

**CULBERSON COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

September 30, 2012

**KNAPP & COMPANY, P.C.**  
(CERTIFIED PUBLIC ACCOUNTANTS)

**CULBERSON COUNTY, TEXAS**  
**Annual Financial Report**  
**September 30, 2012**

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**KNAPP & COMPANY, P.C.**

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Independent Auditor's Report

To the Honorable Judge Carlos Urias and  
Members of the Commissioners' Court of  
Culberson County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Culberson County, Texas, (the County) as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Culberson County, Texas' management. Our responsibility is to express an opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, Culberson County, Texas, prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The financial statements do not include financial data for Culberson-Hudspeth Counties Juvenile Probation Board's financial activities, which is the County's legally separate component unit. Accounting principles generally accepted in the United States of America, and consistent with that reporting model, the modified cash basis of accounting require the financial data for component unit(s) to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements as of the date of this report. Because of this departure from the reporting model established by accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses of the discretely presented component unit would have been reported as \$61,238, \$50,961, \$10,277, \$90,213 and \$90,106, respectively, using a regulatory basis of accounting the component unit separately reports by.

In our opinion, because of the omission of the discretely presented component unit, as discussed previously, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component unit of the Culberson County, Texas, as of September 30, 2012, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, except for the effects of omitting discretely presented component unit as discussed previously, the financial statements referred to previously present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Culberson County, Texas, as of September 30, 2012, and the changes in financial position for the year then ended in conformity with the basis of accounting described in note 1 to the financial statements.

Further, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Culberson County, Texas, as of September 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with the basis of accounting described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2013 on our consideration of Culberson 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages i through viii and budgetary comparison information on pages 21 through 33, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Culberson County Texas' basic financial statements. The combining financial statements and Texas Office of Rural Community Affairs, and schedule of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining financial statements, Texas Office of Rural Community Affairs schedules, 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Knapp & Company, P.C.*  
Dallas, Texas

February 12, 2013

**MANAGEMENT DISCUSSION AND ANALYSIS**  
**(Unaudited)**



***Carlos G. Urias***  
Culberson County Judge  
P.O. Box 927  
Van Horn, TX 79855

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

February 12, 2013

To the Citizens and Residents of  
Culberson County, Texas

Our discussion and analysis of the County's financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2012. Please read it in conjunction with the County's financial statements, which begin on page 3.

### **FINANCIAL HIGHLIGHTS**

The County's net assets increased \$411,887 in 2012.

During 2012 the County capitalized \$251,661 in fire station facilities and shortly after year end received delivery of a new emergency response vehicle. These additions were substantially funded with federal grant money to the benefit of the County.

The County remains debt free with no new debt obligations entered into in 2011/2012 fiscal year.

During the year, the County's general fund and total governmental fund revenues exceeded expenditures after transfers by \$491,726 and \$388,311, respectively. JP Fees were down some which is attributed to a combination of transition in elected official JP office and less area intensive DPS law enforcement activities. Delinquent tax receivables increased \$77,789 as compared to year end 2011; however, total tax receipts increased by \$110,833 which is attributed to improved tax valuations.

The combined general funds reported fund balances of \$3,525,374 as of yearend as compared to \$3,033,648 as restated for the beginning of the year.

## USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 3 and 4) provide information about the activities of the County as a whole and present a longer term view of the County's finances. Fund financial statements start on page 5. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

### Reporting the County as a Whole

One of the most important questions asked about the County's finances is, "Is the County as a whole better or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. The County's financial reporting policy is to use the modified cash basis of accounting, also referred to as the cash basis of accounting, where revenues are recognized when received and expenses when paid. Therefore tax receivables and accounts payables are not reported in the County's financial statements. Such information is disclosed to the extent the information is deemed relevant to the financial statements.

The government wide financial statements report the County's net assets and changes in them. You can think of the County's net assets (the difference between assets and liabilities) as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net assets is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non financial factors, however, such as changes in the County's property tax base and the condition of the County's roads and bridges and facilities, to assess the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into three kinds of activities:

- **Governmental activities** - Most of the County's basic services are reported here, including law enforcement, fire, public works, and parks departments, and general administration. Property taxes, licenses and fees, and state and federal grants finance most of these activities. Also the County operates a detention and rehabilitation facility (jail) and charges outside governmental entities for these services. These fees cover or help cover the cost of certain services the jail



provides. The County jail operations are also reported with governmental activities since the net revenues are unrestricted.

- Business-type activities - The County currently does not report business type activities.
- Component units - The County reports the Juvenile Probation Board of Culberson and Hudspeth Counties as a component unit. The County is responsible for accounting for the component unit financial activities which are reported separately from County financial activities in the financial statements

### Reporting the County's Most Significant Funds

The fund financial statements begin on page 5 and provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State and Federal law or by debt covenants. However, the Commissioners' Court establishes many other funds to help us control and manage money for particular purposes. Examples are the Road & Bridge accounts and the Criminal Justice Fund. Some like the records preservation, grant funds, Homeland Security, senior nutrition, and Linebacker show that we are meeting legal responsibilities for using certain grant revenues for specified purposes. Governmental entities primarily use two kinds of funds, governmental and proprietary, which use different accounting approaches.

- Governmental funds- Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified cash basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.
- Proprietary funds- The County currently does not report any proprietary fund types.

The County reports fund balance classifications prescribed by GASB 54. Fund balances are now classified as nonspendable, restricted, committed, assigned and unassigned based on the circumstances that apply. In accordance with County policy:

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants),

grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.

- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) a by county judge who is the official delegated by the commissioners' court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

### The County as Trustee

The County is responsible for assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets on page 7. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Examples are the County's agency accounts and registry trust funds.

### THE COUNTY AS A WHOLE

The County's combined net assets increased by \$411,887 in 2011/2012.

### Revenues

The County's total revenues decreased by \$(63,547) compared to prior year primarily due to decrease in grant revenues, net of increased in tax revenues.

### THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 5) reported a combined fund balance of \$2,920,773 as compared to \$2,532,462 in prior year as restated.

### General Fund Budgetary Highlights

Over the course of the year the Commissioners' Court made minor amendments to the County budget primarily to address unanticipated expenditures in excess of the original budget due to changes in circumstances and needs of the County. Some of the more significant budget amendments were: Non-departmental election expense budget was decreased \$6,462 and non-departmental Internet expense budget was increased \$6,192. Sheriff department budget was reallocated to cover fuel and travel costs increased budget

of \$15,347, employee medical insurance expense increase budget of \$7,230, supplies increase budget of \$5,541, and indigent prisoner medical expense budget was increased 6,753. Other minor amendments were made by department; however, the total department budgets were substantially maintained as originally budgeted.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end the 2012 fiscal year, the County had approximately \$8.9 million invested in capital assets. Depreciation and fixed assets is only reported in the government wide financial statement presentation on pages 3 and 4 and does not affect the fund basis financial statement presentation on pages 5 and 6 in accordance the current generally accepted reporting model for state and local governments since fixed assets are expended in the fund basis financial statements.

Some of the major additions in 2012 included, public safety equipment of \$326,803 which includes \$251,661 in a fire station facility building improvement project. Most of the additions in 2012 were funded with federal and state grant moneys.

### Debt

The County remains debt free with no new debt obligations.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

### Budget

The County Commissioners' Court considered many factors before passing the 2012-2013 budget and tax rate.

Due to increased valuation the effective tax rate was set at .72677 per \$100 valuation for 2012/2013 and tax revenues are also expected to increase as tax payments become more timely.

### Economic Factors

The Court's goal is to continue cost saving measures that will reduce the tax burden on its constituents and provide better, more effective services. Meeting our goal is ascertainable through diligence and better communication between departments. When making decisions, if the court keeps in mind the people they serve our outcomes and end result will be positive.

Culberson County experienced moderate growth in 2011-2012. For the fiscal year 2012-2013 the court expects this moderate growth to continue.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Treasurer's Office at P.O. Box 635, Van Horn, Texas, 79855.

A handwritten signature in black ink that reads "Carlos Urias". The signature is written in a cursive style with a large initial "C" and "U".

Carlos Urias  
County Judge

**CULBERSON COUNTY, TEXAS**  
**TABLE #1**  
**GOVERNMENT WIDE**  
**COMPARATIVE STATEMENT OF NET ASSETS-**  
**MODIFIED CASH BASIS**  
**SEPTEMBER 30, 2012 AND 2011**

	<u>PRIMARY GOVERNMENT</u>	
	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>	<u>Governmental</u> <u>Activities</u>	<u>Governmental</u> <u>Activities</u>
Cash and Cash Equivalents	\$ 2,190,624	\$ 1,789,442
Cash and Cash Equivalents - restricted	430,260	329,390
Certificates of Deposit	<u>559,367</u>	<u>556,909</u>
Total Cash and Deposits	3,180,251	2,675,741
Prepaid expenses	6,021	7,058
Capital Assets		
Land	182,810	182,810
Other Capital Assets	<u>2,841,842</u>	<u>2,818,266</u>
Total Capital Assets	3,024,652	3,001,076
Total Assets	<u>\$ 6,210,924</u>	<u>\$ 5,683,875</u>
 <u>LIABILITIES</u>		
Amounts due others	152,741	136,394
Other liabilities	1,765	13,943
Deferred revenue	110,993	
Long term debt		
Due within one year	-	-
Due in more than one year	-	-
Total liabilities	<u>265,499</u>	<u>150,337</u>
 <u>NET ASSETS</u>		
Nonspendable	3,024,652	3,001,076
Restricted	165,072	166,192
Committed	536,135	388,267
Assigned	30,870	27,246
Unassigned	<u>2,188,696</u>	<u>1,950,757</u>
Total Net Assets	5,945,425	5,533,538
Total liabilities and net assets	<u>\$ 6,210,924</u>	<u>\$ 5,683,875</u>

**CULBERSON COUNTY, TEXAS**  
**TABLE # 2**  
**COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2012	2011
<b>REVENUES:</b>		
Property Tax	\$ 2,357,747	\$ 2,246,914
License & Permits	55,763	50,543
Fines and Fees	608,889	642,100
Public Service Fees	49,555	48,751
Grant Revenues	462,661	651,334
Intergovernmental Reimbursements	187,218	163,089
Charges for Services	37,466	37,052
Contributions	22,190	23,854
Seizures Proceeds	26,594	-
Other	7,226	15,219
Total revenues	3,815,309	3,878,856
<b>EXPENDITURES:</b>		
<b>Current:</b>		
General Government	1,209,468	1,361,560
Justice System	405,505	384,779
Public Safety	690,193	769,631
Corrections and Rehabilitation	167,440	147,320
Health and Human Services	247,697	238,884
Community and Economic Development	286,493	53,211
Infrastructure and Environmental Services	396,628	418,107
Interest and other charges	-	-
Total expenditures	3,403,424	3,373,492
Excess (deficiency) of revenues over expenditures before transfers	411,885	505,364
Transfers	2	(12,576)
Excess (deficiency) of revenues over expenditures after transfers	411,887	492,788
Fund balance as restated	5,533,538	5,040,750
Fund balance - ending	\$ 5,945,425	\$ 5,533,538

## FINANCIAL SECTION

## GOVERNMENT WIDE FINANCIAL STATEMENTS



**CULBERSON COUNTY TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET ASSETS - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2012**

	<u>Governmental Activities</u>
 <b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 2,190,624
Cash and cash equivalents - restricted	430,260
Certificates of deposit	559,367
Total cash and deposits	3,180,251
Prepaid expenses	6,021
Capital assets:	
Land	182,810
Other capital assets	2,841,842
Total capital assets	3,024,652
Total assets	\$ 6,210,924
 <b><u>LIABILITIES</u></b>	
Amounts due to others	152,741
Other liabilities	1,765
Deferred revenue	110,993
Long-term debt	
Due within one year	-
Due in more than one year	-
Total liabilities	265,499
 <b><u>NET ASSETS</u></b>	
Nonspendable	\$ 3,024,652
Restricted	165,072
Committed	536,135
Assigned	30,870
Unassigned	2,188,696
Total Net Assets	5,945,425
Total Liabilities and net assets	\$ 6,210,924

The accompanying notes are an integral part of the financial statements.

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 1,209,468	\$ 33,598	\$ 187,083	\$ -	\$ (988,787)
Justice System	405,505	-	-	-	(405,505)
Public Safety	690,193	26,594	157,009	302,837	(203,753)
Corrections and Rehabilitation	167,440	-	-	-	(167,440)
Health and Human Services	247,697	-	-	-	(247,697)
Community and Economic Development	286,493	-	-	2,950	(283,543)
Infrastructure and Environmental Services	396,628	3,868	-	-	(392,760)
Total governmental activities	<u>3,403,424</u>	<u>64,060</u>	<u>344,092</u>	<u>305,787</u>	<u>(2,689,485)</u>
Component Unit - Juvenile probation					
Corrections and Rehabilitation	85,118	-	85,750	-	
Total Component Unit	<u>85,118</u>	<u>-</u>	<u>85,750</u>	<u>-</u>	

General revenues:

Taxes:

Property taxes, levied for general purposes	2,357,747
Investment earnings	22,190
License & permits	55,763
Fines and fees	658,444
Contributions	1,639
Other	5,587
Total general revenues and transfers	<u>3,101,370</u>
Change in net assets	411,885
Transfers	2
Change in net assets after transfers	411,887
Beginning net assets	<u>5,533,538</u>
Net assets - ending	<u>\$ 5,945,425</u>

The accompanying notes are an integral part of the financial statements.

**FUND BASIS FINANCIAL STATEMENTS**

**CULBERSON COUNTY TEXAS**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	-- GOVERNMENTAL FUNDS--			TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	Non-Major Funds		
		SPECIAL REVENUE	CAPITAL PROJECTS	
<b>ASSETS</b>				
Cash in bank	\$ 2,830,868	\$ (653,937)	\$ 13,693	\$ 2,190,624
Cash in bank - Restricted	151,867	278,393	-	430,260
Certificates of Deposit and savings	559,367	-	-	559,367
Postage inventory	5,483	538	-	6,021
Due from other funds	212,862	-	-	212,862
<b>TOTAL ASSETS</b>	<b>\$ 3,760,447</b>	<b>\$ (375,006)</b>	<b>\$ 13,693</b>	<b>\$ 3,399,134</b>
<b>LIABILITIES</b>				
Due to others	\$ 151,867	\$ 15	\$ -	\$ 151,882
Due to other funds	52,292	143,491	17,938	213,721
Deferred revenue	29,149	81,844	-	110,993
Other liabilities	1,765	-	-	1,765
<b>TOTAL LIABILITIES</b>	<b>235,073</b>	<b>225,350</b>	<b>17,938</b>	<b>478,361</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	165,072	-	165,072
Committed	536,135	-	-	536,135
Assigned	-	30,870	-	30,870
Unassigned	2,989,239	(796,298)	(4,245)	2,188,696
Total fund balances	3,525,374	(600,356)	(4,245)	2,920,773 a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 3,760,447</b>	<b>\$ (375,006)</b>	<b>\$ 13,693</b>	<b>\$ 3,399,134</b>
Total fund balances as reported above				\$ 2,920,773 a)
Amounts reported for governmental activities in the statement of net assets are different because:				
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.				3,024,652
Net assets of governmental activities				<b>\$ 5,945,425</b>

The accompanying notes are an integral part of the financial statements.

**CULBERSON COUNTY TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>REVENUES:</b>				
Property tax	\$ 2,357,747	\$ -	\$ -	\$ 2,357,747
License & Permits	55,763	-	-	55,763
Fines and Fees	455,100	153,789	-	608,889
Public service fees	49,555	-	-	49,555
Grant revenues and intergovernmental	(135)	462,796	-	462,661
Intergovernmental reimbursements	187,218	-	-	187,218
Charges for services	33,598	3,868	-	37,466
Seizures	-	26,594	-	26,594
Investment income	20,925	1,258	7	22,190
Contributions	-	1,639	-	1,639
Corrections and rehabilitation	-	-	-	-
Other	1,574	4,013	-	5,587
<b>Total revenues</b>	<b>3,161,345</b>	<b>653,957</b>	<b>7</b>	<b>3,815,309</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government	1,167,067	6,329	-	1,173,396
Justice System	395,709	8,716	-	404,425
Public Safety	589,441	265,213	-	854,654
Corrections and Rehabilitation	161,490	3,597	-	165,087
Health and Human Services	39,183	200,898	-	240,081
Community and Economic Development	51,292	197,372	-	248,664
Infrastructure and Environmental Services	340,693	-	-	340,693
<b>Debt Service - Bonds Payable</b>				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
<b>Total expenditures</b>	<b>2,744,875</b>	<b>682,125</b>	<b>-</b>	<b>3,427,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>416,470</b>	<b>(28,168)</b>	<b>7</b>	<b>388,309</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	(619,581)	(127,989)	-	(747,570)
Transfers (out)	694,837	52,735	-	747,572
<b>Total other financing sources</b>	<b>75,256</b>	<b>(75,254)</b>	<b>-</b>	<b>2</b>
<b>Net change in fund balances</b>	<b>491,726</b>	<b>(103,422)</b>	<b>7</b>	<b>388,311 a)</b>
<b>Fund balance - as previously reported</b>	<b>3,033,648</b>	<b>(496,934)</b>	<b>(4,252)</b>	<b>2,532,462</b>
<b>Fund balance - ending</b>	<b>\$ 3,525,374</b>	<b>\$ (600,356)</b>	<b>\$ (4,245)</b>	<b>\$ 2,920,773</b>

**Reconciliation of changes in fund balances to changes in net assets**

<b>as reported in the Government Wide Statement of Activities</b>			
Change in net assets as reported above on a fund accounting basis			\$ 388,311 a)
Debt principal payments applied to debt			-
Capitalized - capital expenditures			334,103
Depreciation expense recorded			(310,527)
Changes in net assets as reported in the Government Wide Statement of Activities			<u>\$ 411,887</u>

The accompanying notes are an integral part of the financial statements.

**CULBERSON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS - MODIFIED CASH BASIS**  
**- TRUST AND AGENCY FUNDS**  
**AS OF SEPTEMBER 30, 2012**

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 104,806
Certificates of Deposit	75,172
Due from other funds	-
<b>Total Assets</b>	<b><u>179,978</u></b>
 <u>LIABILITIES</u>	
Trust and Agency Funds payable	179,978
Due to other funds	-
<b>Total Liabilities</b>	<b><u>179,978</u></b>
 <u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	-
<b>Total Fund Balance</b>	<b><u>-</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 179,978</u></b>

The accompanying notes are an integral part of the financial statements

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

Organization - Culberson County, Texas (County) is incorporated as a County Corporation under the laws of the State of Texas. The County operates under a charter that establishes management by an elected County Judge and a Commissioners' Court made of four elected members. The accounting and reporting policies of the County relating to the funds and account groups included in the accompanying combined financial statements utilize the modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity - The County starting in 2012 reported only the primary government of Culberson County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the Culberson-Hudspeth Counties Juvenile Probation Board's financial activities which is considered a separate component unit entity of the County because of the County's responsibilities as fiscal agent. Accounting principles generally accepted in the United States of America would require the component unit to be reported with the financial data of the County's primary government as a component unit. As a result, the primary government financial statements presented do not purport to, and do not, present fairly the financial position of the reporting entity of Culberson County, Texas, as of September 30, 2012, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America or the modified cash basis of accounting presented. The Culberson-Hudspeth Counties Juvenile Probation's financial statements issues separate reporting entity financial statements as of and for the year ended August 31, 2012, in accordance with accounting practices prescribed or permitted by the Texas Juvenile Justice Department (TJJD). The component unit financial statements will be available upon request of the County Treasurer's office P.O. Box 1302, Van Horn, TX 79855 after their issuance.

Basic Financial Statements—Government-Wide Statements

The County's basic financial statements include both government wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The County's law enforcement, fire protection, parks, recreation, roads and bridges, jail, and general administrative services are classified as governmental activities.

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued*

In the government-wide Statement of Net Assets, the governmental activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a modified cash basis of accounting which represents a comprehensive basis of accounting different from generally accepted accounting principles. The modified cash basis of accounting, records expenses when paid without regard to economic resources. Revenues are recognized when received therefore receivables and accounts payables are not recorded in the balance sheet. The County's net assets are reported in three parts: investment in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

The Government - Wide Statement of Activities reports both the gross and net cost of each of the County's financial activities by function (law enforcement, parks, airport, roads & bridges, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (public safety, roads & bridges, community services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, fines, licenses and fees, intergovernmental revenues, interest income, etc). The County does not allocate indirect costs.

This government-wide focus is on the County's ability to sustain as an entity and the change in the County's net assets resulting from the current year's activities.

Basic Financial Statements — Fund Financial Statements

The financial transactions of the County are reported by fund types in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.



**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1:      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

The following fund group types are used by the County:

**Governmental Funds** - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- **General fund** is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special revenue funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- **Debt service funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on bonds payable. This fund group was not used in 2012 since the County had no bonds payable outstanding during the year.
- **Capital projects funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Proprietary Funds** - The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The County does not currently operate any funds as proprietary funds.

**Fiduciary Funds** - Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

**Major – Nonmajor Fund Group Classifications** - The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non major funds by category are typically summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The County electively segregated and reported non-major funds into two columns in the fund financial statements which represent combined non-major special revenue, and separate column presentation of capital project funds.

**Basis of Accounting** - Basis of accounting refers to the point at which revenues or expenditures/ expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

- **Modified Cash basis** - All the financial statements have been presented on the modified cash basis of accounting (also referred to as the cash basis of accounting) which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when received and expenses are recognized when paid. The County has reported depreciation only in the government wide financial statements in accordance with generally accepted accounting principles for state and local governments.

**Financial Statement Amounts:**

**Cash and Cash Equivalents** - The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents.

**Investments** - Investments, when applicable, are stated at the lower of cost or market. The County primarily invests in certificates of deposit which are reported at cost which approximates market value.

**Inventories** - The County does not inventory supplies. Supplies are expensed when purchased and the effect to the financial statements is not considered to be material. Prepaid and unused postage purchases are inventoried and reported with County assets.

**Capital Assets** - Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed when paid.

Capital assets are depreciated in the government wide financial statements using the straight line depreciation method of the following estimated depreciable lives by asset category:

<u>Assets</u>	<u>Estimated Depreciable Lives</u>
Buildings	40
Furniture and Equipment	10--15
Vehicles	10
Improvements	9--20
Infrastructure	15--35

GASBS No. 34 requires the County to also report and depreciate infrastructure assets.

Infrastructure assets include primarily roads, bridges, and airport runways. The County elected to implement the general provisions of GASBS No. 34 in 2004 and elected to implement the infrastructure provisions on a retroactive basis for infrastructure investments occurring prior to October 1, 2003.

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1:      *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued***

Compensated Absences – The County’s accounting policy provides employees the option to be paid unused vacation. The County continues to expense vacation leave and associated employee-related costs when paid. As of September 30, 2012, accrued vacation and accrued compensation time totaled \$23,311, which are not reported as liabilities in the cash basis financial statements but are expensed when paid. Employees also earn sick leave benefits based on time of service. As of September 30, 2012, the County’s contingent liability for employee accrued sick and emergency leave benefits totaled \$58,796, which would only be expensed when paid.

Interfund Activity - Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation in the government wide financial statement presentation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Accounting Estimates - The preparation of financial statements using the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Fund Balance Classification Policies and Procedures – The County has adopted the fund balance classifications prescribed by GASBS 54. Fund balances are classified as nonspendable, restricted, committed, assigned and unassigned based on the circumstances that apply. In accordance with County policy:

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.
- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners’ court which is the government’s highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners’ court action or (b) by a county judge who is the official delegated by the commissioners’ court with the authority to assign amounts to be used for specific purposes.

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued*

- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For the classification of fund balances the County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and (2) the County considered committed and assigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Minimum Fund Balance Policies – The County has not formally adopted a minimum fund balance policy; however, in practice deficit special revenue funds are classified as unassigned since the deficits are typically paid through pooled cash overdraft or other unassigned funds.

Encumbrances - The County does not encumber or reserve an appropriation for future expenditures. Appropriations lapse at fiscal year end and must be appropriated in the next fiscal year budget.

Subsequent Events – Management has conducted a review of subsequent events through the date of the auditor's report.

*NOTE 2: PROPERTY TAX*

The County's annual ad valorem property tax is required to be levied by October 1, or as soon thereafter as practicable, on the assessed value listed as of the prior January 1 for all real and certain personal property. Taxes are due on January 31, of the year following the year of the levy before penalties and interest are assessed.

All taxes are assessed based on 100% of the actual value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.73884 for general fund and \$.1146 for road and bridge maintenance. There is no debt limit or margin set by State Law or County Charter. The tax rate for 2011/2012 tax year was \$.85344 per \$100 valuation.

The Texas Property Tax Code (Code), with certain exceptions, exempts intangible personal property, household goods, and family-owned automobiles from taxation. In addition, the Code provides for the establishment of county-wide appraisal districts. The appraisal of property within the County is the responsibility of the county-wide appraisal district.

The appraisal district is required under the Code to appraise all taxable property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of real property within the appraisal district must be reviewed every four years; however, the County may, at its own expense, require annual reviews of appraised values. The County may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2:      PROPERTY TAX – continued**

Current and delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property tax receivables, which are not reported in the financial statements under the modified cash basis of accounting, consisted of the following at September 30, 2012:

Current taxes receivable	\$	-
Delinquent taxes receivable		557,904
		<u>557,904</u>
Delinquent taxes by year:		
2011	\$	108,742
2010		88,651
2009		61,038
2008		39,358
2007		42,495
2006		29,901
2005 and prior		<u>187,719</u>
Total delinquent taxes	\$	<u>557,904</u>

**NOTE 3:      DUE TO/FROM OTHER FUNDS**

Current and prior year transactions resulted in the following amounts due (to) from other funds which have been reported in the cash basis balance sheet:

	<u>Due from</u>		<u>Due to</u>
General fund due from Nutrition Center	\$ 138,077	\$	-
General fund due from capital projects	17,938		-
General fund due from 35 and 30	56,847		-
Road and bridges due from general fund	82,051		-
Fund 30 due to general fund	-		4,555
Fund 35 due to general fund	-		52,292
Capital Projects due to general fund	-		17,938
General fund due to Road and Bridges	-		82,051
Nutrition Center due to General fund	-		<u>138,077</u>
	<u>\$ 294,913</u>		<u>\$ 294,913</u>

**CULBERSON COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4: CASH AND CASH EQUIVALENTS**

Deposit Risk - As of September 30, 2012, the carrying amount of the County's deposits held in one depository bank was \$3,180,251 for governmental funds and \$179,978 for trust and agency funds. Of the balances, \$550,061 of the governmental funds and \$176,978 of the registry trust funds were insured by the Federal Deposit Insurance Corporation. The County's depository bank also has pledged bank owned securities with a fair market value of \$4,842,161 to secure County deposits in excess of FDIC insurance limits. Amounts in excess of FDIC insurance limits are considered unsecured for financial reporting purposes considering the custody arrangements.

Restricted Cash - Restricted cash primarily represents amounts due others from registry trust funds and amounts held for special revenue funds which are restricted by grant contract or law.

Pooled Cash - The County operates two pooled accounts, a primary checking account and an interest-bearing money market account, to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of September 30, 2012:

		Operating Checking	Payroll Clearing
10-100-110	General	\$ 1,740,563	\$ -
20-100-110	Road and Bridge	454,084	-
30-100-110	Attorney Hot Checks	(803)	-
43-100-110	JAG ARRA Grant	128	-
45-100-110	Senior Nutrition	(202,117)	-
85-100-110	Linebacker	(1,240)	-
87-100-110	CJD	(96,809)	-
89-100-110	LBSP 08	(218,979)	-
90-100-110	JAG Grant	(133,989)	-
		<u>\$ 1,540,838</u>	<u>\$ -</u>

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5: CHANGES IN FIXED ASSETS**

A summary of changes in fixed assets reported in the government wide financial statements follows:

**NOTE 6: LONG-TERM DEBT**

The County had no capital lease or other long-term debt obligations as of September 30, 2012.

	<u>Balance</u> <u>10/1/2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2012</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and improvements	2,259,951	251,661	-	2,511,612
Furniture and Equipment	1,786,394	50,680	-	1,837,074
Vehicles	735,251	31,762	-	767,013
Infrastructure - airport	363,645	-	-	363,645
Infrastructure - streets	3,272,517	-	-	3,272,517
	<u>8,600,568</u>	<u>334,103</u>	<u>-</u>	<u>8,934,671</u>
Less Accumulated Depreciation:				
Buildings and improvements	901,536	58,814	-	960,350
Furniture and Equipment	1,059,211	149,685	-	1,208,896
Vehicles	545,938	47,651	-	593,589
Infrastructure - airport	321,533	3,829	-	325,362
Infrastructure - streets	2,771,274	50,548	-	2,821,822
	<u>5,599,492</u>	<u>310,527</u>	<u>-</u>	<u>5,910,019</u>
Net Fixed Assets	<u>\$ 3,001,076</u>	<u>\$ 23,576</u>	<u>\$ -</u>	<u>\$ 3,024,652</u>

Following is a recap of Changes by function:

	<u>Capital</u> <u>Additions</u>	<u>Depreciation</u>
General Government	\$ -	\$ 36,072
Justice System	-	1,080
Public Safety	326,803	162,342
Corrections and Rehabilitation	-	2,353
Health and Human Services	7,300	14,916
Community and Economic Development	-	37,829
Infrastructure and Environmental Services	-	55,935
	<u>\$ 334,103</u>	<u>\$ 310,527</u>

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAMS**

Plan Description The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 624 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 TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or <http://TCDRS.org>.

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 years or more 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 contribution 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 to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7% for calendar year 2011 and 2012. The contribution rate payable by the employee members is also 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.

Annual Pension Cost For the employer's accounting year ending September 30, 2012, the annual pension contributions and cost for the TCDRS plan for the County and employees was \$108,330 based on a 7% contribution rate for each. The annual required contributions were actuarially determined as a percentage of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2011, the basis for determining the contribution rate for calendar year 2012. The December 31, 2011 actuarial valuation is the most recent valuation.



**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAMS - continued*

Actuarial Valuation Information:

Actuarial valuation date	12/31/2009	12/31/2010	12/31/2011
Actuarial cost method	entry age	entry age	entry age
Amortization method	Level % of payroll, closed	Level % of payroll, closed	Level % of payroll, closed
Amortization period in years	6.2	10.6	20
Asset valuation method	10-yr smoothed value ESF: Fund value	10-yr smoothed value ESF: Fund value	10-yr smoothed value ESF: Fund value
<b>Actuarial Assumptions:</b>			
Investment return	8.00%	8.00%	8.00%
Projected salary increase	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustment	0.00%	0.00%	0.00%

Accounting Year Ending	Annual Pension Cost	Percentage of APC Contributed	Net Pension (Asset) Obligation
12/31/2007	\$ 97,372	100.00%	\$ (74,499)
12/31/2008	\$ 102,009	54.91%	\$ 185,787
12/31/2009	\$ 120,571	96.70%	\$ 124,680
12/31/2010	\$ 112,561	71.65%	\$ 157,097
12/31/2011	\$ 112,561	46.39%	\$ 242,642

**Schedule of Funding Progress for the Retirement Plan  
for Employees of Culberson County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (OAAL) UAAL (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2007	3,393,518	3,319,019	(74,499)	102.24%	1,533,962	4.86%
12/31/2008	3,494,359	3,680,146	185,787	94.95%	1,575,782	-11.79%
12/31/2009	3,736,918	3,861,598	124,680	96.77%	1,722,483	-7.24%
12/31/2010	3,618,800	3,775,897	157,097	95.84%	1,608,053	-9.77%
12/31/2011	3,952,815	4,195,457	242,642	94.22%	1,594,678	-15.22%

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 8:      CONCENTRATIONS OF CREDIT RISK**

Property tax receivables are from residences and businesses primarily located in the County. Collection of such taxes is directly related by the general economic conditions of the County. Refer to Note 3 for disclosures relevant to concentration of credit risk for bank deposits.

As of September 30, 2012, the Senior Nutrition Fund 45 owed the general fund \$340,194 for pooled cash overdraft of (\$202,117) plus due to general fund liability of \$138,077. Uncertainty exists as to the program's ability to repay the General fund from operations in the near future. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements. As of September 30, 2012 the Senior Nutrition Fund reported a deficit fund balance of (\$340,307).

As of September 30, 2012 Linebacker fund 87, Linebacker fund 89 ad JAG fund 90 reported a deficit fund balance and pooled cash overdraft of \$(96,809), \$(218,979), and \$(133,989), respectively, which \$96,910, \$172,704 and \$75,166 represents prior period expenses posted to the fund in excess of grant revenues and transfers received. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements.

**NOTE 9:      CONTINGENCIES**

Litigation - In the normal course of providing services to the public the County from time to time is subjected to litigation claims. The County defends itself against such claims based on internal assessment of liability and risk. Litigation expenses and damages are recorded as expense in the period when paid. No liabilities have been accrued in the modified cash basis financial statements relative to litigation in process.

Federal Grants –The County participates in a number of federal and state assisted programs which are periodically audited by grantor agencies. Historically these audits have not resulted in identification of material disallowed costs. It is the County's policy to record reimbursements when paid under the modified cash basis of accounting.

**CULBERSON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10: FUND BALANCE CLASSIFICATIONS**

The following schedule discloses the details of fund balance classifications at September 30, 2012:

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>Fund Balance Classifications:</b>				
<b>Restricted</b>				
JAG ARRA fund 43	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement fund 47	-	130,240	-	130,240
Constable Fund 49	-	765	-	765
Records Preservation fund 50	-	15,039	-	15,039
Records Preservation fund 60	-	10,294	-	10,294
Homeland security fund 77	-	1	-	1
Border Colonia fund 80	-	4,018	-	4,018
Linebacker fund 81	-	1	-	1
Justice Tech fund 84	-	2,466	-	2,466
Block grant fund 86	-	1,732	-	1,732
Commissary fund 88	-	388	-	388
	<u>-</u>	<u>165,072</u>	<u>-</u>	<u>165,072</u>
<b>Committed</b>				
Roads & Bridges	<u>536,135</u>	<u>-</u>	<u>-</u>	<u>536,135</u>
<b>Assigned</b>				
Airport improvements	<u>-</u>	<u>30,870</u>	<u>-</u>	<u>30,870</u>
<b>Unassigned</b>				
Fund 10	2,586,680	-	-	2,586,680
Fund 91	472,937	-	-	472,937
Criminal justice Fund 35	(70,378)	-	-	(70,378)
Fund deficits:				
Capital projects	-	-	(4,245)	(4,245)
Hot Checks fund 30	-	(5,358)	-	(5,358)
Senior Nutrition fund 45	-	(340,307)	-	(340,307)
Linebacker fund 87	-	(96,808)	-	(96,808)
Linebacker fund 89	-	(219,373)	-	(219,373)
JAG fund 90	-	(134,452)	-	(134,452)
	<u>2,989,239</u>	<u>(796,298)</u>	<u>(4,245)</u>	<u>2,188,696</u>
<b>Fund balance - ending</b>	<u>\$ 3,525,374</u>	<u>\$ (600,356)</u>	<u>\$ (4,245)</u>	<u>\$ 2,920,773</u>

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual – Modified Cash Basis

(Unaudited)

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
300	GENERAL FUND REVENUE				
===	=====				
10-300-100	CURRENT TAXES	1,882,730	1,882,730	1,943,197	\$ 60,467
10-300-110	DELINQUENT TAXES	60,000	60,000	103,462	43,462
10-300-111	VEHICLE INVENTORY TAX	-	-	963	963
10-300-120	FEES OF OFFICE-CLERK	50,000	50,000	105,635	55,635
10-300-121	FEES OF OFFICE-TAX OFFICE	4,500	4,500	12,330	7,830
10-300-122	VAN HORN CEMETARY PAY OUT FEES	-	-	3,600	3,600
10-300-141	REIMBURSEMENT - BOND PAYMENT	-	-	2,968	2,968
10-300-143	LEASE PAYMENT-LOBO LAND	450	450	450	-
10-300-144	QRTERLY REIMB. JUROR PAYMENTS	-	-	616	616
10-300-145	H&HS OFF. RENT	25,490	25,490	26,010	520
10-300-162	MIXED BEVERAGE TAX ALLOCATION	-	-	741	741
10-300-170	MOTOR VEHICLE REGISTRATION	4,000	4,000	(562)	(4,562)
10-300-175	J. P. COURT	300,000	300,000	212,016	(87,984)
10-300-180	INTEREST REVENUE	15,000	15,000	17,258	2,258
10-300-181	INTEREST-SAVINGS REVENUE	-	-	-	-
10-300-185	AUCTION PROCEEDS	-	-	316	316
10-300-190	IN LIEU OF TAXES- STATE COMPTROLLI	100,000	100,000	147,930	47,930
10-300-191	IN LIEU OF TAXES	-	-	1,181	1,181
10-300-200	STATE SALARY SUPPLEMENT	35,833	35,833	30,833	(5,000)
10-300-202	LEOSE - STATE	1,200	1,200	-	(1,200)
10-300-204	LEOSE-STATE(J.P.& CONST.)	-	-	-	-
10-300-205	J.P. COURT SECURITY FEE	1,000	1,000	1,961	961
10-300-206	COURTHOUSE SECURITY FEE	5,000	5,000	6,634	1,634
10-300-207	LAW LIBRARY REVENUE	800	800	1,015	215
10-300-208	COUNTY FINES/CLERK	12,000	12,000	24,015	12,015
10-300-214	LBSP GRANT REVENUE	-	-	(135)	(135)
10-300-20X	SCAAP GRANT REVENUES	-	-	-	-
10-300-215	OMNI FEE - COUNTY REVENUE	800	800	816	16
10-300-220	JAG GRANT REIMBURSEMENT	-	-	1,531	1,531
10-300-222	JUVENILE PROBATION REIMBURSEMENT	-	-	-	-
10-300-225	BOND FORFEITURE FEES	-	-	300	300
10-300-330	COMMISSARY SALES REVENUE	-	-	124	124
10-300-331	CD REVENUE	3,000	3,000	2,458	(542)
10-300-333	JAIL-PAY PHONE REVENUE/CALLING C/	1,000	1,000	2,343	1,343
10-300-334	VENDING MACHINES REVENUE	500	500	1,183	683
10-300-335	SCAAP AWARD	-	-	5,700	5,700
10-300-336	STATE EXCESS CONTRIBUTIONS	-	-	43	43
10-300-338	FAX/COPIES REVENUE - CO.JUDGE	10	10	28	18
10-300-339	FEES OF OFFICE - SHERIFF	100	100	1,254	1,154
10-300-340	REBATE REVENUE	-	-	205	205
10-300-343	TRANSFERS TO GEN.FUND	-	-	-	-
10-300-505	GRANT 726159 AND 728100	-	-	10	10
10-300-515	REFUND REVENUE	-	-	2,378	2,378
10-300-517	CARRY OVER REVENUE	100,000	100,000	-	(100,000)
	GENERAL FUND REVENUE	<u>2,603,413</u>	<u>2,603,413</u>	<u>2,660,807</u>	<u>57,394</u>

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
400 COUNTY JUDGE ===				
10-400-100 SALARY - COUNTY JUDGE	45,546	45,546	45,546	-
10-400-103 STATE SALARY SUPPLEMENT E	15,000	15,000	15,000	-
10-400-105 SALARY - SECRETARY	24,809	24,809	24,800	9
10-400-118 CELL PHONE ALLOTMENT	450	450	600	(150)
10-400-200 FICA EXPENSE	6,530	6,530	6,574	(44)
10-400-205 TCDRS EXPENSE	5,975	5,975	6,344	(369)
10-400-215 MEDICAL INSURANCE EXPENSE	11,849	11,849	10,780	1,069
10-400-300 TELEPHONE EXPENSE	1,250	1,250	427	823
10-400-305 POSTAGE EXPENSE	300	300	232	68
10-400-310 CAPITAL OUTLAY	1,500	1,500	1,185	315
10-400-315 CONTINUING EDUCATION	2,300	2,300	1,277	1,023
10-400-900 MISCELLANEOUS EXPENSE	-	-	-	-
COUNTY JUDGE	115,509	115,509	112,765	2,744
401 COMMISSIONERS COURT ===				
10-401-101 SALARY-COMMISSIONER PCT 1	20,117	20,117	20,116	1
10-401-102 SALARY-COMMISSIONER PCT 2	20,117	20,117	20,116	1
10-401-103 SALARY-COMMISSIONER PCT 3	20,117	20,117	20,116	1
10-401-104 SALARY-COMMISSIONER PCT 4	20,117	20,117	20,116	1
10-401-200 FICA EXPENSE	6,155	6,155	6,635	(480)
10-401-205 TCDRS EXPENSE	5,632	5,632	6,128	(496)
10-401-215 MEDICAL INSURANCE EXPENSE	23,698	23,698	10,780	12,918
10-401-220 SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310 CAPITAL OUTLAY	15,000	15,000	-	15,000
10-401-450 JUVENILE PROBATION BOARD	3,600	3,600	3,600	-
10-401-600 INSURANCE CLAIM REIMBR/EXP	-	-	(1,097)	1,097
10-401-700 INDEPENDENT AUDIT CONTRACT	24,416	24,416	28,147	(3,731)
10-401-701 HEALTH OFFICER	4,800	4,800	3,600	1,200
10-401-702 UNEMPLOYMENT	2,000	2,000	5,206	(3,206)
10-401-703 COMPUTER TECHNICIAN	12,195	12,195	10,617	1,578
10-401-704 PRINTING & ADVERTISING	3,000	3,000	3,623	(623)
10-401-705 CITY - COUNTY LIBRARY	42,000	42,000	42,000	-
10-401-706 LAW LIBRARY	16,000	16,000	18,142	(2,142)
10-401-707 HISTORICAL MUSEUM	1,000	1,000	1,000	-
10-401-708 HISTORICAL COMMISSION	1,000	1,000	1,000	-
10-401-709 CHRISTIAN SHELTER	3,600	3,600	3,600	-
10-401-710 LIABILITY INSURANCE	100,000	100,000	78,736	21,264
10-401-711 FIRE MARSHALL	600	600	600	-
10-401-712 FIRE DEPT. WORKER'S COMP	2,000	2,000	-	2,000
10-401-713 CHILD WELFARE BOARD	1,000	1,000	-	1,000
10-401-714 GENERAL FUND CONTINGENCY	29,700	29,700	25,229	4,471
10-401-715 BANK FEES	-	-	152	(152)
10-401-718 MEMBERSHIP DUES	8,000	8,000	6,275	1,725

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-401-719			50	(50)
10-401-720	2,000	2,000	-	2,000
10-401-721	1,000	1,000	1,000	-
10-401-724	23,385	23,385	-	23,385
10-401-725	18,738	18,738	18,977	(239)
10-401-726	-	-	-	-
COMMISSIONERS COURT	<u>433,387</u>	<u>433,387</u>	<u>356,864</u>	<u>76,523</u>
402	HIGHWAY PATROL			
=====	=====			
10-402-110	16,775	16,775	16,899	(124)
10-402-200	1,283	1,283	1,269	14
10-402-205	1,174	1,174	1,250	(76)
10-402-300	2,000	2,000	1,757	243
10-402-305	-	-	-	-
10-402-310	1,000	1,000	988	12
HIGHWAY PATROL	<u>22,232</u>	<u>22,232</u>	<u>22,163</u>	<u>69</u>
403	COUNTY SHERIFF			
===	=====			
10-403-100	41,522	41,522	41,522	-
10-403-101	24,809	24,809	24,809	-
10-403-102	35,705	35,705	35,705	-
10-403-103	34,083	34,083	34,083	-
10-403-104	33,090	33,090	33,090	-
10-403-105	33,090	33,090	33,090	-
10-403-106	33,090	33,090	30,545	2,545
10-403-107	31,981	31,981	31,981	-
10-403-108	31,981	31,981	31,981	-
10-403-109	22,749	22,749	22,749	-
10-403-110	22,749	22,749	23,302	(553)
10-403-111	16,775	11,775	6,959	4,816
10-403-112	16,775	8,775	4,226	4,549
10-403-113	16,775	26,775	29,665	(2,890)
10-403-114	29,561	29,561	29,560	1
10-403-115	8,256	9,256	12,874	(3,618)
10-403-116	10,256	10,256	9,246	1,010
10-403-117	2,000	2,000	1,758	242
10-403-118	900	900	1,175	(275)
10-403-119	-	-	1,002	(1,002)
10-403-200	34,755	34,755	33,060	1,695
10-403-205	31,913	31,913	29,931	1,982
10-403-215	70,181	69,980	62,750	7,230
10-403-300	7,100	7,100	7,415	(315)
10-403-301	-	-	1,300	(1,300)

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-302 CAR LEASE PAYMENTS	7,000	-	-	-
10-403-303 PRINTER/INK	1,500	-	-	-
10-403-305 POSTAGE EXPENSE	1,000	500	340	160
10-403-310 CAPITAL OUTLAY	1,000	3,835	3,952	(117)
10-403-315 CONT. EDUCATION-SHERIFF'S DEPT.	4,000	1,430	2,060	(630)
10-403-316 PHOTO LAB	-	-	-	-
10-403-320 INDIGENT PRISONERS MED. EXPENSE	15,589	14,588	7,835	6,753
10-403-322 BODY ARMOR	1,070	-	-	-
10-403-323 UNIFORMS - SHERIFF'S DEPT.	1,630	201	201	-
10-403-350 MAINT. & SUPPLIES	10,000	8,500	2,959	5,541
10-403-351 JAIL SUPPLIES	12,000	9,165	9,935	(770)
10-403-365 PRISONERS' FOOD EXPENSE	31,225	31,225	34,674	(3,449)
10-403-400 FUEL & TRAVEL SHERIFF	28,000	43,347	42,240	1,107
10-403-401 AUTO REPAIRS	8,000	11,424	10,547	877
10-403-402 LEASE-SHERIFF DEPT.	-	-	1,600	(1,600)
10-403-403 COMMUNICATION EQUIPMENT	-	-	-	-
10-403-404 SCAAP AWARD EXPENSE	-	-	3,678	(3,678)
COUNTY SHERIFF	712,110	712,110	693,799	18,311

**404 COUNTY-DISTRICT CLERK**  
=====

10-404-100 SALARY - COUNTY-DISTRICT CLERK	41,522	41,522	41,522	-
10-404-105 SALARY - CHIEF DEPUTY	28,413	28,413	28,413	-
10-404-106 SALARY - DEPUTY	24,809	24,809	24,809	-
10-404-107 SALARY - DEPUTY	22,750	22,750	19,000	3,750
10-404-200 FICA EXPENSE	8,988	8,988	8,543	445
10-404-205 TCDRS EXPENSE	8,225	8,225	8,404	(179)
10-404-215 MEDICAL INSURANCE EXPENSE	16,774	16,774	20,576	(3,802)
10-404-300 TELEPHONE EXPENSE	1,000	1,000	145	855
10-404-302 LEASE COPIER	475	-	-	-
10-404-305 POSTAGE EXPENSE	5,000	5,000	2,917	2,083
10-404-310 CAPITAL OUTLAY	1,500	1,500	713	787
10-404-315 CONT. EDUCATION	3,000	3,000	3,607	(607)
COUNTY-DISTRICT CLERK	162,456	161,981	158,649	3,332

**405 TAX ASSESSOR COLLECTOR**  
=====

10-405-100 SALARY - TAX ASSESSOR COLLECTOR	41,522	41,522	41,522	-
10-405-105 SALARY - CHIEF DEPUTY	28,414	28,414	28,413	1
10-405-106 SALARY - DEPUTY	-	-	-	-
10-405-110 SALARY - PART-TIME HELP	5,000	1,681	344	1,337
10-405-200 FICA EXPENSE	6,657	6,657	4,935	1,722
10-405-205 TCDRS EXPENSE	6,094	6,094	5,172	922
10-405-215 MEDICAL INSURANCE EXPENSE	11,849	11,849	10,780	1,069
10-405-300 TELEPHONE EXPENSE	350	350	191	159
10-405-305 POSTAGE EXPENSE	6,000	6,000	3,800	2,200



**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-306	VOTER REGISTRATION EXPENSE	-	-	-
10-405-310	CAPITAL OUTLAY	500	229	271
10-405-312	PRITCHARD & ABBOTT CONTRACT	17,890	17,210	680
10-405-313	MAINT. AGREEMENT - COPIER	475	-	-
10-405-315	CONT. EDUCATION	3,500	6,100	719
	<b>TAX ASSESSOR COLLECTOR</b>	<b>128,251</b>	<b>118,696</b>	<b>9,080</b>
<b>406</b>	<b>COUNTY ATTORNEY</b>			
====	=====			
10-406-100	SALARY - COUNTY ATTORNEY	41,522	41,522	-
10-406-105	SALARY-PARA/CT.COORDINATOR	29,408	29,408	-
10-406-200	FICA EXPENSE	7,020	6,997	23
10-406-205	TCDRS EXPENSE	6,424	6,786	(362)
10-406-215	MEDICAL INSURANCE EXPENSE	11,849	10,780	1,069
10-406-300	TELEPHONE EXPENSE	500	139	361
10-406-305	POSTAGE EXPENSE	150	93	57
10-406-310	CAPITAL OUTLAY	1,000	217	783
10-406-315	CONT. EDUCATION	3,000	4,006	(1,006)
10-406-320	STATE SALARY-H.B.804	20,833	20,833	-
	<b>COUNTY ATTORNEY</b>	<b>121,706</b>	<b>120,781</b>	<b>925</b>
<b>407</b>	<b>COUNTY TREASURER</b>			
====	=====			
10-407-100	SALARY-COUNTY TREASURER	41,522	41,522	-
10-407-110	SALARY-ASSISTANT TREASURER	24,809	24,809	-
10-407-200	FICA EXPENSE	5,074	4,910	164
10-407-205	TCDRS EXPENSE	4,643	4,905	(262)
10-407-215	MEDICAL INSURANCE EXPENSE	11,849	10,780	1,069
10-407-300	TELEPHONE EXPENSE	500	166	334
10-407-305	POSTAGE EXPENSE	500	184	278
10-407-310	CAPITAL OUTLAY	1,500	1,836	(1,416)
10-407-313	MAINT.AGREEMENT-COPIER	475	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	2,100	3,738	-
10-407-315	CONTINUING EDUCATION	3,000	2,314	166
	<b>COUNTY TREASURER</b>	<b>95,972</b>	<b>95,164</b>	<b>333</b>
<b>408</b>	<b>COUNTY AUDITOR</b>			
====	=====			
10-408-100	SALARY - COUNTY AUDITOR	41,522	41,383	139
10-408-105	SALARY-ASSISTANT AUDITOR	28,413	25,532	2,881
10-408-110	SALARY-PART/TIME ASST.	-	-	-
10-408-200	FICA EXPENSE	5,350	4,999	351
10-408-205	TCDRS EXPENSE	4,896	4,946	(50)
10-408-215	MEDICAL INSURANCE EXPENSE	11,849	10,780	1,069
10-408-300	TELEPHONE EXPENSE	300	138	162
10-408-305	POSTAGE EXPENSE	500	261	239
10-408-310	CAPITAL OUTLAY	1,500	1,567	(67)

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-408-314 MAINT. AGREEMENT SOFTWARE	2,100	2,100	3,350	(1,250)
10-408-315 CONT. EDUCATION	3,000	3,000	2,534	466
COUNTY AUDITOR	99,430	99,430	95,490	3,940
409 JUDICIAL LAW				
=====				
10-409-101 SALARY-JP 1	33,000	33,000	33,000	-
10-409-102 SALARY-JP 2	15,508	15,508	15,507	1
10-409-103 SALARY JP 3	19,747	19,747	19,747	-
10-409-104 SALARY JP 4	15,508	15,508	15,507	1
10-409-105 SALARY - SECRETARY	22,749	22,749	21,976	773
10-409-110 SALARY - SECRETARY II	22,749	22,749	22,749	-
10-409-115 SALARY-PART/TIME	5,000	-	-	-
10-409-117 CONSTABLE 4	-	-	-	-
10-409-118 CONSTABLE 3	-	-	-	-
10-409-119 CONSTABLE 2	-	-	-	-
10-409-200 FICA EXPENSE	10,271	10,271	9,672	599
10-409-205 TCDRS EXPENSE	9,398	9,398	9,488	(90)
10-409-215 MEDICAL INSURANCE EXPENSE	29,070	29,070	21,563	7,507
10-409-300 TELEPHONE EXPENSE	4,900	4,900	4,361	539
10-409-305 POSTAGE EXPENSE	2,500	2,500	2,121	379
10-409-310 CAPITAL OUTLAY JP#1	500	2,460	2,460	-
10-409-311 CAPITAL OUTLAY JP#2	200	200	-	200
10-409-312 CAPITAL OUTLAY JP#3	200	1,200	1,200	-
10-409-313 CAPITAL OUTLAY JP#4	200	200	(11)	211
10-409-314 JP 1 CONT. ED.	3,000	3,000	1,120	1,880
10-409-315 JP 2 CONT. ED.	2,000	2,000	1,269	731
10-409-316 JP 3 CONT. ED.	2,000	4,040	4,006	34
10-409-317 JP 4 CONT. ED.	2,000	2,000	719	1,281
10-409-360 AUTOPSY EXPENSE	7,000	7,000	8,065	(1,065)
10-409-366 CONST.PRCT.#4 FUEL	-	-	-	-
10-409-367 CONST.PRCT.#2 FUEL	-	-	-	-
10-409-368 JUSTICE COURT TECHNOLOGY EXPENSE	-	-	-	-
JUDICIAL LAW	207,500	207,500	194,519	12,981
410 JURY				
====				
10-410-100 SALARY - DISTRICT ATTORNE	15,000	15,000	10,500	4,500
10-410-111 SALARY - BAILIFFS	665	665	665	-
10-410-112 SALARY - COURT REPORTER	2,000	2,000	-	2,000
10-410-113 SALARY - COURT ADMINISTRA	700	700	300	400
10-410-114 SALARY - COURT APPOINTED	-	-	-	-
10-410-115 INDIGENT ATTYS/FORMUAL GR	11,000	11,000	1,128	9,872
10-410-200 FICA EXPENSE	600	600	74	526
10-410-365 COURT COSTS	5,000	5,000	1,984	3,016
10-410-366 JURIES & RELATED EXPENSES	5,000	5,000	2,077	2,923

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
JURY		39,965	39,965	16,728	23,237
<b>411</b>	<b>BUILDING MAINTENANCE</b>				
===	=====				
10-411-105	SALARIES - BUILDING MAINTENANCE	25,305	25,305	25,305	-
10-411-110	SALARY-PART/TIME 1&2	27,958	27,958	27,476	482
10-411-200	FICA EXPENSE	4,075	4,075	3,922	153
10-411-205	TCDRS EXPENSE	3,729	3,729	3,893	(164)
10-411-215	MEDICAL INSURANCE EXPENSE	5,925	5,925	5,388	537
10-411-310	CAPITAL OUTLAY	-	-	-	-
10-411-350	SUPPLIES - JANITORIAL	3,000	3,000	2,445	555
10-411-355	REPAIRS & REPLACEMENTS	12,074	11,574	12,289	(715)
10-411-370	UTILITIES	60,000	58,000	52,239	5,761
10-411-400	FUEL - BUILDING MAINTENANCE	2,000	4,500	3,943	557
	<b>BUILDING MAINTENANCE</b>	<b>144,066</b>	<b>144,066</b>	<b>136,900</b>	<b>7,166</b>
<b>412</b>	<b>394TH DISTRICT COURT</b>				
===	=====				
10-412-105	SALARY - 394TH DIST. JUDGE	1,396	1,396	1,396	-
10-412-110	SALARY - COURT REPORTER	6,956	6,956	6,957	(1)
10-412-115	SALARY - COURT COORDINATOR	4,988	4,988	4,988	-
10-412-200	FICA EXPENSE	1,021	1,021	1,218	(197)
10-412-205	TCDRS EXPENSE	934	934	1,169	(235)
10-412-210	WORKER'S COMP.	53	53	-	53
10-412-215	MEDICAL INSURANCE EXPENSE	1,865	1,865	1,159	706
10-412-220	LIBILITY INS.	330	330	300	30
10-412-225	UNEMPLOYMENT FUND	580	580	-	580
10-412-300	TELEPHONE EXPENSE	750	750	306	444
10-412-305	POSTAGE EXPENSE	200	200	51	149
10-412-310	CAPITAL OUTLAY	300	300	-	300
10-412-312	JUDGE'S LIBRARY	700	700	746	(46)
10-412-314	VISTING JUDGES	1,015	1,015	-	1,015
10-412-315	CONT. EDUCATION	210	210	-	210
10-412-350	SUPPLIES	250	250	93	157
10-412-370	UTILITIES	385	385	385	-
10-412-400	COURT REPORTER EXPENSES	1,860	1,860	793	1,067
10-412-401	CAR ALLOWANCE	2,465	2,465	2,586	(121)
10-412-402	JUDICIAL ADMIN. DISTRICT	340	340	276	64
10-412-900	MISCELLANEOUS EXPENSE	350	350	119	231
	<b>394TH DISTRICT COURT</b>	<b>26,948</b>	<b>26,948</b>	<b>22,542</b>	<b>4,406</b>
<b>413</b>	<b>EXTENSION SERVICE</b>				
===	=====				
10-413-105	SALARY - EXTENSION AGENT	9,993	9,993	9,993	-
10-413-110	SALARY - PART-TIME HELP	11,183	11,183	8,802	2,381
10-413-200	FICA EXPENSE	1,620	1,620	1,396	224
10-413-205	TCDRS EXPENSE	783	783	648	135

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-413-300 TELEPHONE EXPENSE	200	200	535	(335)
10-413-305 POSTAGE EXPENSE	200	200	111	89
10-413-310 CAPITAL OUTLAY	1,500	1,500	1,167	333
10-413-311 TRAVEL	6,000	6,000	3,846	2,154
10-413-315 CONT. EDUCATION	3,000	3,000	1,773	1,227
10-413-316 PROMO/EDU EXPENSE	2,000	2,000	2,151	(151)
EXTENSION SERVICE	<u>36,479</u>	<u>36,479</u>	<u>30,422</u>	<u>6,057</u>
414 CONSTABLES				
====				
10-414-100 SALARY - CONSTABLE 2	17,000	17,000	17,000	-
10-414-105 SALARY - CONSTABLE 3	1,200	1,200	1,200	-
10-414-106 SALARY - CONSTABLE 1	-	647	647	-
10-414-200 FICA EXPENSE	1,301	1,301	1,442	(141)
10-414-205 TCDRS EXPENSE	1,190	543	49	494
10-414-300 FUEL/AUTO REPAIR CONST. 2	1,200	1,199	1,133	66
10-414-301 FUEL/AUTO REPAIR CONST. 3	1,200	1,200	1,526	(326)
10-414-302 FUEL/AUTO REPAIR CONST. 1	-	1	-	1
EXTENSION SERVICE	<u>23,091</u>	<u>23,091</u>	<u>22,997</u>	<u>94</u>
415 AIRPORT				
====				
10-415-353 IMPROVEMENTS - AIRPORT	1,750	1,750	2,182	(432)
10-415-370 UTILITIES - AIRPORT	6,000	5,710	4,539	1,171
10-415-900 MISCELLANEOUS EXPENSES	500	790	790	-
AIRPORT	<u>8,250</u>	<u>8,250</u>	<u>7,511</u>	<u>739</u>
417 VETERANS MEMORIAL PARK				
====				
10-417-353 IMPROVEMENTS - VET.MEM.PARK	4,500	4,500	192	4,308
10-417-370 UTILITIES - VET.MEM.PARK	8,500	8,500	7,067	1,433
VETERANS MEMORIAL PARK	<u>13,000</u>	<u>13,000</u>	<u>7,259</u>	<u>5,741</u>
421 CEMETERY				
====				
10-421-110 PART-TIME HELP	-	-	-	-
10-421-200 FICA EXPENSE	-	-	-	-
10-421-350 SUPPLIES - CEMETERY	2,500	2,500	333	2,167
10-421-353 IMPROVEMENTS - CEMETERY	2,000	2,000	4,394	(2,394)
10-421-370 UTILITIES - CEMETERY	10,000	10,000	2,656	7,344
CEMETERY	<u>14,500</u>	<u>14,500</u>	<u>7,383</u>	<u>7,117</u>
423 VETERANS OFFICER				
====				

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-423-105 SALARY - VETERANS OFFICER	1,800	1,800	-	1,800
10-423-200 FICA EXPENSE	200	200	-	200
10-423-315 CONT. EDUCATION - VETERANS OFFICE	-	-	33	(33)
VETERANS OFFICER	<u>2,000</u>	<u>2,000</u>	<u>33</u>	<u>1,967</u>
425 EMERGENCY MANAGEMENT				
===				
10-425-100 SALARY-EMERGENCY MGNT.	7,500	7,500	6,000	1,500
10-425-105 CONSULTANT SALARY	-	-	-	-
10-425-200 FICA EXPENSE	574	574	459	115
10-425-350 SUPPLIES EXPENSE	250	250	539	(289)
10-425-400 FUEL EXPENSE	2,500	2,355	427	1,928
10-425-500 EMERGENCY MGNT. EXPENSE	<u>1,000</u>	<u>1,145</u>	<u>1,310</u>	<u>(165)</u>
EMERGENCY MANAGEMENT	<u>11,824</u>	<u>11,824</u>	<u>8,735</u>	<u>3,089</u>
435 RMP-EXPENSE				
===				
10-435-900 MISC. EXPENSE - RMP	-	-	-	-
RMP-EXPENSE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
440 NON-DEPATMENTAL				
===				
10-440-114 SYSTEM IMAGING - LEASE	-	4,425	5,553	(1,128)
10-440-200 FICA EXPENSE	1,000	1,000	312	688
10-440-205 TCDRS EXPENSE	500	500	311	189
10-440-300 COURTHOUSE TELEPHONE EXPENSE	12,000	10,000	9,253	747
10-440-312 INTERNET EXPENSE	20,000	26,192	27,218	(1,026)
10-440-314 VENDING MACHINE SUPPLIES EXPENSE	2,000	2,233	2,233	-
10-440-601 ELECTION EXPENSE	18,000	11,538	11,479	59
10-440-602 HAVA-ELECTION EXPENSE	-	-	-	-
10-440-603 CHARITY EXPENSE	3,000	3,000	2,591	409
10-440-604 MARLIN LEASING	4,173	4,173	4,297	(124)
10-440-605 APPRAISAL DISTRICT	54,644	54,644	61,401	(6,757)
10-440-606 REPEATER LEASE SITE	1,200	1,429	1,549	(120)
10-440-607 POST OFFICE BOX RENTALS	600	600	-	600
10-440-610 LEASE POSTAGE METER	4,320	4,320	3,573	747
10-440-611 TRAPPER	28,800	28,800	26,400	2,400
10-440-612 HH&H OFFICE MAINT.	2,250	2,250	4,500	(2,250)
10-440-617 ADULT PROBATION	1,500	1,500	1,508	(8)
10-440-621 OFFICE SUPPLIES	19,960	18,808	13,740	5,068
10-440-623 D.P.S. - CRIM.LAW-M.V.T.	40	-	-	-
10-440-625 RECORDS MANAGEMENT	7,500	7,500	4,375	3,125
10-440-627 PUBLIC TRAINING SERVICE EXPENSE	250	250	-	250
10-440-628 SHERIFFS TAX SALE EXPENSE	-	-	-	-
10-440-631 COUNTY FOOD BANK	3,000	3,000	3,000	-
10-440-632 SOLID WASTE PROJECT	-	-	-	-

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
NON-DEPARTMENTAL	184,737	186,162	183,293	2,869
GENERAL FUND				
INCOME TOTALS	2,603,413	2,603,413	2,660,807	57,394
EXPENSE TOTALS	2,603,413	2,603,413	2,412,693	190,720
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	-	-	248,114	248,114
10-200-200 TRANSFER IN (OUT)	-	-	227,693	227,693
10-200-200 TRANSFER IN (OUT)	-	-	127,989	
10-200-210 TRANSFER IN (OUT)	-	-	(379,581)	(379,581)
10-450-730 TRANSFER TO CAPITAL PROJECTS	-	-	-	-
	-	-	224,215	96,226

Expenses Grouped by Uniform Chart of Accounts:

General government	1,167,067
Justice System	395,709
Public Safety	589,441
Corrections and Rehabilitation	161,490
Health and Human Services	39,183
Community and Economic Development	51,292
Infrastructure and Environmental Services	8,511
	<u>2,412,693</u>

300 R & B REVENUES

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20-300-100 ROAD & BRIDGE CURRENT TAXES	291,252	291,252	294,464	3,212
20-300-110 ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	16,624	6,624
20-300-150 MISCELLANEOUS REVENUE - R & B	-	-	929	929
20-300-160 UTILITIES/FACILITIES PERMITS	-	-	617	617
20-300-170 MOTOR VEHICLE REG. - R & B	90,000	90,000	112,270	22,270
20-300-180 INTEREST REVENUE - R & B	-	-	-	-
20-300-185 AUCTION PROCEEDS	-	-	-	-
20-300-190 LATERAL ROAD - STATE COMP TROLLEI	40,000	40,000	55,146	15,146
20-300-192 REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517 CARRY OVER REVENUE	-	-	-	-
R & B REVENUES	<u>431,252</u>	<u>431,252</u>	<u>480,050</u>	<u>48,798</u>

500 COUNTY BARN

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20-500-101 SALARIES - COUNTY BARN	36,923	36,923	36,923	-
20-500-102 SALARY	33,696	33,696	33,697	(1)
20-500-103 SALARY	27,096	27,096	27,096	-

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
20-500-104	SALARY	27,096	27,096	17,456	9,640
20-500-105	SALARY	27,096	27,096	27,096	-
20-500-106	SALARY	27,096	27,096	27,096	-
20-500-107	SALARY	22,749	22,749	22,749	-
20-500-110	SALARY-PART TIME	-	-	-	-
20-500-115	SOLID WASTE MGMT COORDINATOR	2,075	2,075	1,800	275
20-500-118	CELL PHONE ALLOTMENT	900	900	1,200	(300)
20-500-200	FICA EXPENSE	15,661	15,661	14,641	1,020
20-500-205	TCDRS EXPENSE	14,331	14,331	15,260	(929)
20-500-215	MEDICAL INSURANCE EXPENSE	46,352	46,352	35,821	10,531
20-500-300	TELEPHONE	1,700	1,700	895	805
20-500-310	CAPITAL OUTLAY	3,000	3,000	698	2,302
20-500-315	CONT. EDUCATION	1,000	1,000	12	988
20-500-350	MAINT. & SUPPLIES	8,000	8,000	4,711	3,289
20-500-351	SAFETY SUPPLIES	2,000	2,000	529	1,471
20-500-370	UTILITIES	6,000	6,000	4,856	1,144
20-500-271	UNIFORMS	2,000	2,000	1,463	537
20-500-400	FUEL - COUNTY BARN	10,000	10,000	5,479	4,521
	COUNTY BARN	<u>314,771</u>	<u>314,771</u>	<u>279,478</u>	<u>35,293</u>
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,000	1,000	108	892
20-505-315	PREC.1 CONT. ED.	3,000	3,000	1,640	1,360
20-505-350	MAINT. & SUPPLIES	1,000	1,000	1,082	(82)
20-505-400	FUEL - PREC. #1	9,300	9,300	9,644	(344)
	PRECINCT #1	<u>14,300</u>	<u>14,300</u>	<u>12,474</u>	<u>1,826</u>
510	PRECINCT #2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	-	-
20-510-315	PREC.2 CONT. ED.	3,000	3,000	-	3,000
20-510-350	MAINT. & SUPPLIES	4,500	4,500	-	4,500
20-510-400	FUEL - PREC. #2	6,800	6,800	5,084	1,716
	PRECINCT #2	<u>14,300</u>	<u>14,300</u>	<u>5,084</u>	<u>9,216</u>
515	PRECINCT #3				
===	=====				
20-515-200	FICA EXPENSE	-	-	-	-
20-515-310	CAPITAL OUTLAY	1,000	1,000	-	1,000
20-515-315	PREC.3 CONT. ED.	3,000	3,000	2,384	616
20-515-350	MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-515-400	FUEL - PREC. #3	9,300	9,300	5,761	3,539
	PRECINCT #4	<u>14,300</u>	<u>14,300</u>	<u>8,145</u>	<u>6,155</u>

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
520      PRECINCT #4 ====				
20-520-110    PART/TIME HELP	-	-	-	-
20-520-200    FICA EXPENSE	-	-	-	-
20-520-310    CAPITAL OUTLAY	1,000	1,000	-	1,000
20-520-315    PREC.4 CONT. ED.	3,000	3,000	1,296	1,704
20-520-350    MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-520-370    UTILITIES	-	-	-	-
20-515-400    FUEL - PREC. #4	9,300	9,300	4,535	4,765
PRECINCT #4	<u>14,300</u>	<u>14,300</u>	<u>5,831</u>	<u>8,469</u>
540      NON-DEPARTMENTAL ====				
20-540-302    LEASE PAYMENTS	26,281	26,281	-	26,281
20-540-310    CAPITAL OUTLAY - NEW EQUIPMENT	2,000	2,000	-	2,000
20-540-600    R & B CONTINGENCY	25,000	25,000	20,570	4,430
20-540-601    WATER SHED REPAIRS	5,000	5,000	-	5,000
20-540-702    UNEMPLOYMENT	1,000	1,000	600	400
NON-DEPARTMENTAL	<u>59,281</u>	<u>59,281</u>	<u>21,170</u>	<u>38,111</u>
ROAD & BRIDGE FUND				
INCOME TOTALS	431,252	431,252	480,050	48,798
EXPENSE TOTALS	431,252	431,252	332,182	99,070
INCOME AND EXPENSE BEFORE:				
TRANSFERS IN	-	-	147,868	147,868
TRANSFERS OUT	-	-	-	-
	<u>-</u>	<u>-</u>	<u>147,868</u>	<u>147,868</u>
300      NUTRITION CENTER REVENUE -45 ====				
45-300-110    CONTRACT INCOME - TITLE III RGCOG	171,726	171,726	138,183	(33,543)
45-300-111    TDA GRANT INCOME	-	-	-	-
45-300-115    COUNTY MATCHING NUT. CENTER	23,385	23,385	-	(23,385)
45-300-120    PROGRAM INCOME - DOOR	150	150	736	586
45-300-130    PROGRAM INCOME - DELIVERY	100	100	-	(100)
45-300-140    CENTER RENTAL	2,000	2,000	264	(1,736)
45-300-210    DONATIONS	2,000	2,000	1,639	(361)
45-300-500    TRANSFER IN GENERAL FUND	-	-	-	-
45-300-901    TRANSFER FROM GENERAL FUND	-	-	52,733	52,733



**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
NUTRITION CENTER REVENUE -45	199,361	199,361	193,555	(5,806)
550 NUTRITION CENTER EXPENSES -45				
=====				
45-550-105 SALARY - N/C DIRECTOR	17,067	17,067	16,240	827
45-550-106 SALARY-PART-TIME HELP A	15,644	15,644	15,866	(222)
45-550-107 SALARY-PART-TIME HELP B	15,644	15,644	14,843	801
45-550-108 SALARY-PART-TIME HELP C	15,644	15,644	12,180	3,464
45-550-109 SALARY-PART-TIME HELP D	15,644	15,644	14,424	1,220
45-550-110 SALARY-PART-TIME HELP E	-	-	-	-
45-550-200 FICA EXPENSE	6,093	6,093	5,561	532
45-550-205 TCDRS EXPENSE	5,575	5,575	5,755	(180)
45-550-215 MEDICAL INSURANCE EXPENSE	-	-	-	-
45-550-300 TELEPHONE EXPENSE	2,500	2,500	2,018	482
45-550-305 POSTAGE	100	100	38	62
45-550-310 CAPITAL OUTLAY	300	636	636	-
45-550-315 CONT. EDUCATION - N/C	350	350	-	350
45-550-350 N/C SUPPLIES	12,000	11,900	12,884	(984)
45-550-355 REPAIRS & REPLACEMENTS	2,000	1,900	1,270	630
45-550-370 UTILITIES EXPENSE	12,000	11,946	10,904	1,042
45-550-380 FOOD EXPENSE	75,000	75,000	77,965	(2,965)
45-550-400 FUEL/AUTO EXPENSE	3,300	3,218	2,793	425
45-550-702 UNEMPLOYMENT EXPENSE	500	500	221	279
45-550-703 WORKER'S COMP. EXPENSE	-	-	-	-
45-550-704 RENTAL DEPOSIT RETURN	-	-	-	-
NUTRITION CENTER EXPENSES -45	199,361	199,361	193,598	5,763
INCOME TOTALS	199,361	199,361	193,555	(5,806)
EXPENSE TOTALS	199,361	199,361	193,598	5,763
INCOME AND EXPENSE BEFORE:	-	-	(43)	(43)
45-300-500 TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901 TRANSFERS OTHER	-	-	-	-
TRANSFERS FROM GENERAL FUND	-	-	-	-
INCOME OVER (UNDER) EXPENSES	-	-	(43)	(43)

GENERAL FUND  
Combining Schedules

**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**AS OF SEPTEMBER 30, 2012**

	<u>General Government</u>	<u>Roads &amp; Bridges</u>	<u>Contingency Fund 91</u>	<u>Criminal Justice</u>	<u>Combined</u>
<b><u>ASSETS</u></b>					
Cash - Checking	\$ 1,740,563	\$ 454,084	\$ -	\$ 42,830	\$ 2,237,477
Cash - Payroll Clearing	-	-	-	-	-
Cash - Checking Clerk	201,098	-	-	-	201,098
Cash - Checking Tax Assessor	28,099	-	-	-	28,099
Cash - JP Accounts	43,124	-	-	-	43,124
Cash - Savings	-	-	472,937	-	472,937
Certificates of Deposit and savings	559,367	-	-	-	559,367
Postage Inventory	5,483	-	-	-	5,483
Due from (to) other funds	212,862	-	-	-	212,862
<b>Total Assets</b>	<u>2,790,596</u>	<u>454,084</u>	<u>472,937</u>	<u>42,830</u>	<u>3,760,447</u>
<b><u>LIABILITIES</u></b>					
Other liabilities	1,765	-	-	-	1,765
Deferred revenue	29,149	-	-	-	29,149
Due to others	90,951	-	-	60,916	151,867
Due to other funds	82,051	(82,051)	-	52,292	52,292
<b>Total Liabilities</b>	<u>203,916</u>	<u>(82,051)</u>	<u>-</u>	<u>113,208</u>	<u>235,073</u>
<b><u>FUND EQUITY (DEFICIT)</u></b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	536,135	-	-	536,135
Assigned	-	-	-	-	-
Unassigned	2,586,680	-	472,937	(70,378)	2,989,239
<b>Total Fund Equity (Deficit)</b>	<u>2,586,680</u>	<u>536,135</u>	<u>472,937</u>	<u>(70,378)</u>	<u>3,525,374</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 2,790,596</u>	<u>\$ 454,084</u>	<u>\$ 472,937</u>	<u>\$ 42,830</u>	<u>\$ 3,760,447</u>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND**

YEAR ENDED SEPTEMBER 30, 2012

	GENERAL GOVERNMENT	ROAD & BRIDGE	CONTINGENCY FUND 91	CRIMINAL JUSTICE	COMBINED
<b>REVENUE</b>					
10-300-100 CURRENT TAXES	\$ 1,943,197	\$ 294,464	\$ -	\$ -	\$ 2,237,661
10-300-110 DELINQUENT TAXES	103,462	16,624			120,086
10-300-111 VEHICLE INVENTORY TAX	963				963
10-300-120 FEES OF OFFICE-CLERK	105,635				105,635
10-300-121 FEES OF OFFICE-TAX OFFICE	12,330				12,330
10-300-122 VAN HORN CEMETARY PAY OUT FEES	3,600				3,600
91-300-140 INTEREST ON SAVINGS			1,209		1,209
10-300-141 REIMBURSEMENT - BOND PAYMENT	2,968				2,968
10-300-143 LEASE PAYMENT-LOBO LAND	450				450
10-300-144 QRTERLY REIMB. JUROR PAYMENTS	616				616
10-300-145 H&HS OFF RENT	26,010				26,010
10-300-150 MISCELLANEOUS REVENUE		929			929
20-300-160 UTILITIES/FACILITIES PERMITS		617			617
10-300-162 MIXED BEVERAGE TAX ALLOCATION	741				741
10-300-170 MOTOR VEHICLE REGISTRATIO	(562)	112,270			111,708
10-300-175 J. P. COURT	212,016				212,016
10-300-180 INTEREST REVENUE	17,258				17,258
10-300-185 AUCTION PROCEEDS	316				316
10-300-190 IN LIEU OF TAXES- STATE C	147,930				147,930
10-300-191 IN LIEU OF TAXES	1,181				1,181
10-300-200 STATE SALARY SUPPLEMENT	30,833				30,833
10-300-205 J.P. COURT SECURITY FEE	1,961				1,961
10-300-208 COURTHOUSE SECURITY FEE	6,634				6,634
10-300-207 LAW LIBRARY REVENUE	1,015				1,015
10-300-208 COUNTY FINES/CLERK	24,015				24,015
10-300-214 HIDTA GRANT 05 REIMBURSEMENT	(135)				(135)
10-300-215 OMNI FEE - COUNTY REVENUE	816				816
10-300-220 JAG GRANT REIMBURSEMENT	1,531				1,531
10-300-225 BOND FORFEITURE FEES	300				300
10-300-330 COMMISSARY SALES REVENUE	124				124
10-300-331 CD REVENUE	2,458				2,458
10-300-333 JAIL-PAY PHONE REVENUE	2,343				2,343
10-300-334 VENDING MACHINES REVENUE	1,183				1,183
10-300-335 SCAAP AWARD	5,700				5,700
10-300-336 STATE EXCESS CONTRIBUTION	43				43
10-300-337 REGIONAL INTEROPERABLE COMMUN PLAN					-
10-300-338 FAX/COPIES REVENUE - CO.J	28				28
10-300-339 FEES OF OFFICE - SHERIFF	1,254				1,254
10-300-340 REBATES REVENUE	205				205
10-300-505 CASH PROCEEDS FROM TAX SA	10				10
10-300-515 REFUND REVENUE	2,378				2,378
10-300-517 MISC. REVENUE	-				-
20-300-190 LATERAL ROAD - STATE COMP		55,146			55,146
35-300-300 CRIMINAL JUSTICE REVENUE				19,279	19,279
<b>TOTAL REVENUE</b>	<b>2,660,807</b>	<b>480,050</b>	<b>1,209</b>	<b>19,279</b>	<b>3,161,345</b>
<b>EXPENDITURES</b>					
General government	\$ 1,167,067	\$ -	\$ -	\$ -	\$ 1,167,067
Justice System	395,709				395,709
Public Safety	589,441				589,441
Corrections and Rehabilitation	161,490				161,490
Health and Human Services	39,183				39,183
Community and Economic Development	51,292				51,292
Infrastructure and Environmental Services	8,511	332,182			340,693
<b>Total Expenditures</b>	<b>2,412,693</b>	<b>332,182</b>			<b>2,744,875</b>
<b>Revenue Over (Under) Expenditures</b>	<b>248,114</b>	<b>147,868</b>	<b>1,209</b>	<b>19,279</b>	<b>416,470</b>
TRANSFERS IN (OUT)	355,682		339,155		694,837
TRANSFERS IN (OUT)	(379,581)			(240,000)	(619,581)
	(23,899)		339,155	(240,000)	75,256
<b>Revenue and Other Sources Over (Under) Expenditures and Other (Uses)</b>	<b>224,215</b>	<b>147,868</b>	<b>340,364</b>	<b>(220,721)</b>	<b>491,726</b>
<b>Beginning fund balance</b>	<b>2,362,465</b>	<b>388,267</b>	<b>132,573</b>	<b>150,343</b>	<b>3,033,648</b>
<b>Fund Balance End of Year</b>	<b>\$ 2,586,680</b>	<b>\$ 536,135</b>	<b>\$ 472,937</b>	<b>\$ (70,378)</b>	<b>\$ 3,525,374</b>

Special Revenue Funds

Combining Schedules

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	HOT CHECK FUND - 30	JAG ARRA Fund 43	SENIOR NUTRITION FUND - 45	LAW ENFORCEMENT FUND-47	AIRPORT IMPROV. FUND - 48	CONSTABLE PCT#2 Fund -49	RECORDS PRESERVATION FUND - 50	RECORDS PRESERVATION FUND - 60	HOMELAND SECURITY FUND 77	BORDER COLONIA FUND 80
<b>ASSETS</b>										
Cash in Bank	\$ -	\$ 128	\$ -	\$ 130,240	\$ 30,870	\$ 765	\$ 15,039	\$ 9,643	\$ 81,845	\$ 4,018
Pooled Cash overdraft	(803)	(202,117)								
Payroll Clearing										
Certificates of Deposit			(113)					651		
Postage inventory and other										
Due from other funds										
<b>Total Assets</b>	<b>(803)</b>	<b>128</b>	<b>(202,230)</b>	<b>130,240</b>	<b>30,870</b>	<b>765</b>	<b>15,039</b>	<b>10,294</b>	<b>81,845</b>	<b>4,018</b>
<b>LIABILITIES</b>										
Due to others										
Due to other funds	4,555		138,077						81,844	
Deferred revenue										
Other										
<b>Total Liabilities</b>	<b>4,555</b>		<b>138,077</b>						<b>81,844</b>	
<b>FUND BALANCE</b>										
Nonspendable										
Restricted		128		130,240		765	15,039	10,294	1	4,018
Committed										
Assigned					30,870					
Unassigned	(5,358)		(340,307)							
<b>Total Fund Balance</b>	<b>(5,358)</b>	<b>128</b>	<b>(340,307)</b>	<b>130,240</b>	<b>30,870</b>	<b>765</b>	<b>15,039</b>	<b>10,294</b>	<b>1</b>	<b>4,018</b>
<b>Total Liabilities and Fund Balance</b>	<b>(803)</b>	<b>128</b>	<b>(202,230)</b>	<b>130,240</b>	<b>30,870</b>	<b>765</b>	<b>15,039</b>	<b>10,294</b>	<b>81,845</b>	<b>4,018</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	LINEBACKER FUND 81	HIDTA GRANT FUND 82	JUSTICE TEC FUND FUND 84	LINEBACKER STATE FUND 85	BLOCK GRANT FUND 86	LINEBACKER FEDERAL FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
<b>ASSETS</b>										
Cash in Bank	\$ 1		\$ 2,466	\$ 1,240	\$ 1,732	\$ 1	\$ 403	\$ 1	\$ 1	\$ 278,393
Pooled Cash overdraft				(1,240)		(96,809)	(218,979)		(133,989)	(653,937)
Payroll Clearing										
Certificates of Deposit										
Postage inventory and other										
Due from other funds										538
<b>Total Assets</b>	<b>1</b>		<b>2,466</b>	<b>-</b>	<b>1,732</b>	<b>(96,808)</b>	<b>403</b>	<b>(218,978)</b>	<b>(133,988)</b>	<b>(375,006)</b>
<b>LIABILITIES</b>										
Due to others							15			15
Due to other funds								395	464	143,491
Deferred revenue										81,844
Other										
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>395</b>	<b>464</b>	<b>225,350</b>
<b>FUND BALANCE</b>										
Nonspendable										
Restricted	1		2,466		1,732		388			165,072
Committed										30,870
Assigned						(96,808)			(134,452)	(796,298)
Unassigned										
<b>Total Fund Balance</b>	<b>1</b>	<b>-</b>	<b>2,466</b>	<b>-</b>	<b>1,732</b>	<b>(96,808)</b>	<b>388</b>	<b>(219,373)</b>	<b>(134,452)</b>	<b>(600,356)</b>
<b>Total Liabilities and Fund Balance</b>	<b>1</b>	<b>\$ -</b>	<b>\$ 2,466</b>	<b>\$ -</b>	<b>\$ 1,732</b>	<b>\$ (96,808)</b>	<b>\$ 403</b>	<b>\$ (218,978)</b>	<b>\$ (133,988)</b>	<b>\$ (375,006)</b>

CULBERSON COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUE AND  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2012

	HOT CHECK FUND - 30	JAG ARRA Fund 43	SENIOR NUTRITION FUND - 46	LAW ENFORCEMENT FUND-47	AIRPORT IMPROV. FUND - 48	CONSTABLE PCT#2 Fund -49	RECORDS PRESERVATION FUND - 50
<b>REVENUE</b>							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	300	-	138,183	-	-	210	6,135
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	26,594	-	-	-
Contribution	-	-	1,639	-	-	-	-
Miscellaneous Revenue	-	-	735	-	-	-	-
Rent	-	-	264	-	3,604	-	-
Interest	-	-	-	1,010	20	-	129
Other	20	-	-	-	-	-	-
<b>Total Revenue</b>	<b>320</b>	<b>-</b>	<b>140,822</b>	<b>27,604</b>	<b>3,624</b>	<b>210</b>	<b>6,264</b>
<b>EXPENDITURES</b>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Local:							
Salary and benefits	-	-	84,869	-	-	-	-
Law Enforcement Expenses	-	-	-	21,823	-	-	-
Records management	-	-	-	-	-	-	6,079
Juvenile probation	-	-	-	-	-	-	-
Senior Nutrition services	-	-	108,729	7,300	-	-	-
Communications	-	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous Expense	250	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>250</b>	<b>-</b>	<b>193,598</b>	<b>29,123</b>	<b>-</b>	<b>-</b>	<b>6,079</b>
<b>Revenue Over (Under) Expenditures</b>	<b>70</b>	<b>-</b>	<b>(52,776)</b>	<b>(1,519)</b>	<b>3,624</b>	<b>210</b>	<b>185</b>
Transfer from (to) other funds	-	-	-	-	-	-	-
Transfer from (to) other funds	-	-	52,733	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>70</b>	<b>-</b>	<b>(43)</b>	<b>(1,519)</b>	<b>3,624</b>	<b>210</b>	<b>185</b>
<b>Fund Balance Beginning of Year</b>	<b>(5,428)</b>	<b>128</b>	<b>(340,264)</b>	<b>131,759</b>	<b>27,246</b>	<b>555</b>	<b>14,854</b>
<b>Fund Balance End of Year</b>	<b>\$ (5,358)</b>	<b>\$ 128</b>	<b>\$ (340,307)</b>	<b>\$ 130,240</b>	<b>\$ 30,870</b>	<b>\$ 765</b>	<b>\$ 15,039</b>
Beginning							
Restricted	-	128	-	\$ 131,759	-	555	14,854
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	27,246	-	-
Unassigned	(5,428)	-	(340,264)	-	-	-	-
	<b>(5,428)</b>	<b>128</b>	<b>(340,264)</b>	<b>131,759</b>	<b>27,246</b>	<b>555</b>	<b>14,854</b>
Expenditures grouped by function:							
General government	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,079
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	21,823	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	193,598	7,300	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-
<b>Total expenditures by function</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 193,598</b>	<b>\$ 29,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,079</b>



**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE AND**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	<b>RECORDS PRESERVATION FUND - 60</b>	<b>HOMELAND SECURITY FUND 77</b>	<b>BORDER COLONIA FUND 80</b>	<b>LINEBACKER FEDERAL FUND 81</b>	<b>HIDTA GRANT FUND 82</b>	<b>JUSTICE TEC FUND FUND 84</b>	<b>LINEBACKER STATE FUND 85</b>
<b>REVENUE</b>							
Grants	\$ -	\$ 51,176	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	587					8,374	
Intergovernmental							
Seizures							
Contribution							
Miscellaneous Revenue							
Rent							
Interest	74					25	
Other	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>661</b>	<b>51,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,399</b>	<b>-</b>
<b>EXPENDITURES</b>							
Federal/State:							
Administration							
Engineering/Consulting							
Construction							
Local:							
Salary and benefits							
Law Enforcement Expenses							
Records management							
Juvenile probation							
Senior Nutrition services							
Communications							
Technology expenses						8,716	
Training		496					
Miscellaneous Expense							
Capital Outlay		50,680					
<b>Total Expenditures</b>	<b>-</b>	<b>51,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,716</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures</b>	<b>661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(317)</b>	<b>-</b>
Transfer from (to) other funds							
Transfer from (to) other funds							
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(317)</b>	<b>-</b>
<b>Fund Balance Beginning of Year</b>	<b>9,633</b>	<b>1</b>	<b>4,018</b>	<b>1</b>	<b>-</b>	<b>2,783</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 10,294</b>	<b>\$ 1</b>	<b>\$ 4,018</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 2,466</b>	<b>\$ -</b>
Beginning							
Restricted	9,633	1	4,018	1		2,783	
Committed							
Assigned							
Unassigned							
	<b>9,633</b>	<b>1</b>	<b>4,018</b>	<b>1</b>	<b>-</b>	<b>2,783</b>	<b>-</b>
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Justice System						8,716	
Public Safety		51,176					
Corrections and Rehabilitation							
Health and Human Services							
Community and Economic Development							
Infrastructure and Environmental Services							
<b>Total expenditures by function</b>	<b>\$ -</b>	<b>\$ 51,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,716</b>	<b>\$ -</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE AND**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2012**

	<b>BLOCK GRANT FUND 86</b>	<b>LINEBACKER FEDERAL FUND 87</b>	<b>COMMISSARY FUND 88</b>	<b>LINEBACKER FUND 89</b>	<b>JAG FUND 90</b>	<b>TOTAL COMBINED</b>
<b>REVENUE</b>						
Grants	\$ 254,611	\$ -	\$ -	\$ 92,137	\$ 64,872	\$ 462,796
Fees						153,789
Intergovernmental						-
Seizures						26,594
Contribution						1,639
Miscellaneous Revenue			3,257			3,993
Rent						3,868
Interest						1,258
Other	-	-	-	-	-	20
<b>Total Revenue</b>	<b>254,611</b>	<b>-</b>	<b>3,257</b>	<b>92,137</b>	<b>64,872</b>	<b>653,957</b>
<b>EXPENDITURES</b>						
<b>Federal/State:</b>						
Administration	13,950					13,950
Engineering/Consulting	5,500					5,500
Construction	235,161					235,161
<b>Local:</b>						
Salary and benefits				46,445	59,510	190,824
Law Enforcement Expenses				4,558	-	26,381
Records management						6,079
Juvenile probation						-
Senior Nutrition services						116,029
Communications						-
Technology expenses						8,716
Training						496
Miscellaneous Expense			3,597			3,847
Capital Outlay	-	-	-	24,462	-	75,142
<b>Total Expenditures</b>	<b>254,611</b>	<b>-</b>	<b>3,597</b>	<b>75,465</b>	<b>59,510</b>	<b>682,125</b>
<b>Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(340)</b>	<b>16,672</b>	<b>5,362</b>	<b>(28,168)</b>
Transfer from (to) other funds				(63,341)	(64,648)	(127,989)
Transfer from (to) other funds	-	2	-	-	-	52,735
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>-</b>	<b>2</b>	<b>(340)</b>	<b>(46,669)</b>	<b>(59,286)</b>	<b>(103,422)</b>
<b>Fund Balance Beginning of Year</b>	<b>1,732</b>	<b>(96,810)</b>	<b>728</b>	<b>(172,704)</b>	<b>(75,166)</b>	<b>(496,934)</b>
<b>Fund Balance End of Year</b>	<b>\$ 1,732</b>	<b>\$ (96,808)</b>	<b>\$ 388</b>	<b>\$ (219,373)</b>	<b>\$ (134,452)</b>	<b>\$ (600,356)</b>
<b>Beginning</b>						
Restricted	1,732		728			166,192
Committed						-
Assigned						27,246
Unassigned	-	(96,810)	-	(172,704)	(75,166)	(690,372)
	<b>1,732</b>	<b>(96,810)</b>	<b>728</b>	<b>(172,704)</b>	<b>(75,166)</b>	<b>(496,934)</b>
<b>Expenditures grouped by function:</b>						
General government	\$ -				\$ -	\$ 6,329
Justice System						8,716
Public Safety	57,239			75,465	59,510	265,213
Corrections and Rehabilitation			3,597			3,597
Health and Human Services						200,898
Community and Economic Development	197,372					197,372
Infrastructure and Environmental Services						-
<b>Total expenditures by function</b>	<b>\$ 254,611</b>	<b>\$ -</b>	<b>\$ 3,597</b>	<b>\$ 75,465</b>	<b>\$ 59,510</b>	<b>\$ 682,125</b>

Texas Department of Agriculture

Contract Schedule

**CULBERSON COUNTY, TEXAS**  
**TEXAS DEPARTMENT OF AGRICULTURE**  
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT  
 YEAR ENDED SEPTEMBER 30, 2012

FEDERAL/STATE FINANCIAL ASSISTANCE  
 FEDERAL GRANTOR: U.S. DEPARTMENT OF  
 HOUSING AND URBAN DEVELOPMENT (HUD)  
 PASS THROUGH GRANTOR: TEXAS OFFICE OF  
 RURAL COMMUNITY AFFAIRS  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 CFDA NUMBER: 14.225  
 CONTRACT NUMBER: R729-080 (ARRA)  
 CONTRACT PERIOD: 09/15/09 TO 05/31/12

	BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
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Federal/State	\$ 234,869	\$ 69,339	\$ 161,130	\$ -	\$ 230,469	\$ 4,400
State:						

Local:	-	-	-	-	-	-
<b>Total Revenue</b>	<b>234,869</b>	<b>69,339</b>	<b>161,130</b>	<b>-</b>	<b>230,469</b>	<b>4,400</b>

EXPENDITURES

Federal/State:						
Administration	22,000	6,600	11,000	-	17,600	4,400
Architectural and Engineering	25,000	19,500	5,500	-	25,000	-
Construction - Fire Protection Facilities	187,869	43,239	144,630	-	187,869	-

Local:						
Engineering/Architectural Services						
Construction - neighborhood Facilities						
Administration						

<b>Total Expenditures</b>	<b>234,869</b>	<b>69,339</b>	<b>161,130</b>	<b>-</b>	<b>230,469</b>	<b>4,400</b>
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<b>Excess Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**CULBERSON COUNTY, TEXAS**  
TEXAS DEPARTMENT OF AGRICULTURE  
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT  
 YEAR ENDED SEPTEMBER 30, 2011

FEDERAL/STATE FINANCIAL ASSISTANCE  
 FEDERAL GRANTOR: U.S. DEPARTMENT OF  
 HOUSING AND URBAN DEVELOPMENT (HUD)  
 PASS THROUGH GRANTOR: TEXAS OFFICE OF  
 RURAL COMMUNITY AFFAIRS  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 CFDA NUMBER: 14.225  
 CONTRACT NUMBER: R729-080B (ARRA)  
 CONTRACT PERIOD: 09/15/09 TO 05/31/12

	FEDERAL/STATE				
BUDGET	PRIOR	CURRENT	LOCAL	TOTAL	VARIANCE
	YEARS	YEAR			

Federal/State	\$ 90,531	-	\$ 90,531	-	\$ 90,531
State:					
Local:					
<b>Total Revenue</b>	90,531	-	90,531	-	90,531

EXPENDITURES

Federal/State:					
Administration					
Architectural and Engineering					
Construction - Fire Protection Facilities	90,531	90,531		90,531	
Local:					
Engineering/Architectural Services					
Construction - neighborhood Facilities					
Administration					
<b>Total Expenditures</b>	90,531	-	90,531	-	90,531
<b>Excess Revenue Over (Under) Expenditures</b>	-	-	-	-	-

**CULBERSON COUNTY, TEXAS**  
**TEXAS DEPARTMENT OF AGRICULTURE**  
**SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT**  
**YEAR ENDED SEPTEMBER 30, 2012**

FEDERAL/STATE FINANCIAL ASSISTANCE  
 FEDERAL GRANTOR: U.S. DEPARTMENT OF  
 HOUSING AND URBAN DEVELOPMENT (HUD)  
 PASS THROUGH GRANTOR: TEXAS OFFICE OF  
 RURAL COMMUNITY AFFAIRS  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 CFDA NUMBER: 14.228  
 CONTRACT NUMBER: 728-100  
 CONTRACT PERIOD: 06/22/08 TO 12/31/10

	BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
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Federal/State	\$ 295,384	\$ 292,434	\$ 2,950	\$ -	\$ 295,384	\$ -
State:						
Local:						
<b>Total Revenue</b>	<b>295,384</b>	<b>292,434</b>	<b>2,950</b>	<b>-</b>	<b>295,384</b>	<b>-</b>

EXPENDITURES

Federal/State:						
Administration	29,500	26,550	2,950		29,500	-
Architectural and Engineering	28,000	28,000	-		28,000	-
Construction - Neighborhood Facilities	237,884	237,884	-		237,884	-
Local:						
Engineering/Architectural Services						
Construction - Neighborhood Facilities						
Administration						
<b>Total Expenditures</b>	<b>295,384</b>	<b>292,434</b>	<b>2,950</b>	<b>-</b>	<b>295,384</b>	<b>-</b>

<b>Excess Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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CULBERSON COUNTY - TEXAS  
SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2012

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>U.S. Department of Housing and Urban Development (HUD)</b>				
Pass Through:				
Texas Department of Agriculture				
Community Development Block Grant:				
Fire Protection Facilities (ARRA)	14.225	\$ 234,859	R729-080 A	161,130
Fire Protection Facilities (ARRA)	14.225	\$ 90,531	R729-080 B	90,531
Neighborhood Facilities AC elect	14.228	\$ 295,384	728-100	2,950
				<u>254,611</u>
<b>Homeland Security:</b>				
Pass through: Rio Grande Council of Governments				
Homeland Security:				
2009 SHSP	97.074	\$ 220,750	2009 SHSP	51,176
2010 SHSP LETPA	97.074	\$ 57,308	2010 SHSP	-
				<u>51,176</u>
<b>U.S Department of Justice:</b>				
Pass through: Texas Border Sheriff's Coalition				
Justice Assistance Grant - Linebacker	16.580	\$ 237,650	2010-DD-BX-0484	67,160
Pass through: Governor's Division of Emergency Management				
Edward Byrne Memorial Justice Assistance Grant	16.738	\$ 124,224	DJ-10-A10-19869-04	59,510
				<u>126,670</u>
<b>Total Federal Financial Assistance</b>				<b><u>432,457</u></b>
<b>State Grants:</b>				
Texas Division of Emergency Management				
Local Border Security Program	n/a	\$ 130,891	LBSP-10/11	8,305
<b>Total State Grants</b>				<b><u>8,305</u></b>
<b>Total State and Federal Financial Assistance</b>				<b><u>\$ 440,762</u></b>

## CULBERSON COUNTY, TEXAS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

#### 1. *GENERAL*

The Schedule of Expenditures of Federal and State Awards presents the activity of all applicable federal and state awards of Culberson County, Texas. State and federal financial assistance received directly from state and federal agencies as well as federal financial assistance passed through other governmental agencies are included on the Schedule of Expenditures of Federal and State Awards.

#### 2. *BASIS OF ACCOUNTING*

The Schedule of Expenditures of Federal and State Awards is prepared on the modified cash basis of accounting. Expenditures are recognized when paid and revenues when received. Capital expenditures are expended in the schedule of Federal and State Awards in the period of the cash payment.

The format for the Schedule of Expenditures of Federal and State Awards has been prescribed by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Such format includes revenue recognized in the County's general purpose financial statements.



**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 Honorable Carlos Urias and  
Members of the Commissioners' Court of  
Culberson County, Texas:

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Culberson County, Texas, as of and for the year ended September 30, 2012, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated February 12, 2013. 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.

Internal Control Over Financial Reporting

Management of Culberson County, Texas, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Culberson County, Texas' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the modified cash basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Culberson County, Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Culberson County, Texas' internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Culberson County, Texas' modified cash basis financial statements are free of 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Culberson County, Texas, in a separate letter dated February 12, 2013

This report is intended solely for the information and use of management, the Commissioners Court of Culberson County, and federal and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Knapp & Company, P.C.*

Dallas, Texas,  
February 12, 2013

**CULBERSON COUNTY, TEXAS**

**STATUS OF PRIOR YEAR SIGNIFICANT DEFICIENCIES**

For Fiscal Year Ended September 30, 2012

The following is the status of deficiencies reported in the prior year internal control report:

1-2012- Questioned Costs - Edward Byrne Memorial Justice Assistance Grant (ARRA) CFDA 16.803 – Youth Center Project Contract # SU-09-A10-2531-01 Advanced credit card of vendor services and goods prior to completion or delivery. The County obtained delivery of purchased goods and services and contracted to resolve performance deficiencies of the original contractor. This matter was not reported as a deficiency in the current audit.

1 - 2007 Significant Deficiency – Month End Closing Procedures and Accounting for Fund Transfers – Not reported as a finding in 2011/2012