

MINUTES OF THE

COMMISSIONERS' COURT

WORKSHOP - MARCH 29, 2016

On the 29th day of March, 2016, there was a Workshop Meeting of the Commissioners' Court in the Courthouse, Rockport, Aransas County, Texas, with the following members present: **C. H. "Burt" Mills, Jr.**, County Judge; **Jack Chaney**, Commissioner, Precinct 1; **Charles Smith**, Commissioner, Precinct 3; **Betty Stiles**, Commissioner, Precinct 4; and **Valerie K. Amason**, County Clerk.

Other County Officers present were **Alma Cartwright**, Treasurer; **Lezlie Kirk**, County Auditor; **Timilu Latham**; Chief Deputy County Treasurer; and **Brian Olsen**, Unopposed Candidate for Precinct 3 Commissioner in upcoming General 2016 Election.

Also present: Wayne Byer, recently hired outside Auditor.

The Meeting was convened at **10:00 a.m.** at which time a quorum was declared by Judge Mills, WHEREUPON, the following proceedings were had and done to wit:

ITEM FOR DELIBERATION AND/OR ACTION

Discuss, approve, or disapprove the Aransas County Fund Balance Policy.

Mr. Byer touched on the types of funds and how the (AICPA) American Institute of Certified Public Accountants wanted to clean up some of the funds, restricted vs. non-restricted, and how some funds were being shown as Special Revenue Funds that actually were not, etc. Commissioner Smith questioned some of the percentages on the fund balances in the Policy and Mr. Byer advised the court that they could set their own rational

percentages as long as they meet the Governmental standards. He also pointed out that the greater the fund balance the better off the county will be in case of a disaster.

Consensus of the meeting: The policy was provided to the court as an example guideline and the county may write and adopt a similar policy using those guidelines or use this policy at this time and maybe rewrite as they see fit year to year.

No further business presenting, the Court adjourned at 10:30 a.m. on a motion made by Commissioner Smith and seconded by Commissioner Chaney.

C. H. "BURT" MILLS, JR., COUNTY JUDGE

VALERIE K. AMASON,
EX-OFFICIO CLERK OF THE
COMMISSIONERS' COURT