

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2015

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

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2015**

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KNAPP & COMPANY, P.C.

P.O. Box 820669

DALLAS, TEXAS 75382

(214) 343-3777 // (214) 572-7320 FAX // RICK_KNAPP@SBCGLOBAL.NET

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 Culberson County, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

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

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

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

Summary of Opinions:

Opinion Unit

Type of Opinion

Governmental Activities	Unmodified
Discretely Presented Component Unit	Adverse
Culberson County Governmental Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Adverse Opinion on the Discretely Presented Component Unit

The financial statements referred to above do not include financial data for; Culberson-Hudspeth Counties Juvenile Probation Board, that is the County's legally separate component unit. Accounting principles generally accepted in the United States of America require financial data for component units 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. Although Culberson County, Texas issues separate reporting entity financial statements on Culberson-Hudspeth Counties Juvenile Probation Board those financial statements are presented in accordance with the basis of the financial reporting provisions of the Texas Juvenile Justice Department, which is a basis of accounting other than the modified cash basis of accounting and accounting principles generally accepted in the United States of America. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of Culberson County, Texas, as of September 30, 2015, or the changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting and accounting principles generally accepted in the United States of America.

Unmodified Opinion on the Primary Government Financial statements

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the **primary government** of Culberson County, Texas as of September 30, 2015, and the respective changes in financial position for the year then ended in accordance with modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii and the budgetary comparison information on pages 25 through 37 and pension fund supplementary schedules on pages 38 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Culberson County, Texas' basic financial statements. The combining fund financial statements, Home Investment Partnership Program Grant schedule, and schedule of expenditures 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 fund financial statement, Home Investment Partnership Program Grant schedule, and schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, Home Investment Partnership Program Grant schedule, and schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic modified cash basis financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2016, on our consideration of the 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Culberson County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
January 26, 2016

MANAGEMENT DISCUSSION AND ANALYSIS
(Unaudited)



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

MANAGEMENT'S DISCUSSION AND ANALYSIS

January 26, 2016

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, 2015. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$600,468 in 2015 as compared to \$820,564 in 2014.

During the year, the County's general fund and total governmental fund revenues exceeded expenditures after transfers by \$879,257 and \$856,169, respectively. General fund revenues decreased (\$31,492) as compared to prior year. The decrease is mostly attributed to a decrease in detention revenues. Delinquent tax receivables decreased \$21,195 as compared to year end 2014.

The combined general funds reported fund balance was \$5,473,384 as of yearend as compared to \$4,594,127 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 4 and 5) 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 6. 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

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 annual financial statements excludes the Juvenile Probation Board of Culberson and Hudspeth Counties which is considered a component unit. The County is responsible for accounting for the component unit financial activities which are reported separately from County financial activities. A separate regulatory basis audit is performed on the component unit 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) 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 position increased by \$600,468 in 2014/2015.

Revenues

The County's total revenues decreased slightly by \$(16,465) compared to prior year, which is attributed to decrease in detention revenue.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 6) reported a combined fund balance of \$4,933,580 as compared to \$4,071,912 in prior year.

General Fund Budgetary Highlights

Over the course of the year the Commissioners' Court made only 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.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end the 2015 fiscal year, the County had approximately \$9.4 million invested in capital assets. Depreciation and fixed assets is only reported in the government wide financial statement presentation on pages 4 and 5 and does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance the current generally accepted reporting model for state and local governments since fixed assets are expended in the fund basis financial statements.

During 2015 the County purchased and capitalized \$58,984 in equipment which included \$21,340 for a van for the Nutrition Center; \$8,250 in equipment for a sheriff department vehicle that was purchased at the end of 2014, \$18,395 to capitalize the pay off of the JP Precinct #1 AC and heating and cooling system purchase, and \$10,999 for a Riding Lawn mower..

Debt

The County incurred new debt in the amount of \$21,340 to purchase the van for the Nutrition Center. The County made scheduled principle payments of \$14,217 resulting in yearend debt obligation of \$24,578.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Budget

The County Commissioners' Court considered many factors before passing the 2015-2016 budget and tax rate.

Due to increased valuation the effective tax rate was set at .38064 per \$100 valuation for 2015/2016 and tax revenues are also expected to increase as tax payments become more timely.

Economic Factors

The Court's short and long term goals are 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 continued communication between departments. Strategies are being implemented to help maintain and upgrade the County's infrastructure within the adopted budget on a yearly basis. This in the long run will help sustain the services offered to our citizens. During the decision making process, keeping in mind the best interests of the residents of Culberson County will always produce the best possible outcome.

Culberson County experienced moderate growth in 2014-2015. For the fiscal year 2015-2016 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 purple 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 POSITION -
MODIFIED CASH BASIS
SEPTEMBER 30, 2015 AND 2014

	PRIMARY GOVERNMENT	
	2015	2014
	Governmental Activities	Governmental Activities
ASSETS:		
Cash and Cash Equivalents	\$ 4,272,267	\$ 3,417,168
Cash and Cash Equivalents - restricted	284,589	275,302
Certificates of Deposit	565,820	563,759
Total Cash and Deposits	5,122,676	4,256,229
Capital Assets		
Land	182,810	182,810
Other Capital Assets	2,622,814	2,876,887
Total Capital Assets	2,805,624	3,059,697
Total Assets	7,928,300	7,315,926
 DEFERRED OUTFLOWS	 6,849	 5,537
 LIABILITIES:		
Amounts due others	184,518	181,980
Other liabilities	11,427	7,871
Long term debt		
Due within one year	13,917	8,543
Due in more than one year	10,661	8,911
Total liabilities	220,523	207,305
 DEFERRED INFLOWS	 -	 -
 NET POSITION:		
Net investment in capital assets	2,781,046	3,042,243
Restricted for:		
Restricted	70,280	58,881
Committed	1,162,629	935,516
Assigned	29,620	34,490
Unrestricted	3,671,051	3,043,028
Total Net Position	\$ 7,714,626	\$ 7,114,158

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2015 AND 2014

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2015	2014
REVENUES:		
Property Tax	\$ 3,200,515	\$ 3,208,368
License & Permits	85,222	73,447
Fines and Fees	770,303	711,563
Public Service Fees	54,150	51,928
Grant Revenues	90,319	46,923
Intergovernmental Reimbursements	194,049	203,167
Charges for Services	17,776	19,453
Contributions	11,462	10,397
Corrections and rehabilitation	6,255	60,435
Other	38,578	92,752
Total revenues	4,468,629	4,478,433
EXPENDITURES:		
Current:		
General Government	1,289,158	1,216,395
Justice System	501,495	419,594
Public Safety	799,002	825,677
Corrections and Rehabilitation	260,725	236,827
Health and Human Services	304,643	282,255
Community and Economic Development	177,818	113,954
Infrastructure and Environmental Services	539,739	563,168
Total expenditures	3,872,580	3,657,870
Excess (deficiency) of revenues over expenditures before transfers	596,049	820,563
Transfers	4,419	1
Excess (deficiency) of revenues over expenditures after transfers	600,468	820,564
Net Position beginning of year - restated	7,114,158	6,293,594
Net Position - end of year	\$ 7,714,626	\$ 7,114,158

FINANCIAL SECTION

GOVERNMENT WIDE FINANCIAL STATEMENTS

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2015

	Governmental Activities
 <u>ASSETS</u>	
Cash and cash equivalents	\$ 4,272,267
Cash and cash equivalents - restricted	284,589
Certificates of deposit	565,820
Total cash and deposits	5,122,676
Capital assets:	
Land	182,810
Other capital assets	2,622,814
Total capital assets	2,805,624
Total assets	7,928,300
 <u>DEFERRED OUTFLOWS</u>	 6,849
 <u>LIABILITIES</u>	
Amounts due to others	184,518
Other liabilities	11,427
Long-term debt	
Due within one year	13,917
Due in more than one year	10,661
Total liabilities	220,523
 <u>DEFERRED INFLOWS</u>	 -
 <u>NET POSITION</u>	
Net investment in capital assets	2,781,046
Restricted for:	
Restricted	70,280
Committed	1,162,629
Assigned	29,620
Unrestricted	3,671,051
Total Net Position	\$ 7,714,626

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
PRIMARY GOVERNMENT:					
General Government	\$ 1,289,158	\$ 13,826	\$ 190,899	\$ -	\$ (1,084,433)
Justice System	501,495	-	3,150	-	(498,345)
Public Safety	799,002	-	22,756	-	(776,246)
Corrections and Rehabilitation	260,725	6,255	-	-	(254,470)
Health and Human Services	304,643	-	-	-	(304,643)
Community and Economic Development	177,818	-	67,563	-	(110,255)
Infrastructure and Environmental Services	539,739	3,950	-	-	(535,789)
Total governmental activities	<u>3,872,580</u>	<u>24,031</u>	<u>284,368</u>	<u>-</u>	<u>(3,564,181)</u>

General revenues:

Taxes:

Property taxes, levied for general purposes	3,200,515
Investment earnings	11,462
License & permits	85,222
Fines and fees	824,453
Contributions	1,414
Other	37,164
Total general revenues and before net transfers	<u>4,160,230</u>
Change in net position before net transfers	596,049
Net transfers	<u>4,419</u>
Change in net position after net transfers	600,468
Net position - beginning	<u>7,114,158</u>
Net position - ending	<u>\$ 7,714,626</u>

FUND BASIS FINANCIAL STATEMENTS

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2015

-- GOVERNMENTAL FUNDS--

ASSETS	-- GOVERNMENTAL FUNDS--			TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	Non-Major Funds SPECIAL REVENUE	CAPITAL PROJECTS	
Cash in bank	\$ 4,751,920	\$ (484,952)	\$ 5,299	\$ 4,272,267
Cash in bank - Restricted	183,644	100,945	-	284,589
Certificates of Deposit and savings	565,820	-	-	565,820
Postage inventory	6,501	348	-	6,849
Due from other funds	212,862	-	-	212,862
TOTAL ASSETS	\$ 5,720,747	\$ (383,659)	\$ 5,299	\$ 5,342,387
LIABILITIES				
Due to others	\$ 183,644	\$ 15	\$ -	\$ 183,659
Due to other funds	52,292	143,491	17,938	213,721
Deferred revenue / Inflows	-	-	-	-
Other liabilities	11,427	-	-	11,427
TOTAL LIABILITIES	247,363	143,506	17,938	408,807
FUND BALANCES				
Nonspendable				-
Restricted	-	70,280	-	70,280
Committed	1,162,629	-	-	1,162,629
Assigned	-	29,620	-	29,620
Unassigned	4,310,755	(627,065)	(12,639)	3,671,051
Total fund balances	5,473,384	(527,165)	(12,639)	4,933,580 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,720,747	\$ (383,659)	\$ 5,299	\$ 5,342,387

Total fund balances as reported above	\$ 4,933,580 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.	2,805,624
2) Loans payable reported as debt	(24,578)
3) Debt payment reducing applied to debt	-
4) Loan proceeds recorded as debt	-
Net assets of governmental activities	<u>\$ 7,714,626</u>

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

CULBERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			
	MAJOR	NON-MAJOR FUNDS		TOTAL
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES:				
Property tax	\$ 3,200,515	\$ -	\$ -	\$ 3,200,515
License & Permits	85,222	-	-	85,222
Fines and Fees	591,484	178,819	-	770,303
Public service fees	54,150	-	-	54,150
Grant revenues and intergovernmental	22,536	67,783	-	90,319
Intergovernmental reimbursements	194,049	-	-	194,049
Charges for services	13,826	3,950	-	17,776
Investment income	11,286	163	13	11,462
Contributions	-	1,414	-	1,414
Corrections and rehabilitation	6,255	-	-	6,255
Other	37,142	22	-	37,164
Total revenues	4,216,465	252,151	13	4,468,629
EXPENDITURES:				
Current:				
General Government	1,247,496	6,516	-	1,254,012
Justice System	504,519	5,018	-	509,537
Public Safety	600,410	39,626	-	640,036
Corrections and Rehabilitation	258,372	-	-	258,372
Health and Human Services	66,587	221,290	-	287,877
Community and Economic Development	120,493	67,563	-	188,056
Infrastructure and Environmental Services	486,587	8,246	-	494,833
Total expenditures	3,284,464	348,259	-	3,632,723
Excess (deficiency) of revenues over expenditures	932,001	(96,108)	13	835,906
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	21,340	-	-	21,340
Transfers in	(198,246)	-	-	(198,246)
Transfers (out)	124,162	78,503	-	202,665
Total other financing sources	(52,744)	78,503	-	25,759
Net change in fund balances	879,257	(17,605)	13	861,665 a)
Fund balance - beginning of year	4,594,127	(509,560)	(12,652)	4,071,915
Fund balance - ending	\$ 5,473,384	\$ (527,165)	\$ (12,639)	\$ 4,933,580

Reconciliation of changes in fund balances to changes in net assets

as reported in the Government Wide Statement of Activities

Change in net assets as reported above on a fund accounting basis	\$ 861,665 a)
Capitalized - capital expenditures	58,984
Loan proceeds reported as other sources	(21,340)
Debt payments recorded as expenditure	14,216
Depreciation expense recorded	(313,057)
Changes in net assets as reported in the Government Wide Statement of Activities	\$ 600,468

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, 2015

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 126,139
Certificates of Deposit	45,301
Due from other funds	-
Total Assets	<u>171,440</u>
<u>LIABILITIES</u>	
Trust and Agency Funds payable	171,440
Due to other funds	-
Total Liabilities	<u>171,440</u>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	-
Total Fund Balance	<u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 171,440</u>

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 up 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's primary government financial statements presented herein, reports 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 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 financial information of the Culberson-Hudspeth Counties Juvenile Probation Board District 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 the Culberson County, Texas, as of September 30, 2015, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. The Culberson-Hudspeth Counties Juvenile Probation Board has issued separate reporting entity financial statements as of and for the year ended August 31, 2015, in accordance with accounting practices prescribed or permitted by the Texas Juvenile Justice Department (TJJD). Culberson-Hudspeth Counties Juvenile Probation's financial statements are available upon request of the County Treasurer's office P.O. Box 1302, Van Horn, TX 79855.

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 2015 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. GASB 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 in the fund basis financial statements and are reported as deferred outflows in the government wide financial statements.

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

GASB No. 34 requires the County to also report and depreciate infrastructure assets. Infrastructure assets consist primarily of roads, bridges, and airport runways. The County elected to implement the general provisions of GASB 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, 2015, accrued vacation and accrued compensation time totaled \$32,790, 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, 2015, the County’s contingent liability for employee accrued sick and emergency leave benefits totaled \$63,015, 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 GASB 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. The financial statements were available for distribution January 26, 2016.

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 \$.80 for general fund, and \$.15 for road and bridge maintenance. There is no debt limit or margin set by State Law or County Charter. The tax rate for 2014/2015 tax year was \$.56162 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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2: PROPERTY TAX – continued

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.

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, 2015:

Current taxes receivable	\$	-
Delinquent taxes receivable		554,013
		<u>554,013</u>
		<u>\$ 554,013</u>
Delinquent taxes by year:		
2013	\$	95,094
2012		65,013
2011		49,148
2010		52,067
2009		44,011
2008		33,059
2007 and prior		<u>215,621</u>
Total delinquent taxes	\$	<u>554,013</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 Funds 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>\$</u>	<u>294,913</u>	<u>\$</u>	<u>294,913</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2015, the carrying amount of the County's deposits held in one depository bank was \$5,122,676 for governmental funds and \$171,440 for trust and agency funds. Of the banks' balances, \$250,000 of the governmental funds and \$171,440 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 \$6,673,646 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, 2015:

		Operating <u>Checking</u>	Payroll <u>Clearing</u>
10-100-110	General	\$ 1,084,308	\$ -
20-100-110	Road and Bridge	1,080,578	-
30-100-110	Attorney Hot Checks	(894)	-
40-100-110	Due from Juvenile Probation	-	-
43-100-110	JAG ARRA Grant	128	-
45-100-110	Senior Nutrition	-	-
85-100-110	Linebacker	(1,240)	-
87-100-110	CJD	(96,809)	-
89-100-110	LBSP 08	(251,506)	-
90-100-110	JAG Grant	(134,503)	-
		<u>\$ 1,680,062</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:

	<u>Balance</u> <u>9/30/2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2015</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	2,533,062	-	-	2,533,062
Furniture and Equipment	2,129,897	29,394	10,800	2,148,491
Vehicles	870,842	29,590	-	900,432
Infrastructure - Airport	363,645	-	-	363,645
Infrastructure - Streets	<u>3,272,517</u>	<u>-</u>	<u>-</u>	<u>3,272,517</u>
	<u>9,352,773</u>	<u>58,984</u>	<u>10,800</u>	<u>9,400,957</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,068,716	49,866	-	1,118,582
Furniture and Equipment	1,340,187	152,657	10,800	1,482,044
Vehicles	628,235	56,157	-	684,392
Infrastructure - Airport	333,020	50,548	-	383,568
Infrastructure - Streets	<u>2,922,918</u>	<u>3,829</u>	<u>-</u>	<u>2,926,747</u>
	<u>6,293,076</u>	<u>313,057</u>	<u>10,800</u>	<u>6,595,333</u>
Net Fixed Assets	<u>\$ 3,059,697</u>	<u>\$ (254,073)</u>	<u>\$ -</u>	<u>\$ 2,805,624</u>

Following is a recap of Changes by function:

	<u>Capital</u> <u>Additions</u>	<u>Retirements</u>	<u>Depreciation</u>
General Government	\$ -	\$ -	\$ 35,146
Justice System	18,395	10,800	10,353
Public Safety	8,250	-	175,758
Corrections and Rehabilitation	-	-	2,353
Health and Human Services	21,340	-	16,765
Community and Economic Development	-	-	16,775
Infrastructure and Environmental Services	<u>10,999</u>	<u>-</u>	<u>55,907</u>
	<u>\$ 58,984</u>	<u>\$ 10,800</u>	<u>\$ 313,057</u>

NOTE 6: LONG-TERM DEBT

Following is a schedule of changes in long term debt.

	<u>Balance</u> <u>9/30/2014</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2015</u>
1) Note Payable - Nutrition Center	\$ -	21,340	5,673	\$ 15,667
2) Note Payable - Public Safety	<u>17,454</u>	<u>-</u>	<u>8,543</u>	<u>8,911</u>
Total	<u>\$ 17,454</u>	<u>\$ 21,340</u>	<u>\$ 14,216</u>	<u>\$ 24,578</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: LONG-TERM DEBT - continued

- 1) The County entered into a financing agreement to finance the purchase of a cargo van to be used in the nutrition center. The note dated May 21, 2015 required a down payment of \$5,673 and three subsequent annual payments of \$5,673. The note bears interest at 4.259%. The outstanding balance at September 30, 2015 was \$15,667.

- 2) The County entered into a financing agreement to finance the purchase a police vehicle. The note dated July 8, 2013 required a down payment of \$6,000 and three annual payments of \$9,294. The note bears interest at 3.85%. The outstanding balance at September 30, 2015 was \$8,911.

Following is a schedule of future maturities of long term debt:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 13,917	\$ 1,050	\$ 14,967
2017	5,219	454	5,673
2018	5,442	232	5,674
Total	<u>\$ 24,578</u>	<u>\$ 1,736</u>	<u>\$ 26,314</u>

NOTE 7: CONCENTRATIONS OF CREDIT RISK

Property tax receivables are from residences and businesses primarily located in the County. Collection of such taxes is directly related to 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, 2015, the Senior Nutrition Fund 45 owed the general fund \$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, 2015 the Senior Nutrition Fund reported a deficit fund balance of (\$138,380).

As of September 30, 2015 Linebacker fund 87, Linebacker fund 89 and JAG fund 90 reported deficit fund balances of \$(96,809), \$(251,900), and \$(134,527), respectively, of which \$96,809, \$227,499 and \$134,747 represents prior period activities posted to funds 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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: FUND BALANCE CLASSIFICATION

The following schedule discloses the details of fund balance classifications at September 30, 2015:

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<u>Fund Balance Classifications:</u>				
Restricted				
JAG ARRA Fund 43	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement Fund 47	-	3,807	-	3,807
Constable Fund 49	-	885	-	885
Records Preservation Fund 50	-	7,249	-	7,249
Records Preservation Fund 60	-	15,093	-	15,093
Child Welfare Board	-	5,496	-	5,496
Homeland Security Fund 77	-	1	-	1
Border Colonia Fund 80	-	4,018	-	4,018
Linebacker Fund 81	-	1	-	1
Justice Tech Fund 84	-	6,534	-	6,534
Block Grant Fund 86	-	1,724	-	1,724
Clerk Archive Fund 87	-	25,001	-	25,001
Commissary Fund 88	-	343	-	343
	<u>-</u>	<u>70,280</u>	<u>-</u>	<u>70,280</u>
Committed				
Roads & Bridges	<u>1,162,629</u>	<u>-</u>	<u>-</u>	<u>1,162,629</u>
Assigned				
Airport Improvements	<u>-</u>	<u>29,620</u>	<u>-</u>	<u>29,620</u>
Unassigned				
Fund 10 - General Fund	1,992,114	-	-	1,992,114
Fund 91 Contingency	2,264,871	-	-	2,264,871
Criminal Justice Fund 35	53,770	-	-	53,770
Fund Deficits:				
Capital Projects	-	-	(12,639)	(12,639)
Hot Checks Fund 30	-	(5,449)	-	(5,449)
Senior Nutrition Fund 45	-	(138,380)	-	(138,380)
Linebacker Fund 87	-	(96,809)	-	(96,809)
Linebacker Fund 89	-	(251,900)	-	(251,900)
JAG Fund 90	-	(134,527)	-	(134,527)
	<u>4,310,755</u>	<u>(627,065)</u>	<u>(12,639)</u>	<u>3,671,051</u>
Fund Balance - Ending	<u>\$ 5,473,384</u>	<u>\$ (527,165)</u>	<u>\$ (12,639)</u>	<u>\$ 4,933,580</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: 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 677 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 75 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% and 7.06% for calendar year 2015 and 2014, respectively. The contribution rate payable by the employee members was 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. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

At September 30, 2015 there were 59 active plan members, 32 retirees and beneficiaries receiving benefits, and 14 former employees entitled to but not yet receiving benefits.

Net pension liability (asset) is not reported in the modified cash basis financial statements; however, the following table provides a recap of net pension liability/(asset) as determined in accordance with GASB 68:

	Dec. 31, 2014
Net Pension Liability/(Asset):	
Total Pension Liability	6,638,120
Fiduciary net position	6,893,454
Net Pension Liability (asset)	(255,334)
Fiduciary net position as a percentage of total pension liability	103.85%
Pensionable covered payroll	1,656,221
Net Pension Liability as a percentage of covered payroll	-15.42%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below:

Discount Rate:	
Discount Rate	8.10%
Long-term expected rate of return, net of investment expense	8.10%
Economic Assumptions:	
Real rate of return	5.00%
Inflation	3.00%
Long-term investment return	8.00%
Employer -specific economic assumptions:	
Growth in membership	0.00%
Payroll growth	3.50%

Other Key Actuarial Assumptions

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2009-December 31, 2012, except where required to be different by GASB 68.

In addition mortality rates were based on the RP-2000 Combined Mortality Table for Males and Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

Discount Rate. The discount rate used to measure the total pension liability was 8.10 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities - Developed	11.00%	5.35%
International Equities - Emerging	9.00%	6.35%
Investment-Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	<u>25.00%</u>	5.15%
	<u>100.00%</u>	

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2014:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset)) (a) - (b)
Balances as of December 31, 2013	\$ 6,232,694	\$ 6,525,041	\$ (292,347)
Changes for the year:			
Service cost	194,054	-	194,054
Interest on total pension liability (1)	499,911	-	499,911
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	29,830	-	29,830
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(43,802)	(43,802)	-
Benefit payments	(274,567)	(274,567)	-
Administrative expenses	-	(5,167)	5,167
Member contributions	-	115,936	(115,936)
Net investment income	-	441,378	(441,378)
Employer contributions	-	116,937	(116,937)
Other (2)	-	17,698	(17,698)
Net Changes	405,426	368,413	37,013
Balances as of December 31, 2014	\$ 6,638,120	\$ 6,893,454	\$ (255,334)

(1) - Reflects the change in the liability due to the time value of money.

(2) - Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10 percent, as well as what the Hudspeth County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10 percent) or 1-percentage-point higher (9.10 percent) than the current rate:

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 7,454,090	\$ 6,638,120	\$ 5,961,729
Fiduciary net position	6,893,454	6,893,454	6,893,454
Net pension liability/ (asset)	\$ 560,636	\$ (255,334)	\$ (931,725)

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2015, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$124,028 and \$123,746, respectively. The December 31, 2014 actuarial valuation is the most recent valuation.

NOTE 10: 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 an 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.

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual – Modified Cash Basis

(Unaudited)

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	
300	GENERAL FUND REVENUE			
===	=====			
10-300-100	2,627,052	2,627,052	2,624,001	\$ (3,051)
10-300-110	100,000	100,000	163,097	63,097
10-300-111	-	-	11	11
10-300-120	80,000	80,000	85,722	5,722
10-300-121	6,000	6,000	12,391	6,391
10-300-122	-	-	1,550	1,550
10-300-141	-	-	-	-
10-300-143	450	450	450	-
10-300-144	-	-	3,536	3,536
10-300-145	10,643	10,643	11,610	967
10-300-162	-	-	2,710	2,710
10-300-165	-	-	6,255	6,255
10-300-170	5,000	5,000	8,568	3,568
10-300-175	220,000	220,000	297,213	77,213
10-300-180	5,000	5,000	7,584	2,584
10-300-181	-	-	-	-
10-300-185	-	-	-	-
10-300-190	130,000	130,000	140,746	10,746
10-300-191	1,000	1,000	1,673	673
10-300-200	35,833	35,833	40,457	4,624
10-300-202	-	-	654	654
10-300-204	-	-	1,227	1,227
10-300-205	1,000	1,000	2,006	1,006
10-300-206	5,000	5,000	6,777	1,777
10-300-207	800	800	880	80
10-300-208	17,000	17,000	30,546	13,546
10-300-214	-	-	22,536	22,536
10-300-20X	-	-	-	-
10-300-215	800	800	1,536	736
10-300-220	-	-	-	-
10-300-222	-	-	-	-
10-300-224	-	-	3,779	3,779
10-300-225	-	-	-	-
10-300-330	-	-	-	-
10-300-331	1,000	1,000	2,061	1,061
10-300-333	-	-	1,183	1,183
10-300-334	400	400	555	155
10-300-335	-	-	-	-
10-300-336	-	-	54	54
10-300-338	10	10	28	18
10-300-339	500	500	3,709	3,209
10-300-340	-	-	180	180
10-300-34X	-	-	-	-
10-300-346	-	-	31,674	31,674
10-300-505	-	-	325	325
10-300-510	-	-	77	77

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-300-515	REFUND REVENUE	-	6,733	6,733
10-300-518	U.S. DISTRICT COURT RESTITUTION	-	3,150	3,150
10-300-517	CARRY OVER REVENUE	133,049	-	(133,049)
	GENERAL FUND REVENUE	<u>3,380,537</u>	<u>3,527,244</u>	<u>146,707</u>
400	COUNTY JUDGE			
===	=====			
10-400-100	SALARY - COUNTY JUDGE	52,725	52,725	-
10-400-103	STATE SALARY SUPPLEMENT E	15,000	17,200	76
10-400-105	SALARY - SECRETARY	30,719	30,719	886
10-400-118	CELL PHONE ALLOTMENT	600	600	-
10-400-200	FICA EXPENSE	7,577	7,577	(94)
10-400-205	TCDRS EXPENSE	7,313	7,313	(162)
10-400-215	MEDICAL INSURANCE EXPENSE	13,546	13,546	161
10-400-300	TELEPHONE EXPENSE	1,250	1,250	694
10-400-305	POSTAGE EXPENSE	300	300	28
10-400-310	CAPITAL OUTLAY	1,500	1,500	(1,405)
10-400-315	CONTINUING EDUCATION	2,300	2,300	754
10-400-900	BOOK CASE	1,000	1,000	340
	COUNTY JUDGE	<u>133,830</u>	<u>134,752</u>	<u>1,278</u>
401	COMMISSIONERS COURT			
===	=====			
10-401-101	SALARY-COMMISSIONER PCT 1	23,287	23,287	-
10-401-102	SALARY-COMMISSIONER PCT 2	23,287	23,287	(1)
10-401-103	SALARY-COMMISSIONER PCT 3	23,288	23,288	1
10-401-104	SALARY-COMMISSIONER PCT 4	23,288	23,287	1
10-401-200	FICA EXPENSE	7,126	7,626	23
10-401-205	TCDRS EXPENSE	7,008	7,008	(117)
10-401-215	MEDICAL INSURANCE EXPENSE	25,891	25,891	8,014
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	-
10-401-310	CAPITAL OUTLAY	15,000	15,000	8,649
10-401-450	JUVENILE PROBATION BOARD	4,800	4,800	1,200
10-401-600	BOYS & GIRLS CLUB UTILITIES	4,000	4,000	2,747
10-401-700	INDEPENDENT AUDIT CONTRACT	30,000	30,000	4,047
10-401-701	HEALTH OFFICER	4,800	4,800	400
10-401-702	UNEMPLOYMENT	10,000	10,000	5,086
10-401-703	COMPUTER TECHNICIAN	14,500	14,500	12,625
10-401-704	PRINTING & ADVERTISING	4,000	4,000	1,182
10-401-705	CITY - COUNTY LIBRARY	66,000	66,000	-
10-401-706	LAW LIBRARY	16,000	16,000	8,934
10-401-707	HISTORICAL MUSEUM	1,000	1,000	-
10-401-708	HISTORICAL COMMISSION	1,000	1,000	-
10-401-709	CHRISTIAN SHELTER	3,600	3,600	300
10-401-710	LIABILITY INSURANCE	100,000	100,000	9,531
10-401-711	FIRE MARSHALL	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	-

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-401-714	GENERAL FUND CONTINGENCY	50,000	44,419	60,960	(16,541)
10-401-715	BANK FEES	1,000	1,000	455	545
10-401-718	MEMBERSHIP DUES	8,000	8,000	7,051	949
10-401-719	BANK CHGS FOR STOP PAYMENTS	1,000	1,000	60	940
10-401-720	COURTHOUSE SECURITY	2,000	2,000	-	2,000
10-401-721	HIGH POINT SOIL & WATER CONS.D.#23	1,000	1,000	1,000	-
10-401-725	JUVENILE PROBATION MATCH	18,739	18,739	18,739	-
10-401-726	JUVENILE PROB-CAR LEASE	-	-	-	-
	COMMISSIONERS COURT	<u>495,614</u>	<u>490,533</u>	<u>438,018</u>	<u>52,515</u>
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	18,156	18,156	16,345	1,811
10-402-200	FICA EXPENSE	1,486	1,486	1,227	259
10-402-205	TCDRS EXPENSE	1,461	1,461	1,219	242
10-402-300	TELEPHONE EXPENSE	2,000	2,000	1,502	498
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	<u>3,000</u>	<u>3,000</u>	<u>626</u>	<u>2,374</u>
	HIGHWAY PATROL	<u>26,103</u>	<u>26,103</u>	<u>20,919</u>	<u>5,184</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	48,067	48,067	48,067	-
10-403-101	SALARY-DEPUTY 6	31,000	31,000	29,808	1,192
10-403-102	SALARY-DEPUTY 5	38,305	38,305	38,306	(1)
10-403-103	SALARY-DEPUTY 1	39,455	39,455	39,455	-
10-403-104	SALARY-DEPUTY 2	32,550	32,550	32,550	-
10-403-105	SALARY-DEPUTY 3	38,306	38,306	38,306	-
10-403-106	SALARY-DEPUTY 4	38,306	38,306	38,306	-
10-403-107	SALARY-JAIL ADMIN.	32,550	32,550	32,550	-
10-403-108	SALARY-DISPATCH ADMIN.	32,550	32,550	32,550	-
10-403-109	SALARY-JAIL-DISP 1	26,335	26,335	26,335	-
10-403-110	SALARY-JAIL-DISP 2	23,887	23,887	23,780	107
10-403-111	SALARY-P/T DISPATCH 1	18,419	18,419	19,009	(590)
10-403-112	SALARY-P/T DISPATCH 2	19,419	19,419	16,005	3,414
10-403-113	SALARY-P/T DISPATCH 3	25,061	25,061	4,247	20,814
10-403-114	SALARY-COOK	34,220	34,220	34,220	-
10-403-115	SALARY-P/T COOK 1	15,047	15,047	13,304	1,743
10-403-116	SALARY-P/T COOK 2	12,946	12,946	13,125	(179)
10-403-117	COMP. TIME SHERIFF'S DEPT.	6,834	6,834	-	6,834
10-403-118	CELL PHONE ALLOTMENT	600	600	600	-
10-403-119	SALARY - SECTRETARY	22,749	22,749	20,804	1,945
10-403-200	FICA EXPENSE	41,325	41,325	37,612	3,713
10-403-205	TCDRS EXPENSE	38,787	38,787	33,594	5,193
10-403-215	MEDICAL INSURANCE EXPENSE	80,000	80,000	84,848	(4,848)
10-403-300	TELEPHONE EXPENSE	6,000	6,000	5,422	578

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-301 INMATE CALLING CARD EXPENSE	500	500	220	280
10-403-302 CAR LEASE PAYMENTS	18,588	18,588	9,294	9,294
10-403-303 PRINTER/INK	-	-	-	-
10-403-305 POSTAGE EXPENSE	500	500	376	124
10-403-310 CAPITAL OUTLAY	2,000	4,531	8,203	(3,672)
10-403-311 COPS/NC SOFTWARE LICENSE	9,525	3,098	-	3,098
10-403-315 CONT. EDUCATION-SHERIFF'S DEPT.	4,000	4,896	5,517	(621)
10-403-316 ANSEL SYSTEM	-	-	-	-
10-403-320 INDIGENT PRISONERS MED. EXPENSE	18,000	18,000	10,437	7,563
10-403-322 BODY ARMOR	6,000	6,000	4,718	1,282
10-403-323 UNIFORMS - SHERIFF'S DEPT.	3,000	3,000	3,198	(198)
10-403-350 MAINT. & SUPPLIES	16,000	16,000	5,071	10,929
10-403-351 JAIL SUPPLIES	19,000	19,000	13,452	5,548
10-403-365 PRISONERS' FOOD EXPENSE	50,000	50,000	41,523	8,477
10-403-400 FUEL & TRAVEL SHERIFF	35,000	35,000	23,023	11,977
10-403-401 AUTO REPAIRS	10,000	13,000	12,097	903
10-403-402 LEOSE-SHERIFF DEPT.	-	-	-	-
10-403-403 SUPPLEMENTAL BUDGET (REEVES CO)	-	-	-	-
10-403-404 SCAAP AWARD EXPENSE	-	-	-	-
COUNTY SHERIFF	<u>894,831</u>	<u>894,831</u>	<u>799,932</u>	<u>94,899</u>

404 COUNTY-DISTRICT CLERK

10-404-100 SALARY - COUNTY-DISTRICT CLERK	48,067	48,067	48,067	-
10-404-105 SALARY - CHIEF DEPUTY	32,892	32,892	32,892	-
10-404-106 SALARY - DEPUTY	28,720	28,720	28,720	-
10-404-107 SALARY - DEPUTY	26,335	26,335	26,016	319
10-404-200 FICA EXPENSE	10,405	10,405	10,222	183
10-404-205 TCDRS EXPENSE	10,234	10,234	10,117	117
10-404-215 MEDICAL INSURANCE EXPENSE	27,091	27,091	26,771	320
10-404-300 TELEPHONE EXPENSE	500	500	169	331
10-404-302 E-RECORDS CONVERSION	10,000	10,000	10,000	-
10-404-305 POSTAGE EXPENSE	5,000	5,000	3,551	1,449
10-404-310 CAPITAL OUTLAY	4,000	4,000	2,331	1,669
10-404-315 CONT. EDUCATION	5,000	5,000	3,590	1,410
COUNTY-DISTRICT CLERK	<u>208,244</u>	<u>208,244</u>	<u>202,446</u>	<u>5,798</u>

405 TAX ASSESSOR COLLECTOR

10-405-100 SALARY - TAX ASSESSOR COLLECTOR	48,067	48,067	48,067	-
10-405-105 SALARY - CHIEF DEPUTY	32,892	32,892	32,892	-
10-405-106 SALARY - DEPUTY	-	-	-	-
10-405-110 SALARY - PART-TIME HELP	2,000	1,400	1,400	-
10-405-200 FICA EXPENSE	6,346	6,142	6,105	37
10-405-205 TCDRS EXPENSE	6,091	6,036	6,036	-
10-405-215 MEDICAL INSURANCE EXPENSE	13,546	13,546	13,385	161
10-405-300 TELEPHONE EXPENSE	350	264	262	2

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-305	POSTAGE EXPENSE	6,000	6,000	3,446	2,554
10-405-306	VOTER REGISTRATION EXPENSE	-	-	-	-
10-405-310	CAPITAL OUTLAY	1,500	1,664	1,664	-
10-405-312	PRITCHARD & ABBOTT CONTRACT	20,700	18,636	18,636	-
10-405-313	MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315	CONT. EDUCATION	4,000	5,845	5,868	(23)
	TAX ASSESSOR COLLECTOR	<u>141,492</u>	<u>140,492</u>	<u>137,761</u>	<u>2,731</u>
406	COUNTY ATTORNEY				
====	=====				
10-406-100	SALARY - COUNTY ATTORNEY	48,067	48,067	48,067	-
10-406-105	SALARY-PARA/CT.COORDINATOR	34,044	34,044	34,043	1
10-406-200	FICA EXPENSE	7,875	7,875	8,044	(169)
10-406-205	TCDRS EXPENSE	7,206	7,906	7,861	45
10-406-215	MEDICAL INSURANCE EXPENSE	13,546	13,546	13,385	161
10-406-300	TELEPHONE EXPENSE	350	350	188	162
10-406-305	POSTAGE EXPENSE	150	150	33	117
10-406-310	CAPITAL OUTLAY	1,500	1,500	1,336	164
10-406-315	CONT. EDUCATION	6,000	6,000	4,679	1,321
10-406-320	STATE SALARY-H.B.804	<u>23,333</u>	<u>23,333</u>	<u>23,333</u>	<u>-</u>
	COUNTY ATTORNEY	<u>142,071</u>	<u>142,771</u>	<u>140,969</u>	<u>1,802</u>
407	COUNTY TREASURER				
====	=====				
10-407-100	SALARY-COUNTY TREASURER	48,067	48,067	48,067	-
10-407-110	SALARY-ASSISTANT TREASURER	32,892	32,892	32,892	-
10-407-200	FICA EXPENSE	6,193	6,193	6,063	130
10-407-205	TCDRS EXPENSE	5,777	6,077	6,036	41
10-407-215	MEDICAL INSURANCE EXPENSE	13,546	13,546	13,385	161
10-407-300	TELEPHONE EXPENSE	300	300	161	139
10-407-305	POSTAGE EXPENSE	500	500	298	202
10-407-310	CAPITAL OUTLAY	1,500	1,500	855	645
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,438	3,136	302
10-407-315	CONTINUING EDUCATION	<u>3,000</u>	<u>4,000</u>	<u>3,164</u>	<u>836</u>
	COUNTY TREASURER	<u>115,513</u>	<u>116,513</u>	<u>114,057</u>	<u>2,456</u>
408	COUNTY AUDITOR				
=====	=====				
10-408-100	SALARY - COUNTY AUDITOR	48,067	48,067	48,067	-
10-408-105	SALARY-ASSISTANT AUDITOR	27,300	27,300	27,300	-
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-200	FICA EXPENSE	61,933	5,773	5,737	36
10-408-205	TCDRS EXPENSE	6,091	6,091	5,619	472
10-408-215	MEDICAL INSURANCE EXPENSE	13,546	13,546	13,385	161
10-408-300	TELEPHONE EXPENSE	300	300	157	143
10-408-305	POSTAGE EXPENSE	500	500	458	42

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-408-310	CAPITAL OUTLAY	1,500	2,150	1,710	440
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	1,988	3,111	(1,123)
10-408-315	CONT. EDUCATION	3,000	4,100	1,920	2,180
	COUNTY AUDITOR	<u>165,975</u>	<u>109,815</u>	<u>107,464</u>	<u>2,351</u>
409	JUDICIAL LAW				
10-409-101	SALARY-JP 1	40,000	40,000	40,000	-
10-409-102	SALARY-JP 2	17,952	17,952	17,952	-
10-409-103	SALARY JP 3	22,860	22,860	22,860	-
10-409-104	SALARY JP 4	17,952	17,952	17,952	-
10-409-105	SALARY - SECRETARY	26,335	26,335	26,335	-
10-409-110	SALARY - SECRETARY II	22,749	22,749	20,890	1,859
10-409-115	SALARY-PART/TIME	-	-	-	-
10-409-117	CONSTABLE 4	-	-	-	-
10-409-118	CONSTABLE 3	-	-	-	-
10-409-119	CONSTABLE 2	-	-	-	-
10-409-200	FICA EXPENSE	11,090	11,090	11,011	79
10-409-205	TCDRS EXPENSE	11,258	11,258	10,884	374
10-409-215	MEDICAL INSURANCE EXPENSE	40,637	40,637	32,363	8,274
10-409-300	TELEPHONE EXPENSE	6,000	6,000	3,895	2,105
10-409-305	POSTAGE EXPENSE	6,000	6,000	3,376	2,624
10-409-310	CAPITAL OUTLAY JP#1	500	500	478	22
10-409-311	CAPITAL OUTLAY JP#2	1,200	1,200	149	1,051
10-409-312	CAPITAL OUTLAY JP#3	1,200	1,200	1,230	(30)
10-409-313	CAPITAL OUTLAY JP#4	1,200	1,200	-	1,200
10-409-314	JP 1 CONT. ED.	3,000	3,000	1,034	1,966
10-409-315	JP 2 CONT. ED.	2,000	2,000	974	1,026
10-409-316	JP 3 CONT. ED.	2,000	2,933	2,933	-
10-409-317	JP 4 CONT. ED.	2,000	2,000	974	1,026
10-409-360	AUTOPSY EXPENSE	7,000	16,399	17,584	(1,185)
10-409-365	EDOTEC SOFTWARE MAINTENANCE	15,000	6,067	3,500	2,567
10-409-366	CONST.PRCT.#4 FUEL	-	-	-	-
10-409-367	CONST.PRCT.#2 FUEL	-	-	-	-
10-409-368	COPIER LEASE - JP 1	3,000	3,000	3,329	(329)
	JUDICIAL LAW	<u>260,933</u>	<u>262,332</u>	<u>239,703</u>	<u>22,629</u>
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	4,139	6,861
10-410-200	FICA EXPENSE	200	200	23	177
10-410-365	COURT COSTS	10,000	7,000	2,295	4,705

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-410-366	JURIES & RELATED EXPENSES	5,000	8,000	7,582	418
	JURY	44,565	44,565	24,839	19,726
411	BUILDING MAINTENANCE				
===	=====				
10-411-105	SALARIES - BUILDING MAINTENANCE 1	25,924	25,924	25,924	-
10-411-106	SALARIES - BUILDING MAINTENANCE 2	32,367	32,367	32,367	-
10-411-110	SALARIES - BUILDING MAINTENANCE 3	29,000	29,000	29,000	-
10-411-111	SALARIES - PART/TIME	15,288	15,288	9,801	5,487
10-411-200	FICA EXPENSE	7,847	7,847	7,346	501
10-411-205	TCDRS EXPENSE	7,181	7,181	7,239	(58)
10-411-215	MEDICAL INSURANCE EXPENSE	11,523	18,523	20,078	(1,555)
10-411-310	CAPITAL OUTLAY	1,000	1,000	1,130	(130)
10-411-350	SUPPLIES - JANITORIAL	3,000	3,000	2,998	2
10-411-355	REPAIRS & REPLACEMENTS	16,000	16,000	15,419	581
10-411-370	UTILITIES	60,000	59,000	62,828	(3,828)
10-411-400	FUEL - BUILDING MAITENANCE	6,000	6,322	7,322	(1,000)
	BUILDING MAINTENANCE	215,130	221,452	221,452	-
412	394TH DISTRICT COURT				
===	=====				
10-412-105	SALARY - 394TH DIST. JUDGE	2,700	2,700	2,700	-
10-412-110	SALARY - COURT REPORTER	8,130	8,130	8,129	1
10-412-115	SALARY - COURT COORDINATOR	5,774	5,774	5,775	(1)
10-412-200	FICA EXPENSE	1,270	1,270	1,270	-
10-412-205	TCDRS EXPENSE	1,259	1,259	1,238	21
10-412-210	WORKER'S COMP.	53	53	-	53
10-412-215	MEDICAL INSURANCE EXPENSE	1,865	1,432	1,365	67
10-412-220	LIBILITY INS.	330	330	300	30
10-412-225	UNEMPLOYMENT FUND	580	-	-	-
10-412-300	TELEPHONE EXPENSE	750	473	287	186
10-412-305	POSTAGE EXPENSE	200	128	27	101
10-412-310	CAPITAL OUTLAY	389	2,213	2,213	-
10-412-312	JUDGE'S LIBRARY	700	427	427	-
10-412-314	VISITING JUDGES	1,015	115	115	-
10-412-315	CONT. EDUCATION	389	488	487	1
10-412-350	SUPPLIES	250	250	59	191
10-412-370	UTILITIES	385	385	385	-
10-412-400	COURT REPORTER EXPENSES	1,860	2,506	2,506	-
10-412-401	TECHNOLOGY MAINTENANCE	135	74	61	13
10-412-402	JUDICIAL ADMIN. DISTRICT	340	340	284	56
10-412-900	MISCELLANEOUS EXPENSE	350	377	377	-
	394TH DISTRICT COURT	28,724	28,724	28,005	719
413	EXTENSION SERVICE				
===	=====				
10-413-105	SALARY - EXTENSION AGENT	11,568	11,568	11,017	551

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
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		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-413-110	SALARY - PART-TIME HELP	10,789	11,962	12,155	(193)
10-413-200	FICA EXPENSE	1,668	1,758	1,721	37
10-413-205	TCDRS EXPENSE	1,723	1,723	906	817
10-413-300	TELEPHONE EXPENSE	200	200	129	71
10-413-305	POSTAGE EXPENSE	200	200	52	148
10-413-310	CAPITAL OUTLAY	500	38	38	-
10-413-311	TRAVEL	4,000	4,000	3,990	10
10-413-315	CONT. EDUCATION	2,000	1,842	1,843	(1)
10-413-316	PROMO/EDU EXPENSE	1,000	357	355	2
	EXTENSION SERVICE	<u>33,648</u>	<u>33,648</u>	<u>32,206</u>	<u>1,442</u>
414	CONSTABLES				
===	=====				
10-414-100	SALARY - CONSTABLE 2	-	-	-	-
10-414-105	SALARY - CONSTABLE 3	12,600	12,600	12,600	-
10-414-106	SALARY - CONSTABLE 1	-	-	-	-
10-414-200	FICA EXPENSE	964	964	964	-
10-414-205	TCDRS EXPENSE	948	948	-	948
10-414-300	FUEL/AUTO REPAIR CONST. 2	-	-	-	-
10-414-301	FUEL/AUTO REPAIR CONST. 3	5,000	5,000	612	4,388
10-414-302	FUEL/AUTO REPAIR CONST. 1	-	-	-	-
	EXTENSION SERVICE	<u>19,512</u>	<u>19,512</u>	<u>14,176</u>	<u>5,336</u>
415	AIRPORT				
===	=====				
10-415-353	IMPROVEMENTS - AIRPORT	1,750	3,230	1,747	1,483
10-415-370	UTILITIES - AIRPORT	6,000	4,520	5,196	(676)
10-415-900	MISCELLANEOUS EXPENSES	500	500	-	500
	AIRPORT	<u>8,250</u>	<u>8,250</u>	<u>6,943</u>	<u>1,307</u>
417	VETERANS MEMORIAL PARK				
===	=====				
10-417-353	IMPROVEMENTS - VET.MEM.PARK	4,500	6,360	6,275	85
10-417-370	UTILITIES - VET.MEM.PARK	8,500	12,360	12,445	(85)
	VETERANS MEMORIAL PARK	<u>13,000</u>	<u>18,720</u>	<u>18,720</u>	<u>-</u>
421	CEMETERY				
===	=====				
10-421-110	PART-TIME HELP	3,720	3,720	3,650	70
10-421-200	FICA EXPENSE	-	-	-	-
10-421-350	SUPPLIES - CEMETERY	2,500	2,500	1,783	717
10-421-353	IMPROVEMENTS - CEMETERY	2,000	500	476	24
10-421-370	UTILITIES - CEMETERY	14,000	15,500	15,778	(278)
10-421-400	PEST CONTROL	2,000	2,000	2,000	-
	CEMETERY	<u>24,220</u>	<u>24,220</u>	<u>23,687</u>	<u>533</u>

CULBERSON COUNTY, TEXAS
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COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
423 VETERANS OFFICER =====				
10-423-105 SALARY - VETERANS OFFICER	-	-	-	-
10-423-200 FICA EXPENSE	-	-	-	-
10-423-350 SUPPLIES - VETERANS OFFICE	1,200	1,200	869	331
10-423-315 CONT. EDUCATION - VETERANS OFFICER	-	-	-	-
VETERANS OFFICER	<u>1,200</u>	<u>1,200</u>	<u>869</u>	<u>331</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	593	593	459	134
10-425-350 SUPPLIES EXPENSE	500	500	35	465
10-425-400 FUEL EXPENSE	1,000	1,000	188	812
10-425-500 EMERGENCY MGNT. EXPENSE	<u>3,500</u>	<u>3,500</u>	<u>15</u>	<u>3,485</u>
EMERGENCY MANAGEMENT	<u>13,093</u>	<u>13,093</u>	<u>6,697</u>	<u>6,396</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	15,000	15,000	13,628	1,372
10-440-200 FICA EXPENSE	1,000	1,000	314	686
10-440-205 TCDRS EXPENSE	500	500	313	187
10-440-300 COURTHOUSE TELEPHONE EXPENSE	10,500	10,500	10,447	53
10-440-312 INTERNET EXPENSE	25,500	25,500	10,084	15,416
10-440-314 VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	2,222	778
10-440-601 ELECTION EXPENSE	25,000	25,000	16,056	8,944
10-440-602 HAVA-ELECTION EXPENSE	-	-	-	-
10-440-603 CHARITY EXPENSE	6,000	6,000	5,341	659
10-440-604 MARLIN LEASING	6,000	6,000	-	6,000
10-440-605 APPRAISAL DISTRICT	67,914	67,914	63,673	4,241
10-440-606 REPEATER LEASE SITE	1,433	1,433	1,566	(133)
10-440-607 POST OFFICE BOX RENTALS	1,000	1,000	716	284
10-440-608 EMPLOYEE APPRECIATION DINNER	3,000	3,000	3,146	(146)
10-440-609 PRIMARY ELECTION EXPENSE	1,000	1,000	-	1,000
10-440-610 LEASE POSTAGE METER	4,320	4,320	4,108	212
10-440-611 TRAPPER	28,800	28,800	28,800	-
10-440-612 HH&H OFFICE MAINT.	4,750	4,750	4,500	250
10-440-617 ADULT PROBATION	1,500	1,500	1,392	108
10-440-621 OFFICE SUPPLIES	18,500	18,500	16,084	2,416
10-440-623 D.P.S.- CRIM.LAW-M.V.T.	-	-	-	-

CULBERSON COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-440-625 RECORDS MANAGEMENT	7,500	7,500	4,375	3,125
10-440-627 PUBLIC TRAINING SERVICE EXPENSE	300	300	81	219
10-440-628 EMPLOYEE FLU VACCINATIONS	-	-	1,207	(1,207)
10-440-631 COUNTY FOOD BANK	3,000	3,000	3,000	-
10-440-633 TABC REFUND EXPENSE	-	-	-	-
10-440-632 SOLID WASTE PROJECT	-	-	-	-
NON-DEPATMENTAL	<u>235,517</u>	<u>235,517</u>	<u>191,053</u>	<u>44,464</u>
450 CAPITAL PROJECTS				
====				
10-450-700 SCAG MOWER	8,100	8,100	4,530	3,570
10-450-710 JP1 BUILDING DOORS	10,000	10,000	-	10,000
10-450-720 CCFC WALL REPAIR	10,000	10,000	-	10,000
10-450-730 R&B SECURITY FENCING	15,000	15,000	4,020	10,980
10-450-731 BOYS & GIRLS CLUB	5,000	5,000	1,371	3,629
10-450-732 JP1 HVAC Unit lease buy out	20,000	20,000	20,725	(725)
10-450-733 COURTHOUSE SECURITY	2,000	2,000	1,294	706
10-450-734 JAIL REPAIRS/ALARM	7,000	7,000	5,337	1,663
10-450-735 AIRPORT LIGHTING	-	-	-	-
	<u>77,100</u>	<u>77,100</u>	<u>37,277</u>	<u>39,823</u>
GENERAL FUND				
INCOME TOTALS	3,380,537	3,380,537	3,527,244	146,707
EXPENSE TOTALS	<u>3,298,565</u>	<u>3,253,665</u>	<u>2,941,945</u>	<u>311,720</u>
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	81,972	126,872	585,299	458,427
10-401-724 NUTRITION CENTER MATCH	(81,972)	(126,872)	(78,503)	48,369
10-200-200 TRANSFERS IN -- posted at P&L	-	-	120,049	120,049
10-200-220 TRANSFERS WITHIN	-	-	4,113	4,113
10-300-xxx Loan proceeds	-	-	21,340	21,340
10-200-210 TRANSFERS OUT -- posted with P&L	-	-	(1,608,801)	(1,608,801)
	<u>-</u>	<u>-</u>	<u>(956,503)</u>	<u>(956,503)</u>

Expenses Grouped by Uniform Chart of Accounts:

General government	1,247,496
Justice System	504,519
Public Safety	600,410
Corrections and Rehabilitation	258,372
Health and Human Services	66,587
Community and Economic Development	120,493
Infrastructure and Environmental Services	<u>144,068</u>
	<u>2,941,945</u>

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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	R & B REVENUES			
====	=====			
20-300-100	407,152	407,152	397,300	(9,852)
20-300-110	10,000	10,000	16,117	6,117
20-300-150	-	-	5,143	5,143
20-300-170	90,000	90,000	125,850	35,850
20-300-180	-	-	-	-
20-300-185	-	-	-	-
20-300-190	40,000	40,000	85,222	45,222
20-300-192	-	-	-	-
20-300-517	-	-	-	-
	<u>547,152</u>	<u>547,152</u>	<u>629,632</u>	<u>82,480</u>
500	COUNTY BARN			
====	=====			
20-500-101	42,743	42,743	42,743	-
20-500-102	39,008	39,008	39,008	-
20-500-103	31,367	31,367	31,367	-
20-500-104	26,335	26,335	26,335	-
20-500-105	31,367	31,367	31,367	-
20-500-106	22,749	22,749	16,953	5,796
20-500-107	-	-	-	-
20-500-110	-	-	-	-
20-500-115	2,075	2,075	1,800	275
20-500-118	1,200	1,200	1,200	-
20-500-200	16,264	16,264	14,224	2,040
20-500-205	16,536	16,536	14,223	2,313
20-500-215	46,066	46,066	36,832	9,234
20-500-300	1,700	1,700	1,016	684
20-500-310	7,000	7,000	379	6,621
20-500-315	1,000	1,000	132	868
20-500-350	8,000	8,000	6,311	1,689
20-500-351	2,000	2,000	409	1,591
20-500-370	6,000	6,000	3,959	2,041
20-500-271	3,000	3,000	3,176	(176)
20-500-400	10,000	10,000	4,217	5,783
	<u>314,410</u>	<u>314,410</u>	<u>275,651</u>	<u>38,759</u>
505	PRECINCT # 1			
====	=====			
20-505-310	1,000	1,000	1,000	-
20-505-315	3,000	3,000	393	2,607
20-505-350	1,000	1,000	1,543	(543)
20-505-400	10,300	10,300	9,263	1,037
	<u>15,300</u>	<u>15,300</u>	<u>12,199</u>	<u>3,101</u>

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		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
510	PRECINCT #-2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	1,000	(1,000)
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,175	825
20-510-350	MAINT. & SUPPLIES	4,500	4,500	2,275	2,225
20-510-400	FUEL - PREC. #2	7,800	7,800	6,075	1,725
	PRECINCT #-2	<u>15,300</u>	<u>15,300</u>	<u>11,525</u>	<u>3,775</u>
515	PRECINCT #-3				
===	=====				
20-515-200	FICA EXPENSE	-	-	-	-
20-515-310	CAPITAL OUTLAY	1,000	1,000	3,120	(2,120)
20-515-315	PREC.3 CONT. ED.	3,000	3,000	190	2,810
20-515-350	MAINT. & SUPPLIES	1,000	1,000	470	530
20-515-400	FUEL - PREC. #3	10,300	10,300	6,533	3,767
	PRECINCT #-4	<u>15,300</u>	<u>15,300</u>	<u>10,313</u>	<u>4,987</u>
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	1,140	1,860
20-520-350	MAINT. & SUPPLIES	1,000	1,000	103	897
20-520-370	UTILITIES	-	-	-	-
20-515-400	FUEL - PREC. #4	10,300	10,300	6,179	4,121
	PRECINCT #-4	<u>15,300</u>	<u>15,300</u>	<u>8,422</u>	<u>6,878</u>
540	NON-DEPARTMENTAL				
===	=====				
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	2,000	2,000	-	2,000
20-540-600	R & B SUPPLIES	28,183	28,183	23,453	4,730
20-540-601	WATER SHED REPAIRS	5,000	5,000	-	5,000
20-540-702	UNEMPLOYMENT	1,000	1,000	956	44
	NON-DEPARTMENTAL	<u>36,183</u>	<u>36,183</u>	<u>24,409</u>	<u>11,774</u>
	ROAD & BRIDGE FUND				
	INCOME TOTALS	547,152	547,152	629,632	82,480
	EXPENSE TOTALS	<u>411,793</u>	<u>411,793</u>	<u>342,519</u>	<u>69,274</u>
	INCOME AND EXPENSE BEFORE:	135,359	135,359	287,113	151,754
20-540-302	SAVINGS REIMBURSEMENT TRANSFER	(60,000)	(60,000)	(60,000)	-
20-540-302	TRANSFER OUT	<u>(46,965)</u>	<u>(46,965)</u>	<u>-</u>	<u>46,965</u>
		<u>28,394</u>	<u>28,394</u>	<u>227,113</u>	<u>198,719</u>

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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	NUTRITION CENTER REVENUE -45			
====	=====			
45-300-110	140,000	140,000	140,500	500
45-300-111	-	-	-	-
45-300-115	-	-	-	-
45-300-120	150	150	-	(150)
45-300-130	100	100	-	(100)
45-300-140	200	200	650	450
45-300-210	1,000	1,000	414	(586)
45-300-500	-	-	-	-
45-300-901	-	-	-	-
	<u>141,450</u>	<u>141,450</u>	<u>141,564</u>	<u>114</u>
550	NUTRITION CENTER EXPENSES -45			
=====	=====			
45-550-105	18,452	18,452	17,849	603
45-550-106	18,147	18,147	16,969	1,178
45-550-107	18,147	18,147	17,615	532
45-550-108	18,147	18,147	17,052	1,095
45-550-109	18,147	18,147	17,359	788
45-550-110	-	-	-	-
45-550-200	6,965	6,965	6,635	330
45-550-205	6,849	6,849	6,161	688
45-550-215	-	-	-	-
45-550-300	2,500	2,500	1,217	1,283
45-550-305	100	100	62	38
45-550-310	500	500	14	486
45-550-315	350	350	150	200
45-550-350	17,000	17,000	17,009	(9)
45-550-355	1,900	1,900	728	1,172
45-550-370	12,000	12,000	10,795	1,205
45-550-380	80,500	80,500	87,533	(7,033)
45-550-400	3,218	3,218	2,558	660
45-550-702	500	500	419	81
45-550-703	-	-	-	-
45-550-704	-	-	-	-
	<u>223,422</u>	<u>223,422</u>	<u>220,125</u>	<u>3,297</u>
	141,450	141,450	141,564	114
	<u>223,422</u>	<u>223,422</u>	<u>220,125</u>	<u>3,297</u>
	(81,972)	(81,972)	(78,561)	3,411
45-300-500			-	-
45-300-901			-	-
45-300-115	81,972	81,972	78,503	(3,469)
	<u>-</u>	<u>-</u>	<u>(58)</u>	<u>(58)</u>

REQUIRED SUPPLEMENTARY INFORMATION
Employee Retirement Plan Supplementary Schedules

CULBERSON COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 YEARS

	Year Ended December 31									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Total Pension Liability										
Service Cost	\$194,054	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	499,911	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	29,830	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	<u>(318,369)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in total pension liability	405,426	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	<u>6,232,694</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$6,638,120</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$116,937	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	115,936	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	441,378	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(318,369)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(5,194)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	<u>17,698</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net change in fiduciary net position	\$368,386	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	<u>6,525,041</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$6,893,427</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>(\$255,307)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	103.85%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$1,656,221	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	-15.42%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and since prior years have not been calculated with standards of GASB 67/68, they are not shown.

CULBERSON COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	58,725	86,361	(27,636)	1,233,728	7.0%
2007	99,708	107,377	(7,669)	1,533,962	7.0%
2008	86,195	110,305	(24,110)	1,575,782	7.0%
2009	92,842	120,574	(27,732)	1,722,483	7.0%
2010	106,292	112,564	(6,272)	1,608,053	7.0%
2011	101,262	111,629	(10,367)	1,594,678	7.0%
2012	104,051	109,199	(5,148)	1,559,992	7.0%
2013	115,446	115,446	-	1,629,843	7.1%
2014	116,929	116,937	(8)	1,656,221	7.1%

Notes to Schedule

Valuation Date: December 31, 2014

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Asset valuation method	5-yr smoothed value
Inflation	3.00%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.10%
Retirement age	In the 2014 actuarial valuation, expected retirement ages of all employees were adjusted to closely reflect actual experience
Mortality	In the 2014 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table.

GENERAL FUND
Combining Schedules

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
AS OF SEPTEMBER 30, 2015

	<u>General</u> <u>Government</u>	<u>Roads &</u> <u>Bridges</u>	<u>Contingency</u> <u>Fund 91</u>	<u>Criminal</u> <u>Justice</u>	<u>Combined</u>
<u>ASSETS</u>					
Cash - Checking	\$ 1,084,308	\$ 1,080,578	\$ -	\$ 166,978	\$ 2,331,864
Cash - Payroll Clearing	-	-	-	-	-
Cash - Checking Clerk	146,070	-	-	-	146,070
Cash - Checking Tax Assessor	100,817	-	-	-	100,817
Cash - JP Accounts	91,942	-	-	-	91,942
Cash - Savings	-	-	2,264,871	-	2,264,871
Certificates of Deposit	565,820	-	-	-	565,820
Postage Inventory	6,501	-	-	-	6,501
Due from (to) Other Funds	212,862	-	-	-	212,862
Total Assets	<u>2,208,320</u>	<u>1,080,578</u>	<u>2,264,871</u>	<u>166,978</u>	<u>5,720,747</u>
<u>LIABILITIES</u>					
Other Liabilities	11,427	-	-	-	11,427
Deferred Revenue	-	-	-	-	-
Due to Others	122,728	-	-	60,916	183,644
Due to Other Funds	82,051	(82,051)	-	52,292	52,292
Total Liabilities	<u>216,206</u>	<u>(82,051)</u>	<u>-</u>	<u>113,208</u>	<u>247,363</u>
<u>FUND EQUITY (DEFICIT)</u>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	1,162,629	-	-	1,162,629
Assigned	-	-	-	-	-
Unassigned	1,992,114	-	2,264,871	53,770	4,310,755
Total Fund Equity (Deficit)	<u>1,992,114</u>	<u>1,162,629</u>	<u>2,264,871</u>	<u>53,770</u>	<u>5,473,384</u>
Total Liabilities and Fund Equity	<u>\$ 2,208,320</u>	<u>\$ 1,080,578</u>	<u>\$ 2,264,871</u>	<u>\$ 166,978</u>	<u>\$ 5,720,747</u>

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

GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2015

	GENERAL	ROAD &	CONTINGENCY	CRIMINAL	
	GOVERNMENT	BRIDGE	FUND 91	JUSTICE	COMBINED
REVENUE					
10-300-100 CURRENT TAXES	\$ 2,624,001	\$ 397,300	\$ -	\$ -	\$ 3,021,301
10-300-110 DELINQUENT TAXES	163,097	16,117	-	-	179,214
10-300-111 VEHICLE INVENTORY TAX	11	-	-	-	11
10-300-120 FEES OF OFFICE-CLERK	85,722	-	-	-	85,722
10-300-121 FEES OF OFFICE-TAX OFFICE	12,391	-	-	-	12,391
10-300-122 VAN HORN CEMETARY PAY OUT FEES	1,550	-	-	-	1,550
91-300-140 INTEREST ON SAVINGS	-	-	1,641	-	1,641
10-300-143 LEASE PAYMENT-LOBO LAND	450	-	-	-	450
10-300-144 QRTERLY REIMB. JUROR PAYMENTS	3,536	-	-	-	3,536
10-300-145 H&HS OFF RENT	11,610	-	-	-	11,610
10-300-162 MIXED BEVERAGE TAX ALLOCATION	2,710	-	-	-	2,710
10-300-165 INMATE HOUSING (REEVES COUNTY)	6,255	-	-	-	6,255
10-300-170 MOTOR VEHICLE REGISTRATIO	8,568	125,850	-	-	134,418
10-300-175 J. P. COURT	297,213	-	-	-	297,213
10-300-180 INTEREST REVENUE	7,584	-	-	-	7,584
10-300-190 IN LIEU OF TAXES- STATE C	140,746	-	-	-	140,746
10-300-191 IN LIEU OF TAXES	1,673	-	-	-	1,673
10-300-200 STATE SALARY SUPPLEMENT	40,457	-	-	-	40,457
10-300-202 LEOSE - STATE	654	-	-	-	654
10-300-204 LEOSE FUND/S.O.	1,227	-	-	-	1,227
10-300-205 J.P. COURT SECURITY FEE	2,006	-	-	-	2,006
10-300-206 COURTHOUSE SECURITY FEE	6,777	-	-	-	6,777
10-300-207 LAW LIBRARY REVENUE	880	-	-	-	880
10-300-208 COUNTY FINES/CLERK	30,546	-	-	-	30,546
10-300-214 LBSP GRANT REVENUE	22,536	-	-	-	22,536
10-300-215 OMNI FEE - COUNTY REVENUE	1,536	-	-	-	1,536
10-300-224 INDIGENT FORMULA GRANT	3,779	-	-	-	3,779
10-300-331 CD REVENUE	2,061	-	-	-	2,061
10-300-333 JAIL-PAY PHONE REVENUE	1,183	-	-	-	1,183
10-300-334 VENDING MACHINES REVENUE	555	-	-	-	555
10-300-336 STATE EXCESS CONTRIBUTION	54	-	-	-	54
10-300-338 FAX/COPIES REVENUE - CO.J	28	-	-	-	28
10-300-339 FEES OF OFFICE - SHERIFF	3,709	-	-	-	3,709
10-300-340 CONSTABLE CIVIL PORCESS FEES	180	-	-	-	180
10-300-346 UNBUDGETED REVENUE	31,674	5,143	-	-	36,817
10-300-505 CASH PROCEEDS FROM TAX SALE OF LAN	325	-	-	-	325
10-300-510 SALES TAX COMMISSION REVENUE	77	-	-	-	77
10-300-515 REFUND REVENUE	6,733	-	-	-	6,733
10-300-518 U.S. DISTRICT COURT RESTITUTION	3,150	-	-	-	3,150
20-300-190 LATERAL ROAD - STATE COMP	-	85,222	-	-	85,222
35-300-300 CRIMINAL JUSTICE REVENUE	-	-	-	57,948	57,948
TOTAL REVENUE	3,527,244	629,632	1,641	57,948	4,216,465
EXPENDITURES					
General government	\$ 1,247,496	\$ -	\$ -	\$ -	\$ 1,247,496
Justice System	504,519	-	-	-	504,519
Public Safety	600,410	-	-	-	600,410
Corrections and Rehabilitation	258,372	-	-	-	258,372
Health and Human Services	66,587	-	-	-	66,587
Community and Economic Development	120,493	-	-	-	120,493
Infrastructure and Environmental Services	144,068	342,519	-	-	486,587
Total Expenditures	2,941,945	342,519	-	-	3,284,464
Revenue Over (Under) Expenditures	585,299	287,113	1,641	57,948	932,001
Other Source and Uses:					
Loan Proceeds	21,340	-	-	-	21,340
TRANSFERS IN (OUT)	(1,687,304)	-	1,489,058	-	(198,246)
TRANSFERS IN (OUT)	124,162	(60,000)	60,000	-	124,162
	(1,541,802)	(60,000)	1,549,058	-	(52,744)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	(956,503)	227,113	1,550,699	57,948	879,257
Fund Balance Beginning of Year	2,948,617	935,516	714,172	(4,178)	4,594,127
Fund Balance End of Year	\$ 1,992,114	\$ 1,162,629	\$ 2,264,871	\$ 53,770	\$ 5,473,384

Special Revenue Funds

Combining Schedules

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2015

	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	CHILD WELFARE BRD FUND - 61	HOMELAND SECURITY FUND 77
ASSETS										
Cash in Bank	\$ -	\$ 128	\$ -	\$ 3,807	\$ 29,620	\$ 885	\$ 7,249	\$ 14,442	\$ 5,496	\$ 1
Pooled Cash overdraft	(894)	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-	-
Postage inventory and other	-	-	(303)	-	-	-	-	651	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>(894)</u>	<u>128</u>	<u>(303)</u>	<u>3,807</u>	<u>29,620</u>	<u>885</u>	<u>7,249</u>	<u>15,093</u>	<u>5,496</u>	<u>1</u>
LIABILITIES										
Due to others	-	-	-	-	-	-	-	-	-	-
Due to other funds	4,555	-	138,077	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>4,555</u>	<u>-</u>	<u>138,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	128	-	3,807	-	885	7,249	15,093	5,496	1
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	29,620	-	-	-	-	-
Unassigned	(5,449)	-	(138,380)	-	-	-	-	-	-	-
Total Fund Balance	<u>(5,449)</u>	<u>128</u>	<u>(138,380)</u>	<u>3,807</u>	<u>29,620</u>	<u>885</u>	<u>7,249</u>	<u>15,093</u>	<u>5,496</u>	<u>1</u>
Total Liabilities and Fund Balance	<u>\$ (894)</u>	<u>\$ 128</u>	<u>\$ (303)</u>	<u>\$ 3,807</u>	<u>\$ 29,620</u>	<u>\$ 885</u>	<u>\$ 7,249</u>	<u>\$ 15,093</u>	<u>\$ 5,496</u>	<u>\$ 1</u>

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2015

	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	JUSTICE TEC FUND FUND 84	LINEBACKER STATE FUND 85	HOME PROG GRANT FUND 86	ARCHIVE FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
ASSETS										
Cash in Bank	\$ 4,018	\$ 1	\$ 6,534	\$ 1,240	\$ 1,724	\$ 25,001	\$ 358	\$ 1	\$ 440	\$ 100,945
Pooled Cash overdraft	-	-	-	(1,240)	-	(96,809)	-	(251,506)	(134,503)	(484,952)
Payroll Clearing	-	-	-	-	-	-	-	-	-	-
Postage inventory and other	-	-	-	-	-	-	-	-	-	348
Due from other funds	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>4,018</u>	<u>1</u>	<u>6,534</u>	<u>-</u>	<u>1,724</u>	<u>(71,808)</u>	<u>358</u>	<u>(251,505)</u>	<u>(134,063)</u>	<u>(383,659)</u>
LIABILITIES										
Due to others	-	-	-	-	-	-	15	-	-	15
Due to other funds	-	-	-	-	-	-	-	395	464	143,491
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>395</u>	<u>464</u>	<u>143,506</u>
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	4,018	1	6,534	-	1,724	25,001	343	-	-	70,280
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	29,620
Unassigned	-	-	-	-	-	(96,809)	-	(251,900)	(134,527)	(627,065)
Total Fund Balance	<u>4,018</u>	<u>1</u>	<u>6,534</u>	<u>-</u>	<u>1,724</u>	<u>(71,808)</u>	<u>343</u>	<u>(251,900)</u>	<u>(134,527)</u>	<u>(527,165)</u>
Total Liabilities and Fund Balance	<u>\$ 4,018</u>	<u>\$ 1</u>	<u>\$ 6,534</u>	<u>\$ -</u>	<u>\$ 1,724</u>	<u>\$ (71,808)</u>	<u>\$ 358</u>	<u>\$ (251,505)</u>	<u>\$ (134,063)</u>	<u>\$ (383,659)</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2015

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
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REVENUE

Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	219	-	140,500	-	-	7,125
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	-	-	-
Contributions	-	-	414	-	-	-
Miscellaneous Revenue	-	-	-	-	-	22
Rent	-	-	650	-	3,300	-
Interest	-	-	-	21	76	20
Other	-	-	-	-	-	-
Total Revenue	219	-	141,564	21	3,376	7,167

EXPENDITURES

Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Home construction and rehabilitation	-	-	-	-	-	-
Local:						
Salary and benefits	-	-	99,640	-	-	-
Law Enforcement Expenses	-	-	-	14,547	-	-
Records management	-	-	-	-	-	6,402
Juvenile probation	-	-	-	-	-	-
Senior Nutrition services	-	-	120,485	-	-	-
Communications	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	-
Training	-	-	-	678	-	-
Miscellaneous Expense	114	-	-	-	-	-
Capital Outlay	-	-	-	-	8,246	-
Total Expenditures	114	-	220,125	15,225	8,246	6,402
Revenue Over (Under) Expenditures	105	-	(78,561)	(15,204)	(4,870)	765
Transfer from (to) other funds	-	-	-	-	-	-
Transfer from (to) other funds	-	-	78,503	-	-	-
Revenue Over (Under) Expenditures and Transfers	105	-	(58)	(15,204)	(4,870)	765
Fund Balance Beginning of Year	(5,554)	128	(138,322)	19,011	34,490	885
Fund Balance End of Year	\$ (5,449)	\$ 128	\$ (138,380)	\$ 3,807	\$ 29,620	\$ 885

Expenditures grouped by function:

General government	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ 6,402
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	15,225	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	220,125	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	8,246	-
Total expenditures by function	\$ 114	\$ -	\$ 220,125	\$ 15,225	\$ 8,246	\$ 6,402

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2015

	RECORDS PRESERVATION FUND - 60	CHILD WELFARE BRD FUND - 61	HOMELAND SECURITY FUND 77	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	JUSTICE TEC FUND FUND 84
REVENUE						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	1,808	5,661	-	-	-	8,260
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	-	-	-
Contributions	-	1,000	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Interest	34	-	-	-	-	12
Other	-	-	-	-	-	-
Total Revenue	1,842	6,661	-	-	-	8,272
EXPENDITURES						
Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Home construction and rehabilitation	-	-	-	-	-	-
Local:						
Salary and benefits	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-
Records management	-	-	-	-	-	-
Juvenile probation	-	-	-	-	-	-
Senior Nutrition services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	5,018
Training	-	-	-	-	-	-
Miscellaneous Expense	-	1,165	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	1,165	-	-	-	5,018
Revenue Over (Under) Expenditures	1,842	5,496	-	-	-	3,254
Transfer from (to) other funds	-	-	-	-	-	-
Transfer from (to) other funds	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	1,842	5,496	-	-	-	3,254
Fund Balance Beginning of Year	13,251	-	1	4,018	1	3,280
Fund Balance End of Year	\$ 15,093	\$ 5,496	\$ 1	\$ 4,018	\$ 1	\$ 6,534
Expenditures grouped by function:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	5,018
Public Safety	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	1,165	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
Total expenditures by function	\$ -	\$ 1,165	\$ -	\$ -	\$ -	\$ 5,018

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2015

	LINEBACKER STATE FUND 85	HOME PROG GRANT FUND 86	ARCHIVE FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
REVENUE							
Grants	\$ -	\$ 67,563	\$ -	\$ -	\$ -	\$ 220	\$ 67,783
Fees	-	-	15,246	-	-	-	178,819
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	1,414
Miscellaneous Revenue	-	-	-	-	-	-	22
Rent	-	-	-	-	-	-	3,950
Interest	-	-	-	-	-	-	163
Other	-	-	-	-	-	-	-
Total Revenue	-	67,563	15,246	-	-	220	252,151
EXPENDITURES							
Federal/State:							
Administration	-	6,000	-	-	-	-	6,000
Engineering/Consulting	-	4,500	-	-	-	-	4,500
Home construction and rehabilitation	-	57,063	-	-	-	-	57,063
Local:							
Salary and benefits	-	-	-	-	24,400	-	124,040
Law Enforcement Expenses	-	-	-	-	-	-	14,547
Records management	-	-	-	-	-	-	6,402
Juvenile probation	-	-	-	-	-	-	-
Senior Nutrition services	-	-	-	-	-	-	120,485
Communications	-	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	-	5,018
Training	-	-	-	-	-	-	678
Miscellaneous Expense	-	-	-	-	1	-	1,280
Capital Outlay	-	-	-	-	-	-	8,246
Total Expenditures	-	67,563	-	-	24,401	-	348,259
Revenue Over (Under) Expenditures	-	-	15,246	-	(24,401)	220	(96,108)
Transfer from (to) other funds	-	-	-	-	-	-	-
Transfer from (to) other funds	-	-	-	-	-	-	78,503
Revenue Over (Under) Expenditures and Transfers	-	-	15,246	-	(24,401)	220	(17,605)
Fund Balance Beginning of Year	-	1,724	(87,054)	343	(227,499)	(134,747)	(509,560)
Fund Balance End of Year	\$ -	\$ 1,724	\$ (71,808)	\$ 343	\$ (251,900)	\$ (134,527)	\$ (527,165)
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,516
Justice System	-	-	-	-	-	-	5,018
Public Safety	-	-	-	-	24,401	-	39,626
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	221,290
Community and Economic Development	-	67,563	-	-	-	-	67,563
Infrastructure and Environmental Services	-	-	-	-	-	-	8,246
Total expenditures by function	\$ -	\$ 67,563	\$ -	\$ -	\$ 24,401	\$ -	\$ 348,259

Texas Department of Agriculture

Contract Schedule

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE
 YEAR ENDED SEPTEMBER 30, 2015

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
 PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF AGRICULTURE

COMMUNITY DEVELOPMENT BLOCK GRANT
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 713119
 CONTRACT PERIOD: 11/12/13 TO 11/11/15

	FEDERAL/STATE					
	REVENUE	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL
Federal/State	\$ 168,637	\$ 5,250	\$ 67,563	\$ -	\$ 72,813	\$ 95,824
State:	-	-	-	-	-	-
Local:	-	-	-	-	-	-
Total Revenue	<u>168,637</u>	<u>5,250</u>	<u>67,563</u>	<u>-</u>	<u>72,813</u>	<u>95,824</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	15,000	5,250	6,000	-	11,250	3,750
Architectural and Engineering	6,000	-	4,500	-	4,500	1,500
Fire Stations/Equipment	147,637	-	57,063	-	57,063	90,574
	-	-	-	-	-	-
Local:						
Engineering/Architectural Services	-	-	-	-	-	-
Construction - neighborhood Facilities	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total Expenditures	<u>168,637</u>	<u>5,250</u>	<u>67,563</u>	<u>-</u>	<u>72,813</u>	<u>95,824</u>
Excess Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GOVERNMENTAL REPORTING SECTION

CULBERSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2015

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
U.S. Department of Housing and Urban Development (HUD)				
Pass Through:				
Texas Department of Agriculture				
Home Investment Partnership Program	14.228	\$ 451,975	713119	\$ <u>67,563</u>
Total Federal Financial Assistance				<u>67,563</u>
State Grants:				
Local Boarder Security Program -2014	n/a	\$ 15,000	LBSP-14	14,332
Local Boarder Security Program -2015	n/a	\$ 65,822	LBSP-15	<u>8,204</u>
				<u>22,536</u>
Total Federal and State Financial Assistance				<u>\$ 90,099</u>

CULBERSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. *GENERAL*

The Schedule of Expenditures of Federal and State Awards present 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.

KNAPP & COMPANY, P.C.

P.O. Box 820669

DALLAS, TEXAS 75382

(214) 343-3777 // (214) 572-7320 FAX // RICK_KNAPP@SBCGLOBAL.NET

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

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

We have audited, 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, the 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, 2015, and the related notes to the financial statements, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated January 26, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Culberson County Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
January 26, 2016

CULBERSON COUNTY, TEXAS

SCHEDULE OF SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2015

Not applicable

CULBERSON COUNTY, TEXAS

MANAGEMENT RESPONSE TO REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2015

Not applicable

CULBERSON COUNTY, TEXAS

STATUS OF PRIOR YEAR FINDING

For Fiscal Year Ended September 30, 2015

2014-1 County Clerk's Office Accounting for Custody Funds

Deficiency – Control listings of bond and custody receipts did not properly include civil and probate bonds.

Current Year Status – This deficiency was not reported in the current year