>	<u>\$ 388</u>	<u>\$ 2,922</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

PAGE 3 OF 4

	Law Library	Library Archive	Library Donations	Miscell- aneous Grants	Park Auditor- ium	Park Fund	Record Archive	Sheriff Forfeiture
REVENUES								
Intergovernmental	\$ -0-	\$ -0-	\$ 5,576	\$ 40,303	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Charges for Services	4,025	-0-	2,235	-0-	-0-	-0-	-0-	-0-
Interest	207	183	1,202	78	4	-0-	298	234
Miscellaneous	-0-	23,422	358	475	-0-	19,750	-0-	17,427
Total Revenues	<u>4,232</u>	<u>23,605</u>	<u>9,371</u>	<u>40,856</u>	<u>4</u>	<u>19,750</u>	<u>298</u>	<u>17,661</u>
EXPENDITURES								
Current:								
General Administration	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Legal	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Judicial	6,193	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Safety	-0-	-0-	-0-	606	-0-	-0-	-0-	1,160
Culture and Recreation	-0-	4,190	14,532	-0-	-0-	19,157	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	62,626	40,303	-0-	-0-	-0-	-0-
Total Expenditures	<u>6,193</u>	<u>4,190</u>	<u>77,158</u>	<u>40,909</u>	<u>-0-</u>	<u>19,157</u>	<u>-0-</u>	<u>1,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,961)</u>	<u>19,415</u>	<u>(67,787)</u>	<u>(53)</u>	<u>4</u>	<u>593</u>	<u>298</u>	<u>16,501</u>
OTHER FINANCING SOURCES (USES)								
Transfers In	4,000	16	-0-	-0-	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	(16)	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>4,000</u>	<u>16</u>	<u>(16)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Change in Fund Balances	2,039	19,431	(67,803)	(53)	4	593	298	16,501
Fund Balances, Beginning of Year	<u>14,811</u>	<u>5,211</u>	<u>101,222</u>	<u>132</u>	<u>3,942</u>	<u>4,654</u>	<u>25,260</u>	<u>11,404</u>
Fund Balances, End of Year	<u>\$ 16,850</u>	<u>\$ 24,642</u>	<u>\$ 33,419</u>	<u>\$ 79</u>	<u>\$ 3,946</u>	<u>\$ 5,247</u>	<u>\$ 25,558</u>	<u>\$ 27,905</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2011

PAGE 4 OF 4

	Sheriff Impound	Sheriff Leose	Tobacco Settlement	Sheriff Donations	Uranium Mining Project	Hike and Bike	Total Special Revenue Funds
REVENUES							
Intergovernmental	\$ -0-	\$ -0-	\$ 17,566	\$ -0-	\$ -0-	\$ -0-	\$ 317,388
Charges for Services	11,976	2,006	-0-	-0-	-0-	-0-	71,396
Interest	295	43	707	11	33	381	11,239
Miscellaneous	<u>32,182</u>	<u>-0-</u>	<u>-0-</u>	<u>1,125</u>	<u>-0-</u>	<u>-0-</u>	<u>128,262</u>
Total Revenues	<u>44,453</u>	<u>2,049</u>	<u>18,273</u>	<u>1,136</u>	<u>33</u>	<u>381</u>	<u>528,285</u>
EXPENDITURES							
Current:							
General Administration	-0-	-0-	-0-	-0-	-0-	-0-	67,661
Legal	-0-	-0-	-0-	-0-	-0-	-0-	11,779
Judicial	-0-	-0-	-0-	-0-	-0-	-0-	10,500
Public Safety	7,716	1,178	-0-	125	-0-	-0-	78,883
Culture and Recreation	-0-	-0-	-0-	-0-	-0-	-0-	48,464
Health and Welfare	-0-	-0-	10,000	-0-	-0-	-0-	153,577
Capital Outlay	<u>13,098</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>156,159</u>
Total Expenditures	<u>20,814</u>	<u>1,178</u>	<u>10,000</u>	<u>125</u>	<u>-0-</u>	<u>-0-</u>	<u>527,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,639</u>	<u>871</u>	<u>8,273</u>	<u>1,011</u>	<u>33</u>	<u>381</u>	<u>1,262</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-0-	-0-	-0-	-0-	-0-	-0-	73,741
Transfers Out	<u>(13,394)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(54,900)</u>	<u>(115,810)</u>
Total Other Financing Sources (Uses)	<u>(13,394)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(54,900)</u>	<u>(42,069)</u>
Change in Fund Balances	10,245	871	8,273	1,011	33	(54,519)	(40,807)
Fund Balances, Beginning of Year	<u>24,910</u>	<u>3,390</u>	<u>62,645</u>	<u>899</u>	<u>3,950</u>	<u>54,637</u>	<u>932,644</u>
Fund Balances, End of Year	<u>\$ 35,155</u>	<u>\$ 4,261</u>	<u>\$ 70,918</u>	<u>\$ 1,910</u>	<u>\$ 3,983</u>	<u>\$ 118</u>	<u>\$ 891,837</u>

**GOLIAD COUNTY, TEXAS
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2011**

	Jail Building Project	County Building Renovations	Total Capital Projects
ASSETS			
Cash and Cash Equivalents	\$ 13	\$ 88,005	\$ 88,018
Total Assets	<u>\$ 13</u>	<u>\$ 88,005</u>	<u>\$ 88,018</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Liabilities	\$ -0-	\$ -0-	\$ -0-
 Fund Balances:			
Committed for Capital Projects	<u>13</u>	<u>88,005</u>	<u>88,018</u>
Total Liabilities and Fund Balances	<u>\$ 13</u>	<u>\$ 88,005</u>	<u>\$ 88,018</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
YEAR ENDED SEPTEMBER 30, 2011

	Jail Building Project	County Building Renovations	Total Capital Projects
REVENUES			
Intergovernmental	\$ -0-	\$ 10,546	\$ 10,546
Interest	<u>-0-</u>	<u>885</u>	<u>885</u>
Total Revenues	<u>-0-</u>	<u>11,431</u>	<u>11,431</u>
EXPENDITURES			
Culture and Recreation	-0-	29,933	29,933
Capital Outlay	<u>-0-</u>	<u>30,740</u>	<u>30,740</u>
Total Expenditures	<u>-0-</u>	<u>60,673</u>	<u>60,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>(49,242)</u>	<u>(49,242)</u>
OTHER FINANCING SOURCES			
Transfers In	<u>-0-</u>	<u>89,000</u>	<u>89,000</u>
Total Other Financing Sources	<u>-0-</u>	<u>89,000</u>	<u>89,000</u>
Change in Fund Balances	-0-	39,758	39,758
Fund Balances, Beginning of Year	<u>13</u>	<u>48,247</u>	<u>48,260</u>
Fund Balances, End of Year	<u>\$ 13</u>	<u>\$ 88,005</u>	<u>\$ 88,018</u>

AGENCY FUNDS

GOLIAD COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2011

	<u>Court Cost</u>	<u>Employee Insurance Fund</u>	<u>Commissary Fund</u>	<u>Motor Carrier Weight</u>	<u>County Officer Accounts</u>	<u>Total Agency Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 167,958	\$ 48,494	\$ 5,421	\$ 1,018	\$ 1,536,455	\$ 1,759,346
Due From Others	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,021</u>	<u>-0-</u>	<u>1,021</u>
 Total Assets	 <u>\$ 167,958</u>	 <u>\$ 48,494</u>	 <u>\$ 5,421</u>	 <u>\$ 2,039</u>	 <u>\$ 1,536,455</u>	 <u>\$ 1,760,367</u>
 LIABILITIES						
Accounts Payable	\$ 47,700	\$ -0-	\$ 15	\$ 2,039	\$ -0-	\$ 49,754
Accrued Wages	-0-	-0-	234	-0-	-0-	234
Due To Others	<u>120,258</u>	<u>48,494</u>	<u>5,172</u>	<u>-0-</u>	<u>1,536,455</u>	<u>1,710,379</u>
 Total Liabilities	 <u>\$ 167,958</u>	 <u>\$ 48,494</u>	 <u>\$ 5,421</u>	 <u>\$ 2,039</u>	 <u>\$ 1,536,455</u>	 <u>\$ 1,760,367</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF CHANGE IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2011

COURT COSTS	Balance 10/1/2010	Additions	Deductions	Balance 9/30/2011
Assets:				
Cash and Cash Equivalents	\$ 137,885	\$ 210,847	\$ 180,774	\$ 167,958
Total Assets	<u>\$ 137,885</u>	<u>\$ 210,847</u>	<u>\$ 180,774</u>	<u>\$ 167,958</u>
Liabilities:				
Accounts Payable	\$ 45,533	\$ 47,700	\$ 45,533	\$ 47,700
Due to Others	<u>92,352</u>	<u>163,147</u>	<u>135,241</u>	<u>120,258</u>
Total Liabilities	<u>\$ 137,885</u>	<u>\$ 210,847</u>	<u>\$ 180,774</u>	<u>\$ 167,958</u>
EMPLOYEE INSURANCE FUND	Balance 10/1/2010	Additions	Deductions	Balance 9/30/2011
Assets:				
Cash and Cash Equivalents	\$ 107,872	\$ 487,535	\$ 546,913	\$ 48,494
Total Assets	<u>\$ 107,872</u>	<u>\$ 487,535</u>	<u>\$ 546,913</u>	<u>\$ 48,494</u>
Liabilities:				
Due to Others	\$ 107,872	\$ 487,535	\$ 546,913	\$ 48,494
Total Liabilities	<u>\$ 107,872</u>	<u>\$ 487,535</u>	<u>\$ 546,913</u>	<u>\$ 48,494</u>
COMMISSARY FUND	Balance 10/1/2010	Additions	Deductions	Balance 9/30/2011
Assets:				
Cash and Cash Equivalents	\$ 6,814	\$ 16,478	\$ 17,871	\$ 5,421
Total Assets	<u>\$ 6,814</u>	<u>\$ 16,478</u>	<u>\$ 17,871</u>	<u>\$ 5,421</u>
Liabilities:				
Accounts Payable	\$ 289	\$ 15	\$ 289	\$ 15
Accrued Wages Payable	331	234	331	234
Due to Others	<u>6,194</u>	<u>16,229</u>	<u>17,251</u>	<u>5,172</u>
Total Liabilities	<u>\$ 6,814</u>	<u>\$ 16,478</u>	<u>\$ 17,871</u>	<u>\$ 5,421</u>

GOLIAD COUNTY, TEXAS
COMBINING STATEMENT OF CHANGE IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2011

<u>MOTOR CARRIER WEIGHT</u>	Balance 10/1/2010	Additions	Deductions	Balance 9/30/2011
Assets:				
Cash and Cash Equivalents	\$ 751	\$ 5,883	\$ 5,616	\$ 1,018
Due From Others	<u>-0-</u>	<u>1,021</u>	<u>-0-</u>	<u>1,021</u>
Total Assets	<u>\$ 751</u>	<u>\$ 6,904</u>	<u>\$ 5,616</u>	<u>\$ 2,039</u>
Liabilities:				
Accounts Payable	\$ -0-	\$ 2,039	\$ -0-	\$ 2,039
Due to Others	<u>751</u>	<u>4,865</u>	<u>5,616</u>	<u>-0-</u>
Total Liabilities	<u>\$ 751</u>	<u>\$ 4,865</u>	<u>\$ 5,616</u>	<u>\$ 2,039</u>

<u>COUNTY OFFICERS ACCOUNTS</u>	Balance 10/1/2010	Additions	Deductions	Balance 9/30/2011
Assets:				
Cash and Cash Equivalents	\$ 556,231	\$ 980,224	\$ -0-	\$ 1,536,455
Total Assets	<u>\$ 556,231</u>	<u>\$ 980,224</u>	<u>\$ -0-</u>	<u>\$ 1,536,455</u>
Liabilities:				
Due to Others	\$ 556,231	\$ 980,224	\$ -0-	\$ 1,536,455
Total Liabilities	<u>\$ 556,231</u>	<u>\$ 980,224</u>	<u>\$ -0-</u>	<u>\$ 1,536,455</u>

<u>TOTAL</u>	Balance 10/1/2010	Additions	Deductions	Balance 9/30/2011
Assets:				
Cash and Cash Equivalents	\$ 809,553	\$ 1,700,967	\$ 751,174	\$ 1,759,346
Due From Others	<u>-0-</u>	<u>1,021</u>	<u>-0-</u>	<u>1,021</u>
Total Assets	<u>\$ 809,553</u>	<u>\$ 1,701,988</u>	<u>\$ 751,174</u>	<u>\$ 1,760,367</u>
Liabilities:				
Accounts Payable	\$ 45,822	\$ 49,754	\$ 45,822	\$ 49,754
Accrued Wages Payable	331	234	331	234
Due to Others	<u>763,400</u>	<u>1,652,000</u>	<u>705,021</u>	<u>1,710,379</u>
Total Liabilities	<u>\$ 809,553</u>	<u>\$ 1,701,988</u>	<u>\$ 751,174</u>	<u>\$ 1,760,367</u>

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

GOLIAD COUNTY, TEXAS
GCRP GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	\$ 155,800	\$ 155,800	\$ 201,410	\$ 45,610
Interest	1,000	1,000	3,034	2,034
Miscellaneous	-0-	-0-	8,005	8,005
Total Revenues	156,800	156,800	212,449	55,649
EXPENDITURES				
Current:				
Health and Welfare				
Health	173,255	173,255	141,993	31,262
Capital Outlay	-0-	27,922	27,922	-0-
Total Expenditures	173,255	201,177	169,915	31,262
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,455)	(44,377)	42,534	86,911
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	20,000	20,000
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	-0-	-0-	20,000	20,000
Net Change in Fund Balance - Cash Basis	(16,455)	(44,377)	62,534	106,911
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			53	
Change in Wages Payable			(1,637)	
Net Change in Fund Balances - Modified Accrual Basis			60,950	
Fund Balance, Beginning of Year			227,094	
Fund Balance, End of Year			\$ 288,044	

GOLIAD COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 25,800	\$ 25,800	\$ 20,906	\$ (4,894)
Interest	-0-	-0-	1,156	1,156
Total Revenues	<u>25,800</u>	<u>25,800</u>	<u>22,062</u>	<u>(3,738)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	33,256	32,943	29,138	3,805
Capital Outlay	<u>36,000</u>	<u>36,000</u>	<u>35,145</u>	<u>855</u>
Total Expenditures	<u>69,256</u>	<u>68,943</u>	<u>64,283</u>	<u>4,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(43,456)</u>	<u>(43,143)</u>	<u>(42,221)</u>	<u>922</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(43,456)</u>	<u>(43,143)</u>	<u>(42,221)</u>	<u>922</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			(2,075)	
Change in Wages Payable			<u>(1,303)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(45,599)	
Fund Balance, Beginning of Year			<u>116,626</u>	
Fund Balance, End of Year			<u>\$ 71,027</u>	

GOLIAD COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 3,500	\$ 3,500	\$ 3,980	\$ 480
Interest	250	250	362	112
Total Revenues	3,750	3,750	4,342	592
EXPENDITURES				
Current:				
General Administration				
Records Management	5,383	5,383	-0-	5,383
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	5,383	5,383	-0-	5,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,633)	(1,633)	4,342	5,975
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	-0-	-0-	-0-	-0-
Net Change in Fund Balance - Cash Basis	(1,633)	(1,633)	4,342	5,975
Reconciliation from Cash Basis to Modified Accrual Basis				
Changes in Accounts Payable			-0-	
Net Changes in Fund Balances - Modified Accrual Basis			4,342	
Fund Balance, Beginning of Year			29,049	
Fund Balance, End of Year			\$ 33,391	

GOLIAD COUNTY, TEXAS
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 3,200	\$ 3,200	\$ 4,025	\$ 825
Interest	-0-	-0-	207	207
Total Revenues	3,200	3,200	4,232	1,032
EXPENDITURES				
Current:				
Judicial				
Law Library	5,000	6,342	7,140	(798)
Capital Outlay	-0-	800	-0-	800
Total Expenditures	5,000	7,142	7,140	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,800)	(3,942)	(2,908)	1,034
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	4,000	4,000
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	-0-	-0-	4,000	4,000
Net Change in Fund Balance - Cash Basis	(1,800)	(3,942)	1,092	5,034
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			947	
Net Change in Fund Balances - Modified Accrual Basis			2,039	
Fund Balance, Beginning of Year			14,811	
Fund Balance, End of Year			\$ 16,850	

GOLIAD COUNTY, TEXAS
COURTHOUSE SECURITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Charges for Services	\$ 12,000	\$ 12,000	\$ 12,606	\$ 606
Interest	1,200	1,200	1,507	307
Total Revenues	<u>13,200</u>	<u>13,200</u>	<u>14,113</u>	<u>913</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	10,475	12,951	11,845	1,106
Capital Outlay	1,000	23,524	7,111	16,413
Total Expenditures	<u>11,475</u>	<u>36,475</u>	<u>18,956</u>	<u>17,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,725</u>	<u>(23,275)</u>	<u>(4,843)</u>	<u>18,432</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>1,725</u>	<u>(23,275)</u>	<u>(4,843)</u>	<u>18,432</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			323	
Change in Wages Payable			<u>(285)</u>	
Net Change in Fund Balances - Modified Accrual Basis			(4,805)	
Fund Balance, Beginning of Year			<u>126,502</u>	
Fund Balance, End of Year			<u>\$ 121,697</u>	

GOLIAD COUNTY, TEXAS
COUNTY ATTORNEY OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,110	\$ 110
Interest	60	60	67	7
Total Revenues	<u>1,060</u>	<u>1,060</u>	<u>1,177</u>	<u>117</u>
EXPENDITURES				
Current:				
Legal				
Check Collection	1,411	1,411	1,377	34
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>1,411</u>	<u>1,411</u>	<u>1,377</u>	<u>34</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(351)</u>	<u>(351)</u>	<u>(200)</u>	<u>151</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(351)</u>	<u>(351)</u>	<u>(200)</u>	<u>151</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Wages Payable			<u>(54)</u>	
Net Change in Fund Balances - Modified Accrual Basis			<u>(254)</u>	
Fund Balance, Beginning of Year			<u>5,808</u>	
Fund Balance, End of Year			<u>\$ 5,554</u>	

**GOLIAD COUNTY, TEXAS
TOBACCO SETTLEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011**

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ 17,566	\$ 17,566
Interest	900	900	707	(193)
Total Revenues	<u>900</u>	<u>900</u>	<u>18,273</u>	<u>17,373</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	10,000	10,000	10,000	-0-
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-0-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,100)</u>	<u>(9,100)</u>	<u>8,273</u>	<u>17,373</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>(9,100)</u>	<u>(9,100)</u>	8,273	<u>17,373</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			8,273	
Fund Balance, Beginning of Year			<u>62,645</u>	
Fund Balance, End of Year			<u>\$ 70,918</u>	

**GOLIAD COUNTY, TEXAS
HIKE AND BIKE TRAIL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011**

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Interest	-0-	-0-	381	381
Total Revenues	-0-	-0-	381	381
EXPENDITURES				
Current:				
Culture and Recreation				
Culture and Recreation	100	100	-0-	100
Capital Outlay	-0-	-0-	-0-	-0-
Total Expenditures	100	100	-0-	100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100)	(100)	381	481
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	-0-	-0-	(54,900)	(54,900)
Total Other Financing Sources (Uses)	-0-	-0-	(54,900)	(54,900)
Net Change in Fund Balance - Cash Basis	(100)	(100)	(54,519)	(54,419)
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			-0-	
Net Change in Fund Balances - Modified Accrual Basis			(54,519)	
Fund Balance, Beginning of Year			54,637	
Fund Balance, End of Year			\$ 118	

GOLIAD COUNTY, TEXAS
URANIUM MINING PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Interest	-0-	-0-	33	33
Total Revenues	<u>-0-</u>	<u>-0-</u>	<u>33</u>	<u>33</u>
EXPENDITURES				
Current:				
General Administration				
Uranium Mining Project	-0-	-0-	-0-	-0-
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>-0-</u>	<u>33</u>	<u>33</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>-0-</u>	<u>-0-</u>	<u>33</u>	<u>33</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			33	
Fund Balance, Beginning of Year			<u>3,950</u>	
Fund Balance, End of Year			<u>\$ 3,983</u>	

GOLIAD COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 10,000	\$ 10,000	\$ 9,507	\$ (493)
Interest	<u>100</u>	<u>100</u>	<u>195</u>	<u>95</u>
Total Revenues	<u>10,100</u>	<u>10,100</u>	<u>9,702</u>	<u>(398)</u>
EXPENDITURES				
Current:				
Judicial				
Judicial Court	3,000	3,012	4,307	(1,295)
Capital Outlay	<u>5,000</u>	<u>4,988</u>	<u>3,076</u>	<u>1,912</u>
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>7,383</u>	<u>617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,100</u>	<u>2,100</u>	<u>2,319</u>	<u>219</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	-0-	-0-
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>2,100</u>	<u>2,100</u>	2,319	<u>219</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			2,319	
Fund Balance, Beginning of Year			<u>15,534</u>	
Fund Balance, End of Year			<u>\$ 17,853</u>	

GOLIAD COUNTY, TEXAS
RENOVATION COUNTY BUILDINGS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary Basis	Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Intergovernmental	\$ -0-	\$ -0-	\$ 10,546	\$ 10,546
Interest	-0-	-0-	885	885
Total Revenues	<u>-0-</u>	<u>-0-</u>	<u>11,431</u>	<u>11,431</u>
EXPENDITURES				
Current:				
General Administration				
Uranium Mining Project	-0-	-0-	-0-	-0-
Capital Outlay	89,000	97,221	60,673	36,548
Total Expenditures	<u>89,000</u>	<u>97,221</u>	<u>60,673</u>	<u>36,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(89,000)</u>	<u>(97,221)</u>	<u>(49,242)</u>	<u>47,979</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	89,000	89,000	89,000	-0-
Transfers Out	-0-	-0-	-0-	-0-
Total Other Financing Sources (Uses)	<u>89,000</u>	<u>89,000</u>	<u>89,000</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>-0-</u>	<u>(8,221)</u>	39,758	<u>47,979</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			39,758	
Fund Balance, Beginning of Year			<u>48,247</u>	
Fund Balance, End of Year			<u>\$ 88,005</u>	

GOLIAD COUNTY, TEXAS
ECONOMIC DEVELOPMENT/INDUSTRIAL PARK FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - (CASH BASIS) - BUDGET TO ACTUAL
YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Budgetary	Variance with
	Original	Final	Basis Actual	Final Budget - Positive (Negative)
REVENUES				
Interest	\$ -0-	\$ -0-	\$ 799	\$ 799
Miscellaneous	<u>7,000</u>	<u>7,000</u>	<u>4,000</u>	<u>(3,000)</u>
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>4,799</u>	<u>(2,201)</u>
EXPENDITURES				
Current:				
General Administration				
Economic Development	2,500	50,000	10,585	39,415
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>2,500</u>	<u>50,000</u>	<u>10,585</u>	<u>39,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,500</u>	<u>(43,000)</u>	<u>(5,786)</u>	<u>37,214</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-0-	-0-	47,500	47,500
Transfers Out	<u>-0-</u>	<u>-0-</u>	<u>(47,500)</u>	<u>(47,500)</u>
Total Other Financing Sources (Uses)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Change in Fund Balance - Cash Basis	<u>4,500</u>	<u>(43,000)</u>	<u>(5,786)</u>	<u>37,214</u>
Reconciliation from Cash Basis to Modified Accrual Basis				
Change in Accounts Payable			<u>-0-</u>	
Net Change in Fund Balances - Modified Accrual Basis			(5,786)	
Fund Balance, Beginning of Year			<u>60,976</u>	
Fund Balance, End of Year			<u>\$ 55,190</u>	