



City Of Granite Shoals  
2221 N. Phillips Ranch Road  
Granite Shoals, TX 78654  
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MEETING MINUTES  
CITY OF GRANITE SHOALS, TX  
REGULAR CALLED CITY COUNCIL MEETING  
TUESDAY, MAY 24, 2016  
6:00 PM

*The numbering below tracks that of the agenda, whereas the actual order of consideration may have varied.*

1. Mayor Brugger called the regular meeting of the City Council of the City Of Granite Shoals to order at 6:00 pm, Granite Shoals City Hall, Council Chamber, 2221 N. Phillips Ranch Road, Granite Shoals, Texas.

Present:

Carl Brugger, Mayor  
Shirley King, Mayor Pro Tem  
Anita Hisey, Council Member, Plc. 1  
Eric Tanner, Council Member, Plc. 3  
Tom Dillard, Council Member, Plc. 4  
Todd Holland, Council Member, Plc. 5  
Mark Morren, Council Member, Plc 6

Absent:

City Staff Present:

Ken Nickel, City Manager  
Peggy Smith, Assistant City Manager  
Brad Young, City Attorney  
Elaine Simpson, City Secretary  
Wendy Gholson, Finance Director

2. Council Member Mark Morren gave the invocation.
3. Pledge to the US and the Texas State Flags, respectively.
4. Public comment and announcements and Items of Interest  
*At this time, any person with business before the Council not scheduled on the agenda may speak to the Council. No formal action can be taken on these items at this meeting. No*

*discussion or deliberation can occur. Comments regarding specific agenda items should occur when the item is called. Anyone wishing to speak under this agenda item must complete a Comment Card and submit to the City Secretary prior to addressing the Council.*

- May 30, 2016 – Memorial Day – City Offices are closed.
- June 18, 2016 – Town Hall Meeting, Deer Management, Fire Hall 9 AM -11 AM
- June 28, 2016 – Granite Shoals Volunteer Appreciation Reception 5 PM – 6 PM
- June 30, 2016 – Open Meeting Law Training for Board and Committee Members 6:00 PM -7:30 PM
- June 30, 2016 – *Meet with Mayor* 7:30 PM – 8:30 PM to be held after the Open Meetings Law Training. Lemonade with the Mayor.

Mayor Brugger read the Certificate of Congratulations from Texas Governor Greg Abbott, which congratulated Granite Shoals on the 50<sup>th</sup> Anniversary of the city's incorporation.

Mayor Brugger requested that all Board and Committee members be sent an email to invite them to the upcoming June 28<sup>th</sup> Volunteer Appreciation Reception.

Mayor Brugger recessed the meeting for five minutes from 6:07 PM to 6:13 PM.

#### 5. Presentations, Reports and Recognitions

**OATH OF OFFICE FOR COUNCIL MEMBERS ELECTED MAY 7, 2016:** Oath of Office for Mayor Pro Tem King, Council Member Dillard and Council Member Morren and award of Certificates of Election. (*City Secretary Elaine Simpson*)

The Oaths were taken and Mayor Brugger distributed the Certificates of Election.

- **Karen Marshall – Pedernales Electric Cooperative:** PEC upcoming elections. Ms. Marshall noted that all are invited to the PEC meeting and election, to be held June 18, 2016, in Dripping Springs. Ballots for PEC officials can still be voted and sent via postal mail or members and vote on-line. There will be many door prizes given at this meeting.

- **Jim Barho – Vice Chair of Lower Colorado River Authority Water Planning Group**  
– to discuss water conservation.

Mayor Brugger explained that he invited Mr. Barho to speak to us tonight regarding water conservation, because he is a member of the Regional Water Planning Group. They work in cooperation with LCRA and other stakeholders to plan for water conservation from an area from Mills County in the North to Matagorda Bay in the South.

Mr. Barho explained that water can be attained by rainfall, conservation, or by re-claiming and re-using water. He explained that the Highland Lakes area has been in an extended drought. In

addition, the Central Texas area is the fastest growing area in Texas, and Georgetown itself is the fastest growing city in the country. For this reason, Region K Water Planning group is dedicated to promoting conservation, and smart use of water.

Some conservation methods are well known, such as limiting landscape irrigation. Some are lessor known, such as removing trees that consume large amounts of water, such as mesquite. A very effective means of conserving water is improving old infrastructure, such as old city water pipes that might be leaking. Also, replacing individual home fixtures such as toilets and showerheads is an efficient means of conserving water.

Mr. Barho discussed the Rule of Capture which governs surface water use in Texas. First to claim the water is the first served. The region has struggled to balance the needs of the communities for drinking water with the needs for agricultural uses.

Mayor Brugger noted that Assistant City Manager Peggy Smith has recently announced the city was awarded a grant from LCRA and PEC which will allow several city buildings to have rainwater collection barrels. This reclaimed water will be used for the City Hall landscaping.

- **Michael Brooks of BrooksCardiel, PLLC the City's independent auditor:** City of Granite Shoals Financial Year 2014-2015 Audit Report of City Budget.

Mr. Brooks disseminated the draft audit report. He explained that the audit went smoothly. The firm issued a clean, unqualified opinion of the audit. This has been a healthy fiscal year for the City. The auditors found nothing unusual with the Journal Entries.

Mr. Brooks displayed a Power Point presentation and discussed it slide by slide. (Attached to these meeting minutes as 'Exhibit A')

Mr. Brooks did note that the City is subject to GASB 68 regulations. These guidelines cause the city to have employee pension liability reported slightly differently from in previous years. However, the city has employee pension with Texas Municipal Retirement System (TMRS) and looks very sufficiently funded.

Mayor Brugger suggested that the City Council members review the draft version of the audit and the PowerPoint presentation and accept and approve the audit report, in final form, at the City Council meeting to be held June 14<sup>th</sup>.

## 6. **Plat Reviews / Public Hearings**

- a.) Re-plat application of Don Sherman, surveyor with Willis-Sherman Assoc., Inc., on behalf of Kevin L. and Merrill Koyl, owners of property being lots 857-862 of the

Kingswood section of Sherwood Shores II, commonly known as 1520 Kingsview Drive, to cure encroachments across lot and easement lines.

- 1) Hear applicant presentation.

Mr. Sherman spoke for the applicant, explaining that this is a request for the combining of six lots into one lot to cure numerous encroachments. PEC has released the easements.

- 2) Hear city staff and Planning and Zoning Commission recommendations, respectively.

Planning and Zoning Vice-Chair Susie Hardy spoke for the P&Z Commission, noting that they had held their Public Hearing on this application at their meeting of May 17<sup>th</sup>. They considered the request to be straightforward and there were no utility-related concerns. The Commissioners unanimously forwarded this to the Council with a favorable recommendation.

- 3) Hold Public Hearing.

Mayor Brugger opened the Public Hearing at 6:51 PM.

Mayor Brugger closed the Public Hearing at 6:52 PM.

- 4) Discuss, consider and possibly take action on the application.

Council Member Holland made a motion, and Mayor Pro Tem King seconded, to approve, as requested the application of Don Sherman, surveyor with Willis-Sherman Assoc., Inc., on behalf of Kevin L. and Merrill Koyl, owners of property being lots 857-862 of the Kingswood section of Sherwood Shores II, commonly known as 1520 Kingsview Drive, to cure encroachments across lot and easement lines. Motion carried unanimously by a 7-0 vote.

b.) Re-plat application of Don Sherman, surveyor with Willis-Sherman Assoc., Inc., on behalf of Olivia and Glen Scheible, owners of property being lots 107-110 of the Hillcrest section of the Sherwood Shores subdivision, situated on Lakecrest and Viewcrest Streets, respectively, to form one lot out of 4 lots to allow for construction across common lot lines.

- 1) Hear applicant presentation.

Mr. Sherman spoke for the applicant. He explained that this is actually a request to combine these vacant lots and leave the easement, as exists, for water utility. Combining the four into one will allow for some construction to take place, but this construction will not cross the existing water easement.

- 2) Hear city staff and Planning and Zoning Commission recommendations, respectively.

Vice-Chair Susie Hardy noted Planning and Zoning, by unanimous vote sent a favorable recommendation to City Council regarding application of Don Sherman, surveyor with Willis-Sherman Assoc., Inc., on behalf of Olivia and Glen Scheible, owners of property being lots 107-110 of the Hillcrest section of the Sherwood Shores subdivision, situated on Lakecrest and

Viewcrest Streets, respectively, to form one lot out of 4 lots to allow for construction across common lot lines. The Commissioners were assured there would be no construction across the utility easement.

3) Hold Public Hearing.

Mayor Brugger opened the Public Hearing at 7:02 PM.  
Mayor Brugger closed the Public Hearing at 7:03 PM.

4) Discuss, consider and possibly take action on the application.

This is a request for four lots to be combined, which would normally fall within the scope of Ken Nickel's signature authority; however this request is not a request to remove *all* easements. There is a request to combine the four lots into one lot, and keep a water line easement that dissects the proposed lot. The applicant wishes to build a house on the front half of the lot and a garage on the back side of the combined lot. This will not interfere with the existing water line easement. PEC has released the applicable easements. There was a discussion that in order to build a garage, there needs to be a dwelling. That is why this is not a request to combine into two lots, because if this were divided into two lots by the easement, the garage could not be built on the second lot.

There was a discussion of the requirement of the Council to approve a plat if it conforms to city's ordinances.

Council Member Holland made a motion, and Mayor Pro Tem King seconded, to approve the application of Don Sherman, surveyor with Willis-Sherman Assoc., Inc., on behalf of Olivia and Glen Scheible, owners of property being lots 107-110 of the Hillcrest section of the Sherwood Shores subdivision, situated on Lakecrest and Viewcrest Streets, respectively, to form one lot out of 4 lots to allow for construction across common lot lines. Motion carried by unanimous 7-0 vote.

## 7. Management Reports

### a.) City Manager

- Training update – City Manager. City Manager and City Attorney attended Annexation Law Training. At future meeting will bring forward proposed development agreements and annexation requests.
- Granite Shoals Ord. 220, Improvement Liens 1985. Status Update. The Texas Constitution forbids the forgiving of debts or liabilities. These old liens will be collected as appropriate when property ownership is conveyed. There is no need to 'renew' or 'refresh' these liens.
- Meeting with Gandolf Burrus & structural engineer May 26, 2016, related to park grant.

This is regarding the Outdoor Recreation Grant. October is the deadline for the grant application.

- Marble Falls ISD / City of Granite Shoals discussions related to soccer fields.

Currently there is a draft of a Memorandum of Agreement, between the Marble Falls ISD and the City regarding the construction of these fields. The agreement will come to City Council at a future meeting.

- Short-Term Rentals – Hotel Occupancy Tax update: Recently Dr. Henderson spoke to City Council to request that his property be granted special ‘grandfathered’ status to allow the Hendersons to rent out their home as a Short Term Rental. Their home did not qualify for classification as an existing Short Term Rental in 2012, as per the Ordinance. He is not requesting a change in the Short Term Ordinance, just an exception for his property.

There was a general discussion of the HOT collected from the ‘approved’ Short Term Rentals operating in the City.

Terry Scott, 809 N. Shorewood, Granite Shoals, TX: Explained that he does not want to see an expansion of the Short Term rentals in the City. He has one in the neighborhood. There are noise problems and traffic congestion.

City Manager Nickel agreed to visit again with Dr. Henderson. There was no consensus on Council to support amending the Short Term Rental prohibition as it stands.

#### **b.) Assistant City Manager**

- Update on Water Systems

The city will have to do some additional testing for groundwater samples for the Texas Commission on Environmental Quality, because one of our residences tested over the action limit. This is a house with old pipes and we have known that these aged pipes/plumbing cause high values. Many of the homes in this area have lead in the home, including this one, where the sample is taken from the kitchen tap. This required the city to send a notice of only the Hoover Valley area groundwater customers.

- Update on Water Tower Lease: Verizon did contact us and made the city an offer to amend the current tower lease agreement and we rejected it. We are currently in negotiation.
- Update on AMR Project: The RG3 representative was here on site last week and we have the electricians lined up to do the work to install the new receivers. This work will be done when the rain stops.
- Update on Paving Project: Have not been able to start prepping the roads to be paved this year. Also, we have some equipment that is breaking down on us. The grater needs repair at this time.

#### **c.) City Secretary**

- Human Resources Update: Two vacancies: Police Officer - Patrol Officer and Street / Park Department Part-Time Summer Help

8. **CONSENT AGENDA ITEMS**

*The items listed are considered to be routine and non-controversial by the City Council and will be approved by one motion, There will be no separate discussion of these items unless a Councilmember so requests, in which case the item will be removed from the Consent Agenda prior to a motion and vote. The item will be considered in its normal sequence of the regular agenda.*

- a. Approve City Council Regular Meeting minutes from May 10, 2016 and City Council Special Canvass Meeting minutes from May 17, 2016.
- b. Approve Ordinance #693 to dissolve the '50<sup>th</sup> Anniversary Committee' with the thanks of City Council.
- c. Approve and accept the City of Granite Shoals Financial Year 2014-2015 Audit Report of City Budget, as presented by BrooksCardiel representatives.

This item was pulled from the Consent agenda and postponed to the next City Council meeting.

Motion by Council Member Dillard, seconded by Council Member Tanner, to approve Consent agenda items 'a.' and 'b.', consisting of two sets of meeting minutes and one Ordinance, as presented. Motion carried by unanimous vote of 7-0.

The audit report will be on the Consent agenda for the June 14<sup>th</sup> City Council meeting.

City Council took a recess from 7:51 PM to 8:06 PM.

9. **REGULAR AGENDA ITEMS**

- a. Discuss, consider and possibly take action to elect a new Mayor Pro Tem for the City Council. *(City Secretary Simpson)*

Per the City Charter:

***Section 3.04. - Mayor and Mayor Pro Tem.***

...

(2)

*The Mayor Pro Tem shall be a Council Member elected by the City Council at the first regular meeting after each election of Council Members and/or Mayor. The Mayor Pro Tem shall act as Mayor during the disability, absence, or refusal of the Mayor and, in this capacity, shall have all the rights conferred upon the Mayor; however, in this capacity, the Mayor Pro Tem shall only be entitled to one vote.*

...

City Secretary Simpson noted that Shirley King served as Mayor Pro Tem for Council Year 2015 (current). Carl Brugger served as Mayor Pro Tem for Council Year 2014. Tom Dillard served

as Mayor Pro Tem for Council Year 2013. Carl Brugger served as Mayor Pro Tem for Council year(s) 2011-2012.

Mayor Pro Tem Shirley King made a motion, and Council Member Eric Tanner seconded, to elect Tom Dillard to serve as Mayor Pro Tem for the 2016-17 Council Year. Motion carried unanimously with a vote of 7-0.

b. Discuss, consider and possibly take action related to proposed Ord. 692, to make certain modifications to the city's Drought Contingency Plan. *(Assistant City Manager Peggy Smith)*

Assistant City Manager Peggy Smith explained that the proposed modifications to the Drought Contingency Plan are noted on this Ordinance #692. She explained that some cities are removing all restrictions on outside landscape irrigation, and some are leaving some restrictions in place. Due to the recent rains, Lake Travis and Buchanan are full. But, as Mr. Barho says, it is important that water is not wasted. Ordinance #692, if passed, will continue the city to restrict outdoor watering to two days per week. But the classification will be 'Normal', not in Drought.

Council Member Tanner suggested modifying the proposed Ordinance to say, where goal statements are made, that the goal is 'compared to non-drought levels'. This would be for clarity.

Mayor Brugger made a motion, and Council Member Tanner seconded, to approve, as amended by Council per Tanner's suggestion, proposed Ordinance #692. Mayor Brugger read the ordinance caption:

#### **ORDINANCE NO 692**

#### **"Drought Contingency Plan"**

**AN ORDINANCE OF THE CITY OF GRANITE SHOALS, TEXAS, AMENDING CHAPTER 38 (UTILITIES), ARTICLE VIII (DROUGHT CONTINGENCY REQUIREMENTS) OF THE CITY OF GRANITE SHOALS CODE OF ORDINANCES; AND PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT, SAVINGS, SEVERABILITY, REPEALER, EFFECTIVE DATE, AND PROPER NOTICE AND MEETING**

Motion carried by a unanimous 7-0 vote.

c. Discuss, consider and possibly take action related to updating the status of the city's drought stage. *(Mayor Carl Brugger)*

Mayor Brugger read the following:

**9c. Update Status of City's Drought Stage**

*Seeing above average rain falls for the last three and possible four years followed by increased water inflows into our two main lakes over the last year, with the two main lakes ranging now being 98 to 100% full, along with daily releases of 10,000 to 15,000 acre feet of water through the highland lakes water reservoirs in order to maintain safe levels, I am taking the following action.*

*Pursuant to the authority vested with office of the mayor in Ordinance #692, I authorize the reduction in the drought conservation stage, from stage 2, "Moderate Water Shortage Conditions," bypassing stage 1, "Mild water shortage conditions, to "Normal" or Pre-Stage designation, which I will remind the public, that with the approval of Ordinance #692 tonight, watering landscape areas with an irrigation system is limited to two days per week. Thursdays and Sundays for even number houses, and Wednesday and Saturday with odd number houses. I further instruction the City Manager to post proper notice of the change.*

- d. Discuss, consider and possibly take action related to the appointment of members to Boards and Committees. *(City Secretary Simpson)*

Michael Lee Steenbergen has applied for consideration of appointment to the Streets and Water Advisory Group (SWAG) Mr. Will Skinner has also applied for SWAG.

Will Skinner has submitted two applications. He has applied for consideration of appointment to the Streets and Water Advisory Group (SWAG), and for consideration of appointment to the Parks Committee.

There is only one vacancy on SWAG. There is one vacancy on Parks Advisory Committee.

Council Member Holland made a motion, and Council Member King seconded, to appoint Mr. Will Skinner to the Parks Advisory Committee. Motion carried unanimously by a 7-0 vote.

Mayor Brugger made a motion to appoint Mr. Steenbergen to SWAG, but this motion died for lack of a second.

City Secretary Simpson was directed to contact the two applicants for the Street and Water Advisory Group and verify that the applicants were familiar with the meeting schedule for the Group; as it recently was changed. She was also directed to inform the applicants of the next SWAG meeting, in case they wish to attend to familiarize themselves with the very important work that the Committee is involved with.

This item will return on a future agenda.

10. **Work Session:**

Discuss and consider preliminary ideas for Budget priorities for the 2016-2017 City Fiscal Year.

The Council and City Manager discussed the current list of priorities for the current budget year. There was general agreement that the current top priorities will not change very much.

There were short discussions about:

- Staffing in Police Department.
- Staffing in Code Compliance.
- Annual paving expenditures – should resources be taken from annual paving for the large project?
- Can some departments reduce expenditures by 2%?

City Manager Nickel asked each Council Member to provide him with feedback, in the form of a list of their top priorities, respectively. They were asked which priorities would require additional resources.

Council Members agreed to provide this to the City Manager by next Wednesday. He will compile the results for discussion at an upcoming Council meeting.

11. **Exec. Sessions:**

*a.) Executive session pursuant to sections 551.074 of the Texas Open Meetings Act (Personnel Matters): Discussion regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the following public employees: City Manager Ken Nickel and City Secretary Elaine Simpson.*

Mayor Brugger recesses the open meeting at 9:47 PM  
Mayor Brugger re-convenes open meeting at 9:59 PM.

*b.) Executive (Closed) meeting as authorized by Texas Government Code. Executive session pursuant to section 551.071 of the Texas Open Meetings Act (Consultation with Attorney) to seek and receive legal advice from the city's legal counsel relating to personnel matters.*

Any action resulting from Executive Session.

There was no action resulting from the Executive Session(s).

12. **Written Reports:**

- a. Code
- b. Fire

- c. Streets / Parks
- d. Police

Reports were reviewed.

13. **Future Meetings and Agenda Items**

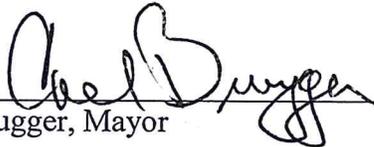
- o Review Agenda Calendar
- o Identification of future agenda items

Mayor Brugger inquired about need to amend Emergency Management plan to reflect new Police Chief Boshears?

14. **Adjournment**

With no further business, and no objections from Council, Mayor Brugger adjourned the meeting at 10:09 pm.

Approved by City Council on the 14<sup>th</sup> of June, 2016

By:   
Carl Brugger, Mayor

Attest:

  
Elaine Simpson, City Secretary

# GRANITTE SHOALS, TEXAS

Audit Presentation  
September 30, 2015

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Presented By: Michael Brooks, CPA  
May 24, 2016

 **BROOKSCARDIEL, PLLC**  
Certified Public Accountants

5.24.2016

*Exhibit 'A'*  
*City Council Meeting*  
*Minutes May 24, 2016*

# COMPONENTS OF THE ANNUAL FINANCIAL REPORT

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- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
  - Government-Wide Statements
  - Fund Level Statements
  - Notes to the Financial Statements
- ❖ Required Supplementary Information
  - Budget to Actual – General Fund
  - TMRS Pension Disclosures

# INDEPENDENT AUDITOR'S REPORT

REFERENCE AFR – PAGE 1

- ❖ Clean, unmodified opinion.
- ❖ Highest level of assurance.
- ❖ Emphasis of a matter paragraph –  
Implementation of GASB 68

# FINANCIAL HIGHLIGHTS

REFERENCE AFR – PAGE 7

- ❖ This City's total Net Position was \$7,010,026 at year end.
- ❖ City's governmental funds reported combined ending fund balances of \$1,161,420, an increase of \$159,240 which is primarily due to a debt issuance.
- ❖ Unassigned fund balance in the general fund was \$539,389 or 16% of annual general fund expenditures.
- ❖ The City's net pension liability totaled \$33,010 as of year end.

# STATEMENT REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS – YEAR ENDING 9/30/15 - REFERENCE AFR PAGE 24

	Debt			Nonmajor		Total
	General	Service		Governmental	Governmental	
				Funds	Funds	Funds
<u>Revenues</u>						
Total Revenues	2,931,730	917,485		393,833		4,243,048
<u>Expenditures</u>						
Total Expenditures	3,393,674	569,989		437,297		4,400,960
Total Other Financing Sources	711,215	(394,063)		-		317,152
Net Change in Fund Balances	249,271	(46,567)		(43,464)		159,240
Beginning fund balances	291,960	474,092		236,128		1,002,180
Ending Fund Balances	\$ 541,231	\$ 427,525		\$ 192,664		\$ 1,161,420

\*Unassigned fund balance for the general fund was \$539,389 or 16% of total general fund expenditures.

# SCHEDULE OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE (Budget & Actual)

GENERAL FUND – YEAR ENDING 9/30/15 - REFERENCE AFR PAGE 63

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<u>Revenues</u>				
Total Revenues	2,791,164	2,846,114	2,931,730	85,616
<u>Expenditures</u>				
Total Expenditures	3,130,151	3,487,564	3,393,674	93,890
Revenues Over (Under) Expenditures	(338,987)	(641,450)	(461,944)	179,506
<u>Other Financing Sources (Uses)</u>				
Total Other Financing Sources (Uses)	392,077	699,315	711,215	11,900
Net Change in Fund Balance	\$ 53,090	\$ 57,865	249,271	\$ 191,406
Beginning fund balance			291,960	
Ending Fund Balance			\$ 541,231	

# SCHEDULE OF REVENUES, EXPENSES & CHANGES IN NET POSITION

PROPRIETARY FUNDS – YEAR ENDING 9/30/2015 – REFERENCE AFR PAGE 27

	Water	Nonmajor Funds	Total
<u>Operating Revenues</u>			
Total Operating Revenues	1,860,747	16,948	1,877,695
<u>Operating Expenses</u>			
Total Operating Expenses	1,400,580	-	1,400,580
Operating Income	460,167	16,948	477,115
<u>Nonoperating Revenues (Expenses)</u>			
Total Nonoperating Revenues (Expenses)	(185,066)	(15,590)	(200,656)
Income Before Transfers	275,101	1,358	276,459
Transfers, net	(24,214)	26,200	1,986
Change in Net Position	250,887	27,558	278,445
Beginning net position	3,485,052	40,000	3,525,052
Ending Net Position	\$ 3,735,939	\$ 67,558	\$ 3,803,497

# GASB 68

## Accounting for Pensions

- ❖ City is now required to record a Net Pension Liability or Asset on the balance sheet.
- ❖ TMRS has hired Actuary (Gabriel, Roeder and Smith) to perform the calculation of the liability biannually.
- ❖ Expanded footnote disclosures and required supplementary information.

# SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

YEAR ENDING 9/30/2015 - REFERENCE CAFR PAGE 56

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
<b>Balance at 12/31/13</b>	\$ 845,281	\$ 835,432	\$ 9,849
Changes for the year:			
Service cost	128,541	-	128,541
Interest	62,140	-	62,140
Difference between expected and actual experience	2,977	-	2,977
Contributions - employer		47,394	(47,394)
Contributions - employee		75,836	(75,836)
Net investment income		47,807	(47,807)
Benefit payments, including refunds of emp. contributions	(43,675)	(43,675)	-
Administrative expense		(499)	499
Other changes		(41)	41
Net changes	149,983	126,822	23,161
<b>Balance at 12/31/14</b>	<b>\$ 995,264</b>	<b>\$ 962,254</b>	<b>\$ 33,010</b>

# CONCLUSION

## Other Reports and Questions

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Presented By: Michael Brooks, CPA  
May 24, 2016