

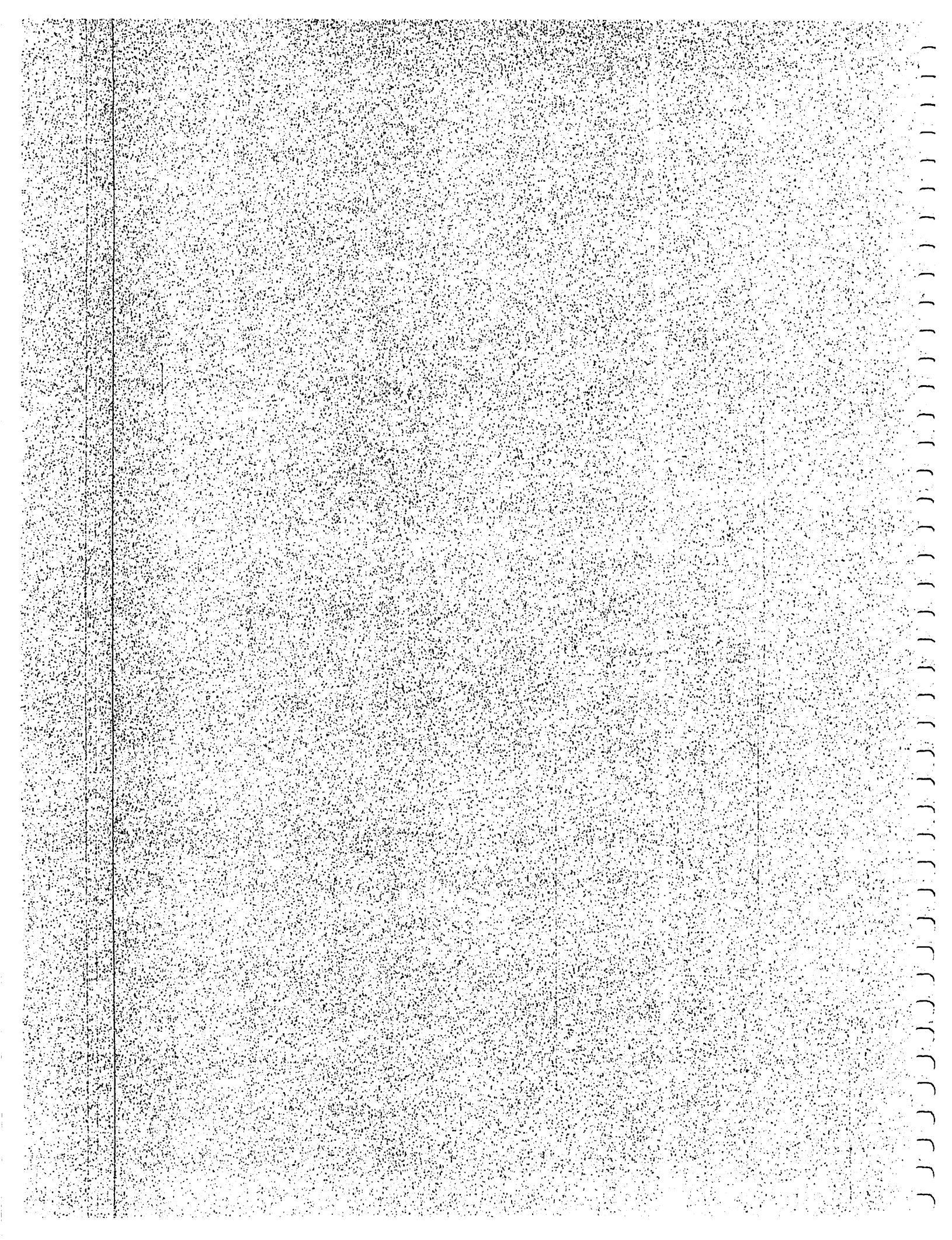
**GOLIAD COUNTY, TEXAS**

***ANNUAL FINANCIAL REPORT***

***For the year ended September 30, 2014***

**Issued By  
County Auditor's Office**

**Maria Ortiz  
County Auditor**



**TABLE OF CONTENTS**

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report .....	1
Management's Discussion and Analysis .....	4
<b><u>Basic Financial Statements</u></b>	
Government-Wide Financial Statements	
Statement of Net Position .....	10
Statement of Activities.....	11
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	12
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities .....	13
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	15
Statement of Fiduciary Net Position.....	16
Notes to Financial Statements.....	17
<b><u>Required Supplementary Information</u></b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General Fund .....	29
Notes to Required Supplementary Information.....	30
<b><u>Combining and Individual Fund Statements and Schedules</u></b>	
<i>Governmental Funds</i>	
Combining Statements	
Combining Balance Sheet - All Nonmajor Governmental Funds .....	31
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Nonmajor Governmental Funds .....	32
Nonmajor - Special Revenue Funds.....	
Combining Balance Sheet - All Special Revenue Funds.....	33
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds .....	35
	36

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**TABLE OF CONTENTS**  
(Continued)

	<u>Page</u>	
<b>FINANCIAL SECTION - (Continued)</b>		
<b><u>Combining and Individual Fund Statements and Schedules - (Continued)</u></b>		
<i>Governmental Funds - (Continued)</i>		
Combining Statements - (Continued)		
Nonmajor Special Revenue Funds - (Continued)		
Combining Balance Sheet - Road and Bridge Funds.....	37	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Road and Bridge Funds.....	38	
Combining Balance Sheet - Other Special Revenue Funds.....	39	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Other Special Revenue Funds .....	43	
Individual Statements and Schedules		
General Fund.....	47	
General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual.....	48	
Nonmajor Special Revenue Funds		
Road and Bridge Precinct No. 1		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	54	
Road and Bridge Precinct No. 2		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	55	
Road and Bridge Precinct No. 3		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	56	
Road and Bridge Precinct No. 4		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	57	
<i>Fiduciary Funds</i>		
Agency Funds.....	58	
Combining Statement of Changes in Assets and Liabilities.....	59	
<b>OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION</b>		
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government</i> <i>Auditing Standards</i> .....		60

**FINANCIAL SECTION**



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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goliad County, Texas (the "County") as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

## **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, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 11 to the financial statements, the County restated their previously issued statements in order to correct an error due to the oversight of facts that existed at the time the financial statements were prepared. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Harrison Waldrop & Ubeck, LLP*

Victoria, Texas  
October 30, 2015



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The discussion and analysis of the financial performance of Goliad County, Texas (the "County"), provides an overview of the County's financial activities for the year ended September 30, 2014. The discussion and analysis should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements.

**FINANCIAL HIGHLIGHTS**

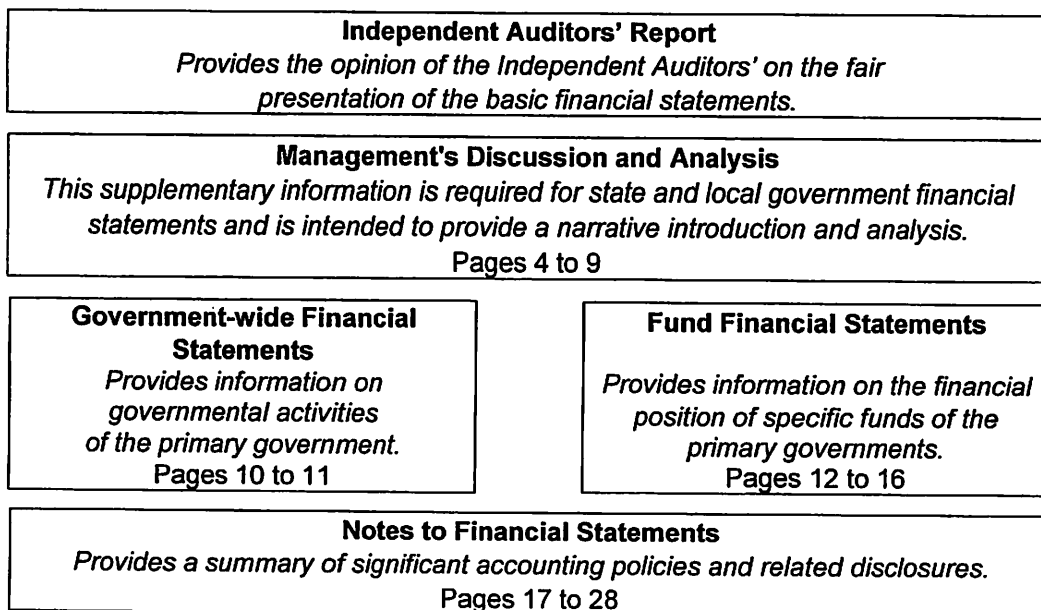
- The assets of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$13,346,166. Of this amount \$9,466,221 is available to meet the County's ongoing obligations to citizens and creditors.
- At year-end, the County's governmental funds reported combined ending fund balances of \$9,099,989.
- At year-end, the unassigned fund balance for the General Fund was \$6,170,931 or 104% of total General Fund expenditures and planned transfers.
- The unassigned fund balance for the County's governmental funds decreased \$594,378, or 9%. The restricted fund balances for the County's governmental funds increased \$499,921, or 21%.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

**Organization and Flow of Financial Section Information**



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## OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)

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

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

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

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

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

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

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

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

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

The County adopts an annual appropriated budget for its General Fund and all the other applicable special revenue and capital project funds. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget and is located on page 29 of this report.

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**OVERVIEW OF THE FINANCIAL STATEMENTS - (Continued)**

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

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's General Fund's budgetary comparison schedule. Required supplementary information can be found on pages 29 and 30 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds is presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 31 through 59 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$13,346,166 at the close of the fiscal year.

<b>Goliad County, Texas</b>			
<b>Net Position</b>			
	<b>Governmental Activities</b>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
Current assets	\$ 9,793,162	\$ 9,856,036	-1%
Capital assets (net)	3,879,945	3,733,908	4%
<b>Total Assets</b>	<u>13,673,107</u>	<u>13,589,944</u>	1%
Current liabilities	274,432	283,598	-3%
Long-term liabilities	52,509	60,856	-14%
<b>Total Liabilities</b>	<u>326,941</u>	<u>344,454</u>	-5%
<b>Net Position:</b>			
Investment in capital assets, net of related debt	3,879,945	3,733,908	4%
Unrestricted	<u>9,466,221</u>	<u>9,511,582</u>	0%
<b>Total Net Position</b>	<u>\$13,346,166</u>	<u>\$13,245,490</u>	1%

The County's unrestricted net position represents 71% of the County's net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)**

The County's investment in capital assets (e.g., land, buildings, improvements, machinery, and equipment), less any related debt used to acquire those assets represents 29% of net position. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's change in net position is less than prior year largely due to prior year's sale of the airport. Proceeds received from the sale are recorded in Other General revenues. Also, current year expenses are up 7% from prior year.

<b>Goliad County, Texas</b>			
<b>Changes in Net Position</b>			
	<b>Governmental Activities</b>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 1,655,518	\$ 1,762,313	-6%
Operating grants and contributions	326,060	473,626	-31%
Capital grants and contributions	32,250	59,216	-46%
General revenues:			
Maintenance and operation taxes	6,021,291	5,986,154	1%
Unrestricted investment earnings	45,683	31,964	43%
Other	99,303	1,036,611	-90%
<b>Total Revenues</b>	<u>8,180,105</u>	<u>9,349,884</u>	-13%
<b>EXPENSES</b>			
General governmental	2,166,510	2,017,429	7%
Judicial	453,318	492,029	-8%
Public works	5,214,294	4,762,346	9%
Health and welfare	245,307	278,991	-12%
<b>Total Expenses</b>	<u>8,079,429</u>	<u>7,550,795</u>	7%
Change in net position	100,676	1,799,089	-94%
<b>Net Position - Beginning</b>	<u>13,245,490</u>	<u>11,446,401</u>	16%
<b>Net Position - Ending</b>	<u>\$13,346,166</u>	<u>\$13,245,490</u>	1%

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS - (Continued)

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

- Current year's increase in net position is less than prior year's increase due to the prior year sale of the airport. Sales proceeds are recorded in Other General revenues.
- Program revenues in total decreased 12% from prior year and General revenue taxes increased 1%.
- Current year expenses increased 7%, mostly in General government and Public works. These increases are due to the County using some of prior year's air park proceeds for current year supplies and repairs.

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$9,099,989, a decrease of \$94,457 from the prior year mostly due to an 11% increase in expenditures - specifically General government, Public works, and Capital outlay. Of the total fund balance, \$6,170,930 constitutes *unassigned fund balance* and is available for spending at the County's discretion. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been committed for various construction projects (\$162,417) or has been restricted for special purposes (\$2,766,641).

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

The fund balance decrease of \$594,378 results mainly from an 11% increase in total expenditures. Increases in General government, Public works, and Capital outlay expenditures are due to the County using prior year's air park proceeds to pay for various supplies, repairs, and capital outlay.

**Capital Project Fund.** The County has one capital project fund with an ending balance of \$162,417. The funds will be used as necessary for improvements or repairs on the County buildings.

## BUDGETARY HIGHLIGHTS

**General Fund.** There were several variances between the original budget and the final amended budget; however, the net change in fund balance only decreased \$2,781, or less than 1%.

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

- The General Fund's actual-budgetary basis revenues were less than budget by less than 1% and actual-budgetary basis expenditures were under budgeted expenditures.
- All actual-budgetary basis expenditures were within budgeted amounts by department, except EMS and Sheriff.

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## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital assets.** The County's investment in capital assets includes land, buildings and improvements, machinery and equipment, vehicles, and infrastructure. Total additions for the current fiscal year were \$506,201 with the majority for public works' equipment. Additional information can be found in Note 5 of this report.

<b>Capital Assets (Net of Depreciation)</b>			
	<b>Governmental Activities</b>		
	<b>2014</b>	<b>2013</b>	<b>Change</b>
Land	\$ 115,150	\$ 118,000	-2%
Buildings and improvements	2,502,474	2,436,248	3%
Machinery and equipment	432,874	303,115	43%
Vehicles	392,873	430,041	-9%
Infrastructure	436,574	446,504	-2%
Total	<u>\$ 3,879,945</u>	<u>\$ 3,733,908</u>	4%

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

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

**The FY 2015 budget.** The County adopted a 2015 tax rate of \$0.643925 per \$100. This rate is less than the prior year's rate, however, due to the County's increase in market values, property tax revenue is expected to be greater than in the 2014 year. Tax revenue is expected to be approximately \$6.6 million. The Commissioners' Court adopted a budget that held general fund expenses at a 3% growth rate. Salary adjustments were included.

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

## REQUEST FOR INFORMATION

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

**Basic Financial Statements**



**GOLIAD COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
September 30, 2014

	<u>Primary Governmental Activities</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 9,356,918
Receivables (net)	<u>436,244</u>
<b>Total current assets</b>	<u>9,793,162</u>
Noncurrent assets	
Capital assets	
Land and other assets not being depreciated	115,150
Buildings, equipment, and vehicles (net)	<u>3,764,795</u>
<b>Total noncurrent assets</b>	<u>3,879,945</u>
<b>Total assets</b>	<u>13,673,107</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	89,750
Accrued expenses	167,179
Current portion of long-term obligations	<u>17,503</u>
<b>Total current liabilities</b>	<u>274,432</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations	<u>52,509</u>
<b>Total noncurrent liabilities</b>	<u>52,509</u>
<b>Total liabilities</b>	<u>326,941</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,879,945
Unrestricted	<u>9,466,221</u>
<b>Total net position</b>	<u>\$ 13,346,166</u>

The accompanying notes are an integral part of this statement.

**GOLIAD COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the year ended September 30, 2014

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
<b>Primary Government</b>					
Governmental activities					
General government	\$ 2,166,510	\$ 1,085,470	\$ 207,734	\$ -	\$ (873,306)
Judicial	453,318	22,829	-	-	(430,489)
Public works	5,214,294	545,117	82,178	32,250	(4,554,749)
Health and welfare	<u>245,307</u>	<u>2,102</u>	<u>36,148</u>	<u>-</u>	<u>(207,057)</u>
Total governmental activities	<u>8,079,429</u>	<u>1,655,518</u>	<u>326,060</u>	<u>32,250</u>	<u>(6,065,601)</u>
Total primary government	<u>\$ 8,079,429</u>	<u>\$ 1,655,518</u>	<u>\$ 326,060</u>	<u>\$ 32,250</u>	<u>(6,065,601)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					
					6,021,291
Gain on disposal of assets					
					99,303
Investment earnings					
					<u>45,683</u>
Total general revenues					
					<u>6,166,277</u>
Change in net position					
					100,676
Net position - beginning					
					<u>13,245,490</u>
Net position - ending					
					<u>\$ 13,346,166</u>

The accompanying notes are an integral part of this statement.

**GOLIAD COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
September 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 6,356,783	\$ 3,000,135	\$ 9,356,918
Taxes receivable	201,365	80,482	281,847
Fines receivable (net)	<u>154,397</u>	<u>-</u>	<u>154,397</u>
<b>Total assets</b>	<u>\$ 6,712,545</u>	<u>\$ 3,080,617</u>	<u>\$ 9,793,162</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 55,997	\$ 33,753	\$ 89,750
Accrued expenditures	<u>129,855</u>	<u>37,324</u>	<u>167,179</u>
<b>Total liabilities</b>	<u>185,852</u>	<u>71,077</u>	<u>256,929</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	201,365	80,482	281,847
Unavailable revenue - assessed fines	<u>154,397</u>	<u>-</u>	<u>154,397</u>
<b>Total deferred inflows of resources</b>	<u>355,762</u>	<u>80,482</u>	<u>436,244</u>
<b>FUND BALANCES</b>			
Restricted:			
Courts	-	115,044	115,044
Health and welfare	-	627,321	627,321
Public safety	-	475,431	475,431
Public works	-	1,548,845	1,548,845
Various capital projects	-	162,417	162,417
Unassigned	<u>6,170,931</u>	<u>-</u>	<u>6,170,931</u>
<b>Total fund balances</b>	<u>6,170,931</u>	<u>2,929,058</u>	<u>9,099,989</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 6,712,545</u>	<u>\$ 3,080,617</u>	<u>\$ 9,793,162</u>

The accompanying notes are an integral part of this statement.

**GOLIAD COUNTY, TEXAS**

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

September 30, 2014

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<b>Total governmental fund balances</b>		<b>\$ 9,099,989</b>
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. Similarly, fines receivable are not currently available at year-end and are not reported as revenue in the governmental funds.		
Taxes receivable	\$ 281,847	
Fines receivable	<u>154,397</u>	436,244
Capital assets used in governmental activities are reported as expenditures in governmental funds when purchased or constructed.		
Cost of assets	8,547,213	
Accumulated depreciation	<u>(4,667,268)</u>	3,879,945
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Compensated absences	<u>(70,012)</u>	<u>(70,012)</u>
<b>Net position of governmental activities</b>		<b>\$ <u>13,346,166</u></b>

The accompanying notes are an integral part of this statement.

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

For the year ended September 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 4,277,950	\$ 1,710,234	\$ 5,988,184
Licenses and permits	-	443,029	443,029
Intergovernmental	59,900	95,921	155,821
Charges for services	230,138	150,694	380,832
Fines and forfeitures	324,919	-	324,919
Interest	23,294	22,389	45,683
Miscellaneous	414,156	290,212	704,368
<b>Total revenues</b>	<u>5,330,357</u>	<u>2,712,479</u>	<u>8,042,836</u>
<b>EXPENDITURES</b>			
Current			
General government	1,808,618	271,721	2,080,339
Judicial	411,131	14,612	425,743
Public works	2,978,267	2,015,429	4,993,696
Health and welfare	234,967	-	234,967
Capital outlay	296,565	209,636	506,201
<b>Total expenditures</b>	<u>5,729,548</u>	<u>2,511,398</u>	<u>8,240,946</u>
Excess (deficiency) of revenues over expenditures	<u>(399,191)</u>	<u>201,081</u>	<u>(198,110)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	5,900	97,753	103,653
Transfers in	13,913	215,013	228,926
Transfers out	(215,000)	(13,926)	(228,926)
<b>Total other financing sources (uses)</b>	<u>(195,187)</u>	<u>298,840</u>	<u>103,653</u>
Net change in fund balances	(594,378)	499,921	(94,457)
Fund balances, beginning of year	6,765,309	2,429,137	9,194,446
<b>Fund balances, end of year</b>	<u>\$ 6,170,931</u>	<u>\$ 2,929,058</u>	<u>\$ 9,099,989</u>

The accompanying notes are an integral part of this statement.

**GOLIAD COUNTY, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
*For the year ended September 30, 2014*

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<b>Total net change in fund balances - governmental funds</b>		<b>\$ (94,457)</b>
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements.		506,201
Depreciation is not recognized as an expense in the governmental funds since it does not require the use of current financial resources.		(355,814)
Because some property taxes and fines will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds.		
Property taxes	\$ 33,107	
Fines	<u>4,859</u>	37,966
Disposal of assets should be reported as gains or losses in the government-wide financial statements.		
Sale of capital assets	(103,653)	
Gain on disposal of assets	<u>99,303</u>	(4,350)
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Increase in compensated absences	<u>11,130</u>	<u>11,130</u>
<b>Change in net position of governmental activities</b>		<b>\$ <u>100,676</u></b>

The accompanying notes are an integral part of this statement.

**GOLIAD COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
*September 30, 2014*

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ <u>1,383,149</u>
<b>Total assets</b>	<u>1,383,149</u>
<b>LIABILITIES</b>	
Due to others	<u>1,383,149</u>
<b>Total liabilities</b>	<u>\$ 1,383,149</u>

The accompanying notes are an integral part of this statement.

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**Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

In evaluating how to define the government, for financial reporting purposes, the County's management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, *The Financial Reporting Entity*, and as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. Under these guidelines, the reporting entity consists of the primary government (all funds of the County), organizations for which the primary government is financially accountable, organizations for which the primary government is not financially accountable, organizations that raise and hold economic resources for the direct benefit of the primary government, and any other organization for which the nature and significance of their relationship with the primary government is such that exclusion could cause the County's financial statements to be misleading or incomplete. Entities other than the primary government that are included in the primary government's financial statements are called component units. No legally separate organization met the necessary criteria for inclusion as component units for the year ended September 30, 2014.

**B. Government-wide and Fund Financial Statements**

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

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. The agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

Property taxes, fines, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when received by the County.

The 2013 tax levy is dedicated to pay for expenditures of the 2014 budget.

The County reports the following major governmental fund:

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

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

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

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

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

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

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

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

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

**D. Budgets and Budgetary Accounting**

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners' Court and the County Auditor for departmental budget review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners' Court. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash.

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

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

Amendments made during the year increased revenues and expenditures. As a result of these budget amendments, the County increased their anticipated net loss by \$2,781.

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

**E. Deposits and Investments**

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

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

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

**F. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

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

**G. Inventory**

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

**H. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the government-wide statement of net position. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	10-50
Improvements other than buildings	10-50
Machinery and equipment	5-15
Office equipment and fixtures	5-10

**I. Compensated Absences**

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

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

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

J. Long-term Obligations

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

K. Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows of resources which follows the asset section. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has no items that qualify for reporting in this category.

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

L. Fund Equity

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

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

M. Use of Estimates

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

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**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

A. Deficit Fund Equity

As of December 31, 2014, the County did not have any funds with a deficit fund equity balance.

B. Budgetary Compliance

Budgetary compliance is monitored at the line-item level in all budgeted governmental funds. For the current year there were several line item expenditures over budgeted amounts. However, only two departments, EMS and Sheriff, were over budget in total.

**NOTE 3: DEPOSITS AND INVESTMENTS**

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

Demand deposits	\$ 87,058
Plus: Money market funds	6,975,956
Certificates of deposit	<u>13,002,030</u>
Total cash and cash equivalents	<u>\$ 9,356,918</u>

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

A. Interest Rate Risk

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

B. Credit Risk

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

C. Concentration of Credit Risk

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

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**NOTE 3: DEPOSITS AND INVESTMENTS - (Continued)**

**D. Custodial Credit Risk - Deposits**

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

Amount insured by the FDIC or collateralized with securities held by the County or its agent in the County's name.	\$ 250,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.	<u>13,002,030</u>
Total coverage	<u>\$ 13,252,030</u>

**E. Custodial Credit Risk - Investments**

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

**NOTE 4: RECEIVABLES**

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

	<u>General</u>	<u>Nonmajor</u>	<u>Total</u>
Gross receivables			
Ad valorem taxes	\$ 201,365	\$ 80,482	\$ 281,847
Fines	<u>1,543,972</u>	<u>-</u>	<u>1,543,972</u>
Total gross receivables	1,745,337	80,482	1,825,819
Less: allowances	<u>(1,389,575)</u>	<u>-</u>	<u>(1,389,575)</u>
Total net receivables	<u>\$ 355,762</u>	<u>\$ 80,482</u>	<u>\$ 436,244</u>



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**NOTE 4: RECEIVABLES - (Continued)**

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

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
<b>Major Funds</b>			
Taxes receivable	\$ 201,365	\$ -	\$ 201,365
Fines receivable	154,397	-	154,397
	<u>355,762</u>	<u>-</u>	<u>355,762</u>
<b>Nonmajor Funds</b>			
Taxes receivable	\$ 80,482	\$ -	\$ 80,482
Total deferred revenue	<u>\$ 436,244</u>	<u>\$ -</u>	<u>\$ 436,244</u>

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

The Texas Constitution (Art. VIII, Sec. 9) imposes a limit of \$0.80 per \$100 assessed valuation for Operating Fund purposes (Jury, General, Permanent Improvement, and Road and Bridge Funds), including debt service for Permanent Improvement Bonds and Certificates of Indebtedness. For the 2013 tax roll, the County set the tax rate at \$0.6984 per \$100 for the Maintenance and Operations Fund. The County then distributes tax revenue to the precincts based on miles of roads in each precinct. This tax rate resulted in a current year tax levy of \$5,884,055.

**NOTE 5: CAPITAL ASSETS**

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

<b>Governmental activities</b>	
General government	\$ 88,954
Judicial	28,465
Public works	227,721
Health and welfare	<u>10,674</u>
Total depreciation expense - governmental activities	<u>\$ 355,814</u>

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**NOTE 5: CAPITAL ASSETS - (Continued)**

The County's capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities</b>				
Capital assets, not being depreciated				
Land	<u>\$ 118,000</u>	<u>\$ 1,500</u>	<u>\$ 4,350</u>	<u>\$ 115,150</u>
Total capital assets not being depreciated	<u>118,000</u>	<u>1,500</u>	<u>4,350</u>	<u>115,150</u>
Capital assets, being depreciated				
Buildings and improvements	<u>4,331,457</u>	<u>147,950</u>	<u>-</u>	<u>4,479,407</u>
Machinery and equipment	<u>2,163,187</u>	<u>233,055</u>	<u>64,000</u>	<u>2,332,242</u>
Vehicles	<u>1,178,567</u>	<u>123,696</u>	<u>178,347</u>	<u>1,123,916</u>
Infrastructure	<u>496,498</u>	<u>-</u>	<u>-</u>	<u>496,498</u>
Total capital assets being depreciated	<u>8,169,709</u>	<u>504,701</u>	<u>242,347</u>	<u>8,432,063</u>
Less accumulated depreciation for				
Buildings and improvements	<u>1,895,209</u>	<u>81,724</u>	<u>-</u>	<u>1,976,933</u>
Machinery and equipment	<u>1,860,072</u>	<u>103,296</u>	<u>64,000</u>	<u>1,899,368</u>
Vehicles	<u>748,526</u>	<u>160,864</u>	<u>178,347</u>	<u>731,043</u>
Infrastructure	<u>49,994</u>	<u>9,930</u>	<u>-</u>	<u>59,924</u>
Total accumulated depreciation	<u>4,553,801</u>	<u>355,814</u>	<u>242,347</u>	<u>4,667,268</u>
Total capital assets being depreciated, net	<u>3,615,908</u>	<u>148,887</u>	<u>-</u>	<u>3,764,795</u>
Governmental activities capital assets, net	<u>\$ 3,733,908</u>	<u>\$ 150,387</u>	<u>\$ 4,350</u>	<u>\$ 3,879,945</u>

**NOTE 6: EMPLOYEES' RETIREMENT 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 656 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

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

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

**NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)**

**A. Funding Policy**

The employer has elected the annually determined contribution plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.30% for calendar year 2014 and 6.55% for calendar year 2013. The deposit rate payable by the employee members is the rate of 7.00% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**B. Annual Pension Cost**

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2014, the basis for determining the contribution rate for calendar year 2014.

**C. Actuarial Valuation and Trend Information**

**Actuarial Valuation Information**

	<u>12/31/13</u>	<u>12/31/12</u>	<u>12/31/11</u>
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	20 years	20 years	20 years
Asset valuation method	SFA: 5 year smoothed value; ESF: fund value	SFA: 10 year smoothed value; ESF: fund value	SFA: 10 year smoothed value; ESF: fund value
Assumptions:			
Investment return <sup>(1)</sup>	8.00%	8.00%	8.00%
Projected salary increases <sup>(1)</sup>	4.90%	5.40%	5.40%
Inflation	3.00%	3.50%	3.50%
Cost of living adjustments	0.00%	0.00%	0.00%

<sup>(1)</sup> Includes inflation at the stated rate

**Trend Information for the Retirement Plan for the Employees of Goliad County, Texas**

<u>Fiscal Year Ending September 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2014	\$ 232,027	100%	\$ -
2013	201,298	100%	-
2012	198,962	100%	-

**NOTE 6: EMPLOYEES' RETIREMENT PLAN - (Continued)**

**Schedule of Funding Progress for the Retirement Plan  
for the Employees of Goliad County, Texas**

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 <sup>(1)</sup> (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	\$ 6,167,064	\$ 6,706,653	\$ 539,589	91.95%	\$ 3,075,806	17.54%
12/31/12	5,606,261	6,154,037	547,776	91.10%	2,908,624	18.83%
12/31/11	5,675,732	5,987,738	312,006	94.79%	3,094,271	10.08%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

**NOTE 7: RISK MANAGEMENT**

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

The County is currently in dispute with Coletto Creek Power regarding the appraised value of its property. Coletto Creek Power is the County's largest taxpayer. The result of the dispute could require the County to pay back tax revenues with 9.5% interest. No liability is accrued at year-end due to the County's inability to predict the outcome of any such pending lawsuits, claims, or legal and regulatory proceedings; however, the ultimate resolution of these matters could have a material, adverse affect of the County's results of operations in a given period.

**NOTE 8: LONG-TERM DEBT**

A. Changes In Long-term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities</b>					
Compensated absences	\$ 81,142	\$ 18,870	\$ 30,000	\$ 70,012	\$ 17,503
Total governmental activity long-term liabilities	\$ 81,142	\$ 18,870	\$ 30,000	\$ 70,012	\$ 17,503

Compensated absences are generally liquidated by the General Fund.

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**NOTE 9: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

A. Interfund Receivables and Payables

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

B. Interfund Transfers

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

<u>Transfers Out</u>	<u>Transfers In - Governmental Funds</u>		
	<u>General Fund</u>	<u>Nonmajor</u>	<u>Total</u>
General fund	\$ -	\$ 215,000	\$ 215,000
Nonmajor Funds	13,926	-	13,926
	<u>\$ 13,926</u>	<u>\$ 215,000</u>	<u>\$ 228,926</u>

**NOTE 10: CONTINGENCIES**

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

**NOTE 11: RESTATEMENT OF PREVIOUSLY ISSUED STATEMENTS**

In 2013, Library Trust Fund and Emergency Medical Fund were reported as Fiduciary Funds. Upon further review, the original trust provisions are no longer applicable. These funds have been reclassified as Special Revenue Funds. This restatement resulted in an increase in the beginning net position of the County of \$586,475.

**NOTE 12: SUBSEQUENT EVENT**

There were no events, which occurred subsequent to fiscal year-end and prior to the issuance of this report, which would have a material effect on the County's financial position as of September 30, 2014.

**Required Supplementary Information**

**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>					
Taxes	\$4,391,681	\$4,391,681	\$4,277,950	\$ -	\$4,277,950
Intergovernmental	79,413	79,413	59,900	-	59,900
Charges for services	240,675	280,225	230,138	-	230,138
Fines and forfeitures	288,583	288,583	324,919	-	324,919
Interest	16,500	16,500	23,294	-	23,294
Miscellaneous	<u>370,074</u>	<u>370,074</u>	<u>500,017</u>	<u>85,861</u>	<u>414,156</u>
<b>Total revenues</b>	<u>5,386,926</u>	<u>5,426,476</u>	<u>5,416,218</u>	<u>85,861</u>	<u>5,330,357</u>
<b>EXPENDITURES</b>					
Current					
General government	2,828,463	2,759,121	1,956,604	147,986	1,808,618
Judicial	478,484	477,328	405,909	(5,222)	411,131
Public works	2,912,708	3,018,516	3,008,379	30,112	2,978,267
Health and welfare	319,459	319,459	232,387	(2,580)	234,967
Capital outlay	<u>95,515</u>	<u>102,536</u>	<u>92,723</u>	<u>(203,843)</u>	<u>296,566</u>
<b>Total expenditures</b>	<u>6,634,629</u>	<u>6,676,960</u>	<u>5,696,002</u>	<u>(33,547)</u>	<u>5,729,549</u>
Excess of revenues over expenditures	<u>(1,247,703)</u>	<u>(1,250,484)</u>	<u>(279,784)</u>	<u>119,408</u>	<u>(399,192)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	-	-	863,174	857,274	5,900
Transfers in	-	-	-	(13,914)	13,914
Transfers out	<u>(215,000)</u>	<u>(215,000)</u>	<u>(215,000)</u>	<u>-</u>	<u>(215,000)</u>
<b>Total other financing sources (uses)</b>	<u>(215,000)</u>	<u>(215,000)</u>	<u>648,174</u>	<u>843,360</u>	<u>(195,186)</u>
Net change in fund balance	<u>(1,462,703)</u>	<u>(1,465,484)</u>	<u>368,390</u>	<u>962,768</u>	<u>(594,378)</u>
Fund balance, beginning of year	<u>6,765,309</u>	<u>6,765,309</u>	<u>6,765,309</u>	<u>-</u>	<u>6,765,309</u>
<b>Fund balance, end of year</b>	<u>\$5,302,606</u>	<u>\$5,299,825</u>	<u>\$7,133,699</u>	<u>\$ 962,768</u>	<u>\$6,170,931</u>

**GOLIAD COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
*September 30, 2014*

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**NOTE 1: BUDGETARY BASIS OF ACCOUNTING**

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

**NOTE 2: BUDGETARY LEGAL COMPLIANCE**

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

<u>Fund/Department</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund			
EMS	\$ 870,879	\$ 881,026	\$ 10,147
Sheriff	1,896,790	1,910,878	14,088



**Combining and Individual Fund Statements and Schedules**

**GOLIAD COUNTY, TEXAS**  
**ALL NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2014**

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 2,834,202	\$ 165,933	\$ 3,000,135
Taxes receivable	<u>80,482</u>	<u>-</u>	<u>80,482</u>
<b>Total assets</b>	<u>\$ 2,914,684</u>	<u>\$ 165,933</u>	<u>\$ 3,080,617</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 30,237	\$ 3,516	\$ 33,753
Accrued expenditures	<u>37,324</u>	<u>-</u>	<u>37,324</u>
<b>Total liabilities</b>	<u>67,561</u>	<u>3,516</u>	<u>71,077</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>80,482</u>	<u>-</u>	<u>80,482</u>
<b>Total deferred inflows of resources</b>	<u>80,482</u>	<u>-</u>	<u>80,482</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	115,044	-	115,044
Health and welfare	627,321	-	627,321
Public safety	475,431	-	475,431
Public works	1,548,845	-	1,548,845
Various capital projects	<u>-</u>	<u>162,417</u>	<u>162,417</u>
<b>Total fund balances</b>	<u>2,766,641</u>	<u>162,417</u>	<u>2,929,058</u>
<b>Total liabilities, deferred inflows, and fund balances</b>	<u>\$ 2,914,684</u>	<u>\$ 165,933</u>	<u>\$ 3,080,617</u>

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

For the year ended September 30, 2014

	Total Nonmajor Special Revenue	Capital Project Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 1,710,234	\$ -	\$ 1,710,234
Licenses and permits	443,029	-	443,029
Intergovernmental	95,921	-	95,921
Charges for services	150,694	-	150,694
Interest	21,606	783	22,389
Miscellaneous	290,212	-	290,212
<b>Total revenues</b>	<u>2,711,696</u>	<u>783</u>	<u>2,712,479</u>
<b>EXPENDITURES</b>			
Current			
General government	245,115	26,606	271,721
Judicial	14,612	-	14,612
Public works	2,015,429	-	2,015,429
Capital outlay	209,636	-	209,636
<b>Total expenditures</b>	<u>2,484,792</u>	<u>26,606</u>	<u>2,511,398</u>
Excess (deficiency) of revenues over expenditures	<u>226,904</u>	<u>(25,823)</u>	<u>201,081</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	97,753	-	97,753
Transfers in	146,000	69,013	215,013
Transfers out	(13,913)	(13)	(13,926)
<b>Total other financing sources (uses)</b>	<u>229,840</u>	<u>69,000</u>	<u>298,840</u>
Net change in fund balances	456,744	43,177	499,921
Fund balances, beginning of year	<u>2,309,897</u>	<u>119,240</u>	<u>2,429,137</u>
<b>Fund balances, end of year</b>	<u>\$ 2,766,641</u>	<u>\$ 162,417</u>	<u>\$ 2,929,058</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

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

### **Road and Bridge Funds**

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

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

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

### **Other Special Revenue Funds**

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

The Other Special Revenue Funds consist of the following funds:

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

### **Other Special Revenue Funds - (Continued)**

- The GCRP Grant Fund is used to account for grants received from the Golden Crescent Regional Planning Commission.
- The Hike and Bike Fund is used to account for revenues and expenditures to repair and maintain the hiking and biking trails.
- The Hot Check Restitution Fund is used to account for the fees collected from hot checks for restitution.
- The Justice Court Technology Fund accounts for collection of Justice of the Peace (J.P.) fees used for technology upgrades to computers and software in the J.P. offices.
- The Juvenile Probation Fund accounts for revenues from the County and the Texas Juvenile Probation Commission that are used for costs incurred by the County's Juvenile Probation Department.
- The Law Library Fund provides for the establishment and maintenance of a library for the use by members of the Texas Bar Association.
- The Library Archive Fund and Library Donations Fund are used to collect donations and revenues from fundraising to help pay for supplies and salaries for the County Library.
- The Library Fund is used to account for the donation from the J. A. White family to be used for the promotion of interest in and the study of the history of Goliad County and the State of Texas.
- The Miscellaneous Grant Fund accounts for various grants received by the County; (i.e., Home Land Security, San Antonio River Authority) and their related expenditures.
- The Park Auditorium Fund and City Park Fund are used to account for any revenues received to maintain the local parks.
- The Records Archive Fund is used to record fees to be used on expenditures for preservation or repairment of records.
- The Sheriff Donations Fund is used to hold donations received to be used on expenditures designated by the Sheriff.
- The Sheriff Forfeiture Fund is used to account for revenues and expenditures that result from the sale of forfeited property from local cases.
- The Sheriff Impound Fund is used to account for revenues and expenditures that result from the sale of abandoned vehicles.
- The Tobacco Settlement Fund was established to account for the annual governmental award based on indigent and unpaid EMS expenditures.
- The Unclaimed Property Fund was established to account for revenues resulting from unclaimed properties.
- The Uranium Mining Project Fund is no longer being used.

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

September 30, 2014

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	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash	\$ 1,074,962	\$ 1,759,240	\$ 2,834,202
Taxes receivable	<u>80,482</u>	<u>-</u>	<u>80,482</u>
<b>Total assets</b>	<u>\$ 1,155,444</u>	<u>\$ 1,759,240</u>	<u>\$ 2,914,684</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 16,213	\$ 14,024	\$ 30,237
Accrued expenditures	<u>28,718</u>	<u>8,606</u>	<u>37,324</u>
<b>Total liabilities</b>	<u>44,931</u>	<u>22,630</u>	<u>67,561</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>80,482</u>	<u>-</u>	<u>80,482</u>
<b>Total deferred inflows of resources</b>	<u>80,482</u>	<u>-</u>	<u>80,482</u>
<b>FUND BALANCES</b>			
Restricted			
Courts	-	115,044	115,044
Health and welfare	-	627,321	627,321
Public safety	-	475,431	475,431
Public works	<u>1,030,031</u>	<u>518,814</u>	<u>1,548,845</u>
<b>Total fund balances</b>	<u>1,030,031</u>	<u>1,736,610</u>	<u>2,766,641</u>
<b>Total liabilities, deferred resources, and fund balances</b>	<u>\$ 1,155,444</u>	<u>\$ 1,759,240</u>	<u>\$ 2,914,684</u>

**GOLIAD COUNTY, TEXAS****NONMAJOR GOVERNMENTAL FUNDS - ALL SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

For the year ended September 30, 2014

	<u>Road and Bridge</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 1,710,234	\$ -	\$ 1,710,234
Licenses and permits	443,029	-	443,029
Intergovernmental	-	95,921	95,921
Charges for services	-	150,694	150,694
Interest	8,772	12,834	21,606
Miscellaneous	-	290,212	290,212
<b>Total revenues</b>	<u>2,162,035</u>	<u>549,661</u>	<u>2,711,696</u>
<b>EXPENDITURES</b>			
Current			
General government	-	245,115	245,115
Judicial	-	14,612	14,612
Public works	1,640,390	375,039	2,015,429
Capital outlay	175,016	34,620	209,636
<b>Total expenditures</b>	<u>1,815,406</u>	<u>669,386</u>	<u>2,484,792</u>
Excess (deficiency) of revenues over expenditures	<u>346,629</u>	<u>(119,725)</u>	<u>226,904</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	97,753	-	97,753
Transfers in	-	146,000	146,000
Transfers out	-	(13,913)	(13,913)
<b>Total other financing sources (uses)</b>	<u>97,753</u>	<u>132,087</u>	<u>229,840</u>
Net change in fund balance	444,382	12,362	456,744
Fund balances, beginning of year	<u>585,649</u>	<u>1,724,248</u>	<u>2,309,897</u>
<b>Fund balances, end of year</b>	<u>\$ 1,030,031</u>	<u>\$ 1,736,610</u>	<u>\$ 2,766,641</u>

**GOLIAD COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2014**

	<u>Precinct No. 1</u>	<u>Precinct No. 2</u>	<u>Precinct No. 3</u>	<u>Precinct No. 4</u>	<u>Totals</u>
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	\$ 191,268	\$ 341,008	\$ 377,321	\$ 165,365	\$ 1,074,962
Taxes receivable	<u>13,611</u>	<u>18,824</u>	<u>24,996</u>	<u>23,051</u>	<u>80,482</u>
<b>Total assets</b>	<b><u>\$ 204,879</u></b>	<b><u>\$ 359,832</u></b>	<b><u>\$ 402,317</u></b>	<b><u>\$ 188,416</u></b>	<b><u>\$ 1,155,444</u></b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,414	\$ 3,766	\$ 10,252	\$ 781	\$ 16,213
Accrued expenditures	<u>7,258</u>	<u>5,632</u>	<u>8,288</u>	<u>7,540</u>	<u>28,718</u>
<b>Total liabilities</b>	<b><u>8,672</u></b>	<b><u>9,398</u></b>	<b><u>18,540</u></b>	<b><u>8,321</u></b>	<b><u>44,931</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	<u>13,611</u>	<u>18,824</u>	<u>24,996</u>	<u>23,051</u>	<u>80,482</u>
<b>Total deferred inflows of resources</b>	<b><u>13,611</u></b>	<b><u>18,824</u></b>	<b><u>24,996</u></b>	<b><u>23,051</u></b>	<b><u>80,482</u></b>
<b>FUND BALANCE</b>					
Restricted - public works	<u>182,596</u>	<u>331,610</u>	<u>358,781</u>	<u>157,044</u>	<u>1,030,031</u>
<b>Total liabilities, deferred inflows, and fund balance</b>	<b><u>\$ 204,879</u></b>	<b><u>\$ 359,832</u></b>	<b><u>\$ 402,317</u></b>	<b><u>\$ 188,416</u></b>	<b><u>\$ 1,155,444</u></b>



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**GOLIAD COUNTY, TEXAS****NONMAJOR SPECIAL REVENUE FUNDS****ROAD AND BRIDGE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES***For the year ended September 30, 2014*

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	Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals
<b>REVENUES</b>					
Taxes	\$ 289,218	\$ 400,022	\$ 531,198	\$ 489,796	\$ 1,710,234
Licenses and permits	133,958	97,369	97,369	114,333	443,029
Interest	1,164	1,900	3,688	2,020	8,772
<b>Total revenues</b>	<u>424,340</u>	<u>499,291</u>	<u>632,255</u>	<u>606,149</u>	<u>2,162,035</u>
<b>EXPENDITURES</b>					
Current					
Public works	319,262	290,370	529,937	500,821	1,640,390
Capital outlay	-	-	90,353	84,663	175,016
<b>Total expenditures</b>	<u>319,262</u>	<u>290,370</u>	<u>620,290</u>	<u>585,484</u>	<u>1,815,406</u>
Excess (deficiency) of revenues over expenditures	<u>105,078</u>	<u>208,921</u>	<u>11,965</u>	<u>20,665</u>	<u>346,629</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	42,500	55,253	97,753
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>42,500</u>	<u>55,253</u>	<u>97,753</u>
Net change in fund balances	105,078	208,921	54,465	75,918	444,382
Fund balances, beginning of year	<u>77,518</u>	<u>122,689</u>	<u>304,316</u>	<u>81,126</u>	<u>585,649</u>
<b>Fund balances, end of year</b>	<u>\$ 182,596</u>	<u>\$ 331,610</u>	<u>\$ 358,781</u>	<u>\$ 157,044</u>	<u>\$ 1,030,031</u>

**GOLIAD COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**OTHER SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2014**

	<u>Commissary Fund</u>	<u>Constable No. 1 LEOSE Fund</u>	<u>Constable No. 2 LEOSE Fund</u>	<u>Constable No. 2 Forfeiture</u>	<u>County Attorney</u>	<u>County Clerk Records Management</u>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 4,349	\$ 6,782	\$ 8,976	\$ 2,648	\$ 4,448	\$ 33,140
<b>Total assets</b>	<u>\$ 4,349</u>	<u>\$ 6,782</u>	<u>\$ 8,976</u>	<u>\$ 2,648</u>	<u>\$ 4,448</u>	<u>\$ 33,140</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,569
Accrued expenditures	829	-	-	-	-	1,295
<b>Total liabilities</b>	<u>829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,864</u>
<b>FUND BALANCES</b>						
Restricted:						
Courts	-	-	-	-	4,448	29,276
Health and welfare	-	-	-	-	-	-
Public safety	-	6,782	8,976	2,648	-	-
Public works	3,520	-	-	-	-	-
<b>Total fund balances</b>	<u>3,520</u>	<u>6,782</u>	<u>8,976</u>	<u>2,648</u>	<u>4,448</u>	<u>29,276</u>
<b>Total liabilities and fund balances</b>	<u>\$ 4,349</u>	<u>\$ 6,782</u>	<u>\$ 8,976</u>	<u>\$ 2,648</u>	<u>\$ 4,448</u>	<u>\$ 33,140</u>

<u>Courthouse Security</u>	<u>Election Fund</u>	<u>Emergency Medical Fund</u>	<u>EMS Donations Fund</u>	<u>Federal Forfeiture</u>	<u>GCRP Grant</u>	<u>Hike and Bike</u>	<u>Hot Check Restitution</u>	<u>Justice Court Technology</u>	<u>Juvenile Fee</u>
\$ 106,161	\$ -	\$ 216,267	\$ 40,772	\$ 8	\$ 513,332	\$ 1,119	\$ 828	\$ 33,124	\$ 3,897
<u>\$ 106,161</u>	<u>\$ -</u>	<u>\$ 216,267</u>	<u>\$ 40,772</u>	<u>\$ 8</u>	<u>\$ 513,332</u>	<u>\$ 1,119</u>	<u>\$ 828</u>	<u>\$ 33,124</u>	<u>\$ 3,897</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -
-	-	-	-	-	3,245	-	-	-	-
-	-	-	-	-	3,245	-	-	2,500	-
-	-	-	-	-	-	-	-	30,624	-
-	-	-	-	-	510,087	-	-	-	-
-	-	216,267	-	-	-	-	-	-	3,897
<u>106,161</u>	<u>-</u>	<u>216,267</u>	<u>40,772</u>	<u>8</u>	<u>-</u>	<u>1,119</u>	<u>828</u>	<u>-</u>	<u>-</u>
<u>106,161</u>	<u>-</u>	<u>216,267</u>	<u>40,772</u>	<u>8</u>	<u>510,087</u>	<u>1,119</u>	<u>828</u>	<u>30,624</u>	<u>3,897</u>
<u>\$ 106,161</u>	<u>\$ -</u>	<u>\$ 216,267</u>	<u>\$ 40,772</u>	<u>\$ 8</u>	<u>\$ 513,332</u>	<u>\$ 1,119</u>	<u>\$ 828</u>	<u>\$ 33,124</u>	<u>\$ 3,897</u>

(Continued)

**GOLIAD COUNTY, TEXAS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**OTHER SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2014**

	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Library Archive</u>	<u>Library Donations</u>	<u>Library Fund</u>	<u>Miscellaneous Grants</u>	<u>Park Auditorium</u>
<b>ASSETS</b>							
Current assets							
Cash and cash equivalents	\$ 86,494	\$ 24,717	\$ 64,307	\$ 45,588	\$ 255,748	\$ 51,209	\$ -
<b>Total assets</b>	<b>\$ 86,494</b>	<b>\$ 24,717</b>	<b>\$ 64,307</b>	<b>\$ 45,588</b>	<b>\$ 255,748</b>	<b>\$ 51,209</b>	<b>\$ -</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 8,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenditures	3,237	-	-	-	-	-	-
<b>Total liabilities</b>	<b>12,192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>							
Restricted:							
Courts	-	24,717	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Public safety	74,302	-	-	-	-	51,209	-
Public works	-	-	64,307	45,588	255,748	-	-
<b>Total fund balances</b>	<b>74,302</b>	<b>24,717</b>	<b>64,307</b>	<b>45,588</b>	<b>255,748</b>	<b>51,209</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 86,494</b>	<b>\$ 24,717</b>	<b>\$ 64,307</b>	<b>\$ 45,588</b>	<b>\$ 255,748</b>	<b>\$ 51,209</b>	<b>\$ -</b>

<u>Park Fund</u>	<u>Record Archive</u>	<u>Sheriff Donations</u>	<u>Sheriff Forfeiture</u>	<u>Sheriff Impound</u>	<u>Sheriff LEOSE</u>	<u>Tobacco Settlement</u>	<u>Unclaimed Property</u>	<u>Uranium Mining Project</u>	<u>Totals</u>
\$ -	\$ 25,979	\$ 5,801	\$ 29,557	\$ 75,531	\$ 461	\$ 117,234	\$ 763	\$ -	\$ 1,759,240
\$ -	\$ 25,979	\$ 5,801	\$ 29,557	\$ 75,531	\$ 461	\$ 117,234	\$ 763	\$ -	\$ 1,759,240
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,024
-	-	-	-	-	-	-	-	-	8,606
-	-	-	-	-	-	-	-	-	22,630
-	25,979	-	-	-	-	-	-	-	115,044
-	-	-	-	-	-	117,234	-	-	627,321
-	-	5,801	29,557	75,531	461	-	-	-	475,431
-	-	-	-	-	-	-	763	-	518,814
-	25,979	5,801	29,557	75,531	461	117,234	763	-	1,736,610
\$ -	\$ 25,979	\$ 5,801	\$ 29,557	\$ 75,531	\$ 461	\$ 117,234	\$ 763	\$ -	\$ 1,759,240

(Concluded)

**GOLIAD COUNTY, TEXAS**

**NONMAJOR SPECIAL REVENUE FUNDS**

**OTHER SPECIAL REVENUE FUNDS**

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

*For the year ended September 30, 2014*

	Commissary Fund	Constable No. 1 LEOSE Fund	Constable No. 2 LEOSE Fund	Constable No. 2 Forfeiture	County Attorney	County Clerk Records Management
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	25,743	-	5,650	-	1,100	36,979
Interest	79	48	61	31	33	304
Miscellaneous	-	-	-	262	-	-
<b>Total revenues</b>	<u>25,822</u>	<u>48</u>	<u>5,711</u>	<u>293</u>	<u>1,133</u>	<u>37,283</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	70,209
Judicial	-	-	-	-	1,362	-
Public works	21,952	30	784	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<u>21,952</u>	<u>30</u>	<u>784</u>	<u>-</u>	<u>1,362</u>	<u>70,209</u>
Excess (deficiency) of revenues over expenditures	<u>3,870</u>	<u>18</u>	<u>4,927</u>	<u>293</u>	<u>(229)</u>	<u>(32,926)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	25,000
Transfers out	-	-	-	-	-	-
Net change in fund balances	3,870	18	4,927	293	(229)	(7,926)
Fund balances, beginning of year	(350)	6,764	4,049	2,355	4,677	37,202
<b>Fund balances, end of year</b>	<u>\$ 3,520</u>	<u>\$ 6,782</u>	<u>\$ 8,976</u>	<u>\$ 2,648</u>	<u>\$ 4,448</u>	<u>\$ 29,276</u>

<u>Courthouse Security</u>	<u>Election Fund</u>	<u>Emergency Medical Fund</u>	<u>EMS Donations Fund</u>	<u>Federal Forfeiture</u>	<u>GCRP Grant</u>	<u>Hike and Bike</u>	<u>Hot Check Restitution</u>	<u>Justice Court Technology</u>	<u>Juvenile Fee</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,625	-	-	-	-	-	-	6,485	6,570	948
750	-	2,774	323	-	3,425	1	7	211	27
-	-	-	32,250	-	207,734	-	-	-	-
<u>10,375</u>	<u>-</u>	<u>2,774</u>	<u>32,573</u>	<u>-</u>	<u>211,159</u>	<u>1</u>	<u>6,492</u>	<u>6,781</u>	<u>975</u>
-	-	-	-	-	174,906	-	-	-	-
-	-	-	-	-	-	-	6,371	5,318	-
9,984	-	-	1,979	-	-	-	-	-	700
-	-	-	29,400	-	-	-	-	-	-
<u>9,984</u>	<u>-</u>	<u>-</u>	<u>31,379</u>	<u>-</u>	<u>174,906</u>	<u>-</u>	<u>6,371</u>	<u>5,318</u>	<u>700</u>
<u>391</u>	<u>-</u>	<u>2,774</u>	<u>1,194</u>	<u>-</u>	<u>36,253</u>	<u>1</u>	<u>121</u>	<u>1,463</u>	<u>275</u>
-	-	-	-	-	20,000	1,000	-	-	-
-	(6,480)	-	-	-	-	-	-	-	-
391	(6,480)	2,774	1,194	-	56,253	1,001	121	1,463	275
<u>105,770</u>	<u>6,480</u>	<u>213,493</u>	<u>39,578</u>	<u>8</u>	<u>453,834</u>	<u>118</u>	<u>707</u>	<u>29,161</u>	<u>3,622</u>
<u>\$ 106,161</u>	<u>\$ -</u>	<u>\$ 216,267</u>	<u>\$ 40,772</u>	<u>\$ 8</u>	<u>\$ 510,087</u>	<u>\$ 1,119</u>	<u>\$ 828</u>	<u>\$ 30,624</u>	<u>\$ 3,897</u>

(Continued)



**GOLIAD COUNTY, TEXAS****NONMAJOR SPECIAL REVENUE FUNDS****OTHER SPECIAL REVENUE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

For the year ended September 30, 2014

	<u>Juvenile Probation</u>	<u>Law Library</u>	<u>Library Archive</u>	<u>Library Donations</u>	<u>Library Fund</u>	<u>Miscellaneous Grants</u>	<u>Park Auditorium</u>
<b>REVENUES</b>							
Intergovernmental	\$ 75,393	\$ -	\$ -	\$ -	\$ -	\$ 1,150	\$ -
Charges for services	-	3,815	-	2,102	-	-	-
Interest	247	165	464	309	1,673	344	-
Miscellaneous	-	-	29,447	6,701	-	-	-
<b>Total revenues</b>	<u>75,640</u>	<u>3,980</u>	<u>29,911</u>	<u>9,112</u>	<u>1,673</u>	<u>1,494</u>	<u>-</u>
<b>EXPENDITURES</b>							
Current							
General government	-	-	-	-	-	-	-
Judicial	-	1,561	-	-	-	-	-
Public works	167,398	-	22,204	5,567	118,907	500	-
Capital outlay	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>167,398</u>	<u>1,561</u>	<u>22,204</u>	<u>5,567</u>	<u>118,907</u>	<u>500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(91,758)</u>	<u>2,419</u>	<u>7,707</u>	<u>3,545</u>	<u>(117,234)</u>	<u>994</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	100,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(3,948)
Net change in fund balances	8,242	2,419	7,707	3,545	(117,234)	994	(3,948)
Fund balances, beginning of year	<u>66,060</u>	<u>22,298</u>	<u>56,600</u>	<u>42,043</u>	<u>372,982</u>	<u>50,215</u>	<u>3,948</u>
<b>Fund balances, end of year</b>	<u>\$ 74,302</u>	<u>\$ 24,717</u>	<u>\$ 64,307</u>	<u>\$ 45,588</u>	<u>\$ 255,748</u>	<u>\$ 51,209</u>	<u>\$ -</u>

<u>Park Fund</u>	<u>Record Archive</u>	<u>Sheriff Donations</u>	<u>Sheriff Forfeiture</u>	<u>Sheriff Impound</u>	<u>Sheriff LEOSE</u>	<u>Tobacco Settlement</u>	<u>Unclaimed Property</u>	<u>Uranium Mining Project</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,378	\$ -	\$ -	\$ 95,921
-	-	-	-	51,677	-	-	-	-	150,694
-	183	38	227	470	24	616	-	-	12,834
-	-	5,635	5,419	-	2,001	-	763	-	290,212
-	183	5,673	5,646	52,147	2,025	19,994	763	-	549,661
-	-	-	-	-	-	-	-	-	245,115
-	-	-	-	-	-	-	-	-	14,612
-	-	920	2,137	16,112	5,865	-	-	-	375,039
-	-	-	5,220	-	-	-	-	-	34,620
-	-	920	7,357	16,112	5,865	-	-	-	669,386
-	183	4,753	(1,711)	36,035	(3,840)	19,994	763	-	(119,725)
-	-	-	-	-	-	-	-	-	146,000
(3,483)	-	-	-	-	-	-	-	(2)	(13,913)
(3,483)	183	4,753	(1,711)	36,035	(3,840)	19,994	763	(2)	12,362
3,483	25,796	1,048	31,268	39,496	4,301	97,240	-	2	1,724,248
\$ -	\$ 25,979	\$ 5,801	\$ 29,557	\$ 75,531	\$ 461	\$ 117,234	\$ 763	\$ -	\$ 1,736,610

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**GENERAL FUND**

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

**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Taxes				
Current ad valorem	\$ 4,283,681	\$ 4,283,681	\$ 4,277,950	\$ (5,731)
Delinquent ad valorem	108,000	108,000	-	(108,000)
Total taxes	<u>4,391,681</u>	<u>4,391,681</u>	<u>4,277,950</u>	<u>(113,731)</u>
Intergovernmental				
Grants and salary supplements	77,413	77,413	56,026	(21,387)
Miscellaneous	2,000	2,000	3,874	1,874
Total intergovernmental	<u>79,413</u>	<u>79,413</u>	<u>59,900</u>	<u>(19,513)</u>
Charges for services				
Fees of office				
Sheriff	41,000	80,550	31,231	(49,319)
County clerk	90,000	90,000	93,131	3,131
Tax assessor-collector	22,000	22,000	23,736	1,736
District clerk	14,000	14,000	12,949	(1,051)
Justices of the peace	53,500	53,500	44,842	(8,658)
Environmental fees	10,000	10,000	12,605	2,605
Miscellaneous fees	10,175	10,175	11,644	1,469
Total charges for services	<u>240,675</u>	<u>280,225</u>	<u>230,138</u>	<u>(50,087)</u>
Fines and forfeitures				
County clerk fines	42,000	42,000	42,969	969
District clerk fines	21,500	21,500	20,198	(1,302)
Justice of the peace fines	186,700	186,700	225,819	39,119
Other	38,383	38,383	35,933	(2,450)
Total fines and forfeitures	<u>288,583</u>	<u>288,583</u>	<u>324,919</u>	<u>36,336</u>
Interest				
Regular	<u>16,500</u>	<u>16,500</u>	<u>23,294</u>	<u>6,794</u>
Miscellaneous				
Inmate telephone commissions	10,000	10,000	10,757	757
Trash collection	30,000	30,000	37,627	7,627
EMS - Goliad	285,000	285,000	381,739	96,739
State fees	15,000	15,000	7,179	(7,821)
Insurance proceeds	7,500	7,500	20,919	13,419
Other miscellaneous	22,574	22,574	41,796	19,222
Total miscellaneous	<u>370,074</u>	<u>370,074</u>	<u>500,017</u>	<u>129,943</u>
<b>Total revenues</b>	<u>5,386,926</u>	<u>5,426,476</u>	<u>5,416,218</u>	<u>(10,258)</u>

(Continued)

**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES</b>				
General government				
County judge				
Personnel services	\$ 121,456	\$ 121,456	\$ 119,884	\$ 1,572
Supplies	1,950	1,850	1,788	62
Other services and charges	5,825	6,525	6,695	(170)
Capital outlay	500	-	-	-
Total county judge	<u>129,731</u>	<u>129,831</u>	<u>128,367</u>	<u>1,464</u>
County clerk				
Personnel services	194,695	194,695	194,194	501
Supplies	9,500	8,300	8,085	215
Other services and charges	16,850	18,050	14,885	3,165
Capital outlay	750	750	-	750
Total county clerk	<u>221,795</u>	<u>221,795</u>	<u>217,164</u>	<u>4,631</u>
Veteran's service officers				
Personnel services	11,922	11,922	9,798	2,124
Supplies	50	50	179	(129)
Other services and charges	1,300	1,300	153	1,147
Total veteran's service officers	<u>13,272</u>	<u>13,272</u>	<u>10,130</u>	<u>3,142</u>
Non-departmental				
Personnel services	536,600	413,453	294,241	119,212
Contractual services	50,000	50,000	10,805	39,195
Contributions	316,800	332,015	316,252	15,763
Capital outlay	680,000	680,000	162,370	517,630
Total non-departmental	<u>1,583,400</u>	<u>1,475,468</u>	<u>783,668</u>	<u>691,800</u>
Elections				
Personnel services	14,695	14,695	12,177	2,518
Supplies	4,000	4,000	2,047	1,953
Other services and charges	21,434	21,434	13,810	7,624
Total elections	<u>40,129</u>	<u>40,129</u>	<u>28,034</u>	<u>12,095</u>
County auditor				
Personnel services	138,860	138,860	113,854	25,006
Supplies	3,500	5,497	5,281	216
Other services and charges	23,750	55,610	54,908	702
Capital outlay	2,000	2,443	2,443	-
Total county auditor	<u>168,110</u>	<u>202,410</u>	<u>176,486</u>	<u>25,924</u>
County treasurer				
Personnel services	114,291	114,291	97,493	16,798
Supplies	2,700	3,700	1,176	2,524
Other services and charges	6,150	7,200	5,049	2,151
Total county treasurer	<u>123,141</u>	<u>125,191</u>	<u>103,718</u>	<u>21,473</u>

(Continued)

**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
General government - (Continued)				
Tax assessor-collector				
Personnel services	\$ 168,287	\$ 168,287	\$ 167,384	\$ 903
Supplies	7,500	7,000	4,765	2,235
Other services and charges	16,500	17,000	12,932	4,068
Capital outlay	<u>2,000</u>	<u>2,000</u>	<u>1,591</u>	<u>409</u>
Total tax assessor-collector	<u>194,287</u>	<u>194,287</u>	<u>186,672</u>	<u>7,615</u>
Information technology				
Personnel services	62,410	62,434	69,093	(6,659)
Supplies	300	316	314	2
Other services and charges	4,175	2,135	90,844	(88,709)
Capital outlay	<u>94,150</u>	<u>96,150</u>	<u>-</u>	<u>96,150</u>
Total information technology	<u>161,035</u>	<u>161,035</u>	<u>160,251</u>	<u>784</u>
Building and yards				
Personnel services	71,063	71,063	70,487	576
Supplies	14,050	16,050	12,605	3,445
Other services and charges	126,450	127,450	92,605	34,845
Capital outlay	<u>5,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total building and yards	<u>216,563</u>	<u>217,563</u>	<u>175,697</u>	<u>41,866</u>
Total general government	<u>2,851,463</u>	<u>2,780,981</u>	<u>1,970,187</u>	<u>810,794</u>
Judicial				
Justice court				
Personnel services	1,000	1,000	-	1,000
Other services and charges	<u>25,400</u>	<u>25,400</u>	<u>21,685</u>	<u>3,715</u>
Total justice court	<u>26,400</u>	<u>26,400</u>	<u>21,685</u>	<u>4,715</u>
County courts				
Personnel services	2,000	2,000	-	2,000
Supplies	600	600	-	600
Other services and charges	<u>11,100</u>	<u>11,100</u>	<u>7,707</u>	<u>3,393</u>
Total county courts	<u>13,700</u>	<u>13,700</u>	<u>7,707</u>	<u>5,993</u>
District court				
Personnel services	9,100	9,100	9,800	(700)
Supplies	500	500	186	314
Other services and charges	<u>101,350</u>	<u>101,350</u>	<u>73,612</u>	<u>27,738</u>
Total district court	<u>110,950</u>	<u>110,950</u>	<u>83,598</u>	<u>27,352</u>

(Continued)

**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
<b>Judicial - (Continued)</b>				
Justices of the peace				
Personnel services	\$ 174,609	\$ 174,609	\$ 170,358	\$ 4,251
Supplies	4,400	4,400	4,047	353
Other services and charges	11,100	11,100	8,617	2,483
Capital outlay	<u>1,000</u>	<u>1,000</u>	-	<u>1,000</u>
Total justices of the peace	<u>191,109</u>	<u>191,109</u>	<u>183,022</u>	<u>8,087</u>
County attorney				
Personnel services	130,825	130,825	106,539	24,286
Supplies	1,000	1,000	839	161
Other services and charges	<u>5,500</u>	<u>5,500</u>	<u>4,174</u>	<u>1,326</u>
Total county attorney	<u>137,325</u>	<u>137,325</u>	<u>111,552</u>	<u>25,773</u>
Total judicial	<u>479,484</u>	<u>479,484</u>	<u>407,564</u>	<u>71,920</u>
<b>Public works</b>				
Annex building				
Supplies	3,800	3,800	2,654	1,146
Other services and charges	<u>45,000</u>	<u>45,000</u>	<u>29,785</u>	<u>15,215</u>
Total annex building	<u>48,800</u>	<u>48,800</u>	<u>32,439</u>	<u>16,361</u>
<b>EMS</b>				
Personnel services	673,197	699,929	699,921	8
Supplies	48,500	51,612	52,732	(1,120)
Other services and charges	39,450	37,338	46,373	(9,035)
Contribution	82,000	82,000	82,000	-
Capital outlay	<u>1,000</u>	-	-	-
Total EMS	<u>844,147</u>	<u>870,879</u>	<u>881,026</u>	<u>(10,147)</u>
<b>Emergency management</b>				
Supplies	500	940	671	269
Other services and charges	4,150	3,650	1,209	2,441
Capital outlay	<u>2,200</u>	<u>2,260</u>	<u>2,058</u>	<u>202</u>
Total emergency management	<u>6,850</u>	<u>6,850</u>	<u>3,938</u>	<u>2,912</u>
<b>Constables</b>				
Personnel services	49,498	49,498	51,299	(1,801)
Supplies	9,550	9,550	5,686	3,864
Other services and charges	4,800	4,800	1,660	3,140
Capital outlay	<u>6,500</u>	<u>6,500</u>	<u>4,253</u>	<u>2,247</u>
Total constables	<u>70,348</u>	<u>70,348</u>	<u>62,898</u>	<u>7,450</u>

(Continued)



**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Public works - (Continued)				
Sheriff				
Personnel services	\$ 1,286,030	\$ 1,360,951	\$ 1,367,804	\$ (6,853)
Supplies	193,100	219,729	233,600	(13,871)
Other services and charges	196,600	176,420	166,012	10,408
Capital outlay	141,190	139,690	143,462	(3,772)
Total sheriff	<u>1,816,920</u>	<u>1,896,790</u>	<u>1,910,878</u>	<u>(14,088)</u>
Game warden				
Supplies	300	300	13	287
Other services and charges	600	600	260	340
Total game warden	<u>900</u>	<u>900</u>	<u>273</u>	<u>627</u>
DPS highway patrol				
Personnel services	39,243	39,243	39,289	(46)
Supplies	1,450	1,311	941	370
Other services and charges	10,450	10,450	10,091	359
Capital outlay	1,000	1,150	1,213	(63)
Total DPS highway patrol	<u>52,143</u>	<u>52,154</u>	<u>51,534</u>	<u>620</u>
Culture-recreation				
Supplies	4,000	4,200	2,512	1,688
Other services and charges	2,500	2,700	2,123	577
Total culture-recreation	<u>6,500</u>	<u>6,900</u>	<u>4,635</u>	<u>2,265</u>
Library department				
Personnel services	94,738	94,738	92,862	1,876
Supplies	4,300	5,450	5,243	207
Other services and charges	33,677	32,527	30,840	1,687
Capital outlay	4,000	9,800	9,000	800
Total library department	<u>136,715</u>	<u>142,515</u>	<u>137,945</u>	<u>4,570</u>
Total public works	<u>2,983,323</u>	<u>3,096,136</u>	<u>3,085,566</u>	<u>10,570</u>
Health and welfare				
Health department				
Personnel services	20,254	20,254	23,867	(3,613)
Supplies	700	700	150	550
Other services and charges	202,400	202,400	115,086	87,314
Capital outlay	200	200	-	200
Total health department	<u>223,554</u>	<u>223,554</u>	<u>139,103</u>	<u>84,451</u>

(Continued)

**GOLIAD COUNTY, TEXAS****MAJOR GOVERNMENTAL FUND - GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

For the year ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES - (Continued)</b>				
Health and welfare - (Continued)				
Agriculture extension services				
Personnel services	\$ 73,805	\$ 73,805	\$ 72,526	\$ 1,279
Supplies	4,200	3,422	2,862	560
Other services and charges	18,100	18,618	16,861	1,757
Capital outlay	700	960	1,333	(373)
Total agriculture extension services	<u>96,805</u>	<u>96,805</u>	<u>93,582</u>	<u>3,223</u>
Total health and welfare	<u>320,359</u>	<u>320,359</u>	<u>232,685</u>	<u>87,674</u>
<b>Total expenditures</b>	<u>6,634,629</u>	<u>6,676,960</u>	<u>5,696,002</u>	<u>980,958</u>
Excess of revenues over expenditures	<u>(1,247,703)</u>	<u>(1,250,484)</u>	<u>(279,784)</u>	<u>970,700</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of asset	-	-	863,174	863,174
Transfers out	<u>(215,000)</u>	<u>(215,000)</u>	<u>(215,000)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(215,000)</u>	<u>(215,000)</u>	<u>648,174</u>	<u>863,174</u>
Net change in fund balance	(1,462,703)	(1,465,484)	368,390	1,833,874
Fund balance, beginning of year	<u>6,765,309</u>	<u>6,765,309</u>	<u>6,765,309</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 5,302,606</u>	<u>\$ 5,299,825</u>	<u>\$ 7,133,699</u>	<u>\$ 1,833,874</u>

(Concluded)

**GOLIAD COUNTY, TEXAS****ROAD AND BRIDGE PRECINCT NO. 1 - NONMAJOR SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
For the year ended September 30, 2014**

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes	\$ 260,907	\$ 289,218	\$ -	\$ 289,218
Licenses and permits	88,056	133,958	-	133,958
Interest	500	1,164	-	1,164
<b>Total revenues</b>	<u>349,463</u>	<u>424,340</u>	<u>-</u>	<u>424,340</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	205,312	201,568	698	200,870
Supplies	106,082	104,227	(1,414)	105,641
Other services and charges	14,107	12,751	-	12,751
Capital outlay	522	-	-	-
<b>Total expenditures</b>	<u>326,023</u>	<u>318,546</u>	<u>(716)</u>	<u>319,262</u>
Net change in fund balance	23,440	105,794	716	105,078
Fund balance, beginning of year	<u>77,518</u>	<u>77,518</u>	<u>-</u>	<u>77,518</u>
<b>Fund balance, end of year</b>	<u>\$ 100,958</u>	<u>\$ 183,312</u>	<u>\$ 716</u>	<u>\$ 182,596</u>

**Explanation of differences:**

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

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

For the year ended September 30, 2014

	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget to GAAP Over (Under)</u>	<u>Actual GAAP Basis</u>
<b>REVENUES</b>				
Taxes	\$ 360,597	\$ 400,022	\$ -	\$ 400,022
Licenses and permits	88,056	97,369	-	97,369
Interest	800	1,900	-	1,900
<b>Total revenues</b>	<u>449,453</u>	<u>499,291</u>	<u>-</u>	<u>499,291</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	246,478	169,661	2,718	166,943
Supplies	111,984	90,867	(3,767)	94,634
Other services and charges	40,584	28,793	-	28,793
Capital outlay	48,592	-	-	-
<b>Total expenditures</b>	<u>447,638</u>	<u>289,321</u>	<u>(1,049)</u>	<u>290,370</u>
Excess (deficiency) of revenues over expenditures	<u>1,815</u>	<u>209,970</u>	<u>1,049</u>	<u>208,921</u>
Net change in fund balance	1,815	209,970	1,049	208,921
Fund balance, beginning of year	<u>122,689</u>	<u>122,689</u>	<u>-</u>	<u>122,689</u>
<b>Fund balance, end of year</b>	<u>\$ 124,504</u>	<u>\$ 332,659</u>	<u>\$ 1,049</u>	<u>\$ 331,610</u>

## Explanation of differences:

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

**GOLIAD COUNTY, TEXAS**

**ROAD AND BRIDGE PRECINCT NO. 3 - NONMAJOR SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
 For the year ended September 30, 2014

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes	\$ 478,803	\$ 531,198	\$ -	\$ 531,198
Licenses and permits	88,056	97,369	-	97,369
Interest	1,000	3,688	-	3,688
<b>Total revenues</b>	<u>567,859</u>	<u>632,255</u>	<u>-</u>	<u>632,255</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	211,923	203,905	(322)	204,227
Supplies	292,742	283,219	(10,252)	293,471
Other services and charges	39,073	32,239	-	32,239
Capital outlay	49,686	90,353	-	90,353
<b>Total expenditures</b>	<u>593,424</u>	<u>609,716</u>	<u>(10,574)</u>	<u>620,290</u>
Excess (deficiency) of revenues over expenditures	<u>(25,565)</u>	<u>22,539</u>	<u>10,574</u>	<u>11,965</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of asset	-	42,500	-	42,500
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>42,500</u>	<u>-</u>	<u>42,500</u>
Net change in fund balance	(25,565)	65,039	10,574	54,465
Fund balance, beginning of year	<u>304,316</u>	<u>304,316</u>	<u>-</u>	<u>304,316</u>
<b>Fund balance, end of year</b>	<u>\$ 278,751</u>	<u>\$ 369,355</u>	<u>\$ 10,574</u>	<u>\$ 358,781</u>

Explanation of differences:

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

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

For the year ended September 30, 2014

	Final Budget	Actual Budgetary Basis	Budget to GAAP Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Taxes	\$ 441,573	\$ 489,796	\$ -	\$ 489,796
Licenses and permits	88,056	114,333	-	114,333
Interest	750	2,020	-	2,020
<b>Total revenues</b>	<u>530,379</u>	<u>606,149</u>	<u>-</u>	<u>606,149</u>
<b>EXPENDITURES</b>				
Current				
Public works				
Personnel services	240,485	239,630	1,056	238,574
Supplies	216,133	256,362	(782)	257,144
Other services and charges	25,075	5,103	-	5,103
Capital outlay	65,953	84,663	-	84,663
<b>Total expenditures</b>	<u>547,646</u>	<u>585,758</u>	<u>274</u>	<u>585,484</u>
Excess (deficiency) of revenues over expenditures	<u>(17,267)</u>	<u>20,391</u>	<u>(274)</u>	<u>20,665</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	55,253	-	55,253
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>55,253</u>	<u>-</u>	<u>55,253</u>
Net change in fund balance	(17,267)	75,644	(274)	75,918
Fund balance, beginning of year	81,126	81,126	-	81,126
<b>Fund balance, end of year</b>	<u>\$ 63,859</u>	<u>\$ 156,770</u>	<u>\$ (274)</u>	<u>\$ 157,044</u>

## Explanation of differences:

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

## AGENCY FUNDS

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

The Agency Funds consist of the following:

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

**GOLIAD COUNTY, TEXAS****AGENCY FUNDS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the year ended September 30, 2014

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at End of Year</u>
<b>COURT COSTS</b>				
Assets				
Cash in bank	\$ 91,465	\$ 218,920	\$ 215,482	\$ 94,903
Liabilities				
Due to others	\$ 91,465	\$ 218,920	\$ 215,482	\$ 94,903
<b>EMPLOYEE INSURANCE FUND</b>				
Assets				
Cash in bank	\$ 106,543	\$ 643,689	\$ 639,825	\$ 110,407
Liabilities				
Due to others	\$ 106,543	\$ 643,689	\$ 639,825	\$ 110,407
<b>JP FEE ACCOUNT</b>				
Assets				
Cash in bank	\$ 4,070	\$ 1,659	\$ 6,533	\$ (804)
Liabilities				
Due to others	\$ 4,070	\$ 1,659	\$ 6,533	\$ (804)
<b>TAX ASSESSOR - COLLECTOR ACCOUNTS</b>				
Assets				
Cash in bank	\$ 171,020	\$ 7,492,648	\$ 7,516,558	\$ 147,110
Liabilities				
Due to others	\$ 171,020	\$ 7,492,648	\$ 7,516,558	\$ 147,110
<b>COUNTY CLERK ACCOUNTS</b>				
Assets				
Cash in bank	\$ 776,500	\$ 452,453	\$ 203,308	\$ 1,025,645
Liabilities				
Due to others	\$ 776,500	\$ 452,453	\$ 203,308	\$ 1,025,645
<b>INMATE TRUST FUNDS</b>				
Assets				
Cash in bank	\$ 4,983	\$ 37,046	\$ 36,141	\$ 5,888
Liabilities				
Due to others	\$ 4,983	\$ 37,046	\$ 36,141	\$ 5,888
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash in bank	\$ 1,154,581	\$ 8,846,415	\$ 8,617,847	\$ 1,383,149
Liabilities				
Due to others	\$ 1,154,581	\$ 8,846,415	\$ 8,617,847	\$ 1,383,149



**OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION**



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goliad County, Texas (the "County") as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 30, 2015.

**Internal Control over Financial Reporting**

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

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Harrison Waldrop of Ullrich, LLP*

Victoria, Texas  
October 30, 2015

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## Management Letter Points

### Goliad County, Texas

In planning and performing our audit of the financial statements of Goliad County for the year ended September 30, 2014, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. However, during our audit we became aware of several matters that are opportunities for strengthening internal control and improving operating efficiency. This letter summarizes our comments and recommendations regarding these matters.

### CURRENT YEAR RECOMMENDATIONS

**Training** – Although we noted that the basic bookkeeping functions for the County are being accomplished (i.e., deposits are being made and bills are being paid), we believe a better understanding of the fund accounting process and procedures would benefit all County departments. The County should look into providing some training in this area.

**Journal Entries** – Strong internal controls stipulate that one department maintain control of and post all journal entries to the general ledger. In most Counties, that is the County Auditor. Elected officials and department heads normally propose journal entries to the Auditor who will approve and post them to the general ledger. We recommend the County officially adopt such a policy. Allowing access of this function to more than one department is a material weakness that can lead to misstated financial reports.

### STATUS OF PRIOR YEAR RECOMMENDATIONS

**Bank Reconciliations** - We noted during the audit that the County's bank accounts were not completely reconciled to the general ledger. Timely reconciliation of bank statements is one of the most important internal controls related to cash. Errors, fraudulent transactions, or other problems might not be recognized and resolved on a timely basis if reconciliations are not completed. We spent considerable time working with management to obtain a bank reconciliation that agreed to cash balances at September 30<sup>th</sup>.

We recommend that bank reconciliations for all cash accounts are completed on a monthly basis as of the last day of the month and reviewed in detail by the County Auditor. The preparer and reviewer should sign and date the reconciliations as evidence of completion and review.

**Status:** Although steps have been implemented towards correcting this issue, we noted that several bank accounts were not reconciled at year-end. We noted that treasurer was making progress in FY 2015 using the reconciliation function in the new software.

**Dormant Bank Accounts** - During our review of bank reconciliations, we noted that the County had several bank accounts that had no deposits or withdraws during the period under audit. It is a good practice to close all bank accounts that are no longer used. The dormant accounts may be used to perpetrate fraud by either bank or County personnel.

**Status:** This issue has been corrected. Dormant accounts were closed in the current year.

**Transfers-** County personnel should consider recording transfers in and related transfers out for both budgeted and unbudgeted cash transfers. During current year audit procedures, County personnel were unable to provide a listing of transfers or any specific information on what the transfers were for – operations or transfers of tax monies. As such, we performed a detailed analysis to determine the correct reporting of transfers.

**Status:** This issue has been corrected. A listing of transfers was provided.

**Budget Compliance -** We noted during the audit that several expenditure items exceeded budgeted amounts. When it is necessary to expend more than the budget, the Court should amend the budget prior to purchasing the goods or services to document their approval of the expenditure. This will ensure that the County's budget is adhered to and that all expenditures are approved.

**Status:** Although steps have been implemented towards correcting this issue, we noted two instances where line item expenditures were over budgeted amounts.

### **Capital Outlay**

We suggest that the County formally adopt a capitalization policy and record amounts over the policy threshold as capital outlay purchases. Amounts below the threshold would be expensed as supplies or other materials.

**Status:** This issue has been corrected. The County has adopted a capitalization policy.

### **Delayed Posting to General Ledger**

During our review of the detail general ledger, we noted several instances where the posting to general ledger was delayed for transfers and investment purchases / maturities. County personnel should maintain the general ledger in a timely manner.

**Status:** Although steps have been implemented towards correcting this issue, we noted several transactions that were posted to the general ledger two to three periods later than when the actual transaction occurred.

### **Fixed Assets**

During our audit of the County's capital assets we discovered several disposed assets still on the insurance inventory listing. We recommend that County personnel develop controls so that sold or disposed assets are promptly removed from insurance coverage.

**Status:** This issue has been corrected. The County has reconciled the insurance listing to the County's actual listing of assets

This report is intended solely for the information and use of the Commissioners Court and other officials within County management.

We will be glad to discuss any portion of this letter or the audit with you. Thank you for this opportunity to be of service, and we look forward to working with you in the future.

*Harrison Waldrop & Uherek, LLP*

Harrison Waldrop & Uherek, LLP  
October 30, 2015