

*ANNUAL
FINANCIAL REPORT*

of

REFUGIO COUNTY, TEXAS

**For the Year Ended
September 30, 2022**

REFUGIO COUNTY, TEXAS

TABLE OF CONTENTS

September 30, 2022

<u>INTRODUCTORY SECTION</u>	<u>Page</u>
List of Elected and Appointed Officials	3
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	7
Management's Discussion and Analysis (Required Supplementary Information)	13
<u>BASIC FINANCIAL STATEMENTS</u>	
Government-Wide Financial Statements	
Statement of Net Position	23
Statement of Activities	24
Governmental Funds Financial Statements	
Balance Sheet – Governmental Funds	26
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	33
Proprietary Fund Financial Statements	
Statement of Net Position – Proprietary Fund	35
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund	37
Statement of Cash Flows – Proprietary Fund	39
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Position – Fiduciary Funds	41
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	43
Notes to Financial Statements	45
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	66
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund	69
Schedule of Changes in Net Pension Liability and Related Ratios – Texas County and District Retirement System	70
Schedule of Contributions – Texas County and District Retirement System	72

REFUGIO COUNTY, TEXAS

TABLE OF CONTENTS (Continued)

September 30, 2022

<u>COMBINING STATEMENTS AND SCHEDULES</u>	<u>Page</u>
Combining Balance Sheet – Nonmajor Governmental Funds	78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	86
Combining Balance Sheet - Road and Bridge Sub-Funds	94
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Road and Bridge Fund - Sub-Funds	96
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge, Road and Bridge Special, and Lateral Road Fund	99
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Other Funds	102
Combining Statement of Fiduciary Net Position – Custodial Funds	116
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	118

INTRODUCTORY SECTION

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REFUGIO COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended September 30, 2022

DISTRICT JUDGES:

Jack Marr	24th District Judge
Kemper Stephen Williams	135th District Judge
Julie C. Bauknight	267th District Judge

COMMISSIONERS' COURT:

Jhiela "Gigi" Poynter	County Judge
Roy Payne	Commissioner, Precinct #1
Stanley Tuttle	Commissioner, Precinct #2
Gary Lee Wright	Commissioner, Precinct #3
Blaine Wolfshohl	Commissioner, Precinct #4

JUDICIAL:

Robert C. Lassmann	District Attorney
Sylvia M. Lopez	District Clerk

COUNTY COURT AT LAW:

Deborah A. Bauer	County Attorney
Ida Ramirez	County Clerk

JUSTICE COURTS:

Roberta Shipp Fagan	Justice of Peace, Precinct #1
Emi Riemenschneider	Justice of Peace, Precinct #2

LAW ENFORCEMENT:

Sheriff Raul "Pinky" Gonzales	County Sheriff
J.J. Garza	Constable, Precinct #2

FINANCIAL ADMINISTRATION:

Ida Turner	Tax Assessor/Collector
Rita Trojcek	County Treasurer
Rachel A. Elizondo	County Auditor*

*Designated appointed official. All others are elected.

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Refugio County, Texas:

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Refugio County, Texas (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note I.F.12 to the financial statements, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, Leases, in fiscal year 2022. Our opinion is not modified with respect to this matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
September 21, 2023

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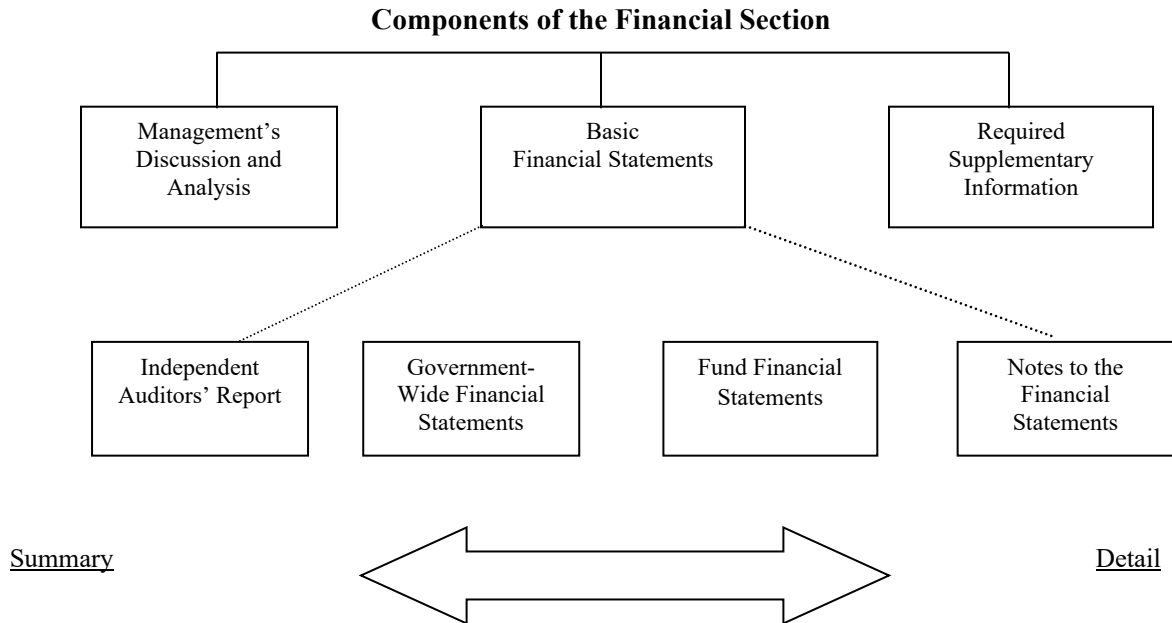
MANAGEMENT'S DISCUSSION AND ANALYSIS

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REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Refugio County, Texas (the "County") for the year ending September 30, 2022. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows using the accrual method rather than modified accrual that is used in the fund level statements.

In the Statement of Net Position and the Statement of Activities, the County has only one type of activity:

1. *Governmental Activities* – Most of the County's basic services are reported here such as general administration, judicial, legal, financial administration, public facilities, public safety, public transportation, environmental protection, culture and recreation, health and welfare, conservation agriculture, and interest and fiscal agent fees on long-term debt. Property tax, charges for services, licenses and permits, and intergovernmental revenue finance most of these activities.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of County funds are governmental, proprietary, and fiduciary.

Governmental Funds

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

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

The County maintains 37 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, road and bridge fund, coastal protection fund, and grant fund, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, and select special revenue funds to demonstrate compliance with these budgets.

Proprietary Funds

The County maintains one type of proprietary fund, an internal service fund. The County uses internal service funds to account for its employee insurance benefit payments. This internal service fund has been included within governmental activities in the government-wide financial statements.

REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accrual basis of accounting is used for fiduciary funds. The County maintains five fiduciary funds. The County's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

Notes to Financial Statements

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

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund and road and bridge fund, as well as a schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$18,457,668 as of September 30, 2022. This compares to \$16,610,042 from the prior fiscal year. A significant portion of the County's net position reflects its investments in capital assets, \$9,731,020, (e.g., construction in progress, buildings, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2022	2021
Current and other assets	\$ 11,421,915	\$ 11,407,533
Noncurrent assets	13,811,225	9,061,321
Total Assets	25,233,140	20,468,854
Deferred outflows - pensions	755,826	974,406
Other liabilities	4,265,181	2,335,411
Long-term liabilities	163,323	371,909
Total Liabilities	4,428,504	2,707,320
Deferred inflows - pensions	3,102,794	2,125,898
Net Position:		
Net investment in capital assets	9,731,020	8,201,667
Restricted	3,977,980	4,334,124
Unrestricted	4,748,668	4,074,251
Total Net Position	\$ 18,457,668	\$ 16,610,042

A portion of the County's net position, \$3,977,980 or 21.6 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is \$4,748,668. The County had an increase to net position of \$1,847,626 for the fiscal year.

Current assets increased by \$14,382 to \$11,421,915 as compared to noncurrent assets, which increased by \$4,749,904 to \$13,811,225. This is primarily due to an increase in the net pension asset from investment earnings on plan assets and an increase in capital assets related to various capital projects and purchases. Total liabilities increased over the prior year by \$1,721,184. This increase is due to an increase in unearned revenue for the fiscal year related to grant funds received in advance and accounts payable and accrued liabilities related to various projects. Total deferred inflows of resources increased due primarily to deferred inflows from the change in projected and actual investment earnings for the pension plan.

REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

Statement of Activities

The following table provides a summary of the County's changes in net position:

	Governmental Activities	
	2022	2021
Revenues		
Program revenues:		
Charges for services	\$ 3,212,926	\$ 3,205,374
Operating grants and contributions	3,563,969	1,352,787
Capital grants and contributions	3,140,166	4,443,516
General revenues:		
Taxes	5,825,605	7,288,617
Investment income	19,295	12,942
Other revenues	949,848	699,910
Total Revenues	16,711,809	17,003,146
Expenses		
General administration	3,395,470	2,966,375
Judicial	811,145	865,623
Legal	142,043	152,957
Financial administration	465,950	524,062
Public facilities	401,913	1,299,032
Public safety	6,300,742	4,059,356
Public transportation	2,334,994	2,049,945
Environmental protection	102,917	1,573,299
Culture and recreation	238,521	287,432
Health and welfare	570,606	585,845
Conservation - agriculture	83,898	76,431
Interest and fiscal agent fees on long-term debt	15,984	10,853
Total Expenses	14,864,183	14,451,210
Change in Net Position	1,847,626	2,551,936
Beginning net position	16,610,042	14,058,106
Ending Net Position	\$ 18,457,668	\$ 16,610,042

Total governmental revenues decreased by a net \$291,337 from the prior year. The net change can be attributed to the increase in capital and operating grants and contributions related to the Hurricane Harvey community block development infrastructure grant and were offset by a decrease in property taxes, which were primarily due to a drop in assessed value of minerals in the area due to the decrease in oil production. Other revenue primarily increased due to the addition of revenue from the Crannell windfarm.

Governmental expenses increased by \$412,973 from the prior year. The increase in expenses was mainly attributed to increases in personnel costs and grants.

REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

The County's governmental funds reflect a combined fund balance of \$6,176,564. Of this, \$1,815,136 is restricted for road and bridge, \$2,162,844 is restricted for special projects, \$157,260 is assigned for capital projects, and \$125,666 is considered nonspendable for prepaids. The amount of unassigned fund balance is \$1,915,658.

There was a decrease in the combined fund balance of \$613,740 from the prior year. The largest decreases in fund balances are in the road and bridge of \$48,502, as well as a use of fund balance in the nonmajor funds of \$617,143. These decreases were offset by an increase to fund balance from the general, coastal protection, and grant funds of \$36,081, \$3,311 and \$12,513, respectively.

The fund balance of the general fund had an increase of \$36,081, with an ending fund balance of \$2,202,003. Both revenue and expenditures increased for the 2022 fiscal year. Revenues increased for the year due to the proceeds from the forgiven community disaster loan and revenue from the Cranell windfarm. Expenditures increased due to personnel costs related to the Lonestar grant. The County's fund balance policy for the general fund is to maintain a minimum balance of 20 percent of average yearly prior year expenditures. Unassigned fund balance for the general fund is in compliance with the policy.

There was a decrease of \$48,502 in the fund balance for road and bridge fund providing an ending fund balance of \$1,821,636. Expenditures totaled \$2,043,220 for the year, which is a slight decrease from the prior year expenditures amount of \$2,199,841. Revenue increased primarily due to the grant activity from the County transportation infrastructure grant. Road and bridge expenditures was supported primarily with revenues from fines and forfeitures, along with property taxes.

The coastal protection fund remained relatively unchanged with a slight increase in fund balance of \$3,311, which brings the ending fund balance to \$9,496. The increase was due to investment earnings as unspent grant funds are deferred until spent on allowable costs. The fund has \$1,556,870 in unearned revenue recorded from the Gulf of Mexico Security Act to be used in the County's future fiscal years.

The County received grant funds of \$3,140,166 for various grants during the current fiscal year. Expenditures incurred during the year for the various grants totaled \$3,114,150. The fund has \$989,850 in unearned revenue recorded from the American Rescue Plan Act to be used in the County's upcoming fiscal years.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County had planned for no change to general fund fund balance after amendments. Actual revenues exceeded budgeted revenues by \$56,499 primarily due to refunds and reimbursements received by the County. The final general fund expenditures were more than the final budget by \$127,076 mainly due to overtime salaries in the Sheriff's department, the recording of Governmental Accounting Standards Board Statement (GASB) 87 lease payments, and capital outlay. During the 2022 fiscal year, the Commissioners' Court amended the budget for the following purposes:

- To re-appropriate monies to pay for commitments in the form of encumbrances established prior to September 30, 2022, but not paid by that date;

REFUGIO COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

- To appropriate monies from other governmental units received in fiscal year 2022;
- To re-appropriate monies within or between departments; and
- To reflect department year end projections.

CAPITAL ASSETS

At the end of the year, the County's governmental activities had invested \$9,987,088 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$1,494,310.

Major capital asset events during the current year included the following:

- Three vehicles and additional equipment for the Sheriff's department
- Improvements for the jail
- Equipment for road and bridge department
- Infrastructure additions in construction in progress

More detailed information about the County's capital assets is presented in note III.C to the financial statements.

LONG-TERM DEBT

At the end of the year, the County reported total notes, leases payable, and compensated absences of \$330,384. The County added \$57,434 in leases during 2022.

More detailed information about the County's long-term liabilities is presented in note III.D to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2023 budget will raise more revenue from property taxes than the 2022 fiscal year budget by an amount of \$332,429, which is a 5.8 percent increase from the 2022 fiscal year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$48,099.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Rachel A. Elizondo, County Auditor, Refugio County, 808 Commerce Street, Room 107, Refugio, TX 78377.

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BASIC FINANCIAL STATEMENTS

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REFUGIO COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2022

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 9,021,169
Receivables, net	2,275,080
Prepays	125,666
Total Current Assets	<u>11,421,915</u>
Noncurrent assets:	
Net pension asset	3,824,137
Nondepreciable capital assets	2,262,837
Capital assets, net of accumulated depreciation	7,724,251
Total Noncurrent Assets	<u>13,811,225</u>
Total Assets	<u>25,233,140</u>
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	755,826
Total Deferred Outflows of Resources	<u>755,826</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	1,469,208
Unearned revenue	2,624,588
Accrued interest payable	4,324
Long-term liabilities due within one year	167,061
Total Current Liabilities	<u>4,265,181</u>
Noncurrent liabilities:	
Long-term liabilities due in more than one year	163,323
Total Noncurrent Liabilities	<u>163,323</u>
Total Liabilities	<u>4,428,504</u>
<u>Deferred Inflows of Resources</u>	
Deferred inflows - pensions	3,102,794
Total Deferred Inflows of Resources	<u>3,102,794</u>
<u>Net Position</u>	
Net investment in capital assets	9,731,020
Restricted for:	
Road and bridge	1,815,136
Special projects	2,162,844
Unrestricted	4,748,668
Total Net Position	<u>\$ 18,457,668</u>

See Notes to Financial Statements.

REFUGIO COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General administration	\$ 3,395,470	\$ 1,843,310	\$ 1,616,807	\$ 283,455
Judicial	811,145	94,347	4,182	-
Legal	142,043	-	-	-
Financial administration	465,950	-	-	-
Public facilities	401,913	-	-	-
Public safety	6,300,742	26,070	1,345,516	2,856,711
Public transportation	2,334,994	1,188,825	270,306	-
Environmental protection	102,917	-	89,042	-
Culture and recreation	238,521	49,322	-	-
Health and welfare	570,606	11,052	238,116	-
Conservation - agriculture	83,898	-	-	-
Interest and fiscal agent fees on long-term debt	15,984	-	-	-
Total Governmental Activities	14,864,183	3,212,926	3,563,969	3,140,166
Total Primary Government	\$ 14,864,183	\$ 3,212,926	\$ 3,563,969	\$ 3,140,166

General Revenues:

Property taxes
Investment income
Other revenues

Total General Revenues

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

**Net (Expense)
Revenue and
Changes in Net
Position**

**Governmental
Activities**

\$ 348,102
 (712,616)
 (142,043)
 (465,950)
 (401,913)
 (2,072,445)
 (875,863)
 (13,875)
 (189,199)
 (321,438)
 (83,898)

(15,984)

(4,947,122)

(4,947,122)

5,825,605
 19,295

949,848

6,794,748

1,847,626

16,610,042

\$ 18,457,668

REFUGIO COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2022

	General	Road and Bridge	Coastal Protection	Grant
<u>Assets</u>				
Cash and cash equivalents	\$ 2,159,283	\$ 1,842,823	\$ 1,566,832	\$ 867,631
Receivables, net	450,294	193,933	-	827,790
Prepays	119,166	6,500	-	-
Due from other funds	104,682	-	-	65
Total Assets	\$ 2,833,425	\$ 2,043,256	\$ 1,566,832	\$ 1,695,486
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 212,403	\$ 164,358	\$ 466	\$ 870,547
Due to other funds	65	-	-	-
Unearned revenue	34,830	-	1,556,870	989,850
Total Liabilities	247,298	164,358	1,557,336	1,860,397
 <u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	384,124	57,262	-	-
Total Deferred Inflows of Resources	384,124	57,262	-	-
 <u>Fund Balances</u>				
Nonspendable:				
Prepays	119,166	6,500	-	-
Restricted:				
Road and bridge	-	1,815,136	-	-
Special projects	-	-	9,496	-
Assigned:				
Capital projects	-	-	-	-
Unassigned	2,082,837	-	-	(164,911)
Total Fund Balances	2,202,003	1,821,636	9,496	(164,911)
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances	 \$ 2,833,425	 \$ 2,043,256	 \$ 1,566,832	 \$ 1,695,486

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 2,509,898	\$ 8,946,467
167,596	1,639,613
-	125,666
-	104,747
<u>\$ 2,677,494</u>	<u>\$ 10,816,493</u>

\$ 221,434	\$ 1,469,208
104,682	104,747
43,038	2,624,588
<u>369,154</u>	<u>4,198,543</u>

-	441,386
-	<u>441,386</u>

-	125,666
-	1,815,136
2,153,348	2,162,844
157,260	157,260
(2,268)	1,915,658
<u>2,308,340</u>	<u>6,176,564</u>

<u>\$ 2,677,494</u>	<u>\$ 10,816,493</u>
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REFUGIO COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
September 30, 2022

Fund balances - total governmental funds	\$	6,176,564
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Nondepreciable capital assets		2,262,837
Depreciable capital assets, net		7,724,251
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Deferred revenue		441,386
Fines receivable, net		567,589
Internal service funds are used to record and maintain insurance premiums for County employees. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.		
		142,580
The Net pension asset and deferred outflows and deferred inflows related to the County's pension plan are not reported in the governmental funds.		
Net pension asset		3,824,137
Deferred outflows - pensions		755,826
Deferred inflows - pensions		(3,102,794)
Long-term liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable		(4,324)
Long-term liabilities due within one year		(167,061)
Long-term liabilities due in more than one year		(163,323)
Net Position of Governmental Activities	\$	<u>18,457,668</u>

See Notes to Financial Statements.

REFUGIO COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	<u>General</u>	<u>Road and Bridge</u>	<u>Coastal Protection</u>	<u>Grant</u>
<u>Revenues</u>				
Property taxes	\$ 5,300,964	\$ 507,473	\$ -	\$ -
Intergovernmental	1,616,807	270,306	89,042	3,140,166
Licenses and permits	4,765	241,475	-	-
Charges for Services	671,965	90,808	-	-
Fines and forfeitures	-	856,542	-	-
Investment income	8,380	4,182	3,311	-
Other revenue	624,657	11,932	-	-
Total Revenues	<u>8,227,538</u>	<u>1,982,718</u>	<u>92,353</u>	<u>3,140,166</u>
<u>Expenditures</u>				
Current:				
General administration	2,084,981	-	-	283,455
Judicial	809,659	-	-	-
Legal	159,971	-	-	-
Financial administration	525,889	-	-	-
Public facilities	328,688	-	-	-
Public safety	4,236,707	-	-	2,830,695
Public transportation	-	1,915,092	-	-
Environmental protection	-	-	110,216	-
Culture and recreation	139,039	-	-	-
Health and welfare	269,357	-	-	-
Conservation - agriculture	83,898	-	-	-
Debt service:				
Principal	90,465	-	-	-
Interest and fiscal charges	11,551	-	-	-
Capital outlay				
	339,723	128,128	-	-
Total Expenditures	<u>9,079,928</u>	<u>2,043,220</u>	<u>110,216</u>	<u>3,114,150</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(852,390)	(60,502)	(17,863)	26,016
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,167,216	12,000	21,174	23,049
Transfers (out)	(336,179)	-	-	(36,552)
Lease proceeds	57,434	-	-	-
Total Other Financing Sources (Uses)	<u>888,471</u>	<u>12,000</u>	<u>21,174</u>	<u>(13,503)</u>
Net Change in Fund Balances	36,081	(48,502)	3,311	12,513
Beginning fund balances	2,165,922	1,870,138	6,185	(177,424)
Ending Fund Balances	<u>\$ 2,202,003</u>	<u>\$ 1,821,636</u>	<u>\$ 9,496</u>	<u>\$ (164,911)</u>

See Notes to Financial Statements.

Nonmajor Governmental	Total Governmental Funds
\$ -	\$ 5,808,437
1,587,814	6,704,135
-	246,240
227,821	990,594
-	856,542
3,354	19,227
313,259	949,848
<u>2,132,248</u>	<u>15,575,023</u>
22,844	2,391,280
63,596	873,255
-	159,971
-	525,889
-	328,688
704,017	7,771,419
-	1,915,092
-	110,216
116,111	255,150
271,473	540,830
-	83,898
2,012	92,477
109	11,660
761,721	1,229,572
<u>1,941,883</u>	<u>16,289,397</u>
190,365	(714,374)
301,323	1,524,762
(1,108,831)	(1,481,562)
-	57,434
<u>(807,508)</u>	<u>100,634</u>
(617,143)	(613,740)
<u>2,925,483</u>	<u>6,790,304</u>
<u>\$ 2,308,340</u>	<u>\$ 6,176,564</u>

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REFUGIO 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, 2022

Net changes in fund balances – total governmental funds \$ (613,740)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital additions	2,551,667
Depreciation expense	(1,015,028)
Capital retirements, net	(42,329)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	17,168
Fines and fees receivable	130,649

The net pension asset and deferred outflows and deferred inflows related to the County's pension plan are not reported in the governmental funds.

Net pension asset	3,255,594
Deferred outflows - pensions	(218,580)
Deferred inflows - pensions	(2,280,436)

Note proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.

Principal payment	62,055
Lease payment	30,422
Lease issuance	(57,434)

Internal service funds are used to record and maintain insurance premiums for County employees. The net revenue (expense) is reported with governmental activities.

25,460

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change on the accrual basis of accounting for these expenses.

Accrued interest payable	(4,324)
Compensated absences	6,482

Change in Net Position of Governmental Activities	\$ 1,847,626
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See Notes to Financial Statements.

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REFUGIO COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

September 30, 2022

	<u>Governmental Activities Employee Insurance</u>
Assets	
Current assets	
Cash and equity in pooled cash and investments	\$ 74,702
Accounts receivable	67,878
Total Current Assets	<u>142,580</u>
Net Position	
Restricted for:	
Employee Insurance	142,580
Total Net Position	<u>\$ 142,580</u>

See Notes to Financial Statements.

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REFUGIO COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Year Ended September 30, 2022

	<u>Governmental Activities Employee Insurance</u>
<u>Operating Revenues</u>	
Charges for services	\$ 919,121
Other revenue	<u>69,780</u>
Total Operating Revenues	<u>988,901</u>
<u>Operating Expenses</u>	
Personnel services	<u>920,309</u>
Total Operating Expenses	<u>920,309</u>
Operating Income	<u>68,592</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment revenue	<u>68</u>
Total Nonoperating Revenues (Expenses)	<u>68</u>
Income Before Transfers	<u>68,660</u>
<u>Transfers</u>	
Transfers (out)	<u>(43,200)</u>
Total Contributions and Transfers	<u>(43,200)</u>
Change in Net Position	<u>25,460</u>
Beginning net position	<u>117,120</u>
Ending Net Position	<u>\$ 142,580</u>

See Notes to Financial Statements.

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REFUGIO COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended September 30, 2022

	<u>Governmental Activities</u> <u>Employee Insurance</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from customers and users	\$ 921,023
Payments to suppliers	(920,309)
Net Cash Provided by Operating Activities	<u>714</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfer to other funds	(43,200)
Net Cash (Used) by Noncapital Financing Activities	<u>(43,200)</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	68
Net Cash Provided by Investing Activities	<u>68</u>
Net (Decrease) in Cash and Equity in Pooled Cash and Investments	(42,418)
Beginning cash and equity in pooled cash and investments	117,120
Ending Cash and Equity in Pooled Cash and Investments	<u>\$ 74,702</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income	\$ 68,592
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Changes in Operating Assets and Liabilities: (Increase) Decrease in Assets:	
Accounts receivable	(67,878)
Net Cash Provided by Operating Activities	<u>\$ 714</u>

See Notes to Financial Statements.

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REFUGIO COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2022

	<u>Custodial</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 1,166,286
Due from others	50,911
Total Assets	<u>1,217,197</u>
<u>Liabilities</u>	
Accounts payable	166,744
Due to others	21,499
Total Liabilities	<u>188,243</u>
<u>Net Position</u>	
Held in trust	1,028,954
Total Net Position	<u>\$ 1,028,954</u>

See Notes to Financial Statements.

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REFUGIO COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2022

	<u>Custodial</u>
<u>Additions</u>	
Restitution	\$ 2,840
Taxes collected	23,215,212
State fees	667,495
Court fees	25
Intergovernmental	89,821
Other revenue	2,455,316
Interest	891
Total Additions	<u>26,431,600</u>
<u>Deductions</u>	
Distribution to State	3,311,921
Criminal departments	62,303
Distribution to others	23,194,012
Total Deductions	<u>26,568,236</u>
Change in Net Position	(136,636)
Beginning net position	1,165,590
Ending Net Position	<u><u>\$ 1,028,954</u></u>

See Notes to Financial Statements.

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REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Refugio County, Texas (the “County”) is an independent government entity created in 1842 by an act of the Texas Legislature and is one of the original counties of Texas. The County is governed by Commissioners’ Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County’s financial statements include the accounts of all County operations. The County provides a vast array of services including public safety (fire, ambulance, and law enforcement), public transportation (highways and roads), environmental protection, health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, of which the County has none.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. 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.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and report in another fund. The principal sources of revenues include local property taxes, intergovernmental, licenses and permits, charges for services, and fines and forfeitures. Expenditures include general administration, judicial, legal, financial administration, public facilities, public safety, public transportation, environmental protection, culture and recreation, health and welfare, conservation agriculture, and interest and fiscal agent fees on long-term debt. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The following special revenue funds are considered major funds for reporting purposes:

Road and bridge fund – This fund is used to account for revenues of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

Coastal protection fund – This fund is used to account for revenue received by the County from coastal protection and account for any expenditures associated with these funds.

Grant fund – This fund is used to account for revenue received by the County from grants and account for any expenditures associated with these funds.

The remaining special revenue funds are considered nonmajor funds for reporting purposes.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The capital projects funds are considered nonmajor funds for reporting purposes.

Additionally, the County reports the following fund type:

Internal service funds account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The employee insurance fund is used to account for health, life, and dental premiums.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

The *fiduciary funds* account for assets held by the government in a trustee capacity or as a custodian on behalf of others. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County has the following fiduciary funds:

The *custodial funds* are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the County holds for others in a custodial capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences and claims and judgments, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the County the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Direct obligations of the State of Texas
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Statewide investment pools

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Buildings and improvements	20 to 50 years
Equipment	5 years
Intangible	5 years
Infrastructure	30 years

The costs of a significant portion of capital assets have been estimated based on management’s estimated historical cost.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension activities are amortized over the average of the expected service lives of pension plan members, except for the net differences between the projected and actual investment earnings on the pension plan assets, which are amortized over a period of five years.
- For employer pension plan contributions that were made subsequent to the measurement date through the end of the County’s fiscal year, the amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflows of resources in the period that the amount becomes available.

6. Compensated Employee Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since it does not vest. Vacation, compensatory time, and holiday pay that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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

The property tax rate is allocated each year between the general and road and bridge funds.

Assets acquired under the terms of notes payable are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum payments at inception of the note. In the year of acquisition, transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Payments representing both principal and interest are recorded as expenditures in the fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

8. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. Based on the County policy, the Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

In accordance with Commissioners' Court policy, the County must maintain a minimum of 25 percent of expenditures in unassigned fund balance in the general fund.

11. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

12. Leases

The County recognizes a lease liability and an intangible, right-to-use lease asset (the "lease asset") in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the term of the lease.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

13. Pensions

For the purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are recorded as revenue when levied for the current year and are due, payable, and collected in the current year. Uncollected amounts at year end are reported as deferred revenue. Delinquent property taxes collected within 60 days subsequent to year end were not considered material.

The property tax calendar dates are:

- Levy date and due date – October 1
- Collection dates – October 1 through January 31
- Lien date – February 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor collector custodial fund. Tax collections deposited for the County are distributed on a periodic basis to the general and road and bridge funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the property tax code to assess all property within the appraisal district on the basis of 100 percent of its appraised value, and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Commissioners’ Court prior to the beginning of the fiscal year. The County adopts an annual appropriated budget for its general, road and bridge, and select special revenue funds. The legal level of control for the general fund and these special revenue funds is at the fund level. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. Appropriations lapse at the end of the year, excluding capital project budgets. Management may not amend the budget without the approval of Commissioners’ Court. Supplemental budget appropriations were made for the year ended September 30, 2022. Budgets are adopted on a generally accepted accounting principles basis for all budgeted funds. Supplemental budget appropriations were made for the year ended September 30, 2022.

A. Expenditures in Excess of Appropriations

For the year ended, expenditures exceeded appropriations at the legal level of control as follows:

General fund	\$	127,076
Election administration fund	\$	5,044
Jury fund	\$	682
Narcotics fund	\$	22,831
Records management and preservation fund	\$	11,829
Vehicles replacement fund	\$	29,082
Road and bridge special fund	\$	15,917

B. Deficit Fund Balance

The special revenue funds below had deficit fund balances at September 30, 2022, as follows:

Grant fund	\$	(164,911)
CRF 2020 Covid 19 fund	\$	(2,268)

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2022, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Money market fund	<u>\$ 6,514,577</u>

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit risk. State law and the County’s investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent. Further, commercial paper must be rated not less than “A-1” or “P-1” or an equivalent rating by at least two nationally recognized credit rating agencies.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of September 30, 2022, bank balances did not exceed the market values of pledged securities and FDIC insurance.

B. Receivables

The following comprise receivable balances at year end:

	General	Road and Bridge	Grant	Nonmajor	Employee Insurance	Total
Property taxes	\$ 419,350	\$ 62,910	\$ -	\$ -	\$ -	\$ 482,260
Other	66,170	136,671	827,790	167,596	67,878	1,266,105
Allowance	(35,226)	(5,648)	-	-	-	(40,874)
	<u>\$ 450,294</u>	<u>\$ 193,933</u>	<u>\$ 827,790</u>	<u>\$ 167,596</u>	<u>\$ 67,878</u>	<u>\$ 1,707,491</u>

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

C. Capital Assets

A summary of changes in capital assets for the year ended September 30, 2022 is as follows:

	Beginning Balance*	Increases	(Decrease)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 680,467	\$ -	\$ -	\$ 680,467
Construction in progress	-	1,582,370	-	1,582,370
Total capital assets not being depreciated	<u>680,467</u>	<u>1,582,370</u>	<u>-</u>	<u>2,262,837</u>
Other capital assets:				
Buildings and improvements	8,509,443	252,393	-	8,761,836
Equipment	5,654,267	659,470	(208,855)	6,104,882
Intangible	58,779	-	-	58,779
Infrastructure	4,629,692	-	-	4,629,692
Right-to-use assets	72,969	57,434	-	130,403
Total other capital assets	<u>18,925,150</u>	<u>969,297</u>	<u>(208,855)</u>	<u>19,685,592</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,302,894)	(235,216)	-	(3,538,110)
Equipment	(4,304,492)	(677,152)	166,526	(4,815,118)
Intangible	(57,822)	(958)	-	(58,780)
Infrastructure	(3,447,631)	(70,152)	-	(3,517,783)
Right-to-use assets	-	(31,550)	-	(31,550)
Total accumulated depreciation	<u>(11,112,839)</u>	<u>(1,015,028)</u>	<u>166,526</u>	<u>(11,961,341)</u>
Other capital assets, net	<u>7,812,311</u>	<u>(45,731)</u>	<u>(42,329)</u>	<u>7,724,251</u>
Governmental Activities Capital Assets, Net	<u>\$ 8,492,778</u>	<u>\$ 1,536,639</u>	<u>\$ (42,329)</u>	<u>9,987,088</u>
			Less associated debt	<u>(256,068)</u>
			Net Investment in Capital Assets	<u>\$ 9,731,020</u>

* Beginning balance has been restated

Depreciation was charged to governmental functions as follows:

Culture and recreation	\$ 20,756
Environmental protection	4,108
General administration	149,159
Health and welfare	35,622
Public facilities	84,619
Public safety	380,478
Public transportation	340,286
Total Governmental Activities Depreciation Expense	<u>\$ 1,015,028</u>

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

D. Long-Term Liabilities

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended September 30, 2022. In general, the County uses the general, road and bridge, and special revenue funds to liquidate governmental long-term liabilities.

	Beginning Balance**	Additions	(Reductions)	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds, notes payable, and capital leases:					
Notes payable	\$ 218,142	\$ -	(62,055)	\$ 156,087	\$ 64,500
Leases payable	72,969	57,434	(30,422)	99,981	35,677
	<u>291,111</u>	<u>57,434</u>	<u>(92,477)</u>	<u>256,068</u>	<u>* 100,177</u>
Other:					
Compensated absences	80,798	193,007	(199,489)	74,316	66,884
	<u>80,798</u>	<u>193,007</u>	<u>(199,489)</u>	<u>74,316</u>	<u>66,884</u>
Total Governmental Activities	<u>\$ 371,909</u>	<u>\$ 250,441</u>	<u>\$ (291,966)</u>	<u>\$ 330,384</u>	<u>\$ 167,061</u>
			Long-term liabilities due in more than one year	<u>\$ 163,323</u>	
			* Debt associated with capital assets	<u>\$ 256,068</u>	

**Beginning balances have been restated.

Long-term debt obligations of the County as of September 30, 2022 are as follows:

Notes Payable	Interest Rate Percentage	Original Amount	Balance
Governmental Capital Corp	4.16	\$ 200,000	\$ 84,948
Governmental Capital Corp	3.55	\$ 114,597	71,139
			<u>156,087</u>
Total			<u>\$ 156,087</u>

Future minimum payments, including interest, to retire long-term debt are as follows:

Fiscal Year Ending Sept. 30	Governmental Activities	
	Notes Payable	
	Principal	Interest
2023	\$ 64,500	\$ 6,055
2024	67,043	3,513
2025	24,544	870
Totals	<u>\$ 156,087</u>	<u>\$ 10,438</u>

Leases

From October 2021 to the end of the fiscal year, the County entered into eight various lease agreements for equipment. These leases have remaining terms from 24 months to 51 months. An initial lease liability was recorded in the amount of \$72,969 during the current fiscal year. As of September 30, 2022 the value of the lease liability was \$99,981. Current year additions were valued at \$57,434. The value of the right-to-use asset, as of the end of the current fiscal year was \$130,403 and had accumulation amortization of

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

\$31,550. The future principal and interest payments related to these leases as of September 30, 2022 are as follows:

Fiscal Year Ending Sept. 30	Governmental Activities	
	Leases Payable	
	Principal	Interest
2023	\$ 35,677	\$ 3,226
2024	27,035	1,992
2025	17,529	1,111
2026	13,026	515
2027	6,714	88
Totals	\$ 99,981	\$ 6,932

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

E. Interfund Transactions

Transfers between the governmental funds during the year were as follows:

Transfer Out	Transfer In	Amounts
General fund	Nonmajor governmental funds	\$ 291,956
Nonmajor governmental funds	General fund	1,100,664
Grant fund	General fund	36,552
General fund	Coastal protection fund	21,174
General fund	Grant fund	23,049
Nonmajor governmental funds	Nonmajor governmental funds	8,167
Internal service fund	Road and bridge fund	12,000
Internal service fund	Nonmajor governmental funds	1,200
Internal service fund	General fund	30,000
	Total	\$ 1,524,762

These transfers are for a wide variety of reasons. The transfers from the general fund to the coastal protection and nonmajor governmental funds were made to cover additional expenses. The transfers from the nonmajor governmental and internal service funds were made to cover budgeted transfers for the payment of expenditures and salary subsidies that were for special project purposes.

The composition of interfund balances as of September 30, 2022 is as follows:

Due to	Due from	Amounts
General	Nonmajor governmental	\$ 104,682
Grant	General	65
	Total	\$ 104,747

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

F. Restatement of Fund Balances/Net Position

Beginning net position has been restated for assets and liabilities for governmental activities for the implementation of GASB 87, *Leases*. This restatement had no effect on beginning net position. Fund balances and/or net position have also been restated for juvenile services, state fees, deferred outflows from contributions, receivables, unearned revenues, American Rescue Plan Act transfer, and deferred revenue.

	<u>General</u>	<u>Coastal Protection</u>	<u>Grant</u>	<u>Nonmajor</u>	<u>Governmental Activities</u>	<u>Custodial</u>
Beginning fund balance/net position						
- as reported in prior year	\$ 2,036,447	\$ 1,309,476	\$ 497,360	\$ 3,150,809	\$ 19,279,142	\$ 1,048,827
Juvenile services	-	-	-	(138,109)	(138,109)	138,109
State fees	-	-	-	-	-	(21,346)
Leases payable	-	-	-	-	(72,969)	-
Right-to-use assets	-	-	-	-	72,969	-
Deferred outflows from contributions	-	-	-	-	(254,158)	-
Receivables	-	-	-	-	(341,016)	-
Unearned revenue	89,765	(1,303,291)	(635,074)	(87,217)	(1,935,817)	-
American Rescue Plan Act	39,710	-	(39,710)	-	-	-
Beginning fund balance/net position - restated	<u>\$ 2,165,922</u>	<u>\$ 6,185</u>	<u>\$ (177,424)</u>	<u>\$ 2,925,483</u>	<u>\$ 16,610,042</u>	<u>\$ 1,165,590</u>

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 254 other entities in the Texas Association of Counties' (TAC) Workers' Compensation Self-Insurance Fund (the "Pool"). TAC created this Pool in 1974 to insure the County for workers' compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the TAC's Insurance Trust Fund. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to either of the Pools in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

C. Pension Plan

Texas County and District Retirement System

Plan Description

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves over 800 participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the governing body of each employer, within the options available in the TCDRS Act. Employers have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer’s plan assets may be used only for the payment of benefits to the members of that employer’s plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in TCDRS.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefit provisions are adopted by the Commissioners’ Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

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

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	91
Inactive employees entitled to, but not yet receiving, benefits	109
Active employees	117
Total	317

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Contributions

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 5.11 percent and 6.11 percent in calendar years 2021 and 2022, respectively. The County's contributions to TCDRS for the fiscal year ended September 30, 2022 were \$321,941 and were more than the required contributions.

Net Pension Liability/(Asset)

The County's Net Pension/(Asset) (NPL/(A)) was measured as of December 31, 2021 and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB Standard No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Key assumptions used in the December 31, 2021 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age (level percent of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	6.3 years (based on contribution rate calculated in 12/31/2021 valuation)
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.5%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.5%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-day U.S. Treasury	2.00%	-1.05%

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Discount Rate

The discount rate used to measure the TPL was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, TCDRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Postion (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	\$ 595,640	\$ -	\$ 595,640
Interest	1,538,860	-	1,538,860
Change in current period benefits	-	-	-
Difference between expected and actual experience	(130,198)	-	(130,198)
Changes in assumptions	(140,973)	-	(140,973)
Contributions - employer	-	285,068	(285,068)
Contributions - employee	-	348,250	(348,250)
Net investment income	-	4,506,526	(4,506,526)
Benefit payments, including refunds of employee contributions	(1,100,401)	(1,100,401)	-
Administrative expense	-	(13,406)	13,406
Other changes	-	(7,515)	7,515
Net changes	762,928	4,018,522	(3,255,594)
Balance at December 31, 2020	20,192,645	20,761,188	(568,543)
Balance at December 31, 2021	\$ 20,955,573	\$ 24,779,710	\$ (3,824,137)

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NPL/(A) would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
County's Net Pension Liability/(Asset)	\$ (1,174,536)	\$ (3,824,137)	\$ (6,046,347)

Pension Plan Fiduciary Net Position

Detailed information about the TCDRS's fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.com.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

Pension Income and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the fiscal year ended September 30, 2022, the County recognized pension income of \$434,636.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 169,847
Changes in actuarial assumptions	510,907	93,982
Difference between projected and actual investment earnings	-	2,838,965
Contributions subsequent to the measurement date	244,919	-
Total	\$ 755,826	\$ 3,102,794

\$244,919 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension income as follows:

Fiscal Year Ended September 30:	Pension Income
2023	\$ (521,946)
2024	(803,372)
2025	(677,193)
2026	(589,376)
Total	\$ (2,591,887)

D. Tax Abatement Agreements

The County has entered into various Chapter 312, tax abatement agreements for periods not to exceed 10 years. The County has three agreements related to renewable energy for the construction of wind turbines, solar equipment, and lithium-ion batteries. Companies have agreed to construction improvements with monetary values in excess of \$10 million, to substantially complete construction improvements by contractual deadlines, hire a set number of full-time employees, and to comply with additional contractually agreed upon requirements. The County has agreed to property tax abatements ranging from 68.50% to 100.00% of the constructed improvements. The agreements have 10-year abatement periods that begin after the construction improvements are substantially complete. The Companies have agreed to make annual payments in-lieu of taxes (PILOT) with minimum amounts of \$440,000, \$76,800, and \$67,500. During the fiscal year ending 2022, the County received \$440,000 related to these agreements.

In 2008, the County started a tax abatement program for new residential construction with a minimum investment of \$150,000. The County had five agreements that started in 2018 and had four agreements that started in 2019. Taxes were abated as follows:

- First Year: 80%
- Second Year: 60%
- Third Year: 40%
- Fourth Year: 20%

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2022

E. Subsequent Event

On August 15, 2022, the County entered a disaster recovery loan program with Texas Division of Emergency Management in the amount of \$6,146,000 for a ten-year period, zero percent interest, and annual payments of \$614,600. Loan proceeds were not received until after year end on October 11, 2022, and will be recorded in the County's 2023 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
GENERAL FUND
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 5,352,048	\$ 5,352,048	\$ 5,300,964	\$ (51,084)
Charges for services	699,595	699,595	671,965	(27,630)
Intergovernmental	1,426,938	1,426,938	1,616,807	189,869
Licenses and permits	6,100	6,100	4,765	(1,335)
Investment income	15,000	15,000	8,380	(6,620)
Other revenue	541,542	671,358	624,657	(46,701)
Total Revenues	<u>8,041,223</u>	<u>8,171,039</u>	<u>8,227,538</u>	<u>56,499</u>
<u>Expenditures</u>				
General Administration:				
Commissioners' court	37,200	142,486	130,390	12,096
County clerk	229,154	233,482	227,285	6,197
County judge	210,523	210,523	202,612	7,911
Economic development	50,000	50,000	50,000	-
Elections	130,977	155,507	149,761	5,746
IT department	180,000	205,316	205,316	-
Nondepartmental	1,058,660	1,116,321	1,094,745	21,576
Veteran's service	25,976	25,976	24,872	1,104
	<u>1,922,490</u>	<u>2,139,611</u>	<u>2,084,981</u>	<u>54,630</u>
Legal:				
County attorney	153,563	157,786	159,971	(2,185)
	<u>153,563</u>	<u>157,786</u>	<u>159,971</u>	<u>(2,185)</u>
Judicial:				
Assistant district attorney	131,749	133,453	130,998	2,455
County court	21,500	20,972	9,561	11,411
District clerk	208,842	216,470	213,810	2,660
District court	164,050	173,328	173,236	92
Justices of the peace	285,928	285,928	282,054	3,874
	<u>812,069</u>	<u>830,151</u>	<u>809,659</u>	<u>20,492</u>
Financial Administration:				
County auditor	189,454	189,454	183,963	5,491
County treasurer	139,754	139,754	138,095	1,659
Tax assessor-collector	204,017	204,017	203,831	186
	<u>533,225</u>	<u>533,225</u>	<u>525,889</u>	<u>7,336</u>
Public Facilities:				
Courthouse maintenance	237,933	237,933	217,069	20,864
Public buildings	96,500	112,540	111,619	921
	<u>334,433</u>	<u>350,473</u>	<u>328,688</u>	<u>21,785</u>

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
GENERAL FUND

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Expenditures (continued)</u>				
Public safety:				
911	\$ 48,981	\$ 49,253	\$ 49,179	\$ 74
Adult probation	112,500	112,500	98,883	13,617
Animal control	115,913	115,913	113,242	2,671
Constables	76,866	76,902	76,876	26
Department of public safety	51,319	51,337	51,322	15
Emergency management	72,080	72,098	67,570	4,528
Fire	121,600	121,600	119,731	1,869
Jail	1,157,414	1,407,015	1,401,654	5,361
Sheriff	1,753,450	2,205,878	2,258,250	(52,372)
	<u>3,510,123</u>	<u>4,212,496</u>	<u>4,236,707</u>	<u>(24,211)</u>
Culture and Recreation:				
Library	133,315	133,315	123,289	10,026
Museum	15,750	15,750	15,750	-
	<u>149,065</u>	<u>149,065</u>	<u>139,039</u>	<u>10,026</u>
Health and Welfare				
Food service	284,567	284,567	269,357	15,210
	<u>284,567</u>	<u>284,567</u>	<u>269,357</u>	<u>15,210</u>
Conservation - Agriculture:				
Agriculture extension service	86,629	86,629	83,898	2,731
	<u>86,629</u>	<u>86,629</u>	<u>83,898</u>	<u>2,731</u>
Debt Service:				
Principal retirement	62,055	62,055	90,465	(28,410)
Interest and fiscal charges	8,502	8,502	11,551	(3,049)
	<u>70,557</u>	<u>70,557</u>	<u>102,016</u>	<u>(31,459)</u>
Capital Outlay	<u>89,696</u>	<u>138,292</u>	<u>339,723</u>	<u>(201,431)</u>
Total Expenditures	<u>7,946,417</u>	<u>8,952,852</u>	<u>9,079,928</u>	<u>(127,076) *</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>94,806</u>	<u>(781,813)</u>	<u>(852,390)</u>	<u>(70,577)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	150,194	1,026,813	1,167,216	140,403
Transfers (out)	(245,000)	(245,000)	(336,179)	(91,179)
Debt issuance	-	-	57,434	57,434
Total Other Financing Sources (Uses)	<u>(94,806)</u>	<u>781,813</u>	<u>888,471</u>	<u>106,658</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>36,081</u>	<u>\$ 36,081</u>
Beginning fund balance			<u>2,165,922</u>	
Ending Fund Balance			<u>\$ 2,202,003</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

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REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 519,518	\$ 519,518	\$ 507,473	\$ (12,045)
Intergovernmental	60,000	128,488	270,306	141,818
Licenses and permits	235,000	235,000	241,475	6,475
Charges for services	86,300	86,300	90,808	4,508
Fines and forfeitures	786,900	786,900	856,542	69,642
Interest	2,800	2,800	4,182	1,382
Other revenue	375,677	375,677	11,932	(363,745)
Total Revenues	<u>2,066,195</u>	<u>2,134,683</u>	<u>1,982,718</u>	<u>(151,965)</u>
<u>Expenditures</u>				
Roads and bridges:				
Road and bridge precinct 1	229,454	229,454	201,421	28,033
Road and bridge precinct 2	611,518	611,294	556,151	55,143
Road and bridge precinct 3	380,179	378,019	374,812	3,207
Road and bridge precinct 4	469,577	552,048	578,202	(26,154)
License and weight	4,900	4,900	4,855	45
Nondepartmental	233,917	247,293	199,651	47,642
Capital Outlay	<u>148,650</u>	<u>123,675</u>	<u>128,128</u>	<u>(4,453)</u>
Total Expenditures	<u>2,078,195</u>	<u>2,146,683</u>	<u>2,043,220</u>	<u>103,463</u>
(Deficiency) of Revenues				
(Under) Expenditures	(12,000)	(12,000)	(60,502)	(48,502)
<u>Other Financing Sources (Uses)</u>				
Transfers in	12,000	12,000	12,000	-
Transfers (out)	(35,000)	(35,000)	-	35,000
Total Other Financing Sources (Uses)	<u>(23,000)</u>	<u>(23,000)</u>	<u>12,000</u>	<u>35,000</u>
Net Change in Fund Balance	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>(48,502)</u>	<u>\$ (13,502)</u>
Beginning fund balance			<u>1,870,138</u>	
Ending Fund Balance			<u>\$ 1,821,636</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

REFUGIO COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

For the Year Ended September 30, 2022

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 556,571	\$ 588,092	\$ 639,416	\$ 495,313
Interest (on the total pension liability)	1,077,810	1,117,545	1,176,621	1,264,177
Changes of benefit terms	-	(82,144)	-	-
Difference between expected and actual experience	(440,572)	(284,671)	(119,405)	(339,377)
Change of assumptions	-	187,301	-	187,662
Benefit payments, including refunds of employee contributions	(772,628)	(767,802)	(773,079)	(822,953)
Net Change in Total Pension Liability	<u>421,181</u>	<u>758,321</u>	<u>923,553</u>	<u>784,822</u>
Beginning total pension liability	<u>13,412,219</u>	<u>13,833,400</u>	<u>14,591,721</u>	<u>15,515,274</u>
Ending Total Pension Liability	<u>\$ 13,833,400</u>	<u>\$ 14,591,721</u>	<u>\$ 15,515,274</u>	<u>\$ 16,300,096</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 353,978	\$ 357,204	\$ 306,849	\$ 244,057
Contributions - employee	352,468	378,277	343,670	323,559
Net investment income	922,450	112,200	1,070,336	2,249,714
Benefit payments, including refunds of employee contributions	(772,628)	(767,802)	(773,079)	(822,953)
Administrative expense	(10,733)	(10,256)	(11,501)	(11,585)
Other	(291,897)	23,391	190,017	(3,531)
Net Change in Plan Fiduciary Net Position	<u>553,638</u>	<u>93,014</u>	<u>1,126,292</u>	<u>1,979,261</u>
Beginning plan fiduciary net position	<u>13,667,873</u>	<u>14,221,511</u>	<u>14,314,525</u>	<u>15,440,817</u>
Ending Plan Fiduciary Net Position	<u>\$ 14,221,511</u>	<u>\$ 14,314,525</u>	<u>\$ 15,440,817</u>	<u>\$ 17,420,078</u>
Net Pension Liability/(Asset)	<u>\$ (388,111)</u>	<u>\$ 277,196</u>	<u>\$ 74,457</u>	<u>\$ (1,119,982)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability/(Asset)	102.81%	98.10%	99.52%	106.87%
Covered Payroll	\$ 5,035,263	\$ 5,402,995	\$ 4,909,575	\$ 4,622,267
Net Pension Liability as a Percentage of Covered Payroll	-7.71%	5.13%	1.52%	-24.23%

*Only eight years of information is currently available. The County will build this schedule over the next two-year period.

Measurement Year*			
2018	2019	2020	2021
\$ 517,996	\$ 494,783	\$ 513,689	\$ 595,640
1,326,947	1,416,039	1,476,495	1,538,860
-	-	-	-
166,937	(254,431)	(38,881)	(130,198)
(889,370)	(888,139)	(971,330)	(1,100,401)
<u>1,122,510</u>	<u>768,252</u>	<u>2,001,787</u>	<u>762,928</u>
<u>16,300,096</u>	<u>17,422,606</u>	<u>18,190,858</u>	<u>20,192,645</u>
<u>\$ 17,422,606</u>	<u>\$ 18,190,858</u>	<u>\$ 20,192,645</u>	<u>\$ 20,955,573</u>
\$ 239,710	\$ 224,857	\$ 297,447	\$ 285,068
315,409	321,882	363,373	348,250
(328,266)	2,748,717	1,974,552	4,506,526
(889,370)	(888,139)	(971,331)	(1,100,401)
(13,442)	(14,570)	(15,189)	(13,406)
(8,208)	(9,025)	(7,297)	(7,515)
<u>(684,167)</u>	<u>2,383,722</u>	<u>1,641,555</u>	<u>4,018,522</u>
<u>17,420,078</u>	<u>16,735,911</u>	<u>19,119,633</u>	<u>20,761,188</u>
<u>\$ 16,735,911</u>	<u>\$ 19,119,633</u>	<u>\$ 20,761,188</u>	<u>\$ 24,779,710</u>
<u>\$ 686,695</u>	<u>\$ (928,775)</u>	<u>\$ (568,543)</u>	<u>\$ (3,824,137)</u>
96.06%	105.11%	102.82%	118.25%
\$ 4,505,849	\$ 4,598,310	\$ 5,191,047	\$ 4,975,002
15.24%	-20.20%	-10.95%	-76.87%

REFUGIO COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2022

	Fiscal Year*			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 353,978	\$ 357,138	\$ 306,849	\$ 244,057
Contributions in relation to the actuarially determined contribution	353,978	357,204	306,849	244,057
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (66)</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 \$ 5,035,263	 \$ 5,402,995	 \$ 4,909,575	 \$ 4,622,267
 Contributions as a percentage of covered payroll	 7.03%	 6.61%	 6.25%	 5.28%

*Only nine years of information is currently available. The County will build this schedule over the next one-year period.

Notes to Required Supplementary Information:

1. There were no benefit changes during the year.

Fiscal Year*				
2018	2019	2020	2021	2022
\$ 239,710	\$ 224,857	\$ 297,447	\$ 261,135	\$ 313,607
239,710	224,857	297,447	283,646	321,941
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,511)</u>	<u>\$ (8,334)</u>
\$ 4,505,849	\$ 4,598,310	\$ 5,191,047	\$ 4,950,187	\$ 5,352,676
5.32%	4.89%	5.73%	5.73%	6.01%

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***COMBINING STATEMENTS
AND SCHEDULES***

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Airport Fund - This fund is used to account for all revenues and expenditures of the County's airport.

Asset Sharing Fund - This fund is used by the Sheriff to purchase capital assets.

Attorney Administration Fund - This fund is used to account for fees related to the County Attorney, such as statutory processing fees.

County Clerk Defray Fund - This fund is used to account for special fees collected for the purpose of defraying expenses related to the County Clerk.

County Clerk Records Management Fund - This fund is used for specific records management and preservation, including automation purposes.

Courthouse Security Fund - This fund is used to account for special fees collected by the District clerk and County clerk for the purpose of defraying expenses related to providing security in the County's court rooms.

Court Technology Fund - This fund and the associated fees assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

CRF 2020 Covid 19 Fund - This fund is used to account for Covid 19 related revenues and expenditures.

District Clerk Defray Fund - This fund is used to account for special fees collected for the purpose of defraying expenses related to the District Clerk.

District Clerk Records Management - This fund is used to pay for specific records management and preservation, including automation purposes.

Elderly Services Fund - This fund is used to account for a program created by the County and is funded in part by federal grants and donations. This program provides senior citizens with nutrition, home delivered meal programs, and transportation to medical appointments.

Election Administration Fund - This fund is used to account for revenues paid to the County from various entities for administering their elections. Funds are used to cover expenses of those elections.

Employment Contingency Fund - This fund is used to fund employees overtime pay that exceeds the threshold and accrued vacation when an employee is terminated or quits.

Estray Fund - This fund is used to account for revenues generated from estray livestock.

Jail Commissary Fund - This fund is used to account for all revenues generated from the County's jails.

Jury Fund - This fund is used to account for fees collected from Justices of the Peace and County and District Clerks' offices for jury service.

Justice Court Technology Fund - This fund is used to account for fees collected by Justice Court and designated for technology expenditures.

Law Library Fund - This fund accounts for revenues and expenditures to maintain a County law library at the County seat. Commissioners' Court has established a fee for each civil case filed in the County or District

Leose Training Fire Fund - This fund is used to record monies received from the State for law enforcement training. All eligible training expenses for the fire marshal are accounted for in this fund.

Leose Training Constable #1 Fund - This fund is used to record monies received from the State for law enforcement training. All eligible training expenses for Constable #1 are accounted for in this fund.

Leose Training Constable #2 Fund - This fund is used to record monies received from the State for law enforcement training. All eligible training expenses for Constable #2 are accounted for in this fund.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

Library Fund - This fund accounts for all revenue and expenditures of the County library system.

Narcotics Fund - This is a special fund for the sheriff narcotics investigations, and felony forfeiture program.

Pre-Trial Diversion Fund - This fund is used to provide offenders charged with misdemeanor offenses a path to conclude their criminal justice involvement without a conviction on their record.

Records Management and Preservation - This fund accounts for fees collected by the County, District, and Justice courts. Funds are used for records management and preservation of County records.

Sheriff Grants Fund - This fund is used to account for funds received from State and/or Federal grant programs and utilized for restricted purposes, such as border security.

Special Forfeiture Fund - This fund is used in connection with gambling, drug seizures, and forfeitures. The nature of funds obtained, determines how funds are used.

TCLEOSE Training Fund - This fund is used to record monies received from the State for law enforcement training. All eligible training expenses for law enforcement are accounted for in this fund.

TX Comp of Public Accts Fund - This fund is used to receipt reimbursements from the state comptroller.

Vehicle Replacement Fund - This fund is used to record revenues from impound fees and vehicles sold at auction, both impounded and County owned. Funds are used to purchase new vehicles for law enforcement.

Hurricane Harvey - This fund is used to record revenues and expenses associated with hurricane Harvey.

Capital Projects Funds

Capital projects funds are governmental funds that are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Capital Improvement Fund - This fund is used for major improvements to County infrastructure.

Courthouse Restoration Fund - This fund is used to preserve and restore the County courthouse.

REFUGIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 4)
September 30, 2022

Special Revenue Funds				
	Airport	Asset Sharing	Attorney Administration	County Clerk Defray
<u>Assets</u>				
Cash and cash equivalents	\$ 111,344	\$ 4,410	\$ 2,904	\$ 900
Receivables, net	1,961	-	-	80
Total Assets	\$ 113,305	\$ 4,410	\$ 2,904	\$ 980
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 1,040	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	1,040	-	-	-
<u>Fund Balances:</u>				
Restricted:				
Special projects	112,265	4,410	2,904	980
Assigned:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	112,265	4,410	2,904	980
Liabilities and Fund Balances	\$ 113,305	\$ 4,410	\$ 2,904	\$ 980

Special Revenue Funds

Co. Clerk Records Management	Courthouse Security	Court Technology	CRF 2020 COVID 19	Dist. Clerk Defray	Dist. Clerk Records Management
\$ 275,698	\$ 131,570	\$ 14,979	\$ 64,333	\$ 4,838	\$ 30,378
3,159	5,180	83	-	200	542
<u>\$ 278,857</u>	<u>\$ 136,750</u>	<u>\$ 15,062</u>	<u>\$ 64,333</u>	<u>\$ 5,038</u>	<u>\$ 30,920</u>
\$ -	\$ -	\$ -	\$ 23,563	\$ -	\$ -
-	-	-	-	-	-
-	-	-	43,038	-	-
-	-	-	<u>66,601</u>	-	-
278,857	136,750	15,062	-	5,038	30,920
-	-	-	-	-	-
-	-	-	(2,268)	-	-
<u>278,857</u>	<u>136,750</u>	<u>15,062</u>	<u>(2,268)</u>	<u>5,038</u>	<u>30,920</u>
<u>\$ 278,857</u>	<u>\$ 136,750</u>	<u>\$ 15,062</u>	<u>\$ 64,333</u>	<u>\$ 5,038</u>	<u>\$ 30,920</u>

REFUGIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 4)
September 30, 2022

Special Revenue Funds				
	Elderly Services	Election Administration	Employment Contingency	Estray
<u>Assets</u>				
Cash and cash equivalents	\$ 293,350	\$ 10,810	\$ 205,704	\$ 4,504
Receivables, net	14,495	-	-	-
Total Assets	\$ 307,845	\$ 10,810	\$ 205,704	\$ 4,504
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 8,307	\$ 87	\$ -	\$ -
Due to other funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	8,307	87	-	-
<u>Fund Balances:</u>				
Restricted:				
Special projects	299,538	10,723	205,704	4,504
Assigned:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	299,538	10,723	205,704	4,504
Liabilities and Fund Balances	\$ 307,845	\$ 10,810	\$ 205,704	\$ 4,504

Special Revenue Funds

Jail Commissary	Jury	Justice Court Technology	Law Library	Leose Training - Fire	Leose Training Constable #1
\$ 110,604	\$ 20,436	\$ 38,758	\$ 18,191	\$ 8,287	\$ 8,628
-	60	3,774	210	-	-
<u>\$ 110,604</u>	<u>\$ 20,496</u>	<u>\$ 42,532</u>	<u>\$ 18,401</u>	<u>\$ 8,287</u>	<u>\$ 8,628</u>
\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
110,101	20,496	42,532	18,401	8,287	8,628
-	-	-	-	-	-
-	-	-	-	-	-
<u>110,101</u>	<u>20,496</u>	<u>42,532</u>	<u>18,401</u>	<u>8,287</u>	<u>8,628</u>
<u>\$ 110,604</u>	<u>\$ 20,496</u>	<u>\$ 42,532</u>	<u>\$ 18,401</u>	<u>\$ 8,287</u>	<u>\$ 8,628</u>

REFUGIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 4)
September 30, 2022

Special Revenue Funds				
	Leose Training Constable #2	Library	Narcotics	Pretrial Diversion
<u>Assets</u>				
Cash and cash equivalents	\$ 5,105	\$ 42,510	\$ 235,965	\$ 165,016
Receivables, net	-	-	-	2,500
Total Assets	\$ 5,105	\$ 42,510	\$ 235,965	\$ 167,516
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ -	\$ -	\$ 285	\$ 388
Due to other funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	-	-	285	388
<u>Fund Balances:</u>				
Restricted:				
Special projects	5,105	42,510	235,680	167,128
Assigned:				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	5,105	42,510	235,680	167,128
Liabilities and Fund Balances	\$ 5,105	\$ 42,510	\$ 235,965	\$ 167,516

Special Revenue Funds

Records Management and Preservation	Sheriff Grants	Special Forfeiture	TCLEOSE Training	TX Comp. of Public Accts	Vehicle Replacement
\$ 77,220	\$ 145,231	\$ 28,182	\$ 4,169	\$ 1,153	\$ 153,842
-	134,332	-	-	-	1,020
<u>\$ 77,220</u>	<u>\$ 279,563</u>	<u>\$ 28,182</u>	<u>\$ 4,169</u>	<u>\$ 1,153</u>	<u>\$ 154,862</u>
\$ 4,966	\$ 29,758	\$ -	\$ -	\$ -	\$ 29,065
-	104,682	-	-	-	-
-	-	-	-	-	-
<u>4,966</u>	<u>134,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,065</u>
72,254	145,123	28,182	4,169	1,153	125,797
-	-	-	-	-	-
-	-	-	-	-	-
<u>72,254</u>	<u>145,123</u>	<u>28,182</u>	<u>4,169</u>	<u>1,153</u>	<u>125,797</u>
<u>\$ 77,220</u>	<u>\$ 279,563</u>	<u>\$ 28,182</u>	<u>\$ 4,169</u>	<u>\$ 1,153</u>	<u>\$ 154,862</u>

REFUGIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 4)
September 30, 2022

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Hurricane Harvey</u>	<u>Capital Improvement</u>	<u>Courthouse Restoration</u>	
<u>Assets</u>				
Cash and cash equivalents	\$ 133,619	\$ 1,155	\$ 156,105	\$ 2,509,898
Receivables, net	-	-	-	167,596
Total Assets	<u>\$ 133,619</u>	<u>\$ 1,155</u>	<u>\$ 156,105</u>	<u>\$ 2,677,494</u>
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 123,472	\$ -	\$ -	\$ 221,434
Due to other funds	-	-	-	104,682
Unearned Revenue	-	-	-	43,038
Total Liabilities	<u>123,472</u>	<u>-</u>	<u>-</u>	<u>369,154</u>
<u>Fund Balances:</u>				
Restricted:				
Special projects	10,147	-	-	2,153,348
Assigned:				
Capital projects	-	1,155	156,105	157,260
Unassigned	-	-	-	(2,268)
Total Fund Balances	<u>10,147</u>	<u>1,155</u>	<u>156,105</u>	<u>2,308,340</u>
Liabilities and Fund Balances	<u>\$ 133,619</u>	<u>\$ 1,155</u>	<u>\$ 156,105</u>	<u>\$ 2,677,494</u>

REFUGIO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 4)
For the Year Ended September 30, 2022

	Special Revenue Funds			
	Airport	Asset Sharing	Attorney Administration	County Clerk Defray
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charge for services	49,322	-	75	980
Investment income	234	9	5	-
Other revenue	-	-	-	-
Total Revenues	49,556	9	80	980
Expenditures				
Current:				
General administration	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	116,022	-	-	-
Health and welfare	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Expenditures	116,022	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,466)	9	80	980
Other Financing Sources (Uses)				
Transfers in	35,000	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	35,000	-	-	-
Net Change in Fund Balances	(31,466)	9	80	980
Beginning fund balances	143,731	4,401	2,824	-
Ending Fund Balances	\$ 112,265	\$ 4,410	\$ 2,904	\$ 980

Special Revenue Funds

<u>Co. Clerk Records Management</u>	<u>Courthouse Security</u>	<u>Court Technology</u>	<u>CRF 2020 COVID 19</u>	<u>Dist. Clerk Defray</u>	<u>Dist. Clerk Records Management</u>
\$ -	\$ -	\$ -	\$ 44,179	\$ -	\$ -
38,805	26,070	634	-	5,038	4,385
546	252	-	-	-	26
-	-	-	16,000	-	-
<u>39,351</u>	<u>26,322</u>	<u>634</u>	<u>60,179</u>	<u>5,038</u>	<u>4,411</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	12,369	-	-	-	-
-	-	-	-	-	-
-	-	-	60,091	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>12,369</u>	<u>-</u>	<u>60,091</u>	<u>-</u>	<u>-</u>
<u>39,351</u>	<u>13,953</u>	<u>634</u>	<u>88</u>	<u>5,038</u>	<u>4,411</u>
-	-	-	-	-	-
<u>(12,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(12,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26,881	13,953	634	88	5,038	4,411
<u>251,976</u>	<u>122,797</u>	<u>14,428</u>	<u>(2,356)</u>	<u>-</u>	<u>26,509</u>
<u>\$ 278,857</u>	<u>\$ 136,750</u>	<u>\$ 15,062</u>	<u>\$ (2,268)</u>	<u>\$ 5,038</u>	<u>\$ 30,920</u>

REFUGIO COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 4)
For the Year Ended September 30, 2022

Special Revenue Funds				
	Elderly Services	Elections Administration	Employment Contingency	Estray
Revenues				
Intergovernmental	\$ 193,937	\$ -	\$ -	\$ -
Charge for services	11,052	3,645	-	-
Investment income	270	10	408	-
Other revenue	1,204	-	10,487	1,015
Total Revenues	206,463	3,655	10,895	1,015
Expenditures				
Current:				
General administration	-	6,064	1,451	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	211,382	-	-	-
Debt Service:				
Principal	2,012	-	-	-
Interest and fiscal charges	109	-	-	-
Capital Outlay				
	26,500	-	-	-
Total Expenditures	240,003	6,064	1,451	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,540)	(2,409)	9,444	1,015
Other Financing Sources (Uses)				
Transfers in	141,184	-	25,000	-
Transfers (out)	(33,133)	-	-	-
Total Other Financing Sources (Uses)	108,051	-	25,000	-
Net Change in Fund Balances	74,511	(2,409)	34,444	1,015
Beginning fund balances	225,027	13,132	171,260	3,489
Ending Fund Balances	\$ 299,538	\$ 10,723	\$ 205,704	\$ 4,504

Special Revenue Funds

Jail Commissary	Jury	Justice Court Technology	Law Library	Leose Training - Fire	Leose Training Constable #1
\$ -	\$ 4,182	\$ -	\$ -	\$ -	\$ 555
-	1,159	17,590	4,007	-	-
260	5	41	-	10	-
20,863	589	-	-	-	-
<u>21,123</u>	<u>5,935</u>	<u>17,631</u>	<u>4,007</u>	<u>10</u>	<u>555</u>
-	-	-	-	-	-
-	8,632	20,514	329	-	-
18,702	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,702</u>	<u>8,632</u>	<u>20,514</u>	<u>329</u>	<u>-</u>	<u>-</u>
<u>2,421</u>	<u>(2,697)</u>	<u>(2,883)</u>	<u>3,678</u>	<u>10</u>	<u>555</u>
-	5,000	-	-	-	-
(35,828)	-	-	-	-	-
<u>(35,828)</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(33,407)	2,303	(2,883)	3,678	10	555
<u>143,508</u>	<u>18,193</u>	<u>45,415</u>	<u>14,723</u>	<u>8,277</u>	<u>8,073</u>
<u>\$ 110,101</u>	<u>\$ 20,496</u>	<u>\$ 42,532</u>	<u>\$ 18,401</u>	<u>\$ 8,287</u>	<u>\$ 8,628</u>

REFUGIO COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 4)
For the Year Ended September 30, 2022

Special Revenue Funds				
	Leose Training Constable #2	Library	Narcotics	Pretrial Diversion
Revenues				
Intergovernmental	\$ 555	\$ -	\$ -	\$ -
Charge for services	-	-	-	64,864
Investment income	-	84	361	229
Other revenue	-	40,120	108,938	-
Total Revenues	555	40,204	109,299	65,093
Expenditures				
Current:				
General administration	-	-	-	-
Judicial	-	-	-	34,121
Public safety	1,082	-	49,331	-
Culture and recreation	-	89	-	-
Health and welfare	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay				
	-	-	-	-
Total Expenditures	1,082	89	49,331	34,121
Excess (Deficiency) of Revenues Over (Under) Expenditures	(527)	40,115	59,968	30,972
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	(40,000)	(8,168)	(2,800)
Total Other Financing Sources (Uses)	-	(40,000)	(8,168)	(2,800)
Net Change in Fund Balances	(527)	115	51,800	28,172
Beginning fund balances	5,632	42,395	183,880	138,956
Ending Fund Balances	\$ 5,105	\$ 42,510	\$ 235,680	\$ 167,128

Special Revenue Funds

Records Management and Preservation	Sheriff Grants	Special Forfeiture	TCLEOSE Training	TX Comp. of Public Accts.	Vehicle Replacement
\$ -	\$ 1,342,388	\$ -	\$ -	\$ -	\$ -
195	-	-	-	-	-
177	-	50	-	-	111
-	-	-	-	-	114,043
<u>372</u>	<u>1,342,388</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>114,154</u>
15,329	-	-	-	-	-
-	-	-	-	-	-
-	3,000	-	561	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	370,403	-	-	-	69,082
<u>15,329</u>	<u>373,403</u>	<u>-</u>	<u>561</u>	<u>-</u>	<u>69,082</u>
<u>(14,957)</u>	<u>968,985</u>	<u>50</u>	<u>(561)</u>	<u>-</u>	<u>45,072</u>
-	54,630	-	-	-	509
-	(976,432)	-	-	-	-
<u>-</u>	<u>(921,802)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509</u>
(14,957)	47,183	50	(561)	-	45,581
<u>87,211</u>	<u>97,940</u>	<u>28,132</u>	<u>4,730</u>	<u>1,153</u>	<u>80,216</u>
<u>\$ 72,254</u>	<u>\$ 145,123</u>	<u>\$ 28,182</u>	<u>\$ 4,169</u>	<u>\$ 1,153</u>	<u>\$ 125,797</u>

REFUGIO COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (page 4 of 4)
For the Year Ended September 30, 2022

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>		Total Nonmajor Governmental Funds
	Hurrince Harvey	Capital Improvement	Courthouse Restoration	
<u>Revenues</u>				
Intergovernmental	\$ 2,018	\$ -	\$ -	\$ 1,587,814
Charge for services	-	-	-	227,821
Investment income	-	-	266	3,354
Other revenue	-	-	-	313,259
Total Revenues	<u>2,018</u>	<u>-</u>	<u>266</u>	<u>2,132,248</u>
<u>Expenditures</u>				
Current:				
General administration	-	-	-	22,844
Judicial	-	-	-	63,596
Public safety	618,972	-	-	704,017
Culture and recreation	-	-	-	116,111
Health and welfare	-	-	-	271,473
Debt Service:				
Principal	-	-	-	2,012
Interest and fiscal charges	-	-	-	109
Capital Outlay	<u>295,736</u>	<u>-</u>	<u>-</u>	<u>761,721</u>
Total Expenditures	<u>914,708</u>	<u>-</u>	<u>-</u>	<u>1,941,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(912,690)</u>	<u>-</u>	<u>266</u>	<u>190,365</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	40,000	301,323
Transfers (out)	-	-	-	(1,108,831)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>(807,508)</u>
Net Change in Fund Balances	<u>(912,690)</u>	<u>-</u>	<u>40,266</u>	<u>(617,143)</u>
Beginning fund balances	<u>922,837</u>	<u>1,155</u>	<u>115,839</u>	<u>2,925,483</u>
Ending Fund Balances	<u>\$ 10,147</u>	<u>\$ 1,155</u>	<u>\$ 156,105</u>	<u>\$ 2,308,340</u>

REFUGIO COUNTY, TEXAS

COMBINING BALANCE SHEET - ROAD AND BRIDGE FUND - SUB-FUNDS

September 30, 2022

	Road and Bridge	Road and Bridge Shared Equip	Road and Bridge Special	Lateral Road
<u>Assets</u>				
Cash and cash equivalents	\$ 1,214,965	\$ 18	\$ 494,834	\$ 133,006
Receivables, net	192,483	-	1,450	-
Prepaid Expenses	-	-	6,500	-
Total Assets	\$ 1,407,448	\$ 18	\$ 502,784	\$ 133,006
<u>Liabilities</u>				
Accounts Payable	\$ 164,358	\$ -	\$ -	\$ -
Total Liabilities	164,358	-	-	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	57,262	-	-	-
<u>Fund Balances</u>				
Nonspendable:				
Prepays	-	-	6,500	-
Restricted	1,185,828	18	496,284	133,006
Total Fund Balances	1,185,828	18	502,784	133,006
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,407,448	\$ 18	\$ 502,784	\$ 133,006

**Total
Road and
Bridge Funds**

\$ 1,842,823
193,933
6,500
\$ 2,043,256

\$ 164,358
164,358

57,262

6,500
1,815,136

1,821,636

\$ 2,043,256

REFUGIO COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ROAD AND BRIDGE FUND - SUB-FUNDS
For the Year Ended September 30, 2022

	<u>Road and Bridge</u>	<u>Road and Bridge Shared Equip</u>	<u>Road and Bridge Special</u>	<u>Lateral Road</u>
<u>Revenues</u>				
Property taxes	\$ 507,473	\$ -	\$ -	\$ -
Intergovernmental	204,586	-	65,720	-
Licesnes and permits	241,475	-	-	-
Charges for services	79,463	-	-	11,345
Fines and forfeitures	856,542	-	-	-
Interest	2,716	-	1,142	324
Other	11,932	-	-	-
Total Revenues	<u>1,904,187</u>	<u>-</u>	<u>66,862</u>	<u>11,669</u>
<u>Expenditures</u>				
Current:				
Road and bridge Precinct 1	201,421	-	-	-
Road and bridge Precinct 2	556,151	-	-	-
Road and bridge Precinct 3	374,812	-	-	-
Road and bridge Precinct 4	578,202	-	-	-
License and weight	4,855	-	-	-
Nondepartmental	199,651	-	-	-
Capital Outlay	21,311	-	106,817	-
Total Expenditures	<u>1,936,403</u>	<u>-</u>	<u>106,817</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(32,216)</u>	<u>-</u>	<u>(39,955)</u>	<u>11,669</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	12,000	-	-	-
Total Other Financing Sources	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(20,216)	-	(39,955)	11,669
Beginning fund balances	1,206,044	18	542,739	121,337
Ending Fund Balances	<u>\$ 1,185,828</u>	<u>\$ 18</u>	<u>\$ 502,784</u>	<u>\$ 133,006</u>

**Total
Road and
Bridge Funds**

\$ 507,473
270,306
241,475
90,808
856,542
4,182
11,932
1,982,718

201,421
556,151
374,812
578,202
4,855
199,651
128,128
2,043,220

(60,502)

12,000

12,000

(48,502)

1,870,138

\$ 1,821,636

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REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 519,518	\$ 519,518	\$ 507,473	\$ (12,045)
Intergovernmental	-	68,488	204,586	136,098
Licesnes and permits	235,000	235,000	241,475	6,475
Charges for services	75,000	75,000	79,463	4,463
Fines and forfeitures	785,000	785,000	856,542	71,542
Interest	2,800	2,800	2,716	(84)
Other	345,777	345,777	11,932	(333,845)
Total Revenues	<u>1,963,095</u>	<u>2,031,583</u>	<u>1,904,187</u>	<u>(127,396)</u>
<u>Expenditures</u>				
Current:				
Road and bridge Precinct 1	229,454	229,454	201,421	28,033
Road and bridge Precinct 2	611,518	611,294	556,151	55,143
Road and bridge Precinct 3	380,179	378,019	374,812	3,207
Road and bridge Precinct 4	469,577	552,048	578,202	(26,154)
License and weight	4,900	4,900	4,855	45
Nondepartmental	221,717	235,093	199,651	35,442
Capital Outlay	57,750	32,775	21,311	11,464
Total Expenditures	<u>1,975,095</u>	<u>2,043,583</u>	<u>1,936,403</u>	<u>107,180</u>
Excess (Deficiency) of Revenues (Under) Expenditures	<u>(12,000)</u>	<u>(12,000)</u>	<u>(32,216)</u>	<u>(20,216)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	12,000	12,000	12,000	-
Total Other Financing Sources	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(20,216)</u>	<u>\$ (20,216)</u>
Beginning fund balance			<u>1,206,044</u>	
Ending Fund Balance			<u>\$ 1,185,828</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Special
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 65,720	\$ 5,720
Interest	1,400	1,400	1,142	(258)
Other	29,500	29,500	-	(29,500)
Total Revenues	90,900	90,900	66,862	(24,038)
<u>Expenditures</u>				
Capital Outlay	90,900	90,900	106,817	(15,917)
Total Expenditures	90,900	90,900	106,817	(15,917) *
Net Change in Fund Balance	\$ -	\$ -	(39,955)	\$ (39,955)
Beginning fund balance			542,739	
Ending Fund Balance			\$ 502,784	

*Expenditures exceeded appropriations at the legal level of control.

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND - Lateral Road
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 11,300	\$ 11,300	\$ 11,345	\$ 45
Interest	500	500	324	(176)
Other	400	400	-	(400)
Total Revenues	<u>12,200</u>	<u>12,200</u>	<u>11,669</u>	<u>(531)</u>
<u>Expenditures</u>				
Current:				
Road and Bridge	12,200	12,200	-	12,200
Total Expenditures	<u>12,200</u>	<u>12,200</u>	<u>-</u>	<u>12,200</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>11,669</u>	<u>11,669</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(35,000)	(35,000)	-	35,000
Total Other Financing (Uses)	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>	<u>35,000</u>
Net Change in Fund Balance	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>11,669</u>	<u>\$ 46,669</u>
Beginning fund balance			<u>121,337</u>	
Ending Fund Balance			<u>\$ 133,006</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
AIRPORT
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 91,650	\$ 91,650	\$ 49,322	\$ (42,328)
Investment income	350	350	234	(116)
Total Revenues	<u>92,000</u>	<u>92,000</u>	<u>49,556</u>	<u>(42,444)</u>
<u>Expenditures</u>				
Current:				
Culture and recreation	127,000	127,000	116,022	10,978
Total Expenditures	<u>127,000</u>	<u>127,000</u>	<u>116,022</u>	<u>10,978</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(35,000)</u>	<u>(35,000)</u>	<u>(66,466)</u>	<u>(31,466)</u>
<u>Other Financing Sources Sources</u>				
Transfers in	35,000	35,000	35,000	-
Total Other Financing (Uses)	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(31,466)</u>	<u>\$ (31,466)</u>
Beginning fund balance			143,731	
Ending Fund Balance			<u>\$ 112,265</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 26,500	\$ 26,500	\$ 38,805	\$ 12,305
Investment income	650	650	546	(104)
Total Revenues	<u>27,150</u>	<u>27,150</u>	<u>39,351</u>	<u>12,201</u>
<u>Expenditures</u>				
Current:				
Judicial	14,680	14,680	-	14,680
Total Expenditures	<u>14,680</u>	<u>14,680</u>	<u>-</u>	<u>14,680</u>
Excess of Revenues Over Expenditures	<u>12,470</u>	<u>12,470</u>	<u>39,351</u>	<u>26,881</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(12,470)	(12,470)	(12,470)	-
Total Other Financing (Uses)	<u>(12,470)</u>	<u>(12,470)</u>	<u>(12,470)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>26,881</u>	<u>\$ 26,881</u>
Beginning fund balance			251,976	
Ending Fund Balance			<u>\$ 278,857</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COURTHOUSE SECURITY
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charge for services	\$ 17,700	\$ 17,700	\$ 26,070	\$ 8,370
Investment income	275	275	252	(23)
Total Revenues	17,975	17,975	26,322	8,347
Expenditures				
Current:				
Public safety	17,975	17,975	12,369	5,606
Total Expenditures	17,975	17,975	12,369	5,606
Net Change in Fund Balance	\$ -	\$ -	13,953	\$ 13,953
Beginning fund balance			122,797	
Ending Fund Balance			\$ 136,750	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 2,000	\$ 2,000	\$ 4,385	\$ 2,385
Investment income	50	50	26	(24)
Other revenue	5,950	5,950	-	(5,950)
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>4,411</u>	<u>(3,589)</u>
<u>Expenditures</u>				
Current:				
Judicial	8,000	8,000	-	8,000
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,411	<u>\$ 4,411</u>
Beginning fund balance			<u>26,509</u>	
Ending Fund Balance			<u>\$ 30,920</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELDERLY SERVICES
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 145,953	\$ 145,953	\$ 193,937	\$ 47,984
Charge for services	14,000	14,000	11,052	(2,948)
Investment income	-	-	270	270
Other revenue	34,348	34,348	1,204	(33,144)
Total Revenues	<u>194,301</u>	<u>194,301</u>	<u>206,463</u>	<u>12,162</u>
<u>Expenditures</u>				
Current:				
Health and welfare	276,501	276,501	211,382	65,119
Debt Service:				
Principal	-	-	2,012	(2,012)
Interest and fiscal charges	-	-	109	(109)
Capital Outlay	<u>24,000</u>	<u>24,000</u>	<u>26,500</u>	<u>(2,500)</u>
Total Expenditures	<u>300,501</u>	<u>300,501</u>	<u>240,003</u>	<u>60,498</u>
(Deficiency) of				
Revenues (Under) Expenditures	(106,200)	(106,200)	(33,540)	72,660
<u>Other Financing Sources (Uses)</u>				
Transfers in	136,200	136,200	141,184	4,984
Transfers (out)	(30,000)	(30,000)	(33,133)	(3,133)
Total Other Financing Sources	<u>106,200</u>	<u>106,200</u>	<u>108,051</u>	<u>1,851</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>74,511</u>	<u>\$ 74,511</u>
Beginning fund balance			<u>225,027</u>	
Ending Fund Balance			<u>\$ 299,538</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION ADMINISTRATION
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charge for services	\$ 1,000	\$ 1,000	\$ 3,645	\$ 2,645
Investment income	20	20	10	(10)
Total Revenues	<u>1,020</u>	<u>1,020</u>	<u>3,655</u>	<u>2,635</u>
<u>Expenditures</u>				
Current:				
General administration	1,020	1,020	6,064	(5,044)
Total Expenditures	<u>1,020</u>	<u>1,020</u>	<u>6,064</u>	<u>(5,044) *</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(2,409)	<u>\$ (2,409)</u>
Beginning fund balance			13,132	
Ending Fund Balance			<u>\$ 10,723</u>	

*Expenditures exceeded appropriations at the legal level of control.

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL COMMISSARY
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 19,500	\$ 19,500	\$ 260	\$ (19,240)
Other revenue	500	500	20,863	20,363
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>21,123</u>	<u>1,123</u>
<u>Expenditures</u>				
Current:				
Public safety	20,000	20,000	18,702	1,298
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>18,702</u>	<u>1,298</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>2,421</u>	<u>2,421</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	5,724	5,724	-	(5,724)
Transfers (out)	(5,724)	(5,724)	(35,828)	(30,104)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(35,828)</u>	<u>(35,828)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(33,407)</u>	<u>\$ (33,407)</u>
Beginning fund balance			<u>143,508</u>	
Ending Fund Balance			<u>\$ 110,101</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JURY
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 1,400	\$ 1,400	\$ 4,182	\$ 2,782
Charge for services	550	550	1,159	609
Investment income	-	-	5	5
Other revenue	1,000	1,000	589	(411)
Total Revenues	<u>2,950</u>	<u>2,950</u>	<u>5,935</u>	<u>2,985</u>
<u>Expenditures</u>				
Current:				
Judicial	7,950	7,950	8,632	(682)
Total Expenditures	<u>7,950</u>	<u>7,950</u>	<u>8,632</u>	<u>(682) *</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>(2,697)</u>	<u>2,303</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	5,000	5,000	5,000	-
Total Other Financing Sources	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,303</u>	<u>\$ 2,303</u>
Beginning fund balance			<u>18,193</u>	
Ending Fund Balance			<u>\$ 20,496</u>	

*Expenditures exceeded appropriations at the legal level of control.

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY FUND
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 16,480	\$ 16,480	\$ 17,590	\$ 1,110
Investment income	120	120	41	(79)
Total Revenues	<u>16,600</u>	<u>16,600</u>	<u>17,631</u>	<u>1,031</u>
<u>Expenditures</u>				
Current:				
Judicial	21,600	21,600	20,514	1,086
Total Expenditures	<u>21,600</u>	<u>21,600</u>	<u>20,514</u>	<u>1,086</u>
Net Change in Fund Balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	(2,883)	<u>\$ 2,117</u>
Beginning fund balance			<u>45,415</u>	
Ending Fund Balance			<u>\$ 42,532</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LIBRARY

For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 150	\$ 150	\$ 84	\$ (66)
Other revenue	40,000	40,000	40,120	120
Total Revenues	<u>40,150</u>	<u>40,150</u>	<u>40,204</u>	<u>54</u>
<u>Expenditures</u>				
Current:				
Culture and recreation	150	150	89	61
Total Expenditures	<u>150</u>	<u>150</u>	<u>89</u>	<u>61</u>
Excess of Revenues Over Expenditures	<u>40,000</u>	<u>40,000</u>	<u>40,115</u>	<u>(7)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(40,000)	(40,000)	(40,000)	-
Total Other Financing (Uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	115	<u>\$ 115</u>
Beginning fund balance			<u>42,395</u>	
Ending Fund Balance			<u>\$ 42,510</u>	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NARCOTICS
For the Year Ended September 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 300	\$ 300	\$ 361	\$ 61
Other revenue	26,200	\$ 26,200	108,938	82,738
Total Revenues	<u>26,500</u>	<u>26,500</u>	<u>109,299</u>	<u>82,799</u>
<u>Expenditures</u>				
Current:				
Public Safety	26,500	26,500	49,331	(22,831)
Total Expenditures	<u>26,500</u>	<u>26,500</u>	<u>49,331</u>	<u>(22,831) *</u>
Excess of Revenues Over Expenditures	<u>(26,500)</u>	<u>(26,500)</u>	<u>(49,331)</u>	<u>22,831</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	-	(8,168)	(8,168)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(8,168)</u>	<u>(8,168)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>51,800</u>	<u>\$ 51,800</u>
Beginning fund balance			<u>183,880</u>	
Ending Fund Balance			<u>\$ 235,680</u>	

*Expenditures exceeded appropriations at the legal level of control.

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRETRIAL DIVERSION
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charge for services	\$ 60,000	\$ 60,000	\$ 64,864	\$ 4,864
Investment income	450	450	229	(221)
Other revenue	17,298	17,298	-	(17,298)
Total Revenues	77,748	77,748	65,093	(12,655)
<u>Expenditures</u>				
Current:				
Judicial	42,748	42,748	34,121	8,627
Total Expenditures	42,748	42,748	34,121	8,627
Excess of Revenues Over Expenditures	35,000	35,000	30,972	(4,028)
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(35,000)	(35,000)	(2,800)	32,200
Total Other Financing (Uses)	(35,000)	(35,000)	(2,800)	32,200
Net Change in Fund Balance	\$ -	\$ -	28,172	\$ 28,172
Beginning fund balance			138,956	
Ending Fund Balance			\$ 167,128	

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RECORDS MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ 3,200	\$ 3,200	\$ 195	\$ (3,005)
Investment income	300	300	177	(123)
Total Revenues	3,500	3,500	372	(3,128)
<u>Expenditures</u>				
Current:				
General administration	3,500	3,500	15,329	(11,829)
Total Expenditures	3,500	3,500	15,329	(11,829) *
Net Change in Fund Balance	\$ -	\$ -	(14,957)	\$ (14,957)
Beginning fund balance			87,211	
Ending Fund Balance			\$ 72,254	

*Expenditures exceeded appropriations at the legal level of control.

REFUGIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
VEHICLE REPLACEMENT
For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	\$ -	\$ 111	\$ 111
Other revenue	40,000	40,000	114,043	74,043
Total Revenues	40,000	40,000	114,154	74,154
Expenditures				
Capital Outlay	40,000	40,000	69,082	(29,082)
Total Expenditures	40,000	40,000	69,082	(29,082) *
Excess of				
Revenues Over Expenditures	-	-	45,072	103,236
Other Financing Sources (Uses)				
Transfers in	-	-	509	509
Total Other Financing (Uses)	-	-	509	509
Net Change in Fund Balance	\$ -	\$ -	45,581	\$ 45,581
Beginning fund balance			80,216	
Ending Fund Balance			\$ 125,797	

*Expenditures exceeded appropriations at the legal level of control.

REFUGIO COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2022

Custodial Funds				
	Juvenile Fee	State Fees	Cash Bond	County Officer
<u>Assets</u>				
Cash and cash equivalents	\$ 17,974	\$ 136,750	\$ 64,467	\$ 780,696
Due from others	-	50,911	-	-
Total Assets	17,974	187,661	64,467	780,696
<u>Liabilities</u>				
Accounts payable	-	166,162	-	-
Due to others	-	21,499	-	-
Total Liabilities	-	187,661	-	-
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	17,974	-	64,467	780,696
Total Net Position	\$ 17,974	\$ -	\$ 64,467	\$ 780,696

Custodial Funds

<u>Juvenile Services</u>	<u>Total Custodial Funds</u>
\$ 166,399	\$ 1,166,286
-	50,911
<u>166,399</u>	<u>1,217,197</u>
582	166,744
-	21,499
<u>582</u>	<u>188,243</u>
165,817	1,028,954
<u>\$ 165,817</u>	<u>\$ 1,028,954</u>

REFUGIO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended September 30, 2022

	Custodial Funds			
	Juvenile Fee	State Fees	Cash Bond	County Officer
<u>Additions</u>				
Restitution	\$ 2,840	\$ -	\$ -	\$ -
Taxes collected	-	-	-	23,215,212
State fees	-	667,495	-	-
Court fees	25	-	-	-
Intergovernmental	-	-	-	-
Other revenue	-	-	-	2,455,316
Interest	-	-	152	549
Total Additions	2,865	667,495	152	25,671,077
<u>Deductions</u>				
Distribution to State	-	667,495	-	2,644,426
Criminal departments	-	-	-	-
Distribution to others	2,750	-	-	23,191,262
Total Deductions	2,750	667,495	-	25,835,688
Change in Net Position	115	-	152	(164,611)
Beginning net position	17,859	-	64,315	945,307
Ending Net Position	\$ 17,974	\$ -	\$ 64,467	\$ 780,696

See Notes to Financial Statements.

<u>Custodial Funds</u>	
<u>Juvenile Services</u>	<u>Total Custodial Funds</u>
\$ -	\$ 2,840
-	23,215,212
-	667,495
-	25
89,821	89,821
-	2,455,316
190	891
<u>90,011</u>	<u>26,431,600</u>
-	3,311,921
62,303	62,303
-	23,194,012
<u>62,303</u>	<u>26,568,236</u>
<u>27,708</u>	<u>(136,636)</u>
138,109	1,165,590
<u>\$ 165,817</u>	<u>\$ 1,028,954</u>

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