

**SHERIFF'S DEPARTMENT  
MAVERICK COUNTY  
CONFISCATED FUNDS**  
Eagle Pass, Texas

**Audit Report**

Years Ended September 30, 2010, 2011, and 2012



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Audit Report

For The Years Ended September 30, 2010, 2011, and 2012

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# Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Sheriff Tom Schmerber  
Members of Commissioners Court  
Maverick County, Texas

We were engaged to audit the accompanying Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance of the Sheriff's Department Confiscated Funds of the Maverick County, Texas (the "County") as of and for the years ended September 30, 2010, 2011, and 2012. The financial statements were lifted from the County's annual financial statements issued in prior years and omits notes to the financial statements that may be an integral part of the financial statements. The Maverick County's annual financial statements were audited by another certified public accounting firm. These financial statements are the responsibility of the County's management.

The County Sheriff's department did not maintain a general ledger nor other records adequate to conduct an audit of the Confiscated Funds in accordance with generally accepted auditing standards or a program specific audit of the equitable sharing federal program in accordance with governmental auditing standards.

Since the County's accounting records for the Sheriff's Department Confiscated Funds are inadequate, and we were not able to apply auditing procedures, the scope of our work was not sufficient to enable us to express, and we do not express, any opinions on these financial statements.

We noted certain matters which we have reported to management of the County's Sheriff Department in a separate letter dated February 2, 2016.

We were engaged for the purpose of forming an opinion on the financial statements referred above. The Supplemental Information on pages 4 through 8 is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matters discussed above, it is inappropriate to and we do not express an opinion on the Supplemental Information on pages 4 through 8.



February 2, 2016

## **FINANCIAL STATEMENTS**

**SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas**

**Balance Sheet**

Years Ended September 30, 2010, 2011, 2012

	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 200,691	\$ 723,184	\$ 102,888
Receivables, Net	<u>90,000</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>290,691</u></u>	<u><u>723,184</u></u>	<u><u>102,888</u></u>
<b>LIABILITIES</b>			
Other Accrued Expenses	-	-	3,865
Due to Other Funds	-	-	(1,424)
Other Payables	-	-	(620,296)
Due to Others	<u>290,691</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>290,691</u></u>	<u><u>-</u></u>	<u><u>(617,855)</u></u>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Other Restricted Fund Balance	-	723,184	720,743
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u><u>-</u></u>	<u><u>723,184</u></u>	<u><u>720,743</u></u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 290,691</u></b>	<b><u>\$ 723,184</u></b>	<b><u>\$ 102,888</u></b>

**SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**

**Years Ended September 30, 2011, 2012**

	<b>2011</b>	<b>2012</b>
<b>REVENUES</b>		
Intergovernmental Revenue and Grants	\$ -	\$ -
Charges for Services	- -	- -
Fines	1,765,485	145,487
Investment Earnings	- -	- -
Miscellaneous	- -	- -
 Total Revenues	 1,765,485	 145,487
<b>EXPENDITURES</b>		
Current:		
Public Safety	1,463,964	147,928
 Total Expenditures	 1,463,964	 147,928
 Excess/(Deficiency) of Revenues Over (Under) Expenditures	 301,521	 (2,441)
 Net Change in Fund Balances	 301,521	 (2,441)
 Fund Balance - October 1 (Beginning)	 - -	 723,184
Prior Period Adjustment	421,663	- -
 Fund Balance - September 30 (Ending)	 \$ 723,184	 \$ 720,743

**NOTE:** For the year ended September 30, 2010, Maverick County reported the confiscated funds as an agency fund. As such, a statement of revenue, expenditures, and changes in fund balance was not reported.

## **SUPPLEMENTARY INFORMATION**

**SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas**

**Combined Schedule of Cash Receipts and Disbursements**

**Three Years Ended September 30, 2012**

	<u>Confiscated Funds</u>	<u>Other Programs</u>	<u>Total</u>
<b>Receipts</b>			
Federal Programs/Reimbursements	\$ 393,119	\$ 809,103	\$ 1,202,223
State Forfeitures	506,238	-	506,238
Other	3,124	64,145	67,270
Reimbursements from Maverick County	<u>-</u>	<u>647,136</u>	<u>647,136</u>
 Total Receipts	 <u>902,482</u>	 <u>1,520,385</u>	 <u>2,422,867</u>
 <b>Disbursements</b>			
Payroll Related Transfers	136,342	55,624	191,966
Equipment and vehicles	631,387	-	631,387
Supplies	33,631	250	33,881
Contract Services	50,554	611	51,165
Training	7,787	768	8,555
Vehicle Impoundment	294	7,445	7,739
911 Expenses - Repairs/Services/Supplies/etc.	-	39,745	39,745
Say No to Drugs	125,646	546	126,193
Telephone	1,423	8,816	10,239
Other	78,692	13,596	92,288
Transfers to Maverick County	<u>6,266</u>	<u>1,333,006</u>	<u>1,339,272</u>
 Total Disbursements	 1,072,023	 1,460,407	 2,532,430
Beginning Cash Balance - October 1, 2009	<u>2,060</u>	<u>195,316</u>	<u>197,377</u>
Ending Cash Balance - September 30, 2012	<u>\$ (167,481)</u>	<u>\$ 255,295</u>	<u>\$ 87,814</u>

The notes to the Schedule of Cash Receipts and Expenditures form an integral part of this schedule.

**SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas**

**Schedule of Cash Receipts and Disbursements**

**Year Ended September 30, 2010**

	<u>Confiscated Funds</u>	<u>Other Programs</u>	<u>Total</u>
<b>Receipts</b>			
Federal Programs/Reimbursements	\$ 324,121	\$ 392,497	\$ 716,618
State Forfeitures	3,260	-	3,260
Other	2,917	11,930	14,847
Reimbursements from Maverick County	-	891	891
 Total Receipts	 330,299	 405,318	 735,617
 <b>Disbursements</b>			
Payroll Related Transfers	-	11,711	11,711
Equipment and vehicles	33,210	-	33,210
Supplies	10,747	-	10,747
Contract Services	4,698	-	4,698
Training	2,849	768	3,617
Vehicle Impoundment	-	5,570	5,570
911 Expenses - Repairs/Services/Supplies/etc.	-	5,859	5,859
Say No to Drugs	12,692	-	12,692
Telephone	1,423	8,816	10,239
Other	11,660	3,898	15,558
Transfers to Maverick County	2,139	398,115	400,254
 Total Disbursements	 \$ 79,418	 \$ 434,737	 \$ 514,155

The notes to the Schedule of Cash Receipts and Expenditures form an integral part of this schedule.

**SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas**

**Schedule of Cash Receipts and Disbursements**

**Year Ended September 30, 2011**

	<u>Confiscated Funds</u>	<u>Other Programs</u>	<u>Total</u>
<b>Receipts</b>			
Federal Programs/Reimbursements	\$ -	\$ 281,645	\$ 281,645
State Forfeitures	497,838	-	497,838
Other	207	12,313	12,520
Reimbursements from Maverick County	-	639,234	639,234
 Total Receipts	 498,045	 933,192	 1,431,237
 <b>Disbursements</b>			
Payroll Related Transfers	- 30,474		30,474
Equipment and vehicles	201,998 -		201,998
Supplies	12,852 40		12,892
Contract Services	32,852 611		33,463
Training	3,572 -		3,572
Vehicle Impoundment	294 835		1,129
911 Expenses - Repairs/Services/Supplies/etc.	- 16,685		16,685
Say No to Drugs	54,882 546		55,428
Telephone	- -		-
Other	17,400 6,425		23,825
Transfers to Maverick County	1,027 747,821		748,848
 Total Disbursements	 \$ 324,876	 \$ 803,437	 \$ 1,128,313

The notes to the Schedule of Cash Receipts and Expenditures form an integral part of this schedule.

**SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas**

**Schedule of Cash Receipts and Disbursements**

**Year Ended September 30, 2012**

	<u>Confiscated Funds</u>	<u>Other Programs</u>	<u>Total</u>
<b>Receipts</b>			
Federal Programs/Reimbursements	\$ 68,998	\$ 134,961	\$ 203,959
State Forfeitures	5,139	-	5,139
Other	-	39,903	39,903
Reimbursements from Maverick County	<u>-</u>	<u>7,012</u>	<u>7,012</u>
 Total Receipts	 <u>74,138</u>	 <u>181,875</u>	 <u>256,013</u>
 <b>Disbursements</b>			
Payroll Related Transfers	136,342	13,439	149,781
Equipment and vehicles	396,180	-	396,180
Supplies	10,032	210	10,242
Contract Services	13,004	-	13,004
Training	1,366	-	1,366
Vehicle Impoundment	-	1,040	1,040
911 Expenses - Repairs/Services/Supplies/etc.	-	17,201	17,201
Say No to Drugs	58,073	-	58,073
Telephone	-	-	-
Other	49,632	3,273	52,905
Transfers to Maverick County	<u>3,100</u>	<u>187,070</u>	<u>190,170</u>
 Total Disbursements	 <u>\$ 667,728</u>	 <u>\$ 222,233</u>	 <u>\$ 889,961</u>

The notes to the Schedule of Cash Receipts and Expenditures form an integral part of this schedule.

SHERIFF'S DEPARTMENT CONFISCATED FUNDS  
MAVERICK COUNTY  
Eagle Pass, Texas

Notes to the Schedules of Cash Receipts and Disbursements

Three Years Ended September 30, 2012

**NOTES**

- A. Confiscated funds columns report receipts and disbursements pertaining to federal and state confiscated funds including the federal equitable sharing program and state forfeiture funds.
- B. Other program column reports receipts and disbursement pertaining to sources other than federal equitable sharing program or state forfeiture funds.