

GONZALES COUNTY, TEXAS

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2014*

Gonzales County, Texas  
Annual Financial Report  
For The Year Ended September 30, 2014

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*Financial Section*

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FLOYD AND GINDLER, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
421 ST. JAMES – P.O. BOX 638  
Gonzales, TX 78629  
(830)-672-2824

**Independent Auditor's Report**

To the Commissioners' Court  
Gonzales County, Texas  
414 St. Joseph  
Gonzales, Texas 78629

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gonzales 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Gonzales County, Texas 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**

### *Change in Accounting Principle*

As described in Note A to the financial statements, in 2014, Gonzales County, Texas adopted new accounting guidance, Government Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. 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 identified as Required Supplementary Information 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 Gonzales County, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not required parts 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.

Respectfully submitted,



Floyd & Gindler, PC

Gonzales, Texas  
March 9, 2015

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Gonzales County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2014. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

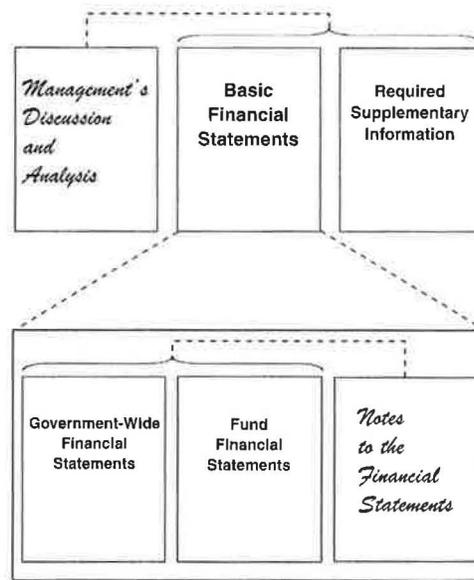
- The County's total combined net assets were \$25,186,562 at September 30, 2014.
- During the year, the County's expenses were \$4,063,048 less than the \$18,987,766 generated in taxes and other revenues for governmental activities.
- The total cost of the County's programs increased \$2,932,655 or 24.5% compared to last year. No programs were either added or terminated during the year.
- The general fund reported a fund balance this year of \$6,336,865.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government services* were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short-term* and *long-term* financial information about the activities the government operates *like businesses*.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.



Summary ↔ Detail

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

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

**Government-wide Statements**

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

**Figure A-2. Major Features of the County’s Government-wide and Fund Financial Statements**

Type of statements	Government-wide	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County’s Government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to Private business; ambulance service	Instances in which the County is the trustee or agent for someone else’s resources
Required financial statement	Statement of net position	Balance sheet	Statement of net position	State of fiduciary net assets
	Statement of activities	Statement of revenues, expenditures and change in fund balance	Statement of revenues, expense and changes in net position	Statement of changes in fiduciary net assets
		Statement of cash flows		
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Types of assets/liability information	All assets, net outflows of resources, liabilities, and net deferred inflows of resources, both financial and capital, short-term and long-term	Only assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included or long-term debt.	All assets, net outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	All assets, net outflows of resources, liabilities, and net deferred inflows of resources, both financial and capital, short-term and long-term; the County’s funds do not currently contain capital assets, <b>although they can</b>
Types of inflows/outflows information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues from which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

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

- Over time, increases or decreases in the County’s net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County’s tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County’s basic services are included here, such as general government, financial administration, public safety, health and welfare, judicial courts, public facilities, public transportation, conservation, and interest on long-term debt. Property taxes, charges for services, court fines and grants finance most of these activities.

**Fund Financial Statements**

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

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

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Fiduciary funds*—The County is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

#### **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

Net position. The County's combined net position was \$25,186,562 at September 30, 2014. (See Table A-1).

**Table A-1**  
Gonzales County-Net Position

	Governmental Activities		Year to Year Change	Total Percentage Change 2014-2013
	2014	2013		
<b>Assets</b>				
<b>Current assets:</b>				
Cash and equivalents	\$ 12,680,060	10,761,541	1,918,519	17.8%
Receivables, net of allowance				
Taxes	480,118	511,736	(31,618)	-6.2%
Court fees and fines	2,533,387	2,358,340	175,047	7.4%
Notes	669,272	376,771	292,501	77.6%
Due from other governments	293,227	-	293,227	n/a
Due from others	2,722	558	2,164	387.8%
Restricted cash and cash equivalents	211,892	121,425	90,467	74.5%
<b>Total current assets</b>	<b>16,870,678</b>	<b>14,130,371</b>	<b>2,740,307</b>	<b>19.4%</b>
<b>Noncurrent assets:</b>				
Capital assets, net of accumulated depreciation	11,489,899	10,006,320	1,483,579	14.8%
<b>Total assets</b>	<b>28,360,577</b>	<b>24,136,691</b>	<b>4,223,886</b>	<b>17.5%</b>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable	743,156	459,858	283,298	61.6%
Accrued wages	298,206	254,420	43,786	17.2%
Compensated absences	157,980	137,047	20,933	15.3%
Due to others	3,267	1,967	1,300	66.1%
Contractor security bonds	10,000	19,086	(9,086)	n/a
Unearned revenues	15,119	6,440	8,679	134.8%
Current portion capital leases, notes, and bonds payable	344,085	319,034	25,051	7.9%
<b>Total current liabilities</b>	<b>1,571,813</b>	<b>1,197,852</b>	<b>373,961</b>	<b>31.2%</b>
<b>Long-term liabilities:</b>				
Capital leases payable	353,003	414,719	(61,716)	-14.9%
Bonds and notes payable	1,100,000	1,295,000	(195,000)	-15.1%
Post employee benefits payable	149,199	105,606	43,593	41.3%
<b>Total long-term liabilities</b>	<b>1,602,202</b>	<b>1,815,325</b>	<b>(213,123)</b>	<b>-11.7%</b>
<b>Total liabilities</b>	<b>3,174,015</b>	<b>3,013,177</b>	<b>160,838</b>	<b>5.3%</b>
<b>Net position</b>				
Investment in capital assets	9,692,811	7,977,567	1,715,244	21.5%
Restricted-debt service	67,864	121,425	(53,561)	-44.1%
Restricted-economic development	142,569	428,521	(285,952)	-66.7%
Unrestricted	15,283,318	12,596,001	2,687,317	21.3%
<b>Total net position</b>	<b>\$ 25,186,562</b>	<b>21,123,514</b>	<b>4,063,048</b>	<b>19.2%</b>

The County's restricted net assets represent proceeds, when spent, are restricted for repayment of tax supported debt and economic development through the revolving loan fund. The \$15,283,318 of unrestricted net position represents resources available to fund the programs of the County next year.

**Changes in net assets.** The County's total revenues were \$18,987,766 (Table A-2.) A significant portion, 57.9% of the County's revenue, comes from property taxes, 5.2% percent comes from charges for services, 21.5% from sales taxes, 4.1% from motor vehicle licenses, 6.8% from court fines, .3% from investment income, 2.2% from operating grants and 2.0% from all other sources.

The total cost of all County programs and services was \$14,924,718. 30.8% of these costs were for public safety, 31.9% were for public transportation, 12.6% for general government, 6.4% for financial administration, 12.4% for judicial, and 5.9% for all others.

## Governmental Activities

The tax rate for the 2013-2014 budget year decreased from \$0.3554 to \$0.2708 or 23.83%

**Table A-2**  
Changes in Gonzales County Net Position

	Governmental Activities		Year to Year Change	Total Percentage Change 2014-2013
	2014	2013		
Revenues				
Program revenues:				
Charges for services	\$ 991,949	858,362	133,587	15.6%
Capital grants	425,235	257,367	167,868	65.2%
General revenues:				
Property taxes	10,994,958	7,891,870	3,103,088	39.3%
Sales taxes	4,033,169	3,729,614	303,555	8.1%
Motor vehicle license fees	769,362	731,948	37,414	5.1%
Bus. licenses & permits	15,628	12,038	3,590	29.8%
Investment income	48,923	57,926	(9,003)	-15.5%
Court fees and fines	1,294,276	1,283,054	11,222	0.9%
Other income	414,266	428,843	(14,577)	-3.4%
Total revenues	<u>18,987,766</u>	<u>15,251,022</u>	<u>3,736,744</u>	24.5%
Expenses				
General government	1,873,887	1,776,952	96,935	5.5%
Financial administration	958,558	741,482	217,076	29.3%
Public safety	4,593,038	3,863,829	729,209	18.9%
Health & welfare	147,478	142,051	5,427	3.8%
Judicial	1,845,690	1,401,768	443,922	31.7%
Public facilities	567,732	422,521	145,211	34.4%
Public transportation	4,761,797	3,477,587	1,284,210	36.9%
Conservation	120,339	102,602	17,737	17.3%
Interest and fiscal charges	56,199	63,271	(7,072)	-11.2%
Total expenses	<u>14,924,718</u>	<u>11,992,063</u>	<u>2,932,655</u>	24.5%
Change in net assets	4,063,048	3,258,959	804,089	24.7%
Net position - beginning	21,123,514	10,532,328	10,591,186	100.6%
Prior period adjustment	-	7,332,227	(7,332,227)	-100.0%
Net position - ending	<u>\$ 25,186,562</u>	<u>21,123,514</u>	<u>4,063,048</u>	19.2%

Table A-3 presents the cost of each of the County's largest functions, as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all *governmental* activities this year was \$14,924,718.
- The amount that taxpayers paid for these activities through property taxes was \$10,994,958.
- Some of the costs were paid by those who directly benefited from the programs, \$991,949, and others by operating grants of \$425,235.

**Table A-3**  
Net Cost of Selected Gonzales County Functions

	Total cost of Services			Net cost of Services		
	2014	2013	% Change	2014	2013	% Change
General government	1,873,887	1,776,952	5.5%	1,452,429	1,312,607	10.7%
Public safety	4,593,038	3,863,829	18.9%	4,459,073	3,762,931	18.5%
Judicial	1,845,690	1,401,768	31.7%	1,823,286	1,374,353	32.7%
Public transportation	4,761,797	3,477,587	36.9%	4,412,573	3,269,005	35.0%

**Business-type Activities**

The County has no business-type activities.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

Revenues from governmental fund types totaled \$18,844,337 an increase of \$3,704,658 or 24.469%. For Fiscal Year ending September 30, 2014 sales tax increased \$293,734 or 8.05%. This is in addition to the previous year's increase of 23.5%. Sales taxes for all entities were up due to the oil activity in the County. Property tax revenue increased \$3,119,560 or 39.45%.

The road and bridge funds received donated road base material from various oil companies valued at \$301,540. These donated materials were recorded both as a revenue and an expense for that amount.

**General Fund Budgetary Highlights**

Over the course of the year, the County revised its budget. Even with these adjustments, actual revenues were \$4,057,431 higher than budgeted and the actual expenditures were \$1,865,958 lower than budgeted. The Revolving Loan Fund funded two new loans, both to the Hotel Alcalde.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2014, the County had invested \$11,489,899 in a broad range of capital assets, including land, construction in progress, equipment and buildings. (See Table A-4.)

Gonzales County Capital Assets

	Governmental Activites		Year to Year Change	Total Percentage Change 2014-2013
	2014	2013		
Buildings and improvements	\$ 10,969,706	10,208,499	761,207	7.5%
Equipment	5,811,837	4,334,660	1,477,177	34.1%
Assets under capital leases	749,261	780,499	(31,238)	-4.0%
Infrastructure	92,302	92,302	-	0.0%
Construction in progress	15,643	52,334	(36,691)	-70.1%
Total capital assets	17,638,749	15,468,294	2,170,455	14.0%
Accumulated depreciation	(6,148,850)	(5,461,974)	(686,876)	12.6%
Net capital assets	\$ 11,489,899	10,006,320	1,483,579	14.8%

Prior to fiscal year 2013 the County had not fully reported all capital assets owned on the government-wide financial statement in accordance with GASB Statement #34. During 2013 the County added buildings and improvements to their capital assets. The net effect of this was to increase capital assets as of the beginning of 2013 by \$7,332,227 (estimated cost of \$10,158,263 less accumulated depreciation of \$2,826,036). This was reported in the 2013 financial statements as a prior period adjustment increasing net position by \$7,332,227.

**Long Term Debt**

At year-end the County had \$1,946,287 in outstanding long term debt as shown in Table A-5. More detailed information about the County's debt is presented in the notes to the financial statements.

**Table A-5**  
Gonzales County Long-Term Debt

	Governmental Activites		Year to Year Change	Total Percentage Change 2014-2013
	2014	2013		
Bonds payable	1,295,000	1,480,000	(185,000)	-12.5%
Capital leases	502,088	548,753	(46,665)	-8.5%
Post employment benefits payable	149,199	105,606	43,593	41.3%
Total long term debt	<u>1,946,287</u>	<u>2,134,359</u>	<u>(188,072)</u>	-8.8%

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

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

In calculating the taxes for the fiscal year budget Gonzales County had a net taxable appraised value of \$3,929,650,664, which was \$1,954,239,030 more than the previous year, an 101% increase. This is the result of increased property value and growth.

These indicators were taken into account when adopting the general fund budget for 2015. The property tax rate for the budget was set at \$0.2708 per hundred dollar valuation.

Before the adjustment for newly added property, the effective tax rate adjusts to only allow the County to receive the same tax levy as the previous year. Therefore, additional property tax revenue is generated from new property and tax rate increases in accordance with the State of Texas' Truth-In Taxation laws.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

County of Gonzales, Texas  
Office of County Auditor  
Gonzales County Courthouse  
414 North Saint Joseph, Suite 400  
Gonzales, Texas 78629  
(830) 672-6397

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*Basic Financial Statements*

**GONZALES COUNTY, TEXAS**

## STATEMENT OF NET POSITION

SEPTEMBER 30, 2014

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 12,680,060
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	480,118
<i>Court fees and fines</i>	2,533,387
<i>Notes</i>	669,272
<i>Due from other governments</i>	293,227
<i>Due from others</i>	2,722
Restricted assets:	
<i>Cash and cash equivalents</i>	211,892
<i>Capital assets not subject to depreciation</i>	15,643
<i>Capital assets (net of depreciation)</i>	11,474,256
Total assets	<u>28,360,577</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	743,156
<i>Accrued wages payable</i>	298,206
<i>Compensated absences payable</i>	157,980
<i>Due to others</i>	3,267
<i>Contractor security bonds</i>	10,000
<i>Unearned revenues</i>	15,119
<i>Non current liabilities:</i>	
<i>Due within one year</i>	344,085
<i>Due in more than one year</i>	1,602,202
Total liabilities	<u>3,174,015</u>
<b>NET POSITION:</b>	
Net investment in capital assets	9,692,811
Restricted for:	
Debt service	67,864
Economic development	142,569
Unrestricted	15,283,318
Total net position	<u>\$ 25,186,562</u>

The accompanying notes are an integral part of this statement.

**GONZALES COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Primary Government</b>				
Governmental activities				
<i>General government</i>	\$ 1,873,887	\$ 395,816	\$ 25,642	\$ (1,452,429)
<i>Financial administration</i>	958,558	490,133	--	(468,425)
<i>Public safety</i>	4,593,038	26,596	107,369	(4,459,073)
<i>Health and welfare</i>	147,478	--	--	(147,478)
<i>Judicial</i>	1,845,690	22,404	--	(1,823,286)
<i>Public facilities</i>	567,732	--	--	(567,732)
<i>Public transportation</i>	4,761,797	57,000	292,224	(4,412,573)
<i>Conservation</i>	120,339	--	--	(120,339)
<i>Interest and fiscal charges</i>	56,199	--	--	(56,199)
Total governmental activities	<u>14,924,718</u>	<u>991,949</u>	<u>425,235</u>	<u>(13,507,534)</u>
Total primary government	<u>\$ 14,924,718</u>	<u>\$ 991,949</u>	<u>\$ 425,235</u>	<u>(13,507,534)</u>
General revenues:				
<i>Property taxes</i>				10,994,958
<i>Sales taxes</i>				4,033,169
<i>Licenses and permits</i>				15,628
<i>Motor vehicle licenses</i>				769,362
<i>Court fines</i>				1,294,276
<i>Other revenues</i>				414,266
<i>Investment earnings</i>				48,923
Total general revenues				<u>17,570,582</u>
Change in net assets				4,063,048
Net assets - beginning				21,123,514
Net assets - ending				<u>\$ 25,186,562</u>

The accompanying notes are an integral part of this statement.

**GONZALES COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2014**

	General Fund	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 6,708,921	\$ 1,600,977	\$ 1,225,999
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	480,118	--	--
<i>Court fees and fines</i>	2,533,387	--	--
<i>Notes</i>	8,130	--	--
<i>Due from other funds</i>	1,459	22,182	21,578
<i>Due from other governments</i>	292,404	--	--
<i>Due from others</i>	2,722	--	--
Restricted assets:			
<i>Cash and cash equivalents</i>	--	--	--
Total assets	<u>10,027,141</u>	<u>1,623,159</u>	<u>1,247,577</u>
<b>LIABILITIES</b>			
Current liabilities			
<i>Accounts payable</i>	\$ 355,581	\$ 138,279	\$ 56,432
<i>Accrued wages payable</i>	229,858	18,324	17,249
<i>Due to other funds</i>	79,936	--	--
<i>Due to others</i>	3,267	--	--
<i>Unearned revenues</i>	--	--	--
<i>Contractor security bond</i>	--	2,500	7,500
Total liabilities	<u>668,642</u>	<u>159,103</u>	<u>81,181</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<i>Deferred inflows of resources-other</i>	2,541,516	--	--
<i>Deferred inflows of resources-taxes</i>	480,118	--	--
Total deferred inflows of resources-other	<u>3,021,634</u>	<u>--</u>	<u>--</u>
<b>EQUITY</b>			
Restricted fund balance			
<i>Debt service</i>	--	--	--
<i>Special revenue funds</i>	--	--	--
Committed fund balance	--	1,464,056	1,166,396
Unassigned fund balance	6,336,865	--	--
Total equity	<u>6,336,865</u>	<u>1,464,056</u>	<u>1,166,396</u>
Total liabilities, deferred inflows of resources, and equity	<u>\$ 10,027,141</u>	<u>\$ 1,623,159</u>	<u>\$ 1,247,577</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4	Revolving Loan Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,531,520	\$ 1,106,085	\$ --	\$ 506,558	\$ 12,680,060
--	--	--	--	480,118
--	--	--	--	2,533,387
--	--	661,142	--	669,272
15,185	20,991	--	--	81,395
--	--	--	823	293,227
--	--	--	--	2,722
--	--	144,028	67,864	211,892
<u>1,546,705</u>	<u>1,127,076</u>	<u>805,170</u>	<u>575,245</u>	<u>16,952,073</u>
\$ 84,628	\$ 101,178	\$ --	\$ 7,058	\$ 743,156
13,164	16,923	--	2,688	298,206
--	--	1,459	--	81,395
--	--	--	--	3,267
--	--	--	15,119	15,119
--	--	--	--	10,000
<u>97,792</u>	<u>118,101</u>	<u>1,459</u>	<u>24,865</u>	<u>1,151,143</u>
--	--	661,142	--	3,202,658
--	--	--	--	480,118
--	--	<u>661,142</u>	<u>--</u>	<u>3,682,776</u>
--	--	--	67,864	67,864
--	--	142,569	482,516	625,085
1,448,913	1,008,975	--	--	5,088,340
--	--	--	--	6,336,865
<u>1,448,913</u>	<u>1,008,975</u>	<u>142,569</u>	<u>550,380</u>	<u>12,118,154</u>
\$ <u>1,546,705</u>	\$ <u>1,127,076</u>	\$ <u>805,170</u>	\$ <u>575,245</u>	\$ <u>16,952,073</u>

**GONZALES COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2014

Total fund balances - governmental funds balance sheet	\$ 12,118,154
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	11,489,899
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	480,118
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,295,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(502,088)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(157,980)
Other Post Employment Benefits (OPEB) liabilities which are not due and payable in the current period are not reported in the funds.	(149,199)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	669,271
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>2,533,387</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 25,186,562</u>

The accompanying notes are an integral part of this statement.

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# GONZALES COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2
<b>Revenues:</b>			
<i>Taxes</i>	\$ 8,868,199	\$ 1,827,563	\$ 1,247,266
<i>Licenses and permits</i>	15,628	208,553	210,853
<i>Intergovernmental</i>	23,922	7,578	7,578
<i>Charges for services</i>	848,198	--	--
<i>Fines</i>	987,047	--	--
<i>Interest</i>	19,188	6,557	2,193
<i>Miscellaneous</i>	298,797	265,250	71,662
<i>Grants</i>	--	--	--
Total revenues	<u>11,060,979</u>	<u>2,315,501</u>	<u>1,539,552</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General government</i>	1,801,081	--	--
<i>Financial administration</i>	955,397	--	--
<i>Public safety</i>	4,393,715	--	--
<i>Health and welfare</i>	115,125	--	--
<i>Judicial</i>	1,709,314	--	--
<i>Public facilities</i>	1,136,992	--	--
<i>Public transportation</i>	--	1,838,659	1,369,249
<i>Conservation</i>	119,658	--	--
<b>Debt service:</b>			
<i>Principal</i>	--	--	--
<i>Interest and fiscal charges</i>	--	--	--
Total expenditures	<u>10,231,282</u>	<u>1,838,659</u>	<u>1,369,249</u>
Excess (deficiency) of revenues (under) expenditures	829,697	476,842	170,303
<b>Other financing sources (uses):</b>			
<i>Principal received on loans</i>	--	--	--
<i>Loans disbursed from the revolving loan fund</i>	--	--	--
<i>Proceeds from capital leases</i>	--	--	198,762
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>198,762</u>
Net change in fund balance	829,697	476,842	369,065
Fund balances/equity, October 1	5,507,168	987,214	797,331
Fund balances/equity, September 30	<u>\$ 6,336,865</u>	<u>\$ 1,464,056</u>	<u>\$ 1,166,396</u>

The accompanying notes are an integral part of this statement.

Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4	Revolving Loan Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,269,424	\$ 1,659,805	\$ --	\$ 187,488	\$ 15,059,745
193,353	213,603	--	--	841,990
7,578	7,578	--	1,720	55,954
--	--	--	86,750	934,948
--	--	--	132,179	1,119,226
6,744	4,924	9,161	155	48,922
--	40,472	--	--	676,181
--	--	--	107,369	107,369
<u>1,477,099</u>	<u>1,926,382</u>	<u>9,161</u>	<u>515,661</u>	<u>18,844,335</u>
--	--	2,613	24,938	1,828,632
--	--	--	--	955,397
--	--	--	107,280	4,500,995
--	--	--	--	115,125
--	--	--	99,236	1,808,550
--	--	--	32,618	1,169,610
1,297,418	1,681,714	--	--	6,187,040
--	--	--	--	119,658
--	--	--	185,000	185,000
--	--	--	56,199	56,199
<u>1,297,418</u>	<u>1,681,714</u>	<u>2,613</u>	<u>505,271</u>	<u>16,926,206</u>
179,681	244,668	6,548	10,390	1,918,129
--	--	82,500	--	82,500
--	--	(375,000)	--	(375,000)
152,010	--	--	--	350,772
<u>152,010</u>	<u>--</u>	<u>(292,500)</u>	<u>--</u>	<u>58,272</u>
331,691	244,668	(285,952)	10,390	1,976,401
1,117,222	764,307	428,521	539,990	10,141,753
<u>\$ 1,448,913</u>	<u>\$ 1,008,975</u>	<u>\$ 142,569</u>	<u>\$ 550,380</u>	<u>\$ 12,118,154</u>

**GONZALES COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Net change in fund balances - total governmental funds	\$ 1,976,401
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	2,285,707
The depreciation of capital assets used in governmental activities is not reported in the funds.	(802,128)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(31,618)
Court fees and fine revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	175,047
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	185,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	397,437
Loans made from the Revolving Loan Fund are recognized as an expenditure in the funds but not in the SOA	375,000
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(20,933)
Other Post Employment Benefit expenses not requiring the use of current financial resources are not reported expenditures in the funds.	(43,593)
Repayment of principal on revolving loans is recognized as an other source of revenues in the funds but not in the SOA	(82,500)
Proceeds from capital leases are recognized as other financial resources in the funds but not revenue in the SOA.	(350,772)
Change in net position of governmental activities - Statement of Activities	<u>\$ 4,063,048</u>

The accompanying notes are an integral part of this statement.

**GONZALES COUNTY, TEXAS**  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2014

	Private-purpose Trust Fund	Permanent School Fund
<b>ASSETS</b>		
<i>Cash and cash equivalents --- nonexpendable trust</i>	\$ 197,547	
Total assets	<u>197,547</u>	
<b>LIABILITIES AND EQUITY</b>		
Liabilities:		
Total liabilities	<u>--</u>	
Equity:		
Retained earnings:		
Restricted fund balance	197,547	
<i>Permanent school funds</i>	197,547	
Total equity	<u>197,547</u>	
Total liabilities deferred inflows of resources, and equity	<u>\$ 197,547</u>	

The accompanying notes are an integral part of this statement.

**GONZALES COUNTY, TEXAS**  
*STATEMENT OF CHANGES IN FIDUCIARY NET POSITION*  
*FIDUCIARY FUNDS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2014*

	Private-purpose Trusts Fund
	Permanent School Fund
<b>Additions:</b>	
Investment income	\$ 67
Total additions	<u>67</u>
<b>Deductions:</b>	
Distributions to school districts	--
Total deductions	<u>--</u>
<b>Change in net position</b>	67
Net position-beginning of the year	197,480
Net position-end of the year	<u>\$ 197,547</u>

The accompanying notes are an integral part of this statement.

**GONZALES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2014*

A. Summary of Significant Accounting Policies

The combined financial statements of Gonzales County, Texas (the County) have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

The County also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the County, its component units or its constituents; and 2) The County or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County.

Based on these criteria, the County has no component units. Additionally, the County is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

**Government-wide Statements:** The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

**GONZALES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2014*

The County reports the following major governmental funds:

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

**Road and Bridge Precinct Funds:** These funds account for all resources of the County that are used to maintain all County roads. The County is divided into four precincts which are responsible for maintaining the roads located within their assigned areas.

**Revolving Loan Fund:** This fund is used to account for the receipts and expenditures of the County's economic development fund. Funds are loaned to eligible businesses at below market rates of interest rates to encourage economic development within the County. Loans repaid are used to replenish the fund for future uses.

In addition, the County reports the following fund types:

**Private-Purpose Trust Funds:** These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support County programs, these funds are not included in the government-wide statements.

b. **Measurement Focus, Basis of Accounting**

**Government-wide and Fiduciary Fund Financial Statements:** These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**Governmental Fund Financial Statements:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

3. **Financial Statement Amounts**

a. **Property Taxes**

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on

**GONZALES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

b. Inventories

The County records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	10
Buildings	15-50
Building Improvements	20
Vehicles	3-5
Equipment	3-15

d. Receivable

Accounts receivable of the County at September 30, 2014 consists of the following:

	Gross Receivables	Allowance For Uncollectible	Total
Property taxes	\$ 960,236	\$ (480,118)	\$ 480,118
Court fees and fines	8,444,622	(5,911,235)	2,533,387
Notes receivables-Other	8,130	--	8,130
Notes receivables-Revolving Loan Fund	816,593	(155,451)	661,142
Total receivables	<u>\$ 10,229,581</u>	<u>\$ (6,546,804)</u>	<u>\$ 3,682,777</u>

e. Payable Balances

The County believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

f. Compensated Absences

The County's policy permits employees to accumulated earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported

**GONZALES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

as incurred in the government-wide financial statements. A liability for those amounts is recorded in the government funds only if the liability has matured as a result of employee resignation or retirement.

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** - represents amounts that can only be used for a specific purpose because of a formal action by the County's Commissioners' Court. Committed amounts cannot be used for any other purpose unless the Commissioners' Court removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the Commissioners' Court. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Assigned Fund Balance** - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Commissioners' Court or by an official or body to which the Commissioners' Court delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

**Unassigned Fund Balance** - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

i. Estimates

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

**GONZALES COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2014*

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

C. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Cash Deposits:

At September 30, 2014, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$9,954,343 and the bank balance was \$10,062,662. The County's cash deposits at September 30, 2014 and during the year ended September 30, 2014, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act (Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

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The County's investment at September 30, 2014 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool-governmental funds	N/A	\$ 2,923,032
Texpool-private purpose trust funds	N/A	197,546
Total Investments		<u>\$ 3,120,578</u>

Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

At September 30, 2014, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

<u>Investment or Investment Type</u>	<u>Rating</u>	<u>Rating Service</u>
Texpool	AAA	Standard and Poors

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name. At year end, the County was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the County was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the

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investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

Public funds investment pools in Texas (Pools) are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the Act), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The County's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Capital Assets

Capital asset activity for the year ended September 30, 2014, was as follows:

	Beginning Balances	Increases	Decreases	Adjustments	Ending Balances
<u>Governmental activities:</u>					
<i>Capital assets not being depreciated:</i>					
Construction in progress	\$ 52,334	\$ 19,433	\$ --	\$ (56,124)	\$ 15,643
Total capital assets not being depreciated	52,334	19,433	--	(56,124)	15,643
<i>Capital assets being depreciated:</i>					
Buildings and improvements	10,208,499	705,083	--	56,124	10,969,706
Equipment	4,334,660	1,362,429	115,252	230,000	5,811,837
Assets under capital leases	780,499	198,762	--	(230,000)	749,261
Infrastructures	92,302	--	--	--	92,302
Total capital assets being depreciated	15,415,960	2,266,274	115,252	56,124	17,623,106
Less accumulated depreciation for:					
Buildings and improvements	(3,029,021)	(198,522)	--	--	(3,227,543)
Equipment	(2,374,796)	(557,676)	(115,252)	(14,667)	(2,831,887)
Assets under capital leases	(53,542)	(36,700)	--	14,667	(75,575)
Infrastructures	(4,615)	(9,230)	--	--	(13,845)
Total accumulated depreciation	(5,461,974)	(802,128)	(115,252)	--	(6,148,850)
Total capital assets being depreciated, net	9,953,986	1,464,146	--	56,124	11,474,256
Governmental activities capital assets, net	\$ 10,006,320	\$ 1,483,579	\$ --	\$ --	\$ 11,489,899

The adjustment column contains assets under capital lease that have been paid off. After the lease has been paid off, the assets are moved from that category to the equipment category. This adjustment has no effect on net position.

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Depreciation was charged to functions as follows:

General Government	\$	42,088
Financial administration		2,034
Public safety		258,477
Judicial		18,047
Public facilities		131,588
Public transportation		349,894
	\$	<u>802,128</u>

**E. Interfund Balances and Activity**

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2014, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
Major fund :			
Road and Bridge Pct #1	General Fund	\$ 22,182	Funds transferred into payroll prior to September 30, 2014 for payroll due on October 2, 2015.
Road and Bridge Pct #2	General Fund	21,578	
Road and Bridge Pct #3	General Fund	15,185	
Road and Bridge Pct #4	General Fund	20,991	
General Fund	Other Governmental Funds	1,459	Short-term loan
	Total	<u>\$ 81,395</u>	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2014, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
None		\$ --	
	Total	<u>\$ --</u>	

**F. Long-Term Obligations**

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2014, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
General obligation bonds	\$ 1,480,000	\$ --	\$ 185,000	\$ 1,295,000	195,000
Capital leases	548,753	350,772	397,437	502,088	149,085
Compensated absences *	137,047	20,933	--	157,980	157,980
Other post employment benefit	105,606	43,593	--	149,199	--
Total governmental activities	<u>\$ 2,271,406</u>	<u>\$ 415,298</u>	<u>\$ 582,437</u>	<u>\$ 2,104,267</u>	<u>\$ 502,065</u>

\* Other long-term liabilities

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The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General Fund and Special Revenue-Road And Bridge Precinct Funds

Analysis of general obligation bonds

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities</b>					
General Obligation Bonds, Series 2006 Refunding	3.55-4.15%	\$ 1,480,000	\$ --	\$ 185,000	\$ 1,295,000
Total		\$ 1,480,000	\$ --	\$ 185,000	\$ 1,295,000

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2014, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2015	\$ 195,000	\$ 48,740	\$ 243,740
2016	205,000	40,789	245,789
2017	210,000	32,446	242,446
2018	220,000	23,716	243,716
2019	230,000	14,491	244,491
2020-2024	235,000	4,876	239,876
Totals	\$ 1,295,000	\$ 165,058	\$ 1,460,058

3. Capital Leases

Analysis of capital leases

	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities</b>					
R&B Precinct #1					
JD624 K Loader	4.3%	\$ 133,680	\$ --	\$ 28,680	\$ 105,000
P&B Precinct #2					
2010 Freightliner	2.933%	56,334	--	16,325	40,009
2012 Volvo motorgrader	3.0%	107,289	--	25,629	81,660
2013 Volvo motorgrader	2.24%	--	198,762	37,988	160,774
P&B Precinct #3					
2012 JD motorgrader	3.9%	100,823	--	100,823	--
P&B Precinct #4					
2012 Volvo motorgrader	3.0%	150,627	--	35,982	114,645
Total		\$ 548,753	\$ 350,772	\$ 397,437	\$ 502,088

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2014, as follows:

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<u>Year Ending September 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 149,085	\$ 13,118	\$ 162,203
2016	153,706	8,497	162,203
2017	146,548	3,813	150,361
2018	52,749	645	53,394
Total	<u>\$ 502,088</u>	<u>\$ 26,073</u>	<u>\$ 528,161</u>

G. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2014, the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool (TAC). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

H. Pension Plan

1. Plan Description

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 retirement system consisting of nontraditional defined benefit pension plans. The 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, TX 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 years or more of service, with 20 years of service regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefits. Members who withdraw their personal deposits 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 deposits 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 deposit and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Funding Policy

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 14.69% for 2013 and 14.69% for 2014.

The deposit rate payable by the employee members for the fiscal year ending in 2014 is 7% as adopted by the

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**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

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.

3. Annual Pension Cost

The annual required contributions were actuarially determined as part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) include an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effect of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2013 was 20 years

Actuarial Valuation Information:

Actuarial valuation date	12/31/11	12/31/12	12/31/13
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percent of payroll,	level percent of payroll,	level percent of payroll,
Amortization period in years	20.0	20.0	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value

Actuarial assumptions:

Investment return	8.0%	8.0%	8.0%
Projected salary increase	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.5%
Cost of living adjustment	0.0%	0.0%	0.0%

4. Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the Plan was 73.97 percent funded. The actuarial accrued liability for benefits was \$12,722,134, and the actuarial value of assets was \$9,410,512, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,311,622. The covered payroll (annual active employees covered by the Plan) was \$4,885,673, and the ratio of the UAAL to the covered payroll was 67.78%.

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2012	\$ 470,990	\$ 100%	\$ --
September 30, 2013	641,914	100%	--
September 30, 2014	929,127	100%	--

I. Health Care Coverage

During the year ended September 30, 2014, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$642 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the County and the licensed insurer is renewable December 1, and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for the Texas Association of Counties Employee Benefit pool are available and have

**GONZALES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

**J. Commitments and Contingencies**

1. Contingencies

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

2. Litigation

No reportable litigation was pending against the County at September 30, 2014.

**K. Notes Receivables-Revolver Loan Fund**

Activity in notes receivable in the revolving loan fund is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Fehner & Sons Grain	\$ 43,288	\$ --	\$ 23,194	\$ 20,094
Lynn Theater	68,372	--	--	68,372
Alcade Hotel #1	--	200,000	13,653	186,347
Alcade Hotel #1	--	175,000	5,421	169,579
Tropical Fusions	189,374	--	24,814	164,560
Gonzales Nursing & Rehabilitations	87,079	--	--	87,079
Holiday Inn Express	135,980	--	15,418	120,562
Total loans receivable	\$ 524,093	\$ 375,000	\$ 82,500	\$ 816,593
Allowance for doubtful accounts	(155,451)	--	--	(155,451)
Net loans receivable	\$ 368,642	\$ 375,000	\$ 82,500	\$ 661,142

Maturity analysis is as follows:

Year Ending September 30,	Principal	Interest	Total
2015	\$ 95,782	\$ 9,713	\$ 105,495
2016	76,822	8,186	85,008
2017	77,973	7,034	85,007
2018	79,143	5,864	85,007
2019	80,332	4,676	85,008
2020-2024	251,090	7,965	259,055
Totals	\$ 661,142	\$ 43,438	\$ 704,580

The above maturity analysis does not include the two loans for which an allowance for uncollectibility has been set up.

**L. Other Post Employment Benefits**

1. Plan Description

General

Beginning in fiscal year 2010, the County implemented GASB Statement No.45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" (OPEB) to prospectively account for

## **GONZALES COUNTY, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

the Gonzales County Retiree Health Care Plan (a single employer plan). In connection with such implementation, the County has commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. This study indicates an unfunded actuarial accrued liability of \$342,219 as of December 31, 2011.

The plan was approved by the Commissioners Court and they may amend the plan. The County will have a valuation study every third year. A copy may be obtained from the County.

#### OPEB Plan Eligibility

The County provides County funded/paid retiree health care coverage upon meeting the following eligibility requirements:

##### Eligibility

Eligible retired employees and elected officials of the County shall be entitled to health insurance coverage under the County's group medical coverage policy. The eligible employee or official will be entitled to coverage beginning in the month following the attainment of age set under the following paragraph and continuing until the last month before the employee is eligible for and covered by Medicare coverage under federal law.

Eligibility Requirements Elected officials or employees utilizing the benefit under the paragraph above must meet the requirements set out in one of the following paragraphs: a. Have served at least 25 years with the County and have attained the age of fifty-nine and one-half (59 1/2) years. County service may include any credit for military service allowed by the County retirement system. b. Have served at least 30 years with the County and have attained the age of fifty-seven (57) years. County service may include any credit for military service allowed by the County retirement system.

##### Coverage For Officials With Less Than 25 Years Of Service

Post employment health benefits for elected officials with at least eight years of service but less than 25 years of service, and are vested in the County retirement system, shall be allowed to participate in the health insurance coverage under the County group medical insurance. Participation shall be entirely at the official's own expense and may continue until the employee is eligible for Medicare coverage under federal law. Elected employees utilizing this benefit must have served at least eight years with the County. Failure to comply with any requirement of participation as outlined in section 3.12 of the County's personnel policy or failure to timely pay premiums may result in the loss of coverage.

## 2. Funding Policies

The County has elected to fund the plan on a current pay as you go (PAYGO), i.e., the annual contributions each year are equal to the benefits that are paid on behalf of the retirees. Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County is computed through an actuarial valuation performed as of December 1, 2011. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of the OPEB and to analyze changes to conditions. Actuarial valuations deal with the cost benefits to be paid in the future. The payments considered will range from one month in the future to decades from the valuation date (for a young, newly hired employee who may retire many years from now and live many years after that). In order to establish a present day cost for these future benefit obligations, the actuary bases the valuation on a number of assumptions about future occurrences. The occurrences that must be considered include employee turnover, pay increases, disablement, retirements, deaths and investment income on anticipated plan assets.

Actuarial calculations reflect a long-term perspective and employs methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

**GONZALES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Significant Actuarial Assumptions:

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expenses
Mortality rates for males and females	Retirement Plans 2000 Health Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in the actuary's report)
Actuarial cost method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Initial rate of 8.5% declining to an ultimate rate of 4.5% after 8 years
Method for determining the actuarial value of assets	Market value of assets
Amortization method	30 years, open amortization

The following table shows the components of the County's annual OPEB cost for the year:

Annual required contributions	\$ 43,593
Interest on OPEB obligations	--
Adjustment to annual required contributions	--
Annual OPEB cost (expense)	<u>\$ 43,593</u>
Net estimated employer contributions	--
Net OPEB obligations, beginning of year	105,606
Net OPEB, end of year	<u><u>\$ 149,199</u></u>

Fiscal Year ending:	Annual OPEB Cost	Employer Amount Contributed	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/12	\$ 41,488	66,661	160.7%	62,013
9/30/13	\$ 43,593	--	0.00%	105,606
9/30/14	\$ 43,593	--	0.00%	149,199

Trend data:

	12/01/09	12/01/11
Actuarial valuation date	12/01/09	12/01/11
Actuarial value of assets	\$ --	\$ --
Actuarial Accrued Liability (AAL)	401,927	342,219
Unfunded AAL (UAAL)	\$ 401,927	\$ 342,219
Fund ratio	0.00%	0.00%
Covered wages	\$ 3,968,526	\$ 4,125,333
UAAL as a percent of covered payroll	10.13%	8.29%

## *Required Supplementary Information*

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**GONZALES COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<i>Taxes</i>	\$ 7,823,646	\$ 7,823,646	\$ 8,868,199	\$ 1,044,553
<i>Licenses and permits</i>	10,414	10,414	15,628	5,214
<i>Intergovernmental</i>	23,554	23,554	23,922	368
<i>Charges for services</i>	689,101	689,101	848,198	159,097
<i>Fines</i>	989,878	989,878	987,047	(2,831)
<i>Interest</i>	22,000	22,000	19,188	(2,812)
<i>Miscellaneous</i>	191,531	191,531	298,797	107,266
<i>Grants</i>	30,000	30,000	--	(30,000)
Total revenues	<u>9,780,124</u>	<u>9,780,124</u>	<u>11,060,979</u>	<u>1,280,855</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General government</i>				
<i>Personnel</i>	619,585	631,548	622,501	9,047
<i>Supplies</i>	32,435	38,298	32,304	5,994
<i>Other services and charges</i>	891,341	1,287,851	1,142,218	145,633
<i>Capital outlays</i>	6,500	4,562	4,058	504
Total general government	<u>1,549,861</u>	<u>1,962,259</u>	<u>1,801,081</u>	<u>161,178</u>
<i>Financial administration</i>				
<i>Personnel</i>	746,388	768,921	747,170	21,751
<i>Supplies</i>	46,710	54,760	49,917	4,843
<i>Other services and charges</i>	110,530	146,245	135,842	10,403
<i>Capital outlays</i>	22,750	26,039	22,468	3,571
Total financial administration	<u>926,378</u>	<u>995,965</u>	<u>955,397</u>	<u>40,568</u>
<i>Public safety</i>				
<i>Personnel</i>	3,316,814	3,340,386	3,276,259	64,127
<i>Supplies</i>	417,416	508,736	491,444	17,292
<i>Other services and charges</i>	380,566	465,663	449,921	15,742
<i>Capital outlays</i>	166,700	178,116	176,091	2,025
Total public safety	<u>4,281,496</u>	<u>4,492,901</u>	<u>4,393,715</u>	<u>99,186</u>
<i>Health and welfare</i>				
<i>Personnel</i>	103,364	96,364	93,865	2,499
<i>Supplies</i>	5,000	4,523	3,036	1,487
<i>Other services and charges</i>	13,850	14,455	10,941	3,514
<i>Capital outlays</i>	400	8,313	7,283	1,030
Total health and welfare	<u>122,614</u>	<u>123,655</u>	<u>115,125</u>	<u>8,530</u>
<i>Judicial</i>				
<i>Personnel</i>	1,225,300	1,242,234	1,203,276	38,958
<i>Supplies</i>	43,500	55,310	47,584	7,726
<i>Other services and charges</i>	367,926	459,973	439,783	20,190
<i>Capital outlays</i>	7,000	23,685	18,671	5,014
Total judicial	<u>1,643,726</u>	<u>1,781,202</u>	<u>1,709,314</u>	<u>71,888</u>
<i>Public facilities</i>				
<i>Personnel</i>	169,668	174,877	164,257	10,620
<i>Supplies</i>	14,300	29,100	23,857	5,243
<i>Other services and charges</i>	316,800	314,184	183,031	131,153
<i>Capital outlays</i>	652,000	760,558	765,847	(5,289)

**GONZALES COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total public facilities</i>	1,152,768	1,278,719	1,136,992	141,727
<i>Conservation</i>				
<i>Personnel</i>	93,925	94,208	94,563	(355)
<i>Supplies</i>	7,300	6,432	5,577	855
<i>Other services and charges</i>	18,735	19,738	18,587	1,151
<i>Capital outlays</i>	--	931	931	--
<i>Total conservation</i>	119,960	121,309	119,658	1,651
<i>Total expenditures</i>	9,796,803	10,756,010	10,231,282	524,728
Net change in fund balance	(16,679)	(975,886)	829,697	1,805,583
Fund balances/equity, October 1	5,507,168	5,507,168	5,507,168	--
Fund balances/equity, September 30	\$ 5,490,489	\$ 4,531,282	\$ 6,336,865	\$ 1,805,583

**GONZALES COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #1  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 1,657,958	\$ 1,657,958	\$ 1,827,563	\$ 169,605
<i>Licenses and permits</i>	211,327	211,327	208,553	(2,774)
<i>Intergovernmental</i>	7,333	7,333	7,578	245
<i>Interest</i>	6,834	6,834	6,557	(277)
<i>Miscellaneous</i>	--	--	265,250	265,250
Total revenues	<u>1,883,452</u>	<u>1,883,452</u>	<u>2,315,501</u>	<u>432,049</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	576,152	577,313	514,546	62,767
<i>Supplies</i>	889,342	692,136	800,899	(108,763)
<i>Other services and charges</i>	202,390	395,317	302,876	92,441
<i>Capital outlays</i>	215,568	262,763	186,471	76,292
<i>Debt service</i>	--	--	33,867	(33,867)
Total expenditures	<u>1,883,452</u>	<u>1,927,529</u>	<u>1,838,659</u>	<u>88,870</u>
Net change in fund balance	--	(44,077)	476,842	520,919
Fund balances/equity, October 1	987,214	987,214	987,214	--
Fund balances/equity, September 30	<u>\$ 987,214</u>	<u>\$ 943,135</u>	<u>\$ 1,464,056</u>	<u>\$ 520,919</u>

**GONZALES COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #2  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 1,126,929	\$ 1,126,929	\$ 1,247,266	\$ 120,337
<i>Licenses and permits</i>	187,327	187,327	210,853	23,526
<i>Intergovernmental</i>	7,333	7,333	7,578	245
<i>Interest</i>	3,675	3,675	2,193	(1,482)
<i>Miscellaneous</i>	--	--	71,662	71,662
Total revenues	<u>1,325,264</u>	<u>1,325,264</u>	<u>1,539,552</u>	<u>214,288</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	494,114	493,714	450,010	43,704
<i>Supplies</i>	393,352	313,668	301,538	12,130
<i>Other services and charges</i>	115,050	161,364	106,606	54,758
<i>Capital outlays</i>	322,748	599,376	422,767	176,609
<i>Debt service</i>	--	--	88,328	(88,328)
Total expenditures	<u>1,325,264</u>	<u>1,568,122</u>	<u>1,369,249</u>	<u>198,873</u>
Excess (deficiency) of revenues (under) expenditures	--	(242,858)	170,303	413,161
Other financing sources (uses):				
<i>Proceeds from capital leases</i>	--	--	198,762	198,762
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>198,762</u>	<u>198,762</u>
Net change in fund balance	--	(242,858)	369,065	611,923
Fund balances/equity, October 1	797,331	797,331	797,331	--
Fund balances/equity, September 30	<u>\$ 797,331</u>	<u>\$ 554,473</u>	<u>\$ 1,166,396</u>	<u>\$ 611,923</u>

**GONZALES COUNTY, TEXAS**  
ROAD AND BRIDGE FUND PCT. #3  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 1,147,624	\$ 1,147,624	\$ 1,269,424	\$ 121,800
<i>Licenses and permits</i>	178,827	178,827	193,353	14,526
<i>Intergovernmental</i>	7,333	7,333	7,578	245
<i>Interest</i>	7,734	7,734	6,744	(990)
Total revenues	<u>1,341,518</u>	<u>1,341,518</u>	<u>1,477,099</u>	<u>135,581</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	415,609	417,009	362,833	54,176
<i>Supplies</i>	334,900	314,329	196,610	117,719
<i>Other services and charges</i>	117,098	143,280	114,671	28,609
<i>Capital outlays</i>	473,911	578,519	364,693	213,826
<i>Debt service</i>	--	--	258,611	(258,611)
Total expenditures	<u>1,341,518</u>	<u>1,453,137</u>	<u>1,297,418</u>	<u>155,719</u>
Excess (deficiency) of revenues (under) expenditures	--	(111,619)	179,681	291,300
Other financing sources (uses):				
<i>Proceeds from capital leases</i>	--	--	152,010	152,010
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>152,010</u>	<u>152,010</u>
Net change in fund balance	--	(111,619)	331,691	443,310
Fund balances/equity, October 1	<u>1,117,222</u>	<u>1,117,222</u>	<u>1,117,222</u>	--
Fund balances/equity, September 30	<u>\$ 1,117,222</u>	<u>\$ 1,005,603</u>	<u>\$ 1,448,913</u>	<u>\$ 443,310</u>

**GONZALES COUNTY, TEXAS**

ROAD AND BRIDGE FUND PCT. #4  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 1,504,483	\$ 1,504,483	\$ 1,659,805	\$ 155,322
<i>Licenses and permits</i>	200,227	200,227	213,603	13,376
<i>Intergovernmental</i>	7,333	7,333	7,578	245
<i>Interest</i>	5,430	5,430	4,924	(506)
<i>Miscellaneous</i>	--	--	40,472	40,472
Total revenues	<u>1,717,473</u>	<u>1,717,473</u>	<u>1,926,382</u>	<u>208,909</u>
Expenditures:				
<i>Public transportation</i>				
<i>Personnel</i>	426,837	462,773	460,019	2,754
<i>Supplies</i>	773,011	638,150	611,913	26,237
<i>Other services and charges</i>	227,539	301,052	227,498	73,554
<i>Capital outlays</i>	290,086	530,312	342,276	188,036
<i>Debt service</i>	--	--	40,008	(40,008)
Total expenditures	<u>1,717,473</u>	<u>1,932,287</u>	<u>1,681,714</u>	<u>250,573</u>
Net change in fund balance	--	(214,814)	244,668	459,482
Fund balances/equity, October 1	764,307	764,307	764,307	--
Fund balances/equity, September 30	<u>\$ 764,307</u>	<u>\$ 549,493</u>	<u>\$ 1,008,975</u>	<u>\$ 459,482</u>

**GONZALES COUNTY, TEXAS**  
 REVOLVING LOAN FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Interest</i>	\$ --	\$ --	\$ 9,161	\$ 9,161
Total revenues	<u>--</u>	<u>--</u>	<u>9,161</u>	<u>9,161</u>
Expenditures:				
<i>General government</i>				
<i>Other services and charges</i>	--	2,713	2,613	100
Total expenditures	<u>--</u>	<u>2,713</u>	<u>2,613</u>	<u>100</u>
Excess (deficiency) of revenues (under) expenditures	--	(2,713)	6,548	9,261
Other financing sources (uses):				
<i>Principal received on loans</i>	69,153	69,153	82,500	13,347
<i>Loans disbursed from the revolving loan fund</i>	(200,000)	(375,000)	(375,000)	--
Total other financing sources (uses)	<u>(130,847)</u>	<u>(305,847)</u>	<u>(292,500)</u>	<u>13,347</u>
Net change in fund balance	(130,847)	(308,560)	(285,952)	22,608
Fund balances/equity, October 1	428,521	428,521	428,521	--
Fund balances/equity, September 30	<u>\$ 297,674</u>	<u>\$ 119,961</u>	<u>\$ 142,569</u>	<u>\$ 22,608</u>

**GONZALES COUNTY, TEXAS**  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 YEAR ENDED SEPTEMBER 30, 2014

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	\$ 7,691,847	\$ 11,185,202	\$ 3,493,355	68.8%	\$ 4,024,955	86.8%
12/31/12	8,446,107	12,034,084	3,587,977	70.2%	4,237,857	84.7%
12/31/13	9,410,512	12,722,134	3,311,622	74.0%	4,885,673	67.8%

OTHER POST EMPLOYMENT BENEFITS-MEDICAL INSURANCE FOR RETIREES

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ --	\$ 401,927	\$ 401,927	--	\$ 3,773,107	10.7%
12/31/11	--	342,219	342,219	--	4,024,955	8.5%

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*Combining Statements and Budget Comparisons  
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**GONZALES COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 506,558	\$ --	\$ 506,558
Receivables (net of allowances for uncollectibles):			
<i>Due from other governments</i>	823	--	823
Restricted assets:			
<i>Cash and cash equivalents</i>	--	67,864	67,864
Total assets	<u>507,381</u>	<u>67,864</u>	<u>575,245</u>
<b>LIABILITIES</b>			
Current liabilities			
<i>Accounts payable</i>	\$ 7,058	\$ --	\$ 7,058
<i>Accrued wages payable</i>	2,688	--	2,688
<i>Unearned revenues</i>	15,119	--	15,119
Total liabilities	<u>24,865</u>	<u>--</u>	<u>24,865</u>
<b>EQUITY</b>			
Restricted fund balance			
<i>Debt service</i>	--	67,864	67,864
<i>Special revenue funds</i>	482,516	--	482,516
Total equity	<u>482,516</u>	<u>67,864</u>	<u>550,380</u>
Total liabilities, deferred inflows of resources, and equity	<u>\$ 507,381</u>	<u>\$ 67,864</u>	<u>\$ 575,245</u>

**GONZALES COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
<i>Taxes</i>	\$ --	\$ 187,488	\$ 187,488
<i>Intergovernmental</i>	1,720	--	1,720
<i>Charges for services</i>	86,750	--	86,750
<i>Fines</i>	132,179	--	132,179
<i>Interest</i>	5	150	155
<i>Grants</i>	107,369	--	107,369
Total revenues	<u>328,023</u>	<u>187,638</u>	<u>515,661</u>
Expenditures:			
Current:			
<i>General government</i>	24,938	--	24,938
<i>Public safety</i>	107,280	--	107,280
<i>Judicial</i>	99,236	--	99,236
<i>Public facilities</i>	32,618	--	32,618
Debt service:			
<i>Principal</i>	--	185,000	185,000
<i>Interest and fiscal charges</i>	--	56,199	56,199
Total expenditures	<u>264,072</u>	<u>241,199</u>	<u>505,271</u>
Net change in fund balance	63,951	(53,561)	10,390
Fund balances/equity, October 1	418,565	121,425	539,990
Fund balances/equity, September 30	<u>\$ 482,516</u>	<u>\$ 67,864</u>	<u>\$ 550,380</u>

**GONZALES COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2014

	SCAAP Grant	Law Library Fund	Records Mgmt. County Clerk	County & District Record Management Fund
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 16,729	\$ 56,139	\$ 166,742	\$ 40,736
Receivables (net of allowances for uncollectibles):				
<i>Due from other governments</i>	--	--	--	--
Restricted assets:				
Total assets	<u>16,729</u>	<u>56,139</u>	<u>166,742</u>	<u>40,736</u>
<b>LIABILITIES</b>				
Current liabilities				
<i>Accounts payable</i>	\$ 1,610	\$ 345	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Unearned revenues</i>	15,119	--	--	--
Total liabilities	<u>16,729</u>	<u>345</u>	<u>--</u>	<u>--</u>
<b>EQUITY</b>				
Restricted fund balance				
<i>Special revenue funds</i>	--	55,794	166,742	40,736
Total equity	<u>--</u>	<u>55,794</u>	<u>166,742</u>	<u>40,736</u>
Total liabilities, deferred inflows of resources, and equity	<u>\$ 16,729</u>	<u>\$ 56,139</u>	<u>\$ 166,742</u>	<u>\$ 40,736</u>

<u>Court Reporter Service</u>	<u>Probate Court Fund</u>	<u>Courthouse Security Fund</u>	<u>Indigent Health Fund</u>	<u>Justice Court Technology</u>
\$ 2,244	\$ 474	\$ 22,995	\$ 16,111	\$ 43,225
--	--	--	--	--
<u>2,244</u>	<u>474</u>	<u>22,995</u>	<u>16,111</u>	<u>43,225</u>
\$ 239	\$ --	\$ --	\$ --	\$ (1,251)
--	--	2,688	--	--
--	--	--	--	--
<u>239</u>	<u>--</u>	<u>2,688</u>	<u>--</u>	<u>(1,251)</u>
2,005	474	20,307	16,111	44,476
<u>2,005</u>	<u>474</u>	<u>20,307</u>	<u>16,111</u>	<u>44,476</u>
\$ <u>2,244</u>	\$ <u>474</u>	\$ <u>22,995</u>	\$ <u>16,111</u>	\$ <u>43,225</u>

**GONZALES COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2014

	Appellate Judicial Fund	Local Border Security Grant	Homeland Security Fund	Dist. Clk. Records Management
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1,185	\$ --	\$ --	\$ 6,225
Receivables (net of allowances for uncollectibles):				
<i>Due from other governments</i>	--	--	--	--
Restricted assets:				
Total assets	<u>1,185</u>	<u>--</u>	<u>--</u>	<u>6,225</u>
<b>LIABILITIES</b>				
Current liabilities				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--	--
<i>Unearned revenues</i>	--	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>EQUITY</b>				
Restricted fund balance				
<i>Special revenue funds</i>	<u>1,185</u>	<u>--</u>	<u>--</u>	<u>6,225</u>
Total equity	<u>1,185</u>	<u>--</u>	<u>--</u>	<u>6,225</u>
Total liabilities, deferred inflows of resources, and equity	<u>\$ 1,185</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,225</u>

<u>County Judge Excess State Supplement</u>	<u>Justice Court Building Security Fund</u>	<u>Family Protection Fee Fund</u>	<u>Child Abuse Prevention Fund</u>	<u>Records Mgmt. and Protection Fund</u>
\$ 3,161	\$ 33,344	\$ 1,370	\$ 1,009	\$ 4,940
623	--	--	--	--
<u>3,784</u>	<u>33,344</u>	<u>1,370</u>	<u>1,009</u>	<u>4,940</u>
\$ 89	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>89</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,695	33,344	1,370	1,009	4,940
<u>3,695</u>	<u>33,344</u>	<u>1,370</u>	<u>1,009</u>	<u>4,940</u>
<u>\$ 3,784</u>	<u>\$ 33,344</u>	<u>\$ 1,370</u>	<u>\$ 1,009</u>	<u>\$ 4,940</u>

**GONZALES COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2014

	HAVA Fund	Mediation Fee Fund	Supplemental Guardianship Fee Fund
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 16,364	\$ 27,765	\$ 9,140
Receivables (net of allowances for uncollectibles):			
<i>Due from other governments</i>	200	--	--
Restricted assets:			
Total assets	<u>16,564</u>	<u>27,765</u>	<u>9,140</u>
<b>LIABILITIES</b>			
Current liabilities			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued wages payable</i>	--	--	--
<i>Unearned revenues</i>	--	--	--
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>
<b>EQUITY</b>			
Restricted fund balance			
<i>Special revenue funds</i>	16,564	27,765	9,140
Total equity	<u>16,564</u>	<u>27,765</u>	<u>9,140</u>
Total liabilities, deferred inflows of resources, and equity	<u>\$ 16,564</u>	<u>\$ 27,765</u>	<u>\$ 9,140</u>

Vital Statistics Fee Fund	MVNA Fund	Digital Records Preservation	County & District Court Technology
\$ 9,638	\$ 8,034	\$ 15,470	\$ 3,518
--	--	--	--
<u>9,638</u>	<u>8,034</u>	<u>15,470</u>	<u>3,518</u>
\$ --	\$ 6,026	\$ --	\$ --
--	--	--	--
<u>--</u>	<u>6,026</u>	<u>--</u>	<u>--</u>
<u>9,638</u>	<u>2,008</u>	<u>15,470</u>	<u>3,518</u>
<u>9,638</u>	<u>2,008</u>	<u>15,470</u>	<u>3,518</u>
<u>\$ 9,638</u>	<u>\$ 8,034</u>	<u>\$ 15,470</u>	<u>\$ 3,518</u>

**GONZALES COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2014

	Total
	Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 506,558
Receivables (net of allowances for uncollectibles):	
<i>Due from other governments</i>	823
Restricted assets:	
Total assets	<u>507,381</u>
<b>LIABILITIES</b>	
Current liabilities	
<i>Accounts payable</i>	\$ 7,058
<i>Accrued wages payable</i>	2,688
<i>Unearned revenues</i>	15,119
Total liabilities	<u>24,865</u>
<b>EQUITY</b>	
Restricted fund balance	
<i>Special revenue funds</i>	<u>482,516</u>
Total equity	<u>482,516</u>
Total liabilities, deferred inflows of resources, and equity	<u>\$ 507,381</u>

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**GONZALES COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	SCAAP Grant	Law Library Fund	Records Mgmt. County Clerk	County & District Record Management Fund
Revenues:				
Intergovernmental	\$ --	\$ --	\$ --	\$ --
Charges for services	--	--	69,899	8,215
Fines	--	10,920	--	--
Interest	--	--	--	--
Grants	4,620	--	--	--
Total revenues	<u>4,620</u>	<u>10,920</u>	<u>69,899</u>	<u>8,215</u>
Expenditures:				
Current:				
General government	--	--	23,302	--
Public safety	4,620	--	--	--
Judicial	--	3,436	--	--
Public facilities	--	--	--	--
Total expenditures	<u>4,620</u>	<u>3,436</u>	<u>23,302</u>	<u>--</u>
Net change in fund balance	--	7,484	46,597	8,215
Fund balances/equity, October 1	--	48,310	120,145	32,521
Fund balances/equity, September 30	<u>\$ --</u>	<u>\$ 55,794</u>	<u>\$ 166,742</u>	<u>\$ 40,736</u>

Court Reporter Service	Probate Court Fund	Courthouse Security Fund	Indigent Health Fund	Justice Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	249	--	--	--
2,760	--	25,310	--	27,194
--	--	--	5	--
--	--	--	--	--
<u>2,760</u>	<u>249</u>	<u>25,310</u>	<u>5</u>	<u>27,194</u>
--	--	--	--	--
--	--	--	--	--
1,756	--	--	--	38,003
--	--	32,248	--	--
<u>1,756</u>	<u>--</u>	<u>32,248</u>	<u>--</u>	<u>38,003</u>
1,004	249	(6,938)	5	(10,809)
1,001	225	27,245	16,106	55,285
<u>\$ 2,005</u>	<u>\$ 474</u>	<u>\$ 20,307</u>	<u>\$ 16,111</u>	<u>\$ 44,476</u>

**GONZALES COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Appellate Judicial Fund	Local Border Security Grant	Homeland Security Fund	Dist. Clk. Records Management
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ --	\$ --
<i>Charges for services</i>	--	--	--	--
<i>Fines</i>	1,565	--	--	2,535
<i>Interest</i>	--	--	--	--
<i>Grants</i>	--	49,500	53,249	--
Total revenues	<u>1,565</u>	<u>49,500</u>	<u>53,249</u>	<u>2,535</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	49,567	53,093	--
<i>Judicial</i>	1,565	--	--	100
<i>Public facilities</i>	--	--	--	--
Total expenditures	<u>1,565</u>	<u>49,567</u>	<u>53,093</u>	<u>100</u>
Net change in fund balance	--	(67)	156	2,435
Fund balances/equity, October 1	1,185	67	(156)	3,790
Fund balances/equity, September 30	<u>\$ 1,185</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,225</u>

County Judge Excess State Supplement	Justice Court Building Security Fund	Family Protection Fee Fund	Child Abuse Prevention Fund	Records Mgmt. and Protection Fund
\$ 1,720	\$ --	\$ --	\$ --	\$ --
--	4,402	1,185	--	--
--	--	--	200	659
--	--	--	--	--
<u>1,720</u>	<u>4,402</u>	<u>1,185</u>	<u>200</u>	<u>659</u>
1,336	--	--	--	--
--	--	--	--	--
--	370	1,000	--	--
<u>1,336</u>	<u>370</u>	<u>1,000</u>	<u>--</u>	<u>--</u>
384	4,032	185	200	659
3,311	29,312	1,185	809	4,281
<u>\$ 3,695</u>	<u>\$ 33,344</u>	<u>\$ 1,370</u>	<u>\$ 1,009</u>	<u>\$ 4,940</u>

**GONZALES COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	HAVA Fund	Mediation Fee Fund	Supplemental Guardianship Fee Fund
Revenues:			
<i>Intergovernmental</i>	\$ --	\$ --	\$ --
<i>Charges for services</i>	2,800	--	--
<i>Fines</i>	--	3,120	1,660
<i>Interest</i>	--	--	--
<i>Grants</i>	--	--	--
Total revenues	<u>2,800</u>	<u>3,120</u>	<u>1,660</u>
Expenditures:			
Current:			
<i>General government</i>	--	--	300
<i>Public safety</i>	--	--	--
<i>Judicial</i>	--	3,100	--
<i>Public facilities</i>	--	--	--
Total expenditures	<u>--</u>	<u>3,100</u>	<u>300</u>
Net change in fund balance	2,800	20	1,360
Fund balances/equity, October 1	13,764	27,745	7,780
Fund balances/equity, September 30	<u>\$ 16,564</u>	<u>\$ 27,765</u>	<u>\$ 9,140</u>

	Vital Statistics Fee Fund	MVNA Fund	Digital Records Preservation	County & District Court Technology	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	--	\$ --	\$ --	\$ --	\$ 1,720
	--	--	--	--	86,750
	1,167	50,593	3,490	1,006	132,179
	--	--	--	--	5
	--	--	--	--	107,369
	<u>1,167</u>	<u>50,593</u>	<u>3,490</u>	<u>1,006</u>	<u>328,023</u>
	--	--	--	--	24,938
	--	--	--	--	107,280
	--	50,276	--	--	99,236
	--	--	--	--	32,618
	<u>--</u>	<u>50,276</u>	<u>--</u>	<u>--</u>	<u>264,072</u>
	1,167	317	3,490	1,006	63,951
	8,471	1,691	11,980	2,512	418,565
\$	<u>9,638</u>	<u>2,008</u>	<u>15,470</u>	<u>3,518</u>	<u>482,516</u>

**GONZALES COUNTY, TEXAS**

**EXHIBIT C-5**

LAW LIBRARY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 9,700	\$ 9,700	\$ 10,920	\$ 1,220
Total revenues	<u>9,700</u>	<u>9,700</u>	<u>10,920</u>	<u>1,220</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	5,500	6,200	3,436	2,764
Total expenditures	<u>5,500</u>	<u>6,200</u>	<u>3,436</u>	<u>2,764</u>
Net change in fund balance	4,200	3,500	7,484	3,984
Fund balances/equity, October 1	48,310	48,310	48,310	--
Fund balances/equity, September 30	<u>\$ 52,510</u>	<u>\$ 51,810</u>	<u>\$ 55,794</u>	<u>\$ 3,984</u>

**GONZALES COUNTY, TEXAS**  
 RECORDS MANAGEMENT-COUNTY CLERK FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 39,000	\$ 39,000	\$ 69,899	\$ 30,899
Total revenues	<u>39,000</u>	<u>39,000</u>	<u>69,899</u>	<u>30,899</u>
Expenditures:				
Current:				
<i>General government</i>				
<i>Other services and charges</i>	--	22,126	22,126	--
<i>Capital outlays</i>	20,000	1,176	1,176	--
Total expenditures	<u>20,000</u>	<u>23,302</u>	<u>23,302</u>	<u>--</u>
Net change in fund balance	19,000	15,698	46,597	30,899
Fund balances/equity, October 1	120,145	120,145	120,145	--
Fund balances/equity, September 30	<u>\$ 139,145</u>	<u>\$ 135,843</u>	<u>\$ 166,742</u>	<u>\$ 30,899</u>

**GONZALES COUNTY, TEXAS**  
 COUNTY & DISTRICT RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 7,700	\$ 7,700	\$ 8,215	\$ 515
Total revenues	<u>7,700</u>	<u>7,700</u>	<u>8,215</u>	<u>515</u>
Expenditures:				
Current:				
<i>General government</i>				
<i>Other services and charges</i>	25,000	25,000	--	25,000
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>--</u>	<u>25,000</u>
Net change in fund balance	(17,300)	(17,300)	8,215	25,515
Fund balances/equity, October 1	32,521	32,521	32,521	--
Fund balances/equity, September 30	<u>\$ 15,221</u>	<u>\$ 15,221</u>	<u>\$ 40,736</u>	<u>\$ 25,515</u>

**GONZALES COUNTY, TEXAS**  
 COURT REPORTER SERVICE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 2,500	\$ 2,500	\$ 2,760	\$ 260
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>2,760</u>	<u>260</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	2,000	2,000	1,756	244
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,756</u>	<u>244</u>
Net change in fund balance	500	500	1,004	504
Fund balances/equity, October 1	1,001	1,001	1,001	--
Fund balances/equity, September 30	<u>\$ 1,501</u>	<u>\$ 1,501</u>	<u>\$ 2,005</u>	<u>\$ 504</u>

**GONZALES COUNTY, TEXAS**

PROBATE COURT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 200	\$ 200	\$ 249	\$ 49
Total revenues	<u>200</u>	<u>200</u>	<u>249</u>	<u>49</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	200	200	--	200
Total expenditures	<u>200</u>	<u>200</u>	<u>--</u>	<u>200</u>
Net change in fund balance	--	--	249	249
Fund balances/equity, October 1	225	225	225	--
Fund balances/equity, September 30	<u>\$ 225</u>	<u>\$ 225</u>	<u>\$ 474</u>	<u>\$ 249</u>

**GONZALES COUNTY, TEXAS**  
 COURTHOUSE SECURITY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 27,150	\$ 27,150	\$ 25,310	\$ (1,840)
Total revenues	<u>27,150</u>	<u>27,150</u>	<u>25,310</u>	<u>(1,840)</u>
Expenditures:				
<i>Public facilities</i>				
<i>Personnel</i>	23,857	30,521	32,248	(1,727)
Total expenditures	<u>23,857</u>	<u>30,521</u>	<u>32,248</u>	<u>(1,727)</u>
Net change in fund balance	3,293	(3,371)	(6,938)	(3,567)
Fund balances/equity, October 1	27,245	27,245	27,245	--
Fund balances/equity, September 30	<u>\$ 30,538</u>	<u>\$ 23,874</u>	<u>\$ 20,307</u>	<u>\$ (3,567)</u>

**GONZALES COUNTY, TEXAS**  
*JUSTICE COURT TECHNOLOGY FUND*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2014*

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 32,200	\$ 32,200	\$ 27,194	\$ (5,006)
Total revenues	<u>32,200</u>	<u>32,200</u>	<u>27,194</u>	<u>(5,006)</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	34,036	33,827	29,619	4,208
<i>Capital outlays</i>	5,500	8,687	8,384	303
Total expenditures	<u>39,536</u>	<u>42,514</u>	<u>38,003</u>	<u>4,511</u>
Net change in fund balance	(7,336)	(10,314)	(10,809)	(495)
Fund balances/equity, October 1	55,285	55,285	55,285	--
Fund balances/equity, September 30	<u>\$ 47,949</u>	<u>\$ 44,971</u>	<u>\$ 44,476</u>	<u>\$ (495)</u>

**GONZALES COUNTY, TEXAS**  
 APPELLATE JUDICIAL FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ --	\$ --	\$ 1,565	\$ 1,565
Total revenues	<u>--</u>	<u>--</u>	<u>1,565</u>	<u>1,565</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	--	1,565	1,565	--
Total expenditures	<u>--</u>	<u>1,565</u>	<u>1,565</u>	<u>--</u>
Net change in fund balance	--	(1,565)	--	1,565
Fund balances/equity, October 1	1,185	1,185	1,185	--
Fund balances/equity, September 30	<u>\$ 1,185</u>	<u>\$ (380)</u>	<u>\$ 1,185</u>	<u>\$ 1,565</u>

**GONZALES COUNTY, TEXAS**  
 LOCAL BORDER SECURITY GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Grants</i>	\$ --	\$ --	\$ 49,500	\$ 49,500
Total revenues	<u>--</u>	<u>--</u>	<u>49,500</u>	<u>49,500</u>
Expenditures:				
<i>Public safety</i>				
<i>Personnel</i>	--	49,567	49,567	--
Total expenditures	<u>--</u>	<u>49,567</u>	<u>49,567</u>	<u>--</u>
Net change in fund balance	--	(49,567)	(67)	49,500
Fund balances/equity, October 1	67	67	67	--
Fund balances/equity, September 30	<u>\$ 67</u>	<u>\$ (49,500)</u>	<u>\$ --</u>	<u>\$ 49,500</u>

**GONZALES COUNTY, TEXAS**  
 HOMELAND SECURITY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Grants</i>	\$ 20,000	\$ 20,000	\$ 53,249	\$ 33,249
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>53,249</u>	<u>33,249</u>
Expenditures:				
<i>Public safety</i>				
<i>Other services and charges</i>	20,000	53,094	53,093	1
Total expenditures	<u>20,000</u>	<u>53,094</u>	<u>53,093</u>	<u>1</u>
Net change in fund balance	--	(33,094)	156	33,250
Fund balances/equity, October 1	(156)	(156)	(156)	--
Fund balances/equity, September 30	<u>\$ (156)</u>	<u>\$ (33,250)</u>	<u>\$ --</u>	<u>\$ 33,250</u>

**GONZALES COUNTY, TEXAS**  
 DISTRICT CLERK RECORDS MANAGEMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,400	\$ 1,400	\$ 2,535	\$ 1,135
Total revenues	<u>1,400</u>	<u>1,400</u>	<u>2,535</u>	<u>1,135</u>
Expenditures:				
<i>Judicial</i>				
<i>Capital outlays</i>	4,000	4,000	100	3,900
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>100</u>	<u>3,900</u>
Net change in fund balance	(2,600)	(2,600)	2,435	5,035
Fund balances/equity, October 1	3,790	3,790	3,790	--
Fund balances/equity, September 30	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ 6,225</u>	<u>\$ 5,035</u>

**GONZALES COUNTY, TEXAS**

COUNTY JUDGE EXCESS STATE SUPPLEMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Intergovernmental</i>	\$ --	\$ --	\$ 1,720	\$ 1,720
Total revenues	<u>--</u>	<u>--</u>	<u>1,720</u>	<u>1,720</u>
Expenditures:				
<i>General government</i>				
<i>Capital outlays</i>	--	1,337	1,336	1
Total expenditures	<u>--</u>	<u>1,337</u>	<u>1,336</u>	<u>1</u>
Net change in fund balance	--	(1,337)	384	1,721
Fund balances/equity, October 1	3,311	3,311	3,311	--
Fund balances/equity, September 30	<u>\$ 3,311</u>	<u>\$ 1,974</u>	<u>\$ 3,695</u>	<u>\$ 1,721</u>

**GONZALES COUNTY, TEXAS**

JUSTICE COURT BUILDING SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ --	\$ --	\$ 4,402	\$ 4,402
Total revenues	<u>--</u>	<u>--</u>	<u>4,402</u>	<u>4,402</u>
Expenditures:				
<i>Public facilities</i>				
<i>Other services and charges</i>	--	500	370	130
Total expenditures	<u>--</u>	<u>500</u>	<u>370</u>	<u>130</u>
Net change in fund balance	--	(500)	4,032	4,532
Fund balances/equity, October 1	29,312	29,312	29,312	--
Fund balances/equity, September 30	<u>\$ 29,312</u>	<u>\$ 28,812</u>	<u>\$ 33,344</u>	<u>\$ 4,532</u>

**GONZALES COUNTY, TEXAS**  
 FAMILY PROTECTION FEE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Charges for services</i>	\$ 1,080	\$ 1,080	\$ 1,185	\$ 105
Total revenues	<u>1,080</u>	<u>1,080</u>	<u>1,185</u>	<u>105</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	1,000	1,000	1,000	--
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>--</u>
Net change in fund balance	80	80	185	105
Fund balances/equity, October 1	1,185	1,185	1,185	--
Fund balances/equity, September 30	<u>\$ 1,265</u>	<u>\$ 1,265</u>	<u>\$ 1,370</u>	<u>\$ 105</u>

**GONZALES COUNTY, TEXAS**  
MEDIATION FEE FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ --	\$ --	\$ 3,120	\$ 3,120
Total revenues	<u>    --</u>	<u>    --</u>	<u>    3,120</u>	<u>    3,120</u>
Expenditures:				
<i>Judicial</i>				
<i>Other services and charges</i>	<u>    --</u>	<u>    3,100</u>	<u>    3,100</u>	<u>    --</u>
Total expenditures	<u>    --</u>	<u>    3,100</u>	<u>    3,100</u>	<u>    --</u>
Net change in fund balance	--	(3,100)	20	3,120
Fund balances/equity, October 1	<u>27,745</u>	<u>27,745</u>	<u>27,745</u>	--
Fund balances/equity, September 30	<u>\$ 27,745</u>	<u>\$ 24,645</u>	<u>\$ 27,765</u>	<u>\$ 3,120</u>

**GONZALES COUNTY, TEXAS**

SUPPLEMENTAL GUARDIANSHIP FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ --	\$ --	\$ 1,660	\$ 1,660
Total revenues	<u>    --</u>	<u>    --</u>	<u>    1,660</u>	<u>    1,660</u>
Expenditures:				
Current:				
<i>General government</i>				
<i>Other services and charges</i>	--	300	300	--
Total expenditures	<u>    --</u>	<u>    300</u>	<u>    300</u>	<u>    --</u>
Net change in fund balance	--	(300)	1,360	1,660
Fund balances/equity, October 1	7,780	7,780	7,780	--
Fund balances/equity, September 30	<u>\$ 7,780</u>	<u>\$ 7,480</u>	<u>\$ 9,140</u>	<u>\$ 1,660</u>

**GONZALES COUNTY, TEXAS**  
 VITAL STATISTICS FEE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Fines</i>	\$ 1,200	\$ 1,200	\$ 1,167	\$ (33)
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>1,167</u>	<u>(33)</u>
Expenditures:				
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	1,200	1,200	1,167	(33)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balance	1,200	1,200	1,167	(33)
Fund balances/equity, October 1	8,471	8,471	8,471	--
Fund balances/equity, September 30	<u>\$ 9,671</u>	<u>\$ 9,671</u>	<u>\$ 9,638</u>	<u>\$ (33)</u>

**GONZALES COUNTY, TEXAS**  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
<i>Taxes</i>	\$ 155,544	\$ 155,544	\$ 187,488	\$ 31,944
<i>Interest</i>	600	600	150	(450)
Total revenues	<u>156,144</u>	<u>156,144</u>	<u>187,638</u>	<u>31,494</u>
Expenditures:				
Debt service:				
<i>Principal</i>	185,000	185,000	185,000	--
<i>Interest and fiscal charges</i>	56,199	56,199	56,199	--
Total expenditures	<u>241,199</u>	<u>241,199</u>	<u>241,199</u>	<u>--</u>
Net change in fund balance	(85,055)	(85,055)	(53,561)	31,494
Fund balances/equity, October 1	121,425	121,425	121,425	--
Fund balances/equity, September 30	<u>\$ 36,370</u>	<u>\$ 36,370</u>	<u>\$ 67,864</u>	<u>\$ 31,494</u>