

REFUGIO COUNTY, TEXAS

Annual Financial Report

For the fiscal year ended

September 30, 2014

Refugio County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2014

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Commissioner's Court
Refugio County, Texas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Refugio County, Texas, as of September 30, 2014, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress for the Public Employees Retirement System, and budgetary comparison information on pages 3–11, 46, and 53–78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Refugio County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 April 13, 2015, on our consideration of Refugio County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Refugio County, Texas' internal control over financial reporting and compliance.



BEYER & CO.
Certified Public Accountants
April 13, 2015

Management's Discussion and Analysis

As management of Refugio County, Texas, we offer readers of Refugio County, Texas's financial statements this narrative overview and analysis of the financial activities of Refugio County, Texas for the fiscal year ended September 30, 2014.

Financial Highlights

- . The assets of Refugio County, Texas, exceeded its liabilities at the close of the most recent fiscal year by \$10,305,129 (net assets). Of this amount, \$2,178,465 or 21% (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total net assets increased by \$646,238. This increase is mainly attributable to an increase in ad valorem taxes of \$821,904. The charges for services increased by \$976,815. The expenses increased by \$1,651,491 with most of the increase occurring in the general administration (\$1,290,067). The major reason for the increase in general administration and in charges for services was the increase in employee insurance activity within the Internal service Fund.
- . Refugio County, Texas's total restricted net assets at September 30, 2014 is \$1,919,045 or 19% of net assets.
- . Refugio County, Texas's total debt decreased by \$15,147 (4 percent) during the current fiscal year. The key factor in this decrease is a decrease in capital leases of \$42,713.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Refugio County, Texas's basic financial statements. Refugio County, Texas's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of Refugio County, Texas's finances, in a manner similar to a private-sector business.

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

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

The government-wide financial statements distinguish functions of Refugio County, Texas that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Refugio County, Texas include general administration, public safety, environmental protection, public transportation, health and welfare, public facilities, legal, elections, financial administration, conservation, capital projects, and culture and recreation. The business-type activities of Refugio County, Texas include the Internal Service Fund.

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

The government-wide financial statements can be found on pages 12-13 of this report.

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

Governmental funds:

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

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

Refugio County, Texas maintains thirty-five (35) 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, the Road and Bridge Fund, and the Sheriff Grant Fund each of which are considered to be major funds. Data from the other thirty-two (32) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Refugio County, Texas adopts an annual appropriated budget for its General Fund, and the Road and Bridge Fund. A budgetary comparison statement has been provided for the general fund, road and bridge fund, and all the other special revenue funds for which budgets were adopted. The basic governmental fund financial statements can be found on pages 14-20 of this report.

Proprietary funds: Refugio County maintains one type of proprietary fund. The Internal Service Fund for Refugio County, Texas, consists solely of the Employee Insurance Fund. This fund was created to provide coverage for employee health insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 21-24 of this report.

Refugio County, Texas also has five agency funds and one expendable trust fund which is a fiduciary fund type. The fiduciary fund types can be found on pages 25-26 of this report.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-45 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Refugio County, Texas's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 46 of this report.

The combining statements referred to earlier in connection with major road and bridge funds, the non-major governmental funds, and the fiduciary funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 47-52 and on pages 79-81 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 53-78 of this report.

The single audit section can be found on pages 82-90 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Refugio County, Texas, assets exceeded liabilities by \$10,305,129 at the close of the most recent fiscal year.

REFUGIO COUNTY, TEXAS NET POSITION

| | Governmental Activities | | Total | |
|----------------------------------------------------|----------------------------|-------------|--------------|-------------|
| | 2014 | 2013 | 2014 | 2013 |
| Current and Other Assets | \$4,633,523 | \$3,743,904 | \$4,633,523 | \$3,743,904 |
| Capital Assets: | 6,252,601 | 6,432,962 | 6,252,601 | 6,432,962 |
| Total Assets | 10,886,124 | 10,176,866 | 10,886,124 | 10,176,866 |
| Long-Term Liabilities | 347,371 | 362,518 | 347,371 | 362,518 |
| Other Liabilities | 233,624 | 155,457 | 233,624 | 155,457 |
| Total Liabilities | 580,995 | 517,975 | 580,995 | 517,975 |
| Invested in Capital Assets, Net of Related Debt | 6,207,619 | 6,345,267 | 6,207,619 | 6,345,267 |
| Restricted | 1,919,045 | 1,611,505 | 1,919,045 | 1,611,505 |
| Unrestricted | 2,178,465 | 1,702,119 | 2,178,465 | 1,702,119 |
| Total Net Position | \$10,305,129 | \$9,658,891 | \$10,305,129 | \$9,658,891 |

A portion of Refugio County, Texas's net assets (19 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$2,178,465) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Refugio County, Texas is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

There was an increase of \$307,540 in restricted net assets reported in connection with Refugio County, Texas's governmental activities. This increase resulted from monies being saved for future special projects and construction.

The government's total net assets increased by \$646,238. This increase is mainly attributable to an increase in ad valorem taxes of \$821,904. The charges for services increased by \$976,815. The expenses increased by \$1,651,491 with most of the increase occurring in the general administration (\$1,290,067). The major reason for the increase in general administration and in charges for services was the increase in employee insurance activity within the Internal service Fund.

Governmental activities: There were no business-type activities so any analysis regarding governmental activities will be the same as the analysis of the Government-wide Financial Analysis.

**REFUGIO COUNTY, TEXAS
CHANGE IN NET ASSETS**

| | Governmental Activities | | Total | |
|----------------------------------------------------------------|----------------------------|--------------------|---------------------|--------------------|
| | 2014 | 2013 | 2014 | 2013 |
| Revenues: | | | | |
| Program Revenues: | | | | |
| Charges for Services | \$2,986,490 | \$2,009,675 | \$2,986,490 | \$2,009,675 |
| Operating Grants and Contributions | 837,170 | 1,059,694 | 837,170 | 1,059,694 |
| Capital Grants and Contributions | 765,693 | 560,912 | 765,693 | 560,912 |
| General Revenues: | | | | |
| Maintenance and Operations Taxes | 7,416,870 | 6,594,966 | 7,416,870 | 6,594,966 |
| Unrestricted Investment Earnings | 24,999 | 12,972 | 24,999 | 12,972 |
| Miscellaneous | 735,982 | 874,708 | 735,982 | 874,708 |
| Total Revenue | 12,767,204 | 11,112,927 | 12,767,204 | 11,112,927 |
| Expenses: | | | | |
| General Administration | 2,516,365 | 1,226,298 | 2,516,365 | 1,226,298 |
| Judicial | 640,458 | 578,804 | 640,458 | 578,804 |
| Legal | 139,783 | 142,800 | 139,783 | 142,800 |
| Financial Administration | 467,543 | 468,919 | 467,543 | 468,919 |
| Public Facilities | 1,078,664 | 929,737 | 1,078,664 | 929,737 |
| Public Safety | 4,223,529 | 3,956,657 | 4,223,529 | 3,956,657 |
| Public Transportation | 2,092,268 | 2,283,358 | 2,092,268 | 2,283,358 |
| Culture and Recreation | 269,314 | 171,446 | 269,314 | 171,446 |
| Health and Welfare | 609,063 | 623,600 | 609,063 | 623,600 |
| Conservation - Agriculture | 79,319 | 81,041 | 79,319 | 81,041 |
| Interest and Fiscal Charges | 4,660 | 6,815 | 4,660 | 6,815 |
| Total Expenses | 12,120,966 | 10,469,475 | 12,120,966 | 10,469,475 |
| Increase in Net Position Before Transfers and Special Items | 646,238 | 643,452 | 646,238 | 643,452 |
| Transfers | 0 | 0 | 0 | 0 |
| Increase in Net Position | 646,238 | 643,452 | 646,238 | 643,452 |
| Net Position at 09/30/2013 | 9,658,891 | 9,015,439 | 9,658,891 | 9,015,439 |
| Net Position at 09/30/2014 | \$10,305,129 | \$9,658,891 | \$10,305,129 | \$9,658,891 |

| Functions/Programs | Expenses | Program Revenues | | |
|-----------------------------|---------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Government activities: | | | | |
| General Administration | \$2,516,365 | \$1,031,442 | \$31,907 | \$0 |
| Judicial | 640,458 | 303,403 | 9,346 | |
| Legal | 139,783 | 68,860 | 23,333 | |
| Financial Administration | 467,543 | 258,361 | | |
| Public Facilities | 1,078,664 | | | 765,693 |
| Public Safety | 4,223,529 | 245,452 | 556,866 | |
| Public Transportation | 2,092,268 | 1,014,900 | 82,370 | |
| Culture and Recreation | 269,314 | 52,085 | | |
| Health and Welfare | 609,063 | 11,987 | 133,348 | |
| Conservation - Agriculture | 79,319 | | | |
| Interest and Fiscal Charges | 4,660 | | | |
| Total Government Activities | <u>\$12,120,966</u> | <u>\$2,986,490</u> | <u>\$837,170</u> | <u>\$765,693</u> |

Revenues by Source - Governmental Activities

| | <u>REVENUES</u> | <u>%</u> |
|------------------------------------|---------------------|----------------|
| Charges for Services | \$2,986,490 | 23.39% |
| Operating Grants and Contributions | 837,170 | 6.56% |
| Capital Grants and Contributions | 765,693 | 6.00% |
| Maintenance and Operations Taxes | 7,416,870 | 58.09% |
| Unrestricted Investment Earnings | 24,999 | 0.20% |
| Miscellaneous | 735,982 | 5.76% |
| | <u>\$12,767,204</u> | <u>100.00%</u> |

For the most part, the increases and decreases in expenses closely paralleled inflation and growth in the demand for services.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Refugio County, Texas's governmental funds reported combined ending fund balances of \$3,595,767, an increase of \$741,027 in comparison with the prior year. Approximately 38% of this total amount (\$1,379,026) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is restricted or committed.

The general fund is the chief operating fund of Refugio County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,380,930, while total fund balance reached a balance of \$1,467,985. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned, undesignated fund balance represents 19 percent of total general fund expenditures, while total fund balance represents 20 percent of that same amount.

The fund balance of the general fund increased by \$438,494 during the current fiscal year. This increase is a result of an increase in ad valorem taxes of \$679,552.

At the end of the current fiscal year restricted fund balance of the road and bridge fund was \$966,307, while total fund balance reached a balance of \$1,007,012. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Restricted fund balance represents 46 percent of total road and bridge fund expenditures, while total fund balance represents 48 percent of that same amount.

The fund balance of the road and bridge fund increased by \$326,179 during the current fiscal year. Key factors in this increase are as follows:

- . Ad valorem taxes increased by \$126,266 and expenditures decreased by \$67,312.

There is no discussion regarding the sheriff grant fund since this fund is a grant fund and is structured to conform to a grant budget.

Budgetary Highlights:

Differences between the original budget and the final amended budget in the general fund was an increase of \$234,205 in appropriations and the majority of the amendments can be briefly summarized as follows:

- . \$223,443 increase in the sheriff department. All of the increase was funded from available fund balance and other departments.

The total actual expenditures in the general fund of \$7,072,874 was under the budgeted amount of \$7,221,576 by \$148,702.

Differences between the original budget and the final amended budget in the road and bridge fund was an increase of \$39,000 in appropriations and the majority of the amendments can be briefly summarized as follows:

- . \$39,000 increase in transportation expenditures. All of the increase was funded from available fund balance and other departments.

The total actual expenditures in the road and bridge fund of \$2,073,954 was under the budgeted amount of \$2,428,502 by \$354,548.

Capital Asset and Debt Administration

Capital assets:

Refugio County, Texas’s investment in capital assets for its governmental activities as of September 30, 2014, amounts to \$6,252,601 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, roads and infrastructure, machinery and equipment, and park facilities. The total decrease in Refugio County, Texas’s investment in capital assets for the current fiscal year was 2.8 percent.

There were no major capital asset events during the current fiscal year.

**REFUGIO COUNTY, TEXAS
CAPITAL ASSETS (Net of Depreciation)**

| | Governmental Activities | | Total | |
|---------------------------|----------------------------|--------------------|--------------------|--------------------|
| | 2014 | 2013 | 2014 | 2013 |
| Land | \$201,895 | \$201,895 | \$201,895 | \$201,895 |
| Building and Improvements | 2,409,272 | 2,497,100 | 2,409,272 | 2,497,100 |
| Machinery and Equipment | 1,855,135 | 1,848,454 | 1,855,135 | 1,848,454 |
| Intangible | 37,184 | 43,062 | 37,184 | 43,062 |
| Infrastructure | 1,749,115 | 1,842,451 | 1,749,115 | 1,842,451 |
| Total | \$6,252,601 | \$6,432,962 | \$6,252,601 | \$6,432,962 |

Additional information on Refugio County, Texas’s capital assets can be found in note IV C on page 38 of this report.

Long-term debt:

At the end of the current fiscal year, Refugio County, Texas had no bonded debt.

Economic Factors

There are no significant economic factors or conditions that may have a significant effect on any future financial positions or results of operations in the County.

Requests for Information

This financial report is designed to provide our citizen’s taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives. If questions are encountered regarding this report; contact the Refugio County Auditor's Office, 808 Commerce, Rm. 107, Refugio, TX 78377, or (361) 526-2245.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

REFUGIO COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

| | Primary Government | |
|---------------------------------------------------|-----------------------|---------------------|
| | Governmental | |
| | Activities | Total |
| ASSETS | | |
| Cash and Cash Equivalents | \$3,496,263 | \$3,496,263 |
| Receivables (net of allowance for uncollectibles) | 1,035,932 | 1,035,932 |
| Prepaid Expenses | 101,328 | 101,328 |
| Capital assets not being depreciated: | | |
| Land | 201,895 | 201,895 |
| Total Capital assets being depreciated, net | | |
| Building and Improvements | 2,409,272 | 2,409,272 |
| Machinery, Vehicles, and Equipment | 1,855,135 | 1,855,135 |
| Intangible | 37,184 | 37,184 |
| Infrastructure | 1,749,115 | 1,749,115 |
| Total Assets | <u>\$10,886,124</u> | <u>\$10,886,124</u> |
| LIABILITIES: | | |
| Accounts Payable | \$134,683 | \$134,683 |
| Accrued Wages Payable | 14,608 | 14,608 |
| Deferred Revenues | 84,333 | 84,333 |
| Noncurrent Liabilities: | | |
| Due within one year | 347,371 | 347,371 |
| Due in more than one year | | 0 |
| Total Liabilities | <u>580,995</u> | <u>580,995</u> |
| NET POSITION | | |
| Invested in Capital Assets, Net of Related Debt | 6,207,619 | 6,207,619 |
| Restricted | | |
| General Administration | 9,256 | 9,256 |
| General Administration - Records | 225,335 | 225,335 |
| Health and Welfare | 173,477 | 173,477 |
| Judicial | 351,079 | 351,079 |
| Permanent Improvement | 1,155 | 1,155 |
| Public Safety | 192,436 | 192,436 |
| Public Transportation | 966,307 | 966,307 |
| Unrestricted | 2,178,465 | 2,178,465 |
| Total Net Position | <u>\$10,305,129</u> | <u>\$10,305,129</u> |

The accompanying notes are an integral part of this statement.

REFUGIO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2014

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in | |
|---------------------------------------------|---------------------|-------------------------|------------------------------------------|----------------------------------------|--------------------------------------------|---------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Total |
| Primary Government | | | | | | |
| Government activities: | | | | | | |
| General Administration | \$2,516,365 | \$1,031,442 | \$31,907 | \$0 | (\$1,453,016) | (\$1,453,016) |
| Judicial | 640,458 | 303,403 | 9,346 | | (327,709) | (327,709) |
| Legal | 139,783 | 68,860 | 23,333 | | (47,590) | (47,590) |
| Financial Administration | 467,543 | 258,361 | | | (209,182) | (209,182) |
| Public Facilities | 1,078,664 | | | 765,693 | (312,971) | (312,971) |
| Public Safety | 4,223,529 | 245,452 | 556,866 | | (3,421,211) | (3,421,211) |
| Public Transportation | 2,092,268 | 1,014,900 | 82,370 | | (994,998) | (994,998) |
| Culture and Recreation | 269,314 | 52,085 | | | (217,229) | (217,229) |
| Health and Welfare | 609,063 | 11,987 | 133,348 | | (463,728) | (463,728) |
| Conservation - Agriculture | 79,319 | | | | (79,319) | (79,319) |
| Interest and Fiscal Charges | 4,660 | | | | (4,660) | (4,660) |
| Total Government Activities | <u>12,120,966</u> | <u>2,986,490</u> | <u>837,170</u> | <u>765,693</u> | <u>(7,531,613)</u> | <u>(7,531,613)</u> |
| Total Primary Government | <u>\$12,120,966</u> | <u>\$2,986,490</u> | <u>\$837,170</u> | <u>\$765,693</u> | <u>(7,531,613)</u> | <u>(7,531,613)</u> |
| General Revenues | | | | | | |
| Property Taxes, Levies for General Purposes | | | | | 7,416,870 | 7,416,870 |
| Unrestricted Investment Earnings | | | | | 24,999 | 24,999 |
| Miscellaneous | | | | | 735,982 | 735,982 |
| Total General Revenues and Transfers | | | | | <u>8,177,851</u> | <u>8,177,851</u> |
| Change in Net Position | | | | | 646,238 | 646,238 |
| Net Position - Beginning | | | | | 9,658,891 | 9,658,891 |
| Net Position - Ending | | | | | <u>\$10,305,129</u> | <u>\$10,305,129</u> |

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

REFUGIO COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

| | General Fund | Road and Bridge | Sheriff Grants | Other Governmental Funds | Total Governmental Funds |
|------------------------------------------------------|--------------------|-----------------------|-------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$1,441,697 | \$1,043,745 | \$0 | \$1,090,150 | \$3,575,592 |
| Receivables (net of allowance for uncollectibles) | 300,188 | 114,312 | 92,847 | 33,158 | 540,505 |
| Prepaid Expenses | 87,055 | 10,705 | | 3,568 | 101,328 |
| Total Assets | <u>\$1,828,940</u> | <u>\$1,168,762</u> | <u>\$92,847</u> | <u>\$1,126,876</u> | <u>\$4,217,425</u> |
| LIABILITIES AND FUND BALANCES: | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$78,157 | \$51,871 | \$265 | \$4,390 | \$134,683 |
| Bank Overdraft | | | 92,582 | 1,515 | 94,097 |
| Accrued Wages Payable | 14,407 | | | 201 | 14,608 |
| Deferred Revenues | 28,333 | 56,000 | | | 84,333 |
| Total Liabilities | <u>120,897</u> | <u>107,871</u> | <u>92,847</u> | <u>6,106</u> | <u>327,721</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable Revenue-Property Taxes | | | | | |
| Total deferred inflows of resources | <u>240,058</u> | <u>53,879</u> | <u>0</u> | <u>0</u> | <u>293,937</u> |
| Fund Balances: | | | | | |
| Non-Spendable | | | | | |
| Prepaid Items | 87,055 | 40,705 | | 3,568 | 131,328 |
| Restricted | | | | | |
| Economic Development | | | | 0 | 0 |
| General Administration | | | | 9,256 | 9,256 |
| General Administration - Records | | | | 225,335 | 225,335 |
| Health and Welfare | | | | 173,477 | 173,477 |
| Judicial | | | | 351,079 | 351,079 |
| Permanent Improvement | | | | 1,155 | 1,155 |
| Public Safety | | | | 192,436 | 192,436 |
| Public Transportation | | 966,307 | | | 966,307 |
| Committed | | | | | |
| Culture and Recreation | | | | 56,631 | 56,631 |
| General Administration | | | | 105,805 | 105,805 |
| Public Facilities | | | | 3,932 | 3,932 |
| Unassigned | 1,380,930 | | | (1,904) | 1,379,026 |
| Total Fund Balance | <u>1,467,985</u> | <u>1,007,012</u> | <u>0</u> | <u>1,120,770</u> | <u>3,595,767</u> |
| Total Liabilities and Fund Balances | <u>\$1,828,940</u> | <u>\$1,168,762</u> | <u>\$92,847</u> | <u>\$1,126,876</u> | <u>\$4,217,425</u> |

The accompanying notes are an integral part of this statement.

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

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Total Fund Balances - governmental funds balance sheet | \$3,595,767 |
| Amounts reported for governmental activities in the statement of Net Position ("SNA") are different because: | |
| Capital assets used in governmental activities are not reported in the funds. | 6,252,601 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. | 495,427 |
| Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles). | 293,937 |
| Compensated absences, are not due and payable in the current period and therefore are not reported in the funds. | (302,389) |
| Long-term liabilities - Capital lease payable, is not due and payable in the current period and therefore is not reported in the funds. | (44,982) |
| Internal Service funds are used by management to account for funds for Self-Insurance. The assets and liabilities of internal service funds are included in governmental activities in the Statement of Net Position. | <u>14,768</u> |
| Net Position of governmental activities - statement of Net Position | <u><u>\$10,305,129</u></u> |

The accompanying notes are an integral part of this statement.

REFUGIO COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2014

| | General Fund | Road and Bridge | Sheriff's Grants | Other Governmental Funds | Total Governmental Funds |
|--------------------------------------------------------------|--------------------|-----------------------|---------------------|--------------------------------|--------------------------------|
| <i>REVENUES</i> | | | | | |
| Taxes | | | | | |
| Property | \$6,049,802 | \$1,357,816 | \$0 | \$0 | \$7,407,618 |
| Intergovernmental | 60,404 | 82,370 | 552,664 | 907,425 | 1,602,863 |
| Licenses and Permits | 4,610 | 250,392 | | | 255,002 |
| Charges for Services | 975,853 | 56,355 | | 316,120 | 1,348,328 |
| Fines and Forfeitures | | 647,032 | | | 647,032 |
| Interest | 14,029 | 6,168 | | 4,792 | 24,989 |
| Miscellaneous | 510,571 | | | 225,411 | 735,982 |
| Total Revenues | <u>7,615,269</u> | <u>2,400,133</u> | <u>552,664</u> | <u>1,453,748</u> | <u>12,021,814</u> |
| <i>EXPENDITURES</i> | | | | | |
| Current: | | | | | |
| General Administration | 1,771,593 | | | 4,549 | 1,776,142 |
| Judicial | 597,034 | | | 36,267 | 633,301 |
| Legal | 134,490 | | | 6,679 | 141,169 |
| Financial Administration | 469,202 | | | | 469,202 |
| Public Facilities | 312,700 | | | | 312,700 |
| Public Safety | 3,154,312 | | 552,664 | 366,304 | 4,073,280 |
| Public Transportation | | 2,073,954 | | | 2,073,954 |
| Culture and Recreation | 138,345 | | | 121,695 | 260,040 |
| Health and Welfare | 368,951 | | | 252,214 | 621,165 |
| Conservation - Agriculture | 78,874 | | | | 78,874 |
| Capital Projects - | | | | | |
| Capital Outlay and Other | | | | 793,487 | 793,487 |
| Debt Service | | | | | |
| Principal Retirement | 42,713 | | | | 42,713 |
| Interest and Fiscal Charges | 4,660 | | | | 4,660 |
| Total Expenditures | <u>7,072,874</u> | <u>2,073,954</u> | <u>552,664</u> | <u>1,581,195</u> | <u>11,280,687</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>542,395</u> | <u>326,179</u> | <u>0</u> | <u>(127,447)</u> | <u>741,127</u> |
| <i>OTHER FINANCING SOURCES (USES):</i> | | | | | |
| Operating Transfers In | 40,000 | | | 148,819 | 188,819 |
| Operating Transfers Out | (143,901) | | | (44,918) | (188,819) |
| Total Other Financing Sources (Uses) | <u>(103,901)</u> | <u>0</u> | <u>0</u> | <u>103,901</u> | <u>0</u> |
| Net Changes in Fund Balances | 438,494 | 326,179 | 0 | (23,546) | 741,127 |
| Fund Balances - Beginning | 1,029,491 | 680,833 | 0 | 1,144,316 | 2,854,640 |
| Fund Balances - Ending | <u>\$1,467,985</u> | <u>\$1,007,012</u> | <u>\$0</u> | <u>\$1,120,770</u> | <u>\$3,595,767</u> |

The accompanying notes are an integral part of this statement.

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

Net Changes in Fund Balances - total governmental funds \$741,127

Amounts reported for governmental activities in the statement of Net Position
 ("SNA") 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. This is the amount by which capital outlays exceeded depreciation in the current period. | (180,361) |
| Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. | 9,252 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year. | 61,121 |
| (Increase) decrease in Compensated absences from beginning of period to end of period. | (27,566) |
| Repayment of loan principal is an expenditure in the funds but not an expense in the SOA. | 42,713 |
| Internal Service funds are used by management to account for funds for Self-Insurance. The net revenue of certain activities of Internal service funds is reported with governmental activities. | (48) |
| Change in Net Position of governmental activities - statement of activities | <u><u>\$646,238</u></u> |

The accompanying notes are an integral part of this statement.

REFUGIO COUNTY, TEXAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (BUDGETARY BASIS) - BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|----------------------|------------------|-------------|-------------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| <i>REVENUES</i> | | | | |
| Taxes | | | | |
| Property | \$6,028,792 | \$6,028,792 | \$6,049,802 | \$21,010 |
| Intergovernmental | 51,706 | 52,137 | 60,404 | 8,267 |
| Licenses and Permits | 3,800 | 3,800 | 4,610 | 810 |
| Charges for Services | 761,850 | 761,850 | 975,853 | 214,003 |
| Interest | 7,000 | 7,000 | 14,029 | 7,029 |
| Miscellaneous | 109,223 | 351,898 | 510,571 | 158,673 |
| Total Revenues | 6,962,371 | 7,205,477 | 7,615,269 | 409,792 |

EXPENDITURES

Current:

| | | | | |
|-----------------------------|-----------|-----------|-----------|--------|
| General Administration | | | | |
| Commissioner's Court | 12,546 | 12,546 | 11,145 | 1,401 |
| County Clerk | 190,310 | 190,310 | 190,146 | 164 |
| County Judge | 138,618 | 139,049 | 138,852 | 197 |
| Economic Development | 50,000 | 50,000 | 50,000 | 0 |
| Elections | 108,934 | 108,934 | 108,085 | 849 |
| Non-Departmental | 1,352,268 | 1,301,634 | 1,248,495 | 53,139 |
| Veterans Service | 25,805 | 25,805 | 24,870 | 935 |
| Legal | | | | |
| County Attorney | 140,569 | 140,569 | 134,490 | 6,079 |
| Judicial | | | | |
| Assistant District Attorney | 68,641 | 68,641 | 61,758 | 6,883 |
| County Court | 17,000 | 17,050 | 12,632 | 4,418 |
| District Clerk | 189,420 | 189,420 | 189,098 | 322 |
| District Court | 66,668 | 93,477 | 92,284 | 1,193 |
| Justices of the Peace | 242,785 | 242,785 | 241,262 | 1,523 |
| Financial Administration | | | | |
| County Auditor | 128,720 | 128,720 | 126,540 | 2,180 |
| County Treasurer | 153,115 | 153,115 | 153,087 | 28 |
| Tax Assessor-Collector | 193,337 | 193,337 | 189,575 | 3,762 |
| Public Facilities | | | | |
| Courthouse Maintenance | 231,657 | 231,657 | 208,003 | 23,654 |
| Public Buildings | 98,600 | 113,365 | 104,697 | 8,668 |

(continued)

(continued)

| | Budgeted Amounts | | Actual | Variance with |
|----------------------------------------------|------------------|------------------|--------------------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| Public Safety | | | | |
| 911 | \$50,605 | \$50,605 | \$50,601 | \$4 |
| Adult Probation | 2,500 | 2,500 | 2,500 | 0 |
| Animal Control | 98,486 | 98,486 | 96,525 | 1,961 |
| Constables | 61,475 | 61,475 | 60,902 | 573 |
| D.P.S. | 41,124 | 41,124 | 39,693 | 1,431 |
| Emergency Management | 40,932 | 40,932 | 40,918 | 14 |
| Fire | 98,250 | 98,359 | 98,543 | (184) |
| Jail | 1,050,871 | 1,070,103 | 1,007,727 | 62,376 |
| Sheriff | 1,471,406 | 1,694,849 | 1,756,903 | (62,054) |
| Culture and Recreation | | | | |
| Library | 131,795 | 131,795 | 117,595 | 14,200 |
| Museum | 20,750 | 20,750 | 20,750 | 0 |
| Health and Welfare | | | | |
| Elderly Services | 141,854 | 141,854 | 141,854 | 0 |
| Food service | 239,282 | 239,282 | 227,097 | 12,185 |
| Conservation - Agriculture | | | | |
| Agriculture Extension Service | 81,675 | 81,675 | 78,874 | 2,801 |
| Debt Service | | | | |
| Principal Retirement | 42,713 | 42,713 | 42,713 | 0 |
| Interest and Fiscal Charges | 4,660 | 4,660 | 4,660 | 0 |
| Total Expenditures | <u>6,987,371</u> | <u>7,221,576</u> | <u>7,072,874</u> | <u>148,702</u> |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures | <u>(25,000)</u> | <u>(16,099)</u> | <u>542,395</u> | <u>558,494</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | 40,000 | 40,000 | 40,000 | 0 |
| Operating Transfers Out | (135,000) | (143,901) | (143,901) | 0 |
| Total Other Financing Sources (Uses) | <u>(95,000)</u> | <u>(103,901)</u> | <u>(103,901)</u> | <u>0</u> |
| Net Changes in Fund Balances | <u>(120,000)</u> | <u>(120,000)</u> | <u>438,494</u> | <u>558,494</u> |
| Fund Balances - Beginning | <u>1,029,491</u> | <u>1,029,491</u> | <u>1,029,491</u> | |
| Fund Balances - Ending | <u>\$909,491</u> | <u>\$909,491</u> | <u>\$1,467,985</u> | <u>\$558,494</u> |

The notes to the financial statements are an integral part of this statement.

REFUGIO COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|------------------|--------------------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Taxes | | | | |
| Property | \$1,349,682 | \$1,349,682 | \$1,357,816 | \$8,134 |
| Intergovernmental | 71,700 | 71,700 | 82,370 | 10,670 |
| Licenses and Permits | 275,000 | 275,000 | 250,392 | (24,608) |
| Charges for Services | 60,000 | 60,000 | 56,355 | (3,645) |
| Fines and Forfeitures | 629,020 | 629,020 | 647,032 | 18,012 |
| Interest | 3,650 | 3,650 | 6,168 | 2,518 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Revenues | <u>2,389,052</u> | <u>2,389,052</u> | <u>2,400,133</u> | <u>11,081</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Public Transportation | 2,389,502 | 2,428,502 | 2,073,954 | 354,548 |
| Total Expenditures | <u>2,389,502</u> | <u>2,428,502</u> | <u>2,073,954</u> | <u>354,548</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(450)</u> | <u>(39,450)</u> | <u>326,179</u> | <u>365,629</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | <u>(450)</u> | <u>(39,450)</u> | <u>326,179</u> | <u>365,629</u> |
| Fund Balances - Beginning | 680,833 | 680,833 | 680,833 | |
| Fund Balances - Ending | <u>\$680,383</u> | <u>\$641,383</u> | <u>\$1,007,012</u> | <u>\$365,629</u> |

The notes to the financial statements are an integral part of this statement.

REFUGIO COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2014

| | GOVERN MENTAL ACTIVITIES- INTERNAL SERVICE FUND |
|--------------------------------------|----------------------------------------------------------------|
| ASSETS | |
| Current Assets | |
| Cash and Cash Equivalents | \$14,768 |
| Total Current Assets | <u>14,768</u> |
| Total Assets | <u><u>\$14,768</u></u> |
| FUND EQUITY AND OTHER CREDITS | |
| Net Position | |
| Restricted for: | |
| Employee Insurance - Expendable | 14,768 |
| Unrestricted | <u>0</u> |
| Total Net Position | <u><u>\$14,768</u></u> |

The notes to the financial statements are an integral part of this statement.

REFUGIO COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | GOVERN MENTAL ACTIVITIES- INTERNAL SERVICE FUND |
|-----------------------------------------|----------------------------------------------------------------|
| OPERATING REVENUES: | |
| Charges for Services | \$675,007 |
| Miscellaneous | |
| Total Operating Revenues | <u>675,007</u> |
| OPERATING EXPENSES: | |
| Personal Services | |
| Other Services and Charges | <u>675,065</u> |
| Total Operating Expenses | <u>675,065</u> |
| Operating Income (Loss) | <u>(58)</u> |
| NON-OPERATING REVENUES (EXPENSES): | |
| Interest Income | 10 |
| Total Non-Operating Revenues (Expenses) | <u>10</u> |
| Income Before Transfers | (48) |
| Transfers In (Out) - Net | <u>0</u> |
| Change in Net Position | <u>(48)</u> |
| Total Net Position - Beginning | <u>14,816</u> |
| Total Net Position - Ending | <u><u>\$14,768</u></u> |

The notes to the financial statements are an integral part of this statement.

REFUGIO COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | GOVERN MENTAL ACTIVITIES- INTERNAL SERVICE FUND |
|-----------------------------------------------------------------------------|----------------------------------------------------------------|
| Cash Flows from Operating Activities | |
| Receipts from customers and users | \$675,007 |
| Payments to suppliers | (675,065) |
| Payments to employees | 0 |
| Net Cash Provided (Used) By Operating Activities | <u>(58)</u> |
| Cash Flows from Non-Capital and Related Financing Activities | |
| Transfers In (Out) - Net | |
| Net Cash Provided (Used) by Non-Capital and Related Financing Activities | <u>0</u> |
| Cash Flows from Capital and Related Financing Activities | |
| Interest and Fiscal Charges | 0 |
| Purchases of Capital Assets | 0 |
| Net Cash Provided (Used) By Capital and Related Financing Activities | <u>0</u> |
| Cash Flows from Investing Activities | |
| Interest Received | 10 |
| Net Cash Provided (Used) by Investment Activities | <u>10</u> |
| Net Increase (Decrease) in Cash Equivalents | (48) |
| Cash and Cash Equivalents at Beginning of Year | 14,816 |
| Cash and Cash Equivalents at End of Year (continued) | <u><u>\$14,768</u></u> |

(continued)

GOVERN
MENTAL
ACTIVITIES-
INTERNAL
SERVICE
FUND

Reconciliation of operating income to
net cash provided (used) by operating
activities:

| | |
|-------------------------------------------|--------|
| Operating Income (Loss) | (\$58) |
| Adjustments to Reconcile to Net Cash Flow | |
| Non-Cash Items Included in Net Income | |
| Depreciation | 0 |

Changes in Current Items

| | |
|-----------------------------------------|---|
| Increase (Decrease) in Accounts Payable | 0 |
|-----------------------------------------|---|

Net Cash Provided (Used)

| | |
|-------------------------|----------------------|
| By Operating Activities | <u><u>(\$58)</u></u> |
|-------------------------|----------------------|

Noncash Investing, Capital, and Financing Activities:

| | |
|-----------------------------|-------------------|
| Borrowing from Capital Debt | <u><u>\$0</u></u> |
|-----------------------------|-------------------|

Note: The above funds are all Enterprise Funds.

The notes to the financial statements are an integral part of this statement.

REFUGIO COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Agency Funds | Trust Funds | |
|---------------------------------------------------|------------------|-------------------|------------|
| | | Refugio County | |
| | Total | Historical | Total |
| ASSETS | | | |
| Cash and Cash Equivalents | \$879,140 | \$0 | \$0 |
| Receivables (net of allowance for uncollectibles) | 67,875 | | 0 |
| Total Assets | <u>\$947,015</u> | <u>\$0</u> | <u>\$0</u> |
| LIABILITIES: | | | |
| Accounts Payable | | \$0 | \$0 |
| Due to Others | 947,015 | | |
| Total Liabilities | <u>947,015</u> | <u>0</u> | <u>0</u> |
| NET POSITION | | | |
| Held in Trust - Historical Purposes | 0 | 0 | 0 |
| Total Net Position | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

The notes to the financial statements are an integral part of this statement.

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

| | Refugio County Historical | Total |
|-------------------------------------|---------------------------------|----------|
| ADDITIONS | | |
| Contributions: | | |
| Private donations | | \$0 |
| Total Contributions | 0 | 0 |
| Investment Earnings: | | |
| Interest Received | | 0 |
| Total Investment Earnings | | 0 |
| Less investment expense | 0 | 0 |
| Net investment earnings | 0 | 0 |
| Total additions | 0 | 0 |
| DEDUCTIONS | | |
| Culture and Recreation - historical | 19,250 | 19,250 |
| Total deductions | 19,250 | 19,250 |
| Change in Net Position | (19,250) | (19,250) |
| Net Position - Beginning | 19,250 | 19,250 |
| Net Position - Ending | \$0 | \$0 |

The notes to the financial statements are an integral part of this statement.

REFUGIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

I. Summary of Significant Accounting Policies

A. Reporting entity

Refugio County operates under a County Judge – Commissioner’s Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services. The accounting policies of Refugio County, Texas, (the County) conform to generally accepted accounting principles. The County also applies all relevant Government Accounting Standards Board (GASB) pronouncements. The following is a summary of the more significant policies.

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting policies of Refugio County, Texas, (the County) conform to generally accepted accounting principles generally accepted in the United States of America. The County also applies all relevant Government Accounting Standards Board (GASB) pronouncements.

B. Government-Wide and Fund Financial Statements

The County’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the County accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the County’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the Net Position and changes in Net Position presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. (The County’s deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The government reports the following major governmental funds:

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

The road and bridge fund accounts for the activities of the government's road and bridge operations.

The sheriff grant fund accounts for the Stonegarden Grant monies for the overtime of sheriff deputies.

The private-purpose trust fund is used to account for resources legally held in trust for use by the not-for-profit organization devoted to providing monies for the preservation of the history of Refugio County. All earnings on invested resources of this fund may be used to support the organization's activities. The agency funds are ministerial in nature and are shown because Refugio County is responsible for these funds.

C. Proprietary fund financial statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The government'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.

State statutes authorize the Government and the District to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

D. Assets, Liabilities, and Net Assets or Equity (continued)

2. Receivables and Payables (continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectible. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2014 and 10 percent of the delinquent outstanding property taxes at September 30, 2014.

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

3. Inventories and Prepaid Items

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are considered to be expenditures at the time of purchase. There were no inventory items at September 30, 2014.

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.

4. Restricted Assets

There were no restricted assets at September 30, 2014.

5. 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 columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure items such as roads, highways, and bridges are not included.

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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. There was no such construction during the current fiscal year.

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

| Assets | Years |
|-----------------------|-------|
| Buildings | 50 |
| Building Improvements | 20 |
| System infrastructure | 30 |
| Vehicles | 5 |
| Office Equipment | 5 |
| Computer Equipment | 5 |

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government-wide financial statements.

7. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

8. Fund Balances – Governmental Funds

As of September 30, 2014, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — amounts that can be used only for specific purposes determined by a formal action of Commissioner’s Court. Commissioner’s Court is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by Commissioner’s Court.

Unassigned — all other spendable amounts.

As of September 30, 2014, fund balances are composed of the following:

| | |
|----------------------------------|--------------------|
| Fund Balances: | |
| Non-Spendable | |
| Prepaid Items | \$131,328 |
| Restricted | |
| General Administration | 9,256 |
| General Administration - Records | 225,335 |
| Health and Welfare | 173,477 |
| Judicial | 351,079 |
| Permanent Improvement | 1,155 |
| Public Safety | 192,436 |
| Public Transportation | 966,307 |
| Committed | |
| Culture and Recreation | 56,631 |
| General Administration | 105,805 |
| Public Facilities | 3,932 |
| Unassigned | 1,379,026 |
| Total Fund Balance | <u>\$3,595,767</u> |

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless Commissioner’s Court or the finance committee has provided otherwise in its commitment or assignment actions.

In fiscal year 2011, the Commissioner’s Court adopted a minimum fund balance policy for the General Fund. The policy requires the unassigned fund balance at fiscal year end to be at least equal to 20 percent of the subsequent year’s budgeted General Fund expenditures.

9. Comparative data/reclassifications

Comparative total data for the prior year have been presented only for individual enterprise funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

10. 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. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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. The government 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 two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

11. Net position flow assumption

Sometimes the government 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 and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

II. Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$6,252,601 difference are as follows:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Capital Assets Not Being Depreciated | \$201,895 |
| Capital Assets Being Depreciated | 14,356,529 |
| Depreciation Expense | (8,305,823) |
| Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities | <u>\$6,252,601</u> |

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles)." The details of this \$293,937 difference are as follows:

| | |
|---------------------------------|------------------|
| Property Taxes Receivable | \$318,322 |
| Allowance for Doubtful Accounts | <u>(24,385)</u> |
| Net | <u>\$293,937</u> |

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$495,427 difference are as follows:

| | |
|---------------------------------|--------------------|
| Fines Receivable | \$2,199,234 |
| Allowance for Doubtful Accounts | <u>(1,703,807)</u> |
| Net | <u>\$495,427</u> |

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "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." The details of this (\$180,361) difference are as follows:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Capital Outlay - Additions | \$444,493 |
| Capital Outlay - Dispositions - Net | 0 |
| Depreciation Expense | (624,854) |
| Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities | <u>(\$180,361)</u> |

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

The original budget is adopted by the Commissioner's Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioner's Court.

The final amended budget is used in this report. The budget should not be exceeded in any expenditure category under State law. Unused appropriations lapse at the end of each year. The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by the Commissioner's Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioner's Court.

The Commissioner's Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioner's Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash. The final budget can be legally amended by the Commissioner's Court to whatever extent the Court desires as long as the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioner's Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioner's Court advised of the condition of the various funds and accounts. The level of control for each legally adopted annual operating budget is the fund.

Budgets for all budgeted General and Special Revenue Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Budgets for the 2014 fiscal year were adopted for the General Fund, and the Road and Bridge Fund and other applicable non-major governmental funds.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2014, expenditures exceed appropriations in the Juvenile Services fund whereby expenditures of \$214,732 exceeded the budgeted amount by \$2,594.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2014 except for the Juvenile Services fund which had a deficit fund balance of \$246. This deficit is expected to be liquidated by future resources of the fund.

IV. Detailed Notes on All Funds

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

As of September 30, 2014, the government had the following investments: None

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2014, the government's bank balance of \$4,489,293 with Vantage Bank was not exposed to custodial credit risk because it was fully insured and collateralized with securities held by the pledging financial institution's trust department or agent, in the government's name. The monies are secured by a line of credit negotiated with the depository bank and FDIC coverage is \$250,000. The book balance of the cash at September 30, 2014 is \$4,378,701.

IV. Detailed Notes on All Funds (continued)

B. Receivables

Receivables as of year end for the government's individual major funds and non-major and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

| | General | Road and Bridge | Sheriff Grants | Other Govern- mental | Total |
|---------------------------------------|-----------|-----------------------|-------------------|----------------------------|-------------|
| <u>Receivables</u> | | | | | |
| Ad Valorem Taxes | \$259,973 | \$58,349 | \$0 | \$0 | \$318,322 |
| Fines | 2,199,234 | | | | 2,199,234 |
| Grants | | | 92,847 | | 92,847 |
| Other | 60,130 | 60,433 | | 33,158 | 153,721 |
| Gross Receivables | 2,519,337 | 118,782 | 92,847 | 33,158 | 2,764,124 |
| Less: Allowance for Uncollectibles | 1,723,722 | 4,470 | | | 1,728,192 |
| Net Total Receivables | \$795,615 | \$114,312 | \$92,847 | \$33,158 | \$1,035,932 |

C. Capital Assets

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

| Governmental Activities: | Beginning Balances | Increases | Decreases | Ending Balances |
|---------------------------------------------|-----------------------|-------------|-----------|--------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$201,895 | \$0 | \$0 | \$201,895 |
| Total capital assets not being depreciated: | 201,895 | 0 | 0 | 201,895 |
| Capital assets being depreciated: | | | | |
| Building and Improvements | 4,610,189 | 30,312 | 0 | 4,640,501 |
| Machinery and Equipment | 4,648,409 | 414,181 | 35,033 | 5,027,557 |
| Intangible | 58,779 | 0 | 0 | 58,779 |
| Infrastructure | 4,629,692 | 0 | 0 | 4,629,692 |
| Total capital assets being depreciated: | 13,947,069 | 444,493 | 35,033 | 14,356,529 |
| Less: Accumulated Depreciation for: | | | | |
| Building and Improvements | 2,113,089 | 118,140 | 0 | 2,231,229 |
| Machinery and Equipment | 2,799,955 | 407,500 | 35,033 | 3,172,422 |
| Intangible | 15,717 | 5,878 | 0 | 21,595 |
| Infrastructure | 2,787,241 | 93,336 | 0 | 2,880,577 |
| Total Accumulated Depreciation | 7,716,002 | 624,854 | 35,033 | 8,305,823 |
| Total Capital Assets Depreciated, Net | 6,231,067 | (180,361) | 0 | 6,050,706 |
| Governmental Activities capital assets, Net | \$6,432,962 | (\$180,361) | \$0 | \$6,252,601 |

The 2013-2014 depreciation is as follows:

| | |
|------------------------------------------------------|------------------|
| Governmental Activities | |
| General Administration | \$59,889 |
| Judicial | 5,550 |
| Public Facilities | 33,764 |
| Public Safety | 266,997 |
| Public Transportation | 238,493 |
| Culture and Recreation | 8,889 |
| Health and Welfare | 9,010 |
| Conservation - Agriculture | <u>2,262</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$624,854</u> |

The infrastructure capital assets were not fully depreciated at September 30, 2014.

Construction commitments

There were no major capital asset construction events during the 2013-2014 year.

D. Interfund Receivables, Payables, and Transfers

There were no due to/from other funds: There were no interfund balances as of September 30, 2014. There were no advances at September 30, 2014. The following transfers were non-recurrent and were for operating capital.

| TRANSFER OUT | TRANSFER IN | | TOTAL |
|------------------------------|-----------------|------------------------------|------------------|
| | GENERAL FUND | NON-MAJOR GOVERNMENTAL FUNDS | |
| GENERAL FUND | \$0 | \$143,901 | \$143,901 |
| NON-MAJOR GOVERNMENTAL FUNDS | 40,000 | 4,918 | 44,918 |
| TOTALS | <u>\$40,000</u> | <u>\$148,819</u> | <u>\$188,819</u> |

E. Leases

Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$41,212 for the year ended September 30, 2014. The future minimum lease payments for these leases are as follows:

| | |
|---------------------|-------------------|
| Year Ending Sep. 30 | <u>Amount</u> |
| 2015 | \$40,204 |
| 2016 | 36,401 |
| 2017 | 24,389 |
| 2018 | <u>5,637</u> |
| Total | <u>\$ 106,631</u> |

F. Long-Term Debt

Capital Leases: The government has entered into one capital lease agreements as lessee for financing the acquisition of one (1) fire truck/pumper. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date.

Assets acquired through capital leases are as follows:

| Asset: | FIRE TRUCK/ PUMPER | |
|--------------------------------|--------------------------|------------------|
| | TOTAL | TOTAL |
| Cost | \$205,258 | \$205,258 |
| Less: Accumulated Depreciation | 102,629 | 102,629 |
| Total | <u>\$102,629</u> | <u>\$102,629</u> |

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2014, were as follows:

| YEAR | Activities | Total |
|---------------------------------------------|-----------------|-----------------|
| 2015 | \$47,372 | \$47,372 |
| TOTAL MINIMUM LEASE PAYMENTS | <u>47,372</u> | <u>47,372</u> |
| LESS: AMOUNT REPRESENTING INTEREST | 2,390 | 2,390 |
| PRESENT VALUE OF NET MINIMUM LEASE PAYMENTS | <u>\$44,982</u> | <u>\$44,982</u> |

The above debt is to be serviced by the General Fund.

The changes in long-term liabilities are as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year | Due After One Year |
|---------------------------------|----------------------|------------------|------------------|-------------------|------------------------|-----------------------|
| <u>Governmental Activities:</u> | | | | | | |
| Capital Lease | \$87,695 | | \$42,713 | \$44,982 | \$44,982 | \$0 |
| Compensated Absences | 274,823 | 302,389 | 274,823 | 302,389 | 302,389 | 0 |
| Grand Total | <u>\$362,518</u> | <u>\$302,389</u> | <u>\$317,536</u> | <u>\$347,371</u> | <u>\$347,371</u> | <u>\$0</u> |

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2014-15 year is \$302,389. The compensated absences are deemed to be current liabilities.

The government-wide statement of activities includes \$347,371 as "non-current liabilities, due within one year".

The total amount of interest expensed in 2013-2014 is \$4,660.

V. Other Information

A. Risk Management

The government 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 government carries commercial insurance. There were no instances where settlements exceeded insurance coverage in any of the three previous years.

Liabilities of the fund are reported 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 (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

| | Year ended <u>09/30/13</u> | Year ended <u>09/30/14</u> |
|-----------------------------------------|-------------------------------|-------------------------------|
| Unpaid Claims, Beginning of Fiscal Year | \$ -0- | \$ -0- |
| Incurred Claims (including IBNRs) | | |
| Claim Payments | | |
| Unpaid Claims, End of Fiscal Year | <u>\$ -0-</u> | <u>\$ -0-</u> |

1. General Liability Insurance

The County is insured for general, police officers and automobile liability.

The County has joined together with other governments in the Texas Association of Counties Risk Management Pool. The County pays an annual premium to Risk Management for auto vehicle insurance coverage. The agreement with Risk Management provides that Risk Management will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 to \$300,000 for each insurance event. The County anticipates no contingent losses.

Texas Association of Counties Risk Management Pool has published its own financial report that can be obtained from the Texas Association of Counties Risk Management Pool.

The County continues to carries commercial fidelity bonds for elected officials and for management.

2. Property and Casualty Insurance

Property, casualty, mobile equipment insurance is provided by Texas Association of Counties Risk Management Pool.

3. Workers' Compensation Insurance

The County insures against workers' compensation claims through Texas Association of Counties Risk Management Pool.

4. Group Health and Life Insurance

The County maintains a group health insurance plan for active employees and their eligible dependents. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

The County insures for unemployment compensation claims through an agreement with the Texas Association of Counties.

B. Related Party Transaction

A commissioner owns a Grocery where the county purchased goods totaling \$65.15, in the 2014 fiscal year. There were no amounts owed to or by the commissioner at year's end.

C. Subsequent Events

The County awarded the bid for the expansion of the Bonnie View Community Center to Circle J Enterprises, Inc. for the amount of \$56,060.00.

The County approved Resolution No. 2014-R-15 which certifies that Refugio County made a grant to Refugio County Elderly Services in the amount of \$82,325.00 to be used between 10/1/14 & 9/30/15.

The County awarded the construction contract for the Colonia Water Line Extension Project to ADK Environmental, Inc. in the amount of \$434,426.00.

The County has entered into a capital lease agreement with Government Capital Corporation in the amount of \$245,000 for a chipsreader.

D. 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 that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The County is a defendant in the following lawsuits at September 30, 2014:

Frahm v. Refugio County, Texas: family is seeking damages after Mr. Frahm died in Refugio County Jail cell. He fainted or passed out hitting his head; case was dismissed on 1/15/14 and Refugio Co. officers were found not liable.

Huff v. Refugio County, Texas: Huff was allegedly drunk while involved in an accident and sped away during investigation. A pursuit ended when officers blocked Huff's car in the parking lot of the jail. At book-in, Huff became combative, a struggle ensued, and Huff suffered a broken arm. Huff alleges Corrections Officers violated his rights using excessive force. Case is pending with no discovery as of 6/13/13. The case was dismissed on 4/1/14.

Hebert v. Sheriff & Refugio Co Rural Health Clinic: Hebert was arrested for a parole violation same day or following day after release from TDCJ. While incarcerated, he requested a biopsy to check for prostate cancer because while at TDCJ he was instructed by a doctor to have a biopsy performed. Inmate was taken to Refugio Rural Health Clinic. The case was dismissed on 4/1/14.

E. Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The governing body elected to pay a rate of 6.72% for the 2012 and 6.79% for the 2014 year that did not exceed the actuarially determined rate as allowed by the provisions of the TCDRS Act.

The contribution rate payable by the employee members for calendar years 2012 and 2011 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Actuarial Valuation Information

| | | | |
|----------------------------|-------------------------------------------|-------------------------------------------|------------------------------------------|
| Actuarial valuation date | 12/31/2011 | 12/31/2012 | 12/31/2013 |
| Actuarial cost method | entry age | entry age | entry age |
| Amortization method | level percentage of payroll, closed | level percentage of payroll, closed | level percentage of payroll, closed |
| Amortization period | 20.0 | 20.0 | 20.0 |
| Asset valuation method | SAF: 10-yr smoothed value ESF: Fund value | SAF: 10-yr smoothed value ESF: Fund value | SAF: 5-yr smoothed value ESF: Fund value |
| Actuarial Assumptions | | | |
| Investment return | 8.00% | 8.00% | 8.00% |
| Projected salary increases | 5.4% | 5.4% | 4.9% |
| Inflation | 3.5% | 3.5% | 3.0% |
| Cost-of-living adjustments | 0.00% | 0.00% | 0.00% |

Trend Information for the Retirement Plan for the Employees of Refugio County, Texas

| Accounting Year <u>Ending</u> | Annual Percentage Pension of APC <u>Cost (APC)</u> | Net Pension | |
|----------------------------------|-------------------------------------------------------|--------------------|-------------------|
| | | <u>Contributed</u> | <u>Obligation</u> |
| 09-30-2012 | 300,359 | 100% | -0- |
| 09-30-2013 | 325,849 | 100% | -0- |
| 09-30-2014 | 344,230 | 100% | -0- |

ANALYSIS OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Annual Covered Payroll (c) | UAAL as a Percentage of Payroll ((b-a)/c) |
|--------------------------|-------------------------------|---------------------------------------|---------------------------|--------------------|----------------------------|-------------------------------------------|
| 2013 | \$8,422,731 | \$9,341,106 | \$918,375 | 90.17% | \$4,816,078 | 19.07% |

The schedule of funding progress presented as required supplementary information (RSI) immediately following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

F. Other Post employment Benefits

There are no post employment benefits.

REQUIRED SUPPLEMENTARY INFORMATION

REFUGIO COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2014

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 ANALYSIS OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Annual Covered Payroll (c) | UAAL as a Percentage of Payroll ((b-a)/c) |
|--------------------------------|----------------------------------------|------------------------------------------------|------------------------------------|--------------------------|-------------------------------------|----------------------------------------------------|
| 2009 | \$5,940,426 | \$6,714,961 | \$ 774,535 | 88.50% | \$3,189,437 | 24.30% |
| 2010 | 7,006,896 | 7,773,608 | 766,712 | 90.10 | 3,557,054 | 21.60 |
| 2011 | 7,401,604 | 8,262,877 | 861,273 | 89.60 | 3,814,422 | 22.60 |
| 2012 | 7,504,875 | 8,599,698 | 1,094,823 | 87.30 | 4,565,789 | 24.00 |
| 2013 | 8,422,731 | 9,341,106 | 918,375 | 90.17 | 4,816,078 | 19.07 |

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

REFUGIO COUNTY, TEXAS
 COMBINING BALANCE SHEET - ROAD AND BRIDGE FUNDS
 SEPTEMBER 30, 2014

| | Road and Bridge | Road and Bridge Special | Lateral Road | Total Road and Bridge |
|------------------------------------------------------|--------------------|-------------------------------|-----------------|-----------------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$696,718 | \$281,425 | \$65,602 | \$1,043,745 |
| Receivables (net of allowance for uncollectibles) | 113,452 | 860 | | 114,312 |
| Prepaid Expenses | 10,705 | | | 10,705 |
| Total Assets | \$820,875 | \$282,285 | \$65,602 | \$1,168,762 |
| LIABILITIES AND FUND BALANCES: | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$51,871 | | | \$51,871 |
| Deferred Revenues | 56,000 | | | 56,000 |
| Total Liabilities | 107,871 | 0 | 0 | 107,871 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue-Property Taxes | | | | |
| Total deferred inflows of resources | 53,879 | 0 | 0 | 53,879 |
| Fund Balances: | | | | |
| Non-Spendable | | | | |
| Prepaid Items | 40,705 | | | 40,705 |
| Restricted | | | | |
| Public Transportation | 618,420 | 282,285 | 65,602 | 966,307 |
| Total Fund Balance | 659,125 | 282,285 | 65,602 | 1,007,012 |
| Total Liabilities and Fund Balances | \$820,875 | \$282,285 | \$65,602 | \$1,168,762 |

The accompanying notes are an integral part of this statement.

REFUGIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - ROAD AND BRIDGE FUNDS
 YEAR ENDED SEPTEMBER 30, 2014

| | Road and Bridge | Road and Bridge Special | Lateral Road | Total Road and Bridge |
|----------------------------------------------|--------------------|-------------------------------|-----------------|-----------------------------|
| <i>REVENUES</i> | | | | |
| Taxes | | | | |
| Property | \$1,357,816 | | | \$1,357,816 |
| Intergovernmental | | 70,700 | 11,670 | 82,370 |
| Licenses and Permits | 250,392 | | | 250,392 |
| Charges for Services | 56,355 | | | 56,355 |
| Fines and Forfeitures | 647,032 | | | 647,032 |
| Interest | 4,857 | 1,033 | 278 | 6,168 |
| Total Revenues | <u>2,316,452</u> | <u>71,733</u> | <u>11,948</u> | <u>2,400,133</u> |
| <i>EXPENDITURES</i> | | | | |
| Current: | | | | |
| Public Transportation | | | | |
| Road and Bridge | 2,049,455 | 24,499 | | 2,073,954 |
| Total Expenditures | <u>2,049,455</u> | <u>24,499</u> | <u>0</u> | <u>2,073,954</u> |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures | <u>266,997</u> | <u>47,234</u> | <u>11,948</u> | <u>326,179</u> |
| <i>OTHER FINANCING SOURCES (USES):</i> | | | | |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | 266,997 | 47,234 | 11,948 | 326,179 |
| Fund Balances - Beginning | 392,128 | 235,051 | 53,654 | 680,833 |
| Fund Balances - Ending | <u>\$659,125</u> | <u>\$282,285</u> | <u>\$65,602</u> | <u>\$1,007,012</u> |

The accompanying notes are an integral part of this statement.

REFUGIO COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

| | SPECIAL REVENUE | | | | | | | | | | | | | | | | | |
|------------------------------------------------------|-----------------|------------------|---------------------------------|-----------------------------------------|-----------------------------|--------------------------|-------------------------------------------|------------------------------|-----------------------------|---------------------------------|-------------------------------------|----------------|---------------|-------------------------|-----------------|--------------------------|----------------------|-----------------|
| | AIRPORT FUND | ASSET SHARING | ATTORNEY ADMINI- STRATION | COUNTY CLERK RECORD MANAGEMENT | COURT- HOUSE SECURITY | COURT TECH- NOLOGY | DISTRICT CLERK RECORD MANAGEMENT | ECONOMIC DEVELOP- MENT | ELDERLY SERVICES FUND | ELECTION ADMINI- STRATION | EMPLOY- MENT CONTIN- GENCY | ESTRAY FUND | GRANT FUND | JAIL COMM- ISSARY | JURY | JUSTICE COURT TECH | JUVENILE SERVICES | LAW LIBRARY |
| ASSETS | | | | | | | | | | | | | | | | | | |
| Cash and Cash Equivalents | \$9,509 | \$42,175 | \$7,821 | \$153,876 | \$29,417 | \$3,782 | \$11,586 | \$0 | \$68,892 | \$9,256 | \$25,011 | \$592 | \$0 | \$102,975 | \$24,833 | \$66,225 | \$0 | \$10,993 |
| Receivables (net of allowance for uncollectibles) | 8,787 | | | 2,861 | 341 | 140 | 187 | | 11,857 | | | | | | 468 | 1,607 | | 220 |
| Prepaid Expenses | 174 | | | | | | | | 1,736 | | | | | | | | | 1,658 |
| Total Assets | \$18,470 | \$42,175 | \$7,821 | \$156,737 | \$29,758 | \$3,922 | \$11,773 | \$0 | \$82,485 | \$9,256 | \$25,011 | \$592 | \$0 | \$102,975 | \$25,301 | \$67,832 | \$1,658 | \$11,213 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | | | | | | | |
| Accounts Payable | \$1,306 | | | \$41 | | | | | \$1,603 | | | | | \$258 | \$3 | \$385 | \$188 | \$257 |
| Bank Overdraft | | | | | | | | | | | | | | | | | 1,515 | 201 |
| Accrued Wages Payable | | | | | | | | | | | | | | | | | | |
| Total Liabilities | 1,306 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 1,603 | 0 | 0 | 0 | 0 | 258 | 3 | 385 | 1,904 | 257 |
| Fund Balances | | | | | | | | | | | | | | | | | | |
| Non-Spendable | | | | | | | | | | | | | | | | | | |
| Prepaid Items | 174 | | | | | | | | 1,736 | | | | | | | | | 1,658 |
| Restricted | | | | | | | | | | | | | | | | | | |
| Economic Development | | | | | | | | 0 | | | | | | | | | | |
| General Administration | | | | | | | | | | 9,256 | | 0 | | | | | | |
| General Administration - Records | | | 7,821 | 156,696 | | 3,922 | 11,773 | | | | | | | | 25,298 | 67,447 | | 10,956 |
| Judicial | | | | | | | | | | | | | | | | | | |
| Health and Welfare | | | | | | | | | 79,146 | | | | | | | | | |
| Permanent Improvement | | | | | | | | | | | | | | | | | | |
| Public Safety | | | | | 29,758 | | | | | | | | | 102,717 | | | | |
| Committed | | | | | | | | | | | | | | | | | | |
| Culture and Recreation | 16,990 | | | | | | | | | | | | | | | | | |
| General Administration | | 42,175 | | | | | | | | | 25,011 | | | | | | | |
| Public Facilities | | | | | | | | | | | | | | | | | | |
| Unassigned | | | | | | | | | | | | | | | | | | |
| Total Fund Balances | 17,164 | 42,175 | 7,821 | 156,696 | 29,758 | 3,922 | 11,773 | 0 | 80,882 | 9,256 | 25,011 | 592 | 0 | 102,717 | 25,298 | 67,447 | (1,904) | 10,956 |
| TOTAL LIABILITIES AND FUND BALANCES | \$18,470 | \$42,175 | \$7,821 | \$156,737 | \$29,758 | \$3,922 | \$11,773 | \$0 | \$82,485 | \$9,256 | \$25,011 | \$592 | \$0 | \$102,975 | \$25,301 | \$67,832 | \$1,658 | \$11,213 |

The notes to the financial statements are an integral part of this statement.

| LEOSE TRAINING FIRE | SPECIAL REVENUE | | | | | | CAPITAL PROJECT | | | | | TOTAL NON-MAJOR GOVERNMENTAL FUND | | |
|---------------------|----------------------------------|----------------------------------|--------------|-----------------|---------------------|------------------------------------|-----------------------|------------------|------------|---------------------|--------------------------|-----------------------------------|---------------------------|-------------------------|
| | LEOSE TRAINING CONST- ABLE NO. 1 | LEOSE TRAINING CONST- ABLE NO. 2 | LIBRARY FUND | MARCO-TICS FUND | PRE TRIAL DIVERSION | RECORD MANAGEMENT AND PRESERVATION | SPECIAL FORE-ESTIMATE | TOLEOSE TRAINING | TITLE IV-E | VEHICLE REPLACEMENT | CAPITAL IMPROVEMENT FUND | | COASTAL IMPACT ASSISTANCE | COURT HOUSE RESTORATION |
| 6,863 | \$3,379 | \$2,931 | \$39,641 | \$272,282 | \$40,860 | \$68,289 | \$41,813 | \$2,904 | \$1,479 | \$37,679 | \$1,155 | \$0 | \$3,932 | \$1,090,150 |
| | \$3,379 | \$2,931 | \$39,641 | \$272,282 | \$46,260 | \$68,639 | \$41,813 | \$2,904 | \$1,479 | \$38,619 | \$1,155 | \$0 | \$3,932 | \$1,126,876 |
| 0 | 0 | 0 | 0 | 349 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,106 |
| | | | \$349 | | | | | | | | | | | \$4,390 |
| | | | | | | | | | | | | | | 1,515 |
| | | | | | | | | | | | | | | 201 |
| | | | | | | | | | | | | | | 3,568 |
| 6,863 | 3,379 | 2,931 | 39,641 | 271,933 | 46,260 | 68,639 | 41,813 | 2,904 | 1,479 | | 1,155 | | | 3,568 |
| | | | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | | 9,256 |
| | | | | | | | | | | | | | | 225,385 |
| | | | | | | | | | | | | | | 173,477 |
| | | | | | | | | | | | | | | 351,079 |
| | | | | | | | | | | | | | | 1,155 |
| | | | | | | | | | | | | | | 192,436 |
| | | | | | | | | | | | | | | 56,631 |
| | | | | | | | | | | | | | | 105,805 |
| | | | | | | | | | | | | | | 3,932 |
| | | | | | | | | | | | | | | (1,904) |
| 6,863 | 3,379 | 2,931 | 39,641 | 271,933 | 46,260 | 68,639 | 41,813 | 2,904 | 1,479 | 38,619 | 1,155 | 0 | 3,932 | 1,120,770 |
| | | | | | | | | | | | | | | |
| 6,863 | \$3,379 | \$2,931 | \$39,641 | \$272,282 | \$46,260 | \$68,639 | \$41,813 | \$2,904 | \$1,479 | \$38,619 | \$1,155 | \$0 | \$3,932 | \$1,126,876 |

REFUGIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | SPECIAL REVENUE | | | | | | | | | | | | | | | | | |
|----------------------------------------------|-----------------|------------------|---------------------------------|-----------------------------------------|-----------------------------|--------------------------|-------------------------------------------|------------------------------|-----------------------------|---------------------------------|----------------------------|----------------|---------------|-------------------------|----------|--------------------------|----------------------|----------------|
| | AIRPORT FUND | ASSET SHARING | ATTORNEY ADMINI- STRATION | COUNTY CLERK RECORD MANAGEMENT | COURT- HOUSE SECURITY | COURT TECH- NOLOGY | DISTRICT CLERK RECORD MANAGEMENT | ECONOMIC DEVELOP- MENT | ELDERLY SERVICES FUND | ELECTION ADMINI- STRATION | EMPLOY- MENT CONTIN- | ESTRAY FUND | GRANT FUND | JAIL COMM- ISSARY | JURY | JUSTICE COURT TECH | JUVENILE SERVICES | LAW LIBRARY |
| REVENUES | | | | | | | | | | | | | | | | | | |
| Intergovernmental | 52,085 | | 630 | 28,897 | 3,815 | 1,123 | 1,905 | \$133,348 | | 2,970 | | \$58,748 | | \$4,182 | | 100,237 | | 2,395 |
| Charges for Services | | | | | | | | 11,987 | | | | | 45,376 | 995 | 20,017 | | | |
| Interest | 131 | 183 | 14 | 590 | 117 | 7 | 53 | 463 | 10 | 91 | | | 425 | 12 | 255 | 96 | | 14 |
| Miscellaneous | | | 560 | | | | | 141,854 | | | | 385 | | | | | | |
| Total Revenues | 52,216 | 183 | 1,204 | 29,487 | 3,932 | 1,130 | 1,958 | 287,652 | 2,980 | 91 | 385 | 58,748 | 45,801 | 5,189 | 20,272 | 100,333 | | 2,409 |
| EXPENDITURES | | | | | | | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | | | | | | |
| General Administration | | | | | | | | | | | | | | | | | | |
| Elections | | | | | | | | | | | | | | | | | | |
| Non-Departmental | | | | | | | | | | | | | | | | | | |
| Records Management | | | | | | | | | | | | | | | | | | |
| Judicial | | | | | | | | | | | | | | | | | | |
| Judicial | | | 560 | | | | | | | | | | | 4,971 | 30,736 | | | |
| Legal | | | | | | | | | | | | | | | | | | |
| Law Library | | | | | | | | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | | | | | | | | |
| Constable | | | | | | | | | | | | | | | | | | |
| Courthouse Security | | | | | | | | | | | | | | | | | | |
| Fire | | | | | | | | | | | | | | | | | | |
| Juvenile Probation | | | | | | | | | | | | | | | | | | |
| Sheriff | | | | | | | | | | | | | | | | | | |
| Culture and Recreation | | | | | | | | | | | | | | | | | | |
| Airport | | | | | | | | | | | | | | | | | | |
| Library | | | | | | | | | | | | | | | | | | |
| Health and Welfare | | | | | | | | | | | | | | | | | | |
| Elderly Services | | | | | | | | | | | | | | | | | | |
| Capital Projects - | | | | | | | | | | | | | | | | | | |
| Capital Outlay and Other | | | | | | | | | | | | | | | | | | |
| Total Expenditures | 121,199 | 0 | 560 | 1,030 | 1,499 | 0 | 0 | 252,214 | 3,519 | 0 | 0 | 58,748 | 34,755 | 4,971 | 30,736 | 214,732 | | 6,679 |
| Excess (Deficiency) of Revenues Over (Under) | (68,983) | 183 | 644 | 28,457 | 2,433 | 1,130 | 1,958 | 35,438 | (539) | 91 | 385 | 0 | 11,046 | 218 | (10,464) | (114,399) | | (4,270) |
| Expenditures | | | | | | | | | | | | | | | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | | | | | | | | | | |
| Total Other Financing Sources (Uses) | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | (1,467) | 0 | 4,918 | 0 | (3,451) | 0 | 0 | 0 | 111,901 | | 2,000 |
| Net Changes in Fund Balances | (38,983) | 183 | 644 | 28,457 | 2,433 | 1,130 | 1,958 | (1,467) | (539) | 5,009 | 385 | (3,451) | 11,046 | 218 | (10,464) | (2,498) | | (2,270) |
| Fund Balances - Beginning | 56,147 | 41,992 | 7,177 | 128,239 | 27,325 | 2,792 | 9,815 | 1,467 | 45,444 | 9,795 | 20,002 | 207 | 3,451 | 91,671 | 25,080 | 77,911 | | 2,252 |
| Fund Balances - Ending | \$17,164 | \$42,175 | \$7,821 | \$156,696 | \$29,758 | \$3,922 | \$11,773 | \$0 | \$80,882 | \$9,256 | \$25,011 | \$592 | \$0 | \$102,717 | \$25,298 | \$67,447 | | \$10,956 |

The notes to the financial statements are an integral part of this statement.

| SPECIAL REVENUE | | | | | | | | | | | | CAPITAL PROJECT | | | | | | TOTAL |
|-------------------------------------------|-------------------------------------|---------------------------------------|------------------|--------------------|------------------------------------|--------------------|----------------------|---------|---------------------|--------------------------|---------------------------|--------------------------|----------------------------------|--|--|--|--|-------|
| LEOSE TRAINING CONST- FIRE TABLE NO. 1 | LEOSE TRAINING CONST- ABLE NO. 2 | LEOSE TRAINING CONST- LIBRARY FUND | MARCO- TICS FUND | PRE TRIAL DIVISION | RECORD MANAGEMENT AND PRESERVATION | SPECIAL FORT-ETURE | TOLEOSE TRAINING IVE | TITLE | VEHICLE REPLACEMENT | CAPITAL IMPROVEMENT FUND | COASTAL IMPACT ASSISTANCE | COURT- HOUSE RESTORATION | NON-MAJOR GOVERN- MENTAL FUND | | | | | |
| \$650 | \$650 | | | | | | \$2,902 | | | | \$706,945 | | \$907,425 | | | | | |
| 5 | 3 | 3 | 255 | 40,296 | 3,392 | 43 | 1 | 8 | 137 | 1 | | 4 | 316,120 | | | | | |
| | | | 41,689 | 14 | 278 | | | | 26,413 | | | | 4,792 | | | | | |
| 655 | 653 | 3 | 41,944 | 40,310 | 3,670 | 43 | 2,903 | 8 | 26,550 | 1 | 706,945 | 4 | 225,411 | | | | | |
| | | | 16,089 | | | | | | | | | | 1,453,748 | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | 107,700 | | | | | 7,000 | | | | | 3,519 | | | | | |
| | | | | | | | | | | | | | 0 | | | | | |
| | | | | | | | | | | | | | 1,030 | | | | | |
| | | | | | | | | | | | | | 36,267 | | | | | |
| | | | | | | | | | | | | | 6,679 | | | | | |
| 618 | | | | | | | | | | | | | 618 | | | | | |
| | | | | | | | | | | | | | 1,499 | | | | | |
| | | | | | | | | | | | | | 0 | | | | | |
| | | | | | | | | | | | | | 221,732 | | | | | |
| | | | | | | | | | | | | | 142,455 | | | | | |
| | | | | | | | | | | | | | 121,199 | | | | | |
| | | | | | | | | | | | | | 496 | | | | | |
| | | | | | | | | | | | | | 252,214 | | | | | |
| | | | | | | | | | | | | | | | | | | |
| 0 | 618 | 0 | 496 | 107,700 | 0 | 0 | 0 | 7,000 | 27,794 | 0 | 706,945 | 0 | 793,487 | | | | | |
| | | | | | | | | | | | | | 1,581,195 | | | | | |
| | | | | | | | | | | | | | | | | | | |
| 655 | 35 | 3 | 41,448 | 40,310 | 3,670 | 43 | 2,903 | (6,992) | (1,244) | 1 | 0 | 4 | (127,447) | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | 148,819 | | | | | |
| | | | | | | | | | | | | | (44,918) | | | | | |
| | | | | | | | | | | | | | 103,901 | | | | | |
| 655 | 35 | 3 | 1,448 | 40,310 | 3,670 | 43 | 2,903 | (6,992) | (1,244) | 1 | 0 | 4 | (23,546) | | | | | |
| | | | | | | | | | | | | | 64,969 | | | | | |
| 6,208 | 3,344 | 2,928 | 38,193 | 5,950 | 64,969 | 41,770 | 1 | 8,471 | 39,863 | 1,154 | 0 | 3,928 | 1,144,316 | | | | | |
| \$6,863 | \$5,379 | \$2,931 | \$39,641 | \$271,933 | \$46,260 | \$68,639 | \$41,813 | \$2,904 | \$1,479 | \$1,155 | \$0 | \$3,932 | \$1,120,770 | | | | | |

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
- BUDGET AND ACTUAL

REFUGIO COUNTY, TEXAS
 AIRPORT FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|----------|----------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$14,190 | \$51,485 | \$52,085 | \$600 |
| Interest | 10 | 10 | 131 | 121 |
| Total Revenues | 14,200 | 51,495 | 52,216 | 721 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and Recreation | 67,772 | 137,378 | 121,199 | 16,179 |
| Total Expenditures | 67,772 | 137,378 | 121,199 | 16,179 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (53,572) | (85,883) | (68,983) | 16,900 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | 30,000 | 30,000 | 30,000 | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 30,000 | 30,000 | 30,000 | 0 |
| Net Changes in Fund Balances | (23,572) | (55,883) | (38,983) | 16,900 |
| Fund Balances - Beginning | 56,147 | 56,147 | 56,147 | |
| Fund Balances - Ending | \$32,575 | \$264 | \$17,164 | \$16,900 |

REFUGIO COUNTY, TEXAS
ASSET SHARING
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|----------------------------------------------|------------------|----------|----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Interest | \$35 | \$35 | \$183 | \$148 |
| Total Revenues | 35 | 35 | 183 | 148 |
| EXPENDITURES | | | | |
| Capital Projects - | | | | |
| Capital Outlay and Other | 42,020 | 42,020 | 0 | 42,020 |
| Total Expenditures | 42,020 | 42,020 | 0 | 42,020 |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures | (41,985) | (41,985) | 183 | 42,168 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (41,985) | (41,985) | 183 | 42,168 |
| Fund Balances - Beginning | 41,992 | 41,992 | 41,992 | |
| Fund Balances - Ending | \$7 | \$7 | \$42,175 | \$42,168 |

REFUGIO COUNTY, TEXAS
ATTORNEY ADMINISTRATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|---------|---------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$1,000 | \$1,000 | 630 | (\$370) |
| Interest | 5 | 5 | 14 | 9 |
| Miscellaneous | 0 | 0 | 560 | 560 |
| Total Revenues | 1,005 | 1,005 | 1,204 | 199 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | 7,005 | 7,005 | 560 | 6,445 |
| Total Expenditures | 7,005 | 7,005 | 560 | 6,445 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,000) | (6,000) | 644 | 6,644 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (6,000) | (6,000) | 644 | 6,644 |
| Fund Balances - Beginning | 7,177 | 7,177 | 7,177 | |
| Fund Balances - Ending | \$1,177 | \$1,177 | \$7,821 | \$6,644 |

REFUGIO COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|-----------|-----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$18,000 | \$18,000 | 28,897 | \$10,897 |
| Interest | 300 | 300 | 590 | 290 |
| Total Revenues | 18,300 | 18,300 | 29,487 | 11,187 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Administration | 128,300 | 128,300 | 1,030 | 127,270 |
| Total Expenditures | 128,300 | 128,300 | 1,030 | 127,270 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (110,000) | (110,000) | 28,457 | 138,457 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (110,000) | (110,000) | 28,457 | 138,457 |
| Fund Balances - Beginning | 128,239 | 128,239 | 128,239 | |
| Fund Balances - Ending | \$18,239 | \$18,239 | \$156,696 | \$138,457 |

REFUGIO COUNTY, TEXAS
 COURTHOUSE SECURITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|-----------------|-----------------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$2,400 | \$2,400 | 3,815 | \$1,415 |
| Interest | 150 | 150 | 117 | (33) |
| Total Revenues | <u>2,550</u> | <u>2,550</u> | <u>3,932</u> | <u>1,382</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 29,395 | 29,395 | 1,499 | 27,896 |
| Total Expenditures | <u>29,395</u> | <u>29,395</u> | <u>1,499</u> | <u>27,896</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(26,845)</u> | <u>(26,845)</u> | <u>2,433</u> | <u>29,278</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | (26,845) | (26,845) | 2,433 | 29,278 |
| Fund Balances - Beginning | 27,325 | 27,325 | 27,325 | |
| Fund Balances - Ending | <u>\$480</u> | <u>\$480</u> | <u>\$29,758</u> | <u>\$29,278</u> |

REFUGIO COUNTY, TEXAS
 COURT TECHNOLOGY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|---------|---------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$502 | \$502 | 1,123 | \$621 |
| Interest | 0 | 0 | 7 | 7 |
| Total Revenues | 502 | 502 | 1,130 | 628 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 3,202 | 3,202 | 0 | 3,202 |
| Total Expenditures | 3,202 | 3,202 | 0 | 3,202 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,700) | (2,700) | 1,130 | 3,830 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (2,700) | (2,700) | 1,130 | 3,830 |
| Fund Balances - Beginning | 2,792 | 2,792 | 2,792 | |
| Fund Balances - Ending | \$92 | \$92 | \$3,922 | \$3,830 |

REFUGIO COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|---------|----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$1,400 | \$1,400 | 1,905 | \$505 |
| Interest | 32 | 32 | 53 | 21 |
| Total Revenues | 1,432 | 1,432 | 1,958 | 526 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Administration | 16,432 | 11,232 | 0 | 11,232 |
| Total Expenditures | 16,432 | 11,232 | 0 | 11,232 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (15,000) | (9,800) | 1,958 | 11,758 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (15,000) | (9,800) | 1,958 | 11,758 |
| Fund Balances - Beginning | 9,815 | 9,815 | 9,815 | |
| Fund Balances - Ending | (\$5,185) | \$15 | \$11,773 | \$11,758 |

REFUGIO COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|-----------------------------------------------------------|------------------|---------|---------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Interest | \$0 | \$0 | 0 | \$0 |
| Total Revenues | 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Administration | | | | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | (1,467) | (1,467) | (1,467) | 0 |
| Total Other Financing Sources (Uses) | (1,467) | (1,467) | (1,467) | 0 |
| Net Changes in Fund Balances | (1,467) | (1,467) | (1,467) | 0 |
| Fund Balances - Beginning | 1,467 | 1,467 | 1,467 | |
| Fund Balances - Ending | \$0 | \$0 | \$0 | \$0 |

REFUGIO COUNTY, TEXAS
 ELDERLY SERVICES
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|-----------------|-----------------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | \$121,326 | \$121,326 | \$133,348 | \$12,022 |
| Charges for Services | 12,925 | 12,925 | 11,987 | (938) |
| Interest | 75 | 75 | 463 | 388 |
| Miscellaneous | 141,854 | 141,854 | 141,854 | 0 |
| Total Revenues | <u>276,180</u> | <u>276,180</u> | <u>287,652</u> | <u>11,472</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health and Welfare | 301,180 | 318,180 | 252,214 | 65,966 |
| Total Expenditures | <u>301,180</u> | <u>318,180</u> | <u>252,214</u> | <u>65,966</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(25,000)</u> | <u>(42,000)</u> | <u>35,438</u> | <u>77,438</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | (25,000) | (42,000) | 35,438 | 77,438 |
| Fund Balances - Beginning | 45,444 | 45,444 | 45,444 | |
| Fund Balances - Ending | <u>\$20,444</u> | <u>\$3,444</u> | <u>\$80,882</u> | <u>\$77,438</u> |

REFUGIO COUNTY, TEXAS
 ELECTION ADMINISTRATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|----------------|----------------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$2,500 | \$2,500 | \$2,970 | \$470 |
| Interest | 5 | 5 | 10 | 5 |
| Total Revenues | <u>2,505</u> | <u>2,505</u> | <u>2,980</u> | <u>475</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Elections | 6,040 | 6,040 | 3,519 | 2,521 |
| Total Expenditures | <u>6,040</u> | <u>6,040</u> | <u>3,519</u> | <u>2,521</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(3,535)</u> | <u>(3,535)</u> | <u>(539)</u> | <u>2,996</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | (3,535) | (3,535) | (539) | 2,996 |
| Fund Balances - Beginning | 9,795 | 9,795 | 9,795 | |
| Fund Balances - Ending | <u>\$6,260</u> | <u>\$6,260</u> | <u>\$9,256</u> | <u>\$2,996</u> |

REFUGIO COUNTY, TEXAS
 JAIL COMMISSARY FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|-----------------------------------------------------------|------------------|----------|-----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$41,100 | \$41,100 | 45,376 | \$4,276 |
| Interest | 65 | 65 | 425 | 360 |
| Total Revenues | 41,165 | 41,165 | 45,801 | 4,636 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 71,165 | 71,165 | 34,755 | 36,410 |
| Total Expenditures | 71,165 | 71,165 | 34,755 | 36,410 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (30,000) | (30,000) | 11,046 | 41,046 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (30,000) | (30,000) | 11,046 | 41,046 |
| Fund Balances - Beginning | 91,671 | 91,671 | 91,671 | |
| Fund Balances - Ending | \$61,671 | \$61,671 | \$102,717 | \$41,046 |

REFUGIO COUNTY, TEXAS
 JURY FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|-----------------|-----------------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | \$2,500 | \$2,500 | 4,182 | \$1,682 |
| Charges for Services | 400 | 400 | 995 | 595 |
| Interest | 15 | 15 | 12 | (3) |
| Total Revenues | <u>2,915</u> | <u>2,915</u> | <u>5,189</u> | <u>2,274</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | 27,915 | 27,915 | 4,971 | 22,944 |
| Total Expenditures | <u>27,915</u> | <u>27,915</u> | <u>4,971</u> | <u>22,944</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(25,000)</u> | <u>(25,000)</u> | <u>218</u> | <u>25,218</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | <u>(25,000)</u> | <u>(25,000)</u> | <u>218</u> | <u>25,218</u> |
| Fund Balances - Beginning | 25,080 | 25,080 | 25,080 | |
| Fund Balances - Ending | <u>\$80</u> | <u>\$80</u> | <u>\$25,298</u> | <u>\$25,218</u> |

REFUGIO COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|-----------------|-----------------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$22,000 | \$22,000 | 20,017 | (\$1,983) |
| Interest | 170 | 170 | 255 | 85 |
| Total Revenues | <u>22,170</u> | <u>22,170</u> | <u>20,272</u> | <u>(1,898)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | 92,170 | 92,170 | 30,736 | 61,434 |
| Total Expenditures | <u>92,170</u> | <u>92,170</u> | <u>30,736</u> | <u>61,434</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(70,000)</u> | <u>(70,000)</u> | <u>(10,464)</u> | <u>59,536</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Changes in Fund Balances | (70,000) | (70,000) | (10,464) | 59,536 |
| Fund Balances - Beginning | 77,911 | 77,911 | 77,911 | |
| Fund Balances - Ending | <u>\$7,911</u> | <u>\$7,911</u> | <u>\$67,447</u> | <u>\$59,536</u> |

REFUGIO COUNTY, TEXAS
 JUVENILE SERVICES
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|-----------|-----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | \$82,237 | \$100,237 | \$100,237 | \$0 |
| Interest | 0 | 0 | 96 | 96 |
| Total Revenues | 82,237 | 100,237 | 100,333 | 96 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 185,551 | 212,138 | 214,732 | (2,594) |
| Total Expenditures | 185,551 | 212,138 | 214,732 | (2,594) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (103,314) | (111,901) | (114,399) | (2,498) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | 103,314 | 111,901 | 111,901 | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 103,314 | 111,901 | 111,901 | 0 |
| Net Changes in Fund Balances | 0 | 0 | (2,498) | (2,498) |
| Fund Balances - Beginning | 2,252 | 2,252 | 2,252 | |
| Fund Balances - Ending | \$2,252 | \$2,252 | (\$246) | (\$2,498) |

REFUGIO COUNTY, TEXAS
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|----------------|-----------------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$2,000 | \$2,000 | 2,395 | \$395 |
| Interest | 15 | 15 | 14 | (1) |
| Miscellaneous | | | | 0 |
| Total Revenues | <u>2,015</u> | <u>2,015</u> | <u>2,409</u> | <u>394</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | 10,015 | 10,015 | 6,679 | 3,336 |
| Total Expenditures | <u>10,015</u> | <u>10,015</u> | <u>6,679</u> | <u>3,336</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(8,000)</u> | <u>(8,000)</u> | <u>(4,270)</u> | <u>3,730</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | 2,000 | 2,000 | 2,000 | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> | <u>0</u> |
| Net Changes in Fund Balances | (6,000) | (6,000) | (2,270) | 3,730 |
| Fund Balances - Beginning | 13,226 | 13,226 | 13,226 | |
| Fund Balances - Ending | <u>\$7,226</u> | <u>\$7,226</u> | <u>\$10,956</u> | <u>\$3,730</u> |

REFUGIO COUNTY, TEXAS
LEOSE TRAINING - FIRE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|---------|---------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | \$0 | \$0 | \$650 | \$650 |
| Interest | 5 | 5 | 5 | 0 |
| Total Revenues | 5 | 5 | 655 | 650 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 6,205 | 6,205 | 0 | 6,205 |
| Total Expenditures | 6,205 | 6,205 | 0 | 6,205 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,200) | (6,200) | 655 | 6,855 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (6,200) | (6,200) | 655 | 6,855 |
| Fund Balances - Beginning | 6,208 | 6,208 | 6,208 | |
| Fund Balances - Ending | \$8 | \$8 | \$6,863 | \$6,855 |

REFUGIO COUNTY, TEXAS
LEOSE TRAINING CONSTABLE NO. 1
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|---------|---------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | \$0 | \$0 | 650 | \$650 |
| Interest | 5 | 5 | 3 | (2) |
| Total Revenues | 5 | 5 | 653 | 648 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 3,345 | 3,345 | 618 | 2,727 |
| Total Expenditures | 3,345 | 3,345 | 618 | 2,727 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,340) | (3,340) | 35 | 3,375 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (3,340) | (3,340) | 35 | 3,375 |
| Fund Balances - Beginning | 3,344 | 3,344 | 3,344 | |
| Fund Balances - Ending | \$4 | \$4 | \$3,379 | \$3,375 |

REFUGIO COUNTY, TEXAS
 LEOSE TRAINING CONSTABLE NO. 2
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|---------|---------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | \$0 | \$0 | 0 | \$0 |
| Interest | 2 | 2 | 3 | 1 |
| Total Revenues | 2 | 2 | 3 | 1 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 2,930 | 2,930 | 0 | 2,930 |
| Total Expenditures | 2,930 | 2,930 | 0 | 2,930 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,928) | (2,928) | 3 | 2,931 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (2,928) | (2,928) | 3 | 2,931 |
| Fund Balances - Beginning | 2,928 | 2,928 | 2,928 | |
| Fund Balances - Ending | \$0 | \$0 | \$2,931 | \$2,931 |

REFUGIO COUNTY, TEXAS
LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|----------|----------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Interest | \$105 | \$105 | 255 | \$150 |
| Miscellaneous | 40,000 | 40,000 | 41,689 | 1,689 |
| Total Revenues | 40,105 | 40,105 | 41,944 | 1,839 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and Recreation | 38,105 | 38,105 | 496 | 37,609 |
| Total Expenditures | 38,105 | 38,105 | 496 | 37,609 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,000 | 2,000 | 41,448 | 39,448 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers Out | (40,000) | (40,000) | (40,000) | 0 |
| Total Other Financing Sources (Uses) | (40,000) | (40,000) | (40,000) | 0 |
| Net Changes in Fund Balances | (38,000) | (38,000) | 1,448 | 39,448 |
| Fund Balances - Beginning | 38,193 | 38,193 | 38,193 | |
| Fund Balances - Ending | \$193 | \$193 | \$39,641 | \$39,448 |

REFUGIO COUNTY, TEXAS
 NARCOTICS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|-----------|-----------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Interest | \$1,300 | \$1,300 | 1,579 | \$279 |
| Miscellaneous | 1,600 | 1,600 | 14,510 | 12,910 |
| Total Revenues | 2,900 | 2,900 | 16,089 | 13,189 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 203,000 | 203,000 | 107,700 | 95,300 |
| Total Expenditures | 203,000 | 203,000 | 107,700 | 95,300 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (200,100) | (200,100) | (91,611) | 108,489 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (200,100) | (200,100) | (91,611) | 108,489 |
| Fund Balances - Beginning | 363,544 | 363,544 | 363,544 | |
| Fund Balances - Ending | \$163,444 | \$163,444 | \$271,933 | \$108,489 |

REFUGIO COUNTY, TEXAS
 PRE TRIAL DIVERSION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|--------------------------------------------------------------|------------------|----------|----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$40,000 | \$40,000 | 40,296 | \$296 |
| Interest | 0 | 0 | 14 | 14 |
| Total Revenues | 40,000 | 40,000 | 40,310 | 310 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Administration | 43,450 | 43,450 | 0 | 43,450 |
| Total Expenditures | 43,450 | 43,450 | 0 | 43,450 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,450) | (3,450) | 40,310 | 43,760 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (3,450) | (3,450) | 40,310 | 43,760 |
| Fund Balances - Beginning | 5,950 | 5,950 | 5,950 | |
| Fund Balances - Ending | \$2,500 | \$2,500 | \$46,260 | \$43,760 |

REFUGIO COUNTY, TEXAS
 RECORDS MANAGEMENT AND PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|----------|----------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | \$4,600 | \$4,600 | 3,392 | (\$1,208) |
| Interest | 400 | 400 | 278 | (122) |
| Total Revenues | 5,000 | 5,000 | 3,670 | (1,330) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Administration | 64,000 | 64,000 | 0 | 64,000 |
| Total Expenditures | 64,000 | 64,000 | 0 | 64,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (59,000) | (59,000) | 3,670 | 62,670 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (59,000) | (59,000) | 3,670 | 62,670 |
| Fund Balances - Beginning | 64,969 | 64,969 | 64,969 | |
| Fund Balances - Ending | \$5,969 | \$5,969 | \$68,639 | \$62,670 |

REFUGIO COUNTY, TEXAS
 COURTHOUSE RESTORATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|-----------------------------------------------------------|------------------|---------|---------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Interest | \$0 | \$0 | \$4 | \$4 |
| Total Revenues | 0 | 0 | 4 | 4 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Capital Projects - | | | | |
| Capital Outlay and Other | 3,928 | 3,928 | 0 | 3,928 |
| Total Expenditures | 3,928 | 3,928 | 0 | 3,928 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,928) | (3,928) | 4 | 3,932 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (3,928) | (3,928) | 4 | 3,932 |
| Fund Balances - Beginning | 3,928 | 3,928 | 3,928 | |
| Fund Balances - Ending | \$0 | \$0 | \$3,932 | \$3,932 |

REFUGIO COUNTY, TEXAS
SPECIAL FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with |
|----------------------------------------------|------------------|----------|----------|------------------------------------------|
| | Original | Final | | Final Budget - Positive (Negative) |
| REVENUES | | | | |
| Interest | \$35 | \$35 | \$43 | \$8 |
| Total Revenues | 35 | 35 | 43 | 8 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Capital Projects - | | | | |
| Capital Outlay and Other | 41,700 | 41,700 | 0 | 41,700 |
| Total Expenditures | 41,700 | 41,700 | 0 | 41,700 |
| Excess (Deficiency) of Revenues Over (Under) | | | | |
| Expenditures | (41,665) | (41,665) | 43 | 41,708 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (41,665) | (41,665) | 43 | 41,708 |
| Fund Balances - Beginning | 41,770 | 41,770 | 41,770 | |
| Fund Balances - Ending | \$105 | \$105 | \$41,813 | \$41,708 |

REFUGIO COUNTY, TEXAS
 TITLE IV-E
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|--------------------------------------------------------------|------------------|---------|---------|-----------------------------------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 |
| Interest | 0 | 0 | 8 | 8 |
| Total Revenues | 0 | 0 | 8 | 8 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 7,000 | 7,000 | 7,000 | 0 |
| Total Expenditures | 7,000 | 7,000 | 7,000 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (7,000) | (7,000) | (6,992) | 8 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (7,000) | (7,000) | (6,992) | 8 |
| Fund Balances - Beginning | 8,471 | 8,471 | 8,471 | |
| Fund Balances - Ending | \$1,471 | \$1,471 | \$1,479 | \$8 |

REFUGIO COUNTY, TEXAS
 VEHICLE REPLACEMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget - |
|--------------------------------------------------------------|------------------|----------|----------|---------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | \$10,500 | \$10,500 | \$26,413 | \$15,913 |
| Interest | 10 | 10 | 137 | 127 |
| Total Revenues | 10,510 | 10,510 | 26,550 | 16,040 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Capital Projects - | | | | |
| Capital Outlay and Other | 47,060 | 47,060 | 27,794 | 19,266 |
| Total Expenditures | 47,060 | 47,060 | 27,794 | 19,266 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (36,550) | (36,550) | (1,244) | 35,306 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In | | | | 0 |
| Operating Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Changes in Fund Balances | (36,550) | (36,550) | (1,244) | 35,306 |
| Fund Balances - Beginning | 39,863 | 39,863 | 39,863 | |
| Fund Balances - Ending | \$3,313 | \$3,313 | \$38,619 | \$35,306 |

AGENCY

REFUGIO COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | Juvenile Fee Funds | State Fees | Cash Bond Fund | TDRA Grant Fund | County Officer Accounts | Total |
|---------------------------|--------------------------|---------------|----------------------|-----------------------|-------------------------------|-----------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$17,871 | \$134,563 | \$62,294 | \$0 | \$664,412 | \$879,140 |
| Accounts Receivable | 0 | 67,875 | 0 | | | 67,875 |
| Total Assets | \$17,871 | \$202,438 | \$62,294 | \$0 | \$664,412 | \$947,015 |
| LIABILITIES: | | | | | | |
| Accounts Payable | \$0 | \$185,923 | \$0 | \$0 | \$0 | \$185,923 |
| Due to Others | 17,871 | 16,515 | 62,294 | 0 | 664,412 | 761,092 |
| Total Liabilities | \$17,871 | \$202,438 | \$62,294 | \$0 | \$664,412 | \$947,015 |

REFUGIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| <u>JUVENILE FEE FUND</u> | BALANCE 10/1/2013 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2014 |
|---------------------------|----------------------|--------------|----------------|----------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$20,665 | \$214 | \$3,008 | \$17,871 |
| Accounts Receivable | 1 | | 1 | 0 |
| Total Assets | <u>\$20,666</u> | <u>\$214</u> | <u>\$3,009</u> | <u>\$17,871</u> |

| | | | | |
|---------------------|-----------------|--------------|----------------|-----------------|
| LIABILITIES: | | | | |
| Accounts Payable | | | | \$0 |
| Due to Others | 20,666 | 214 | 3,009 | 17,871 |
| Total Liabilities | <u>\$20,666</u> | <u>\$214</u> | <u>\$3,009</u> | <u>\$17,871</u> |

| <u>STATE FEES</u> | BALANCE 10/1/2013 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2014 |
|---------------------------|----------------------|------------------|------------------|----------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$184,460 | \$760,407 | \$810,304 | \$134,563 |
| Accounts Receivable | 47,210 | 67,875 | 47,210 | 67,875 |
| Total Assets | <u>\$231,670</u> | <u>\$828,282</u> | <u>\$857,514</u> | <u>\$202,438</u> |

| | | | | |
|---------------------|------------------|------------------|------------------|------------------|
| LIABILITIES: | | | | |
| Accounts Payable | 180,970 | 185,923 | 180,970 | 185,923 |
| Due to Others | 50,700 | 642,359 | 676,544 | 16,515 |
| Total Liabilities | <u>\$231,670</u> | <u>\$828,282</u> | <u>\$857,514</u> | <u>\$202,438</u> |

| <u>CASH BOND FUND</u> | BALANCE 10/1/2013 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2014 |
|---------------------------|----------------------|--------------|------------|----------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$62,014 | \$280 | | \$62,294 |
| Accounts Receivable | 5 | | 5 | 0 |
| Total Assets | <u>\$62,019</u> | <u>\$280</u> | <u>\$5</u> | <u>\$62,294</u> |

| | | | | |
|---------------------|-----------------|--------------|------------|-----------------|
| LIABILITIES: | | | | |
| Accounts Payable | | | | \$0 |
| Due to Others | 62,019 | 280 | 5 | 62,294 |
| Total Liabilities | <u>\$62,019</u> | <u>\$280</u> | <u>\$5</u> | <u>\$62,294</u> |

| <u>TDRA FUND</u> | BALANCE 10/1/2013 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2014 |
|---------------------------|----------------------|-----------------|-----------------|----------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$0 | \$38,295 | \$38,295 | \$0 |
| Accounts Receivable | | | | 0 |
| Total Assets | <u>\$0</u> | <u>\$38,295</u> | <u>\$38,295</u> | <u>\$0</u> |

| | | | | |
|---------------------|------------|-----------------|-----------------|------------|
| LIABILITIES: | | | | |
| Accounts Payable | | | | |
| Due to Others | 0 | 38,295 | 38,295 | 0 |
| Total Liabilities | <u>\$0</u> | <u>\$38,295</u> | <u>\$38,295</u> | <u>\$0</u> |

| <u>COUNTY OFFICER ACCOUNTS</u> | 10/1/2013 | ADDITIONS | DEDUCTIONS | 9/30/2014 |
|--------------------------------|------------------|-----------------|------------|------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$592,948 | \$71,464 | | \$664,412 |
| Accounts Receivable | | | | 0 |
| Total Assets | <u>\$592,948</u> | <u>\$71,464</u> | <u>\$0</u> | <u>\$664,412</u> |

| | | | | |
|---------------------|------------------|-----------------|------------|------------------|
| LIABILITIES: | | | | |
| Accounts Payable | | | | \$0 |
| Due to Others | 592,948 | 71,464 | 0 | 664,412 |
| Total Liabilities | <u>\$592,948</u> | <u>\$71,464</u> | <u>\$0</u> | <u>\$664,412</u> |

| <u>TOTAL</u> | BALANCE 10/1/2013 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2014 |
|---------------------------|----------------------|------------------|------------------|----------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$860,087 | \$870,660 | \$851,607 | \$879,140 |
| Accounts Receivable | 47,216 | 67,875 | 47,216 | 67,875 |
| Total Assets | <u>\$907,303</u> | <u>\$938,535</u> | <u>\$898,823</u> | <u>\$947,015</u> |

| | | | | |
|---------------------|------------------|------------------|--------------------|------------------|
| LIABILITIES: | | | | |
| Accounts Payable | 180,970 | \$185,923 | \$180,970 | \$185,923 |
| Due to Others | 726,333 | 752,612 | 898,823 | 761,092 |
| Total Liabilities | <u>\$907,303</u> | <u>\$938,535</u> | <u>\$1,079,793</u> | <u>\$947,015</u> |

SINGLE AUDIT SECTION

REFUGIO COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

| SOURCE AND TITLE OF GRANT | FEDERAL CFDA NUMBER | GRANTOR'S/ PASS-THROUGH GRANTOR'S NUMBER | AWARD AMOUNT | PROGRAM EXPEN- TURES |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------|-----------------|----------------------------|
| FEDERAL ASSISTANCE | | | | |
| NON-STIMULUS PROGRAMS | | | | |
| U.S. Department of Health and Human Services | | | | |
| Passed Through | | | | |
| Office of the Attorney General | | | | |
| Child Support Enforcement-Title IV-D (NM) | 93.563 | NONE | | <u>\$6,925</u> |
| Passed Through | | | | |
| Coastal Bend Area Agency on Aging | | | | |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers TITLE III-B (NM) | 93.044 | AAA-1048-11B | | 9,851 |
| Special Programs for the Aging - Title III, Part C - Nutrition Services TITLE III-C (NM) | 93.045 | AAA-1048-11 | | 26,686 |
| Total U.S. Department of Health and Human Services | | | | <u>43,462</u> |
| U.S. Department of the Interior | | | | |
| Fish and Wildlife Service | | | | |
| Direct | | | | |
| Coastal Impact Assistance Program (M) | 15.668 | | | 706,945 |
| Total U.S. Department of the Interior | | | | <u>706,945</u> |
| U.S. Department of Housing and Urban Development | | | | |
| Community Development Block Grants/States Program (NM) | 14.228 | | | |
| Passed Through | | | | |
| Texas Department of Agriculture | | | | |
| Water and Sewer Improvements | | 713401 | 300,000 | 38,295 |
| Water and Sewer Improvements | | 713095 | 500,000 | 0 |
| Total U.S. Department of Housing and Urban Development | | | | <u>38,295</u> |
| U.S. Department of Homeland Security | | | | |
| Passed Through | | | | |
| Texas Division of Emergency Management | | | | |
| Operation Stonegarden Grant Program (M) | 97.067 | | | |
| Year 2011 | | EMW-2011-SS-0019 | 570,584 | 64,821 |
| Year 2012 | | EMW-2012-SS-00018-501 | 450,000 | 291,888 |
| Year 2013 | | | | 195,955 |
| SHSP LETPA | | | 37,095 | 37,095 |
| Total U.S. Department of Homeland Security | | | | <u>589,759</u> |
| TOTAL NON-STIMULUS PROGRAMS | | | | <u>1,378,461</u> |
| Total Federal Assistance | | | | <u>\$1,378,461</u> |

CFDA=CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE NUMBER

M=MAJOR PROGRAM

NM=NONMAJOR PROGRAM

See Accompanying Notes to Schedule of Federal Financial Assistance

REFUGIO COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 713401
 Contract Period: 11/12/2013 to 11/11/2015

| | FEDERAL | | LOCAL MATCH | | VARIANCE |
|-----------------------------------|------------|--------------|-------------|--------------|-----------|
| | PRIOR YEAR | CURRENT YEAR | PRIOR YEAR | CURRENT YEAR | |
| REVENUE | | | | | |
| Federal | \$300,000 | \$0 | \$38,295 | | \$261,705 |
| Local | | | | | 0 |
| TOTAL REVENUE: | 300,000 | 0 | 38,295 | 0 | 261,705 |
| EXPENSES | | | | | |
| Federal | | | | | |
| Water Improvements - Construction | 155,335 | | | | 155,335 |
| Water Improvements - Engineering | 27,720 | 20,295 | | | 7,425 |
| Sewer Improvements - Construction | 73,665 | | | | 73,665 |
| Sewer Improvements - Engineering | 13,280 | | | | 13,280 |
| General Administration | 30,000 | 18,000 | | | 12,000 |
| TOTAL EXPENSES | 300,000 | 0 | 38,295 | 0 | 261,705 |
| Excess Revenue over Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 713095
 Contract Period: 01/23/2014 to 01/22/2016

| | FEDERAL | | LOCAL MATCH | | VARIANCE |
|-----------------------------------|------------|--------------|-------------|--------------|-----------|
| | PRIOR YEAR | CURRENT YEAR | PRIOR YEAR | CURRENT YEAR | |
| REVENUE | | | | | |
| Federal | \$500,000 | \$0 | \$0 | | \$500,000 |
| Local | | | | | 0 |
| TOTAL REVENUE: | 500,000 | 0 | 0 | 0 | 500,000 |
| EXPENSES | | | | | |
| Federal | | | | | |
| Water Improvements - Construction | 399,500 | | | | 399,500 |
| Water Improvements - Engineering | 50,000 | | | | 50,000 |
| Rehab Single - Unit - Water | 10,500 | | | | 10,500 |
| General Administration | 40,000 | | | | 40,000 |
| TOTAL EXPENSES | 500,000 | 0 | 0 | 0 | 500,000 |
| Excess Revenue over Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |

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

To the Commissioner's Court
Refugio County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Refugio County, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise Refugio County, Texas' basic financial statements and have issued our report thereon dated April 13, 2015.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below as finding 2014-1 that we consider to be a significant deficiency.

2014-1 Segregation of Duties

Condition: Segregation of Duties - due to the limited number of people working in the office, many critical duties are combined and given to the available employees. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system as possible.

Criteria: Internal controls should be in place that provides reasonable assurance that to the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system as possible.

Effect: Because the County does not have proper segregation of duties the possibility exists that the financial statements can be materially misstated either through mistake, error, or fraud.

Cause of Condition: This condition exists because it would be impracticable and expensive for the County to have a proper segregation of duties.

Recommendation: We recommend that the County look into the possibility of dividing up the accounting, bookkeeping/cash duties and/or to institute more oversight by management so as to avoid the possibility of financial statements being materially misstated either through mistake, error, or fraud.

Response: The County is not large enough to effectuate segregation of duties; therefore, the County will implement more oversight by the Commissioner's Court and by County management.

This comment was listed on the prior year's report.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Refugio County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Refugio County, Texas' Response to Findings

Refugio County, Texas' response to the findings identified in our audit is described above. Refugio County, Texas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Wayne R Beyer".

BEYER & CO.
Certified Public Accountants
Pleasanton, Texas
April 13, 2015

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Commissioner's Court
Refugio County, Texas

Report on Compliance for Each Major Federal Program

We have audited Refugio County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Refugio County, Texas' major federal programs for the year ended September 30, 2014. Refugio County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Refugio County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Refugio County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Refugio County, Texas' compliance.

Opinion on Each Major Federal Program

In our opinion, Refugio County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance.

Report on Internal Control over Compliance

Management of Refugio County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Refugio County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Refugio County, Texas' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described on page 85 as finding 2014-1 that we consider to be a significant deficiency.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



BEYER & CO.
Certified Public Accountants
Pleasanton, Texas
April 13, 2015

REFUGIO COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

General

The accompanying Schedule of Expenditure of Federal Awards presents the activity of all Refugio County, Texas's Federal grants for the year ended September 30, 2014. This report is intended for the information of Refugio County, Texas, and Federal awarding agencies, and is not intended to be used and should not be used by anyone other than these specified parties.

Basis of Accounting

The Schedule of Expenditure of Federal Awards is presented using the modified accrual basis of accounting.

Non Cash Grants

Refugio County received no non-cash grants for the year ended September 30, 2014.

REFUGIO COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Federal

There were no prior audit findings for Federal Awards.

REFUGIO COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses a unqualified opinion on the financial statements of the Refugio County, Texas.
2. There was one significant deficiency disclosed during the audit. There was no material weakness disclosed during the audit. The finding is on page 85 of the report.
3. There were no instances of noncompliance material to the financial statements of the Refugio County, Texas, which would be required to be reported in accordance with Government Auditing Standards.
4. There was no significant deficiency over major Federal award programs disclosed during the audit. There was no material weaknesses over major Federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major Federal award programs for Refugio County, Texas expresses an unqualified opinion on all major Federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs: Operation Stonegarden Grant Program – CFDA 97.067 and Coastal Impact Assistance Program – CFDA 15.668.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Refugio County did not qualify as a low-risk auditee.
10. Material Weaknesses
 - a. There was no material weakness disclosed during the audit.

Findings relating to the Financial Statements

There was one significant deficiency disclosed during the audit as 2014-1 on page 85. There was no material weakness disclosed during the audit.

Findings and Questioned Costs for Federal Awards

There were no questioned costs or noncompliances.

