

**CULBERSON COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**September 30, 2019**

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

**CULBERSON COUNTY, TEXAS**  
**Annual Financial Report**  
**September 30, 2019**

**Table of Contents**

	<b><u>Page No.</u></b>
<b>FINANCIAL SECTION</b>	
Required Supplementary Information:	
Management's Discussion and Analysis .....	i-viii
Independent Auditor's Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis .....	4
Statement of Activities - Modified Cash Basis .....	5
Fund Financial Statements:	
Balance Sheet - Modified Cash Basis - Governmental Funds.....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis- Governmental Funds.....	7
Statement of Fiduciary Net Assets - Modified Cash Basis- Trust and Agency Funds .....	8
Notes to Financial Statements .....	9-24

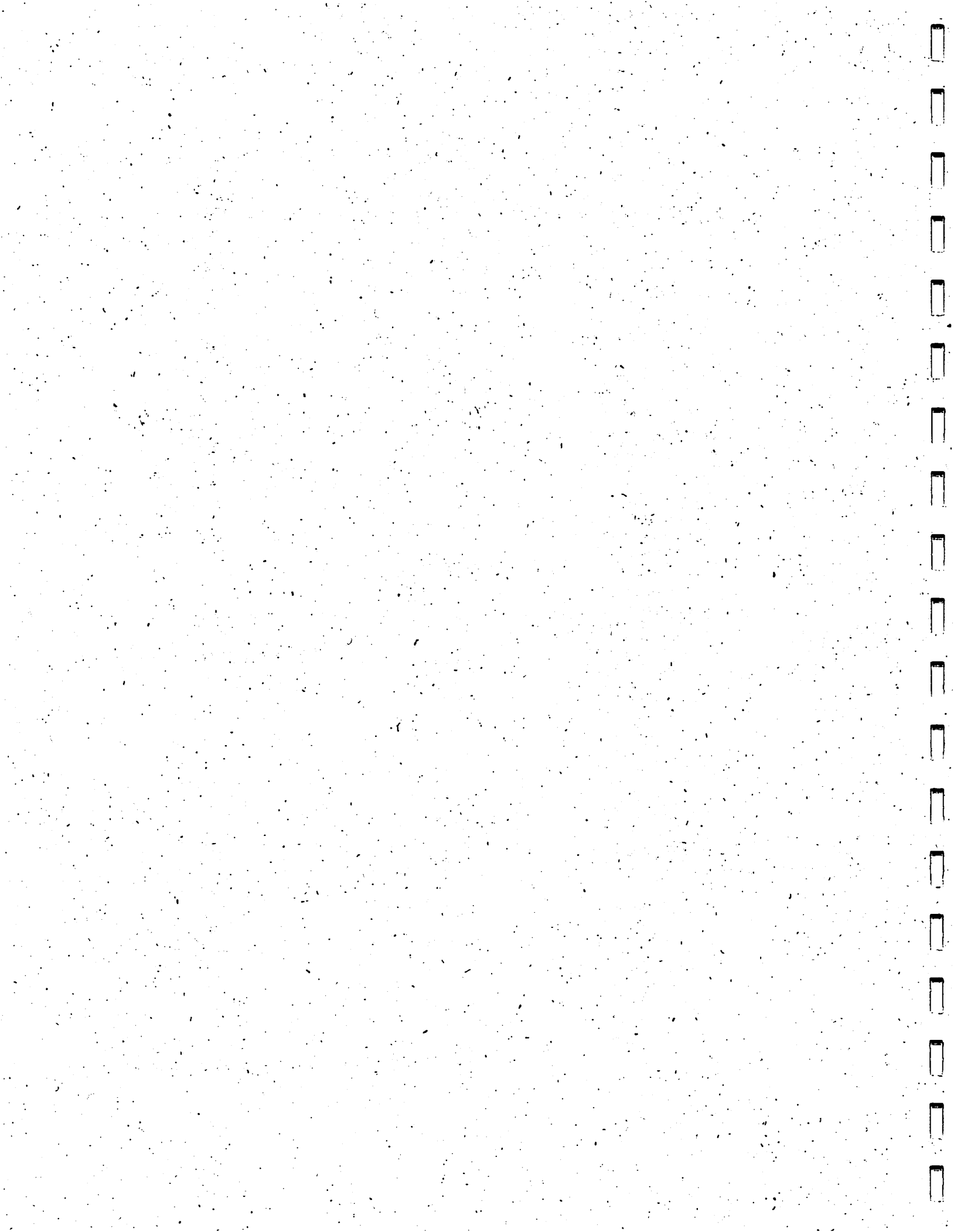
**SUPPLEMENTAL INFORMATION**

**REQUIRED SUPPLEMENTAL INFORMATION**

Required Supplementary Information - Unaudited:	
Funds 10, 20 and 45 General Government Comparative Statement of Revenues and Expenditures- Budget to Actual – Modified Cash Basis .....	25-37
Employee Retirement Plan Schedules:	
Schedule of Changes in Net Pension Liability and Related Ratios .....	38
Schedule of Employer Contributions .....	39

**OTHER SUPPLEMENTAL INFORMATION**

Individual Fund Schedules and Accounting Group Schedules:	
General Fund:	
Combining Balance Sheet - Modified Cash Basis .....	40
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis .....	41



**CULBERSON COUNTY, TEXAS  
Annual Financial Report  
September 30, 2019**

**Table of Contents – continued**

	<b><u>Page No.</u></b>
<b>Special Revenue Funds:</b>	
Combining Balance Sheet - Modified Cash Basis.....	42-43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis .....	44-46
<b>Texas Department of Agriculture:</b>	
Community Development Block Grant Schedule.....	47
<b>Governmental Reporting Section:</b>	
Schedule of Expenditures of Federal and State Awards.....	48
Notes to Schedule of Expenditures of Federal and State Awards.....	49
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial State- ments Performed in Accordance With <i>Government Auditing Standards</i> .....	50-51
Status of Prior Year Findings .....	52

MANAGEMENT DISCUSSION AND ANALYSIS  
(Unaudited)





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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

February 6, 2020

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, 2019. Please read it in conjunction with the County's financial statements, which begin on page 4.

### FINANCIAL HIGHLIGHTS

The County's net assets increased \$531,656 in fiscal year 2019 as compared to \$157,488 in 2018.

During the year, the County's general fund revenues exceeded expenditures after transfers by \$592,014 and total governmental fund revenues exceeded total governmental expenditures by \$597,877. General fund revenues increased \$659,469 as compared to prior year. The increase is primarily attributed to an increase in tax collections which was accomplished even with a decrease in the tax rate due to increases in taxable property values in the County.

The combined general funds reported fund balance was \$7,272,494 as of yearend as compared to \$6,680,480 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's annual financial statements exclude 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 every other year as required by State regulators.



## 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 \$531,656 in 2018/2019 and this is after recording \$200,771 in fixed asset depreciation.

#### Revenues

The County's total revenues increased \$384,613 as compared to prior year, which is primarily attributed to increases in property tax collections of \$590,173 less a decrease in grant revenues and intergovernmental reimbursements of \$298,853.

#### Expenses

The County's total expenses increased only \$11,413 as compared to prior year. The increase is related to approved salary increases of 3% and healthcare costs have also increased which results in increase in all expense categories net of the decrease in grant expenditures of \$298,853 as compared to prior year.

#### 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 \$6,707,668 as compared to \$6,109,791 in prior year.



## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of the 2019 fiscal year, the County had approximately \$10.3 million invested in capital assets. Depreciation and fixed assets are 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 with the current generally accepted reporting model for state and local governments since fixed assets are expended in the fund basis financial statements.

During 2019 the County purchased and capitalized \$102,681 in equipment which included two vehicles for \$71,190 plus safety equipment. The County also capitalized \$12,380 to construct vehicle canopies at the JP offices. The Veterans Park concession building improvements were completed and capitalized in the amount of \$19,110 which was funded with Federal grant funds.

### Debt

The County made scheduled principal payments of notes payable \$31,869 resulting in yearend debt obligations of \$57,842 which is scheduled to be paid in the next two fiscal years.

### Budget - 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. The County decreased sheriff department budgeted expense for body armor by \$39,961 and increased capital expenditure budget by \$42,259 to provide for a vehicle purchase. Judicial law department budget was increased by \$9,000 to provide for autopsy expense needs and software updates. Jury expense budget was also increased by \$8,000 to cover additional costs for judicial law needs. Records management budget was increased \$22,200 to provide for a archival contract project. Capital projects budgets were reduced \$57,800 for projects postponed or canceled.

The Court budgeted for \$736,802 in transfers from surplus but only \$107,403 was needed. The County's actual property tax revenues exceeded budget by \$376,419 which is attributed to the County effect of increases in property values in the County. Commissioners Court liability insurance costs exceeded budget by \$17,262. The non-department retirement plan expense exceeded budget by \$107,257 due to the effect of a one time, catch up contribution. Refer to pages 25 through 37 for a comparative statement of revenue and expenses as compared to budget.



## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The County Commissioners' Court considered many factors before passing the 2019-2020 budget and tax rate.

Due to increased valuation the effective tax rate was set at .173329 per \$100 valuation for 2019/2020 and tax revenues are also expected to increase as tax payments are made.

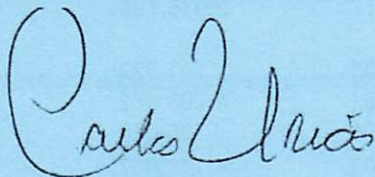
### Economic Factors

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. Staying within the confines of the adopted budget is the key to healthy fiduciary outcomes. 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 2018-2019. For the fiscal year 2019-2020 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.



Carlos Urias  
County Judge



**CULBERSON COUNTY, TEXAS**  
**TABLE #1**  
**GOVERNMENT WIDE**  
**COMPARATIVE STATEMENT OF NET POSITION -**  
**MODIFIED CASH BASIS**  
**SEPTEMBER 30, 2019 AND 2018**

	<u>PRIMARY GOVERNMENT</u>	
	<u>2019</u>	<u>2018</u>
	<u>Governmental Activities</u>	<u>Governmental Activities</u>
<u>ASSETS:</u>		
Cash and Cash Equivalents	\$ 5,365,834	\$ 5,185,392
Cash and Cash Equivalents - restricted	992,254	562,119
Certificates of Deposit	578,686	573,924
Total Cash and Deposits	<u>6,936,774</u>	<u>6,321,435</u>
Capital Assets		
Land	182,810	182,810
Other Capital Assets	2,725,609	2,823,699
Total Capital Assets	<u>2,908,419</u>	<u>3,006,509</u>
Total Assets	<u>9,845,193</u>	<u>9,327,944</u>
 <u>DEFERRED OUTFLOWS</u>	 <u>4,088</u>	 <u>8,061</u>
 <u>LIABILITIES:</u>		
Amounts due others	189,582	182,013
Other liabilities	43,612	37,692
Long term debt		
Due within one year	32,788	31,869
Due in more than one year	25,054	57,842
Total liabilities	<u>291,036</u>	<u>309,416</u>
 <u>DEFERRED INFLOWS</u>	 <u>-</u>	 <u>-</u>
 <u>NET POSITION:</u>		
Net investment in capital assets	2,850,577	2,916,798
Restricted for:		
Restricted	181,485	141,922
Committed	2,007,991	1,798,952
Assigned	26,990	25,010
Unrestricted	4,491,202	4,143,907
Total Net Position	<u>\$ 9,558,245</u>	<u>\$ 9,026,589</u>



**CULBERSON COUNTY, TEXAS**  
**TABLE # 2**  
**COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2019	2018
<b>REVENUES:</b>		
Property Tax	\$ 3,811,475	\$ 3,221,302
License & Permits	101,008	112,607
Fines and Fees	1,057,932	915,917
Public Service Fees	74,631	89,866
Grant Revenues	383,084	681,937
Intergovernmental Reimbursements	342,358	333,997
Charges for Services	20,196	18,959
Interest Income	53,263	49,707
Corrections and rehabilitation	-	-
Other	19,306	54,348
Total revenues	5,863,253	5,478,640
<b>EXPENDITURES:</b>		
<b>Current:</b>		
General Government	1,797,014	1,616,546
Justice System	1,089,847	950,680
Public Safety	976,623	1,015,271
Corrections and Rehabilitation	365,003	370,147
Health and Human Services	438,027	426,869
Community and Economic Development	179,927	477,833
Infrastructure and Environmental Services	485,156	462,838
Total expenditures	5,331,597	5,320,184
Excess (deficiency) of revenues over expenditures before transfers	531,656	158,456
Transfers	-	(968)
Excess (deficiency) of revenues over expenditures after transfers	531,656	157,488
Net Position beginning of year	9,026,589	8,869,101
Net Position - end of year	\$ 9,558,245	\$ 9,026,589

KNAPP & COMPANY, P.C.  
9036 DUNMORE DRIVE  
DALLAS, TEXAS 75231  
(214) 343-3777 // 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, 2019, 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 unmodified and adverse audit opinions.

**Summary of Opinions:**

Opinion Unit

Type of Opinion

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

Unmodified  
Adverse  
Unmodified  
Unmodified



### **Basis for Adverse Opinion on the Discretely Presented Component Unit**

Management has not included 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, 2019, 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, 2019, and the respective changes in financial position for the year then ended in accordance with the 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, Texas Department of Agriculture Contract Schedule presented on pages 47, and the 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, Texas Department of Agriculture Contract Schedules, 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, Texas Department of Agriculture Contract Schedules, 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.

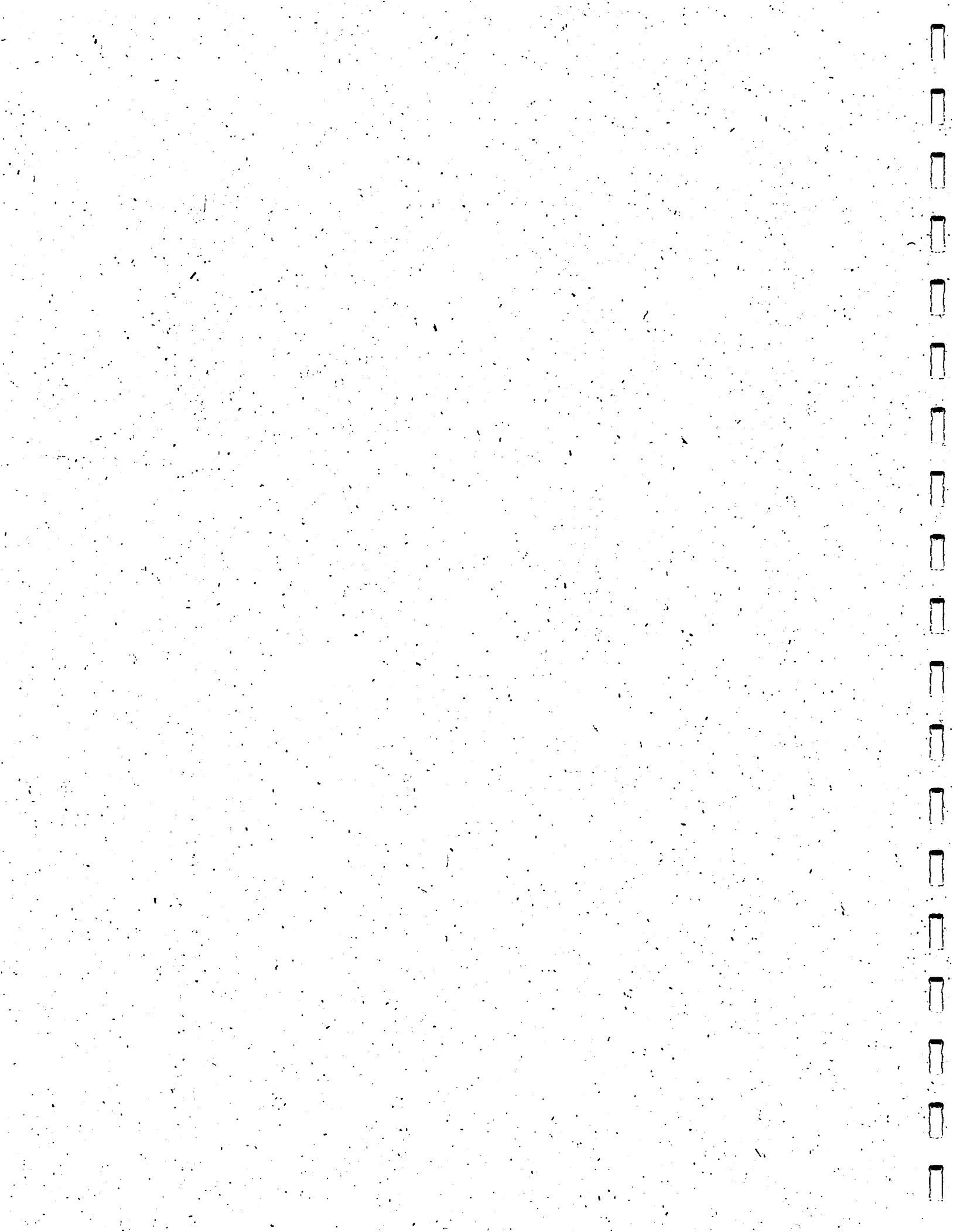
### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2020, 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  
February 6, 2020





**FINANCIAL SECTION**



**GOVERNMENT WIDE FINANCIAL STATEMENTS**

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2019**

	<u>Governmental Activities</u>
 <b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 5,365,834
Cash and Cash Equivalents - Restricted	992,254
Certificates of Deposit	<u>578,686</u>
Total Cash and Bank Deposits	<u>6,936,774</u>
Capital Assets:	
Land	182,810
Other Capital Assets	<u>2,725,609</u>
Total Capital Assets	<u>2,908,419</u>
Total Assets	<u>9,845,193</u>
 <b><u>DEFERRED OUTFLOWS</u></b>	 <u>4,088</u>
 <b><u>LIABILITIES</u></b>	
Amounts Due to Others	189,582
Other Liabilities	43,612
Long-Term Debt	
Due Within One Year	32,788
Due in More Than One Year	<u>25,054</u>
Total Liabilities	<u>291,036</u>
 <b><u>DEFERRED INFLOWS</u></b>	 <u>-</u>
 <b><u>NET POSITION</u></b>	
Net Investment in Capital Assets	2,850,577
Restricted	181,485
Committed	2,007,991
Assigned	26,990
Unrestricted	<u>4,491,202</u>
Total Net Position	<u>\$ 9,558,245</u>

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



**CULBERSON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (expense) Revenue and Changes in Net Assets Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants</u>	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 1,797,014	\$ 16,001	\$ 261,312	\$ -	\$ (1,519,701)
Justice System	1,089,847	-	371,469	-	(718,378)
Public Safety	976,623	-	-	-	(976,623)
Corrections and Rehabilitation	365,003	-	73,551	-	(291,452)
Health and Human Services	438,027	-	-	-	(438,027)
Community and Economic Development	179,927	-	-	19,110	(160,817)
Infrastructure and Environmental Services	485,156	4,195	-	-	(480,961)
<b>Total Governmental Activities</b>	<b>5,331,597</b>	<b>20,196</b>	<b>706,332</b>	<b>19,110</b>	<b>(4,585,959)</b>

**General Revenues:**

**Taxes:**

Property Taxes, Levied for General Purposes	3,811,475
Investment Earnings	53,263
License & Permits	101,008
Fines and Fees	1,132,563
Contributions	298
Other	19,008
<b>Total General Revenues</b>	<b>5,117,615</b>
Change in Net Position Before Net Transfers	531,656
Net Transfers	-
<b>Change in Net Position After Net Transfers</b>	<b>531,656</b>
Net Position - Beginning	9,026,589
Net Position - Ending	\$ 9,558,245

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

**FUND BASIS FINANCIAL STATEMENTS**



**CULBERSON COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2019**

- GOVERNMENTAL FUNDS -				
<u>ASSETS</u>	<u>MAJOR GENERAL FUND</u>	<u>Non-Major Funds</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
		<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	
Cash in Bank	\$ 6,571,600	\$ (1,211,277)	\$ 5,511	\$ 5,365,834
Cash in Bank - Restricted	189,567	802,687	-	992,254
Certificates of Deposit	578,686	-	-	578,686
Postage Inventory	4,391	(303)	-	4,088
Due from Other Funds	212,862	-	-	212,862
<b>TOTAL ASSETS</b>	<b>\$ 7,557,106</b>	<b>\$ (408,893)</b>	<b>\$ 5,511</b>	<b>\$ 7,153,724</b>
<u>LIABILITIES</u>				
Due to Others	\$ 189,567	\$ 15	\$ -	\$ 189,582
Due to Other Funds	52,292	142,632	17,938	212,862
Deferred Revenue / Inflows	-	-	-	-
Other Liabilities	42,753	859	-	43,612
<b>TOTAL LIABILITIES</b>	<b>284,612</b>	<b>143,506</b>	<b>17,938</b>	<b>446,056</b>
<u>FUND BALANCES</u>				
Nonspendable				-
Restricted	-	181,485	-	181,485
Committed	2,007,991	-	-	2,007,991
Assigned	5,212	21,778	-	26,990
Unassigned	5,259,291	(755,662)	(12,427)	4,491,202
Total Fund Balances	7,272,494	(552,399)	(12,427)	6,707,668 a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 7,557,106</b>	<b>\$ (408,893)</b>	<b>\$ 5,511</b>	<b>\$ 7,153,724</b>
Total fund balances as reported above.				\$ 6,707,668 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.				2,908,419
2) Loans payable reported as debt.				(57,842)
3) Loan proceeds recorded as debt				-
Net Assets of Governmental Activities				<u>\$ 9,558,245</u>

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

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>REVENUES:</b>				
Property Tax	\$ 3,811,475	\$ -	\$ -	\$ 3,811,475
License & Permits	101,008	-	-	101,008
Fines and Fees	848,327	209,605	-	1,057,932
Public Service Fees	74,631	-	-	74,631
Grant Revenues and Intergovernmental	-	383,084	-	383,084
Intergovernmental Reimbursements	342,358	-	-	342,358
Charges for Services	16,001	4,195	-	20,196
Investment Income	50,245	2,933	85	53,263
Contributions	-	298	-	298
Corrections and Rehabilitation	-	-	-	-
Other	18,491	517	-	19,008
<b>Total Revenues</b>	<b>5,262,536</b>	<b>600,632</b>	<b>85</b>	<b>5,863,253</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General Government	1,782,030	7,842	-	1,789,872
Justice System	677,848	420,284	-	1,098,132
Public Safety	973,600	-	-	973,600
Corrections and Rehabilitation	359,536	(14)	-	359,522
Health and Human Services	140,322	285,773	-	426,095
Community and Economic Development	140,540	19,110	-	159,650
Infrastructure and Environmental Services	457,392	1,113	-	458,505
<b>Total Expenditures</b>	<b>4,531,268</b>	<b>734,108</b>	<b>-</b>	<b>5,265,376</b>
Excess (Deficiency) of Revenues Over Expenditures	731,268	(133,476)	85	597,877
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan Proceeds	-	-	-	-
Transfers In	(246,657)	-	-	(246,657)
Transfers (Out)	107,403	139,254	-	246,657
<b>Total Other Financing Sources</b>	<b>(139,254)</b>	<b>139,254</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>592,014</b>	<b>5,778</b>	<b>85</b>	<b>597,877 a)</b>
Fund Balance - Beginning of Year	6,680,480	(558,177)	(12,512)	6,109,791
Fund Balance - Ending	<b>\$ 7,272,494</b>	<b>\$ (552,399)</b>	<b>\$ (12,427)</b>	<b>\$ 6,707,668</b>

**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	\$ 597,877	a)
Capitalized - capital expenditures	102,681	
Loan proceeds reported as other sources	-	
Debt payments recorded as expenditure	31,869	
Depreciation expense recorded	(200,771)	
Changes in net assets as reported in the Government Wide Statement of Activities	<b>\$ 531,656</b>	

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, 2019**

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 361,281
Certificates of Deposit	17,306
Due from Other Funds	-
	-
<b>Total Assets</b>	<b>378,587</b>
	-
<u>LIABILITIES</u>	
Trust and Agency Funds Payable	378,587
Due to Other Funds	-
	-
<b>Total Liabilities</b>	<b>378,587</b>
	-
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	-
	-
<b>Total Fund Balance</b>	<b>-</b>
	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 378,587</b>

The accompanying notes are an integral part of the financial statements

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

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

Organization - Culberson County, Texas (County) is incorporated as a County Corporation under the laws of the State of Texas. The County operates under a charter that establishes management by an elected County Judge and a Commissioners' Court made 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, 2019, 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, 2019, 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 2019 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, 2019, accrued vacation and accrued compensation time totaled \$123,890, 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, 2019, the County's contingent liability for employee accrued sick and emergency leave benefits totaled \$98,013, 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 February 6, 2020.

*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 2018/2019 tax year was \$.18531 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, 2019:

Current taxes receivable	\$	-
Delinquent taxes receivable		488,294
		<u>488,294</u>
Delinquent taxes by year:		
2018	\$	31,693
2017		33,385
2016		34,846
2015		28,923
2014		37,384
2013		37,343
2012 and prior		<u>284,720</u>
Total delinquent taxes	\$	<u>488,294</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>\$ 294,913</u>

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

**NOTE 4: CASH AND CASH EQUIVALENTS**

Deposit Risk - As of September 30, 2019, the carrying amount of the County's deposits held in one depository bank was \$6,936,774 for governmental funds and \$378,587 for trust and agency funds. Of the banks' balances, \$250,000 of the governmental funds and \$267,306 of the trust and agency 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 \$9,370,462 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, 2019:

		Operating <u>Checking</u>	Payroll <u>Clearing</u>
10-100-110	General	\$ 478,328	\$ 7,932
20-100-110	Road and Bridge	1,925,939	-
30-100-110	Attorney Hot Checks	(928)	-
40-100-110	Due from Juvenile Probation	(58,693)	-
42-100-100	Due from Juvenile Probation	(694)	-
43-100-110	JAG ARRA Grant	128	-
45-100-110	Senior Nutrition	7,102	-
83-100-110	A/P Clearing Acct - Cash	(726,291)	-
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>\$ 1,140,833</u>	<u>\$ 7,932</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>9/30/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2019</u>
<b>Primary Government Unit:</b>				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	2,981,684	19,110	-	3,000,794
Furniture and Equipment	2,504,862	12,380	-	2,517,242
Vehicles	906,587	71,191	-	977,778
Infrastructure - Airport	388,319	-	-	388,319
Infrastructure - Streets	3,272,517	-	-	3,272,517
	<u>10,236,779</u>	<u>102,681</u>	<u>-</u>	<u>10,339,460</u>
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	1,258,724	61,605	-	1,320,329
Furniture and Equipment	1,690,469	49,327	-	1,739,796
Vehicles	814,501	60,446	-	874,947
Infrastructure - Airport	402,456	6,296	-	408,752
Infrastructure - Streets	3,064,120	23,097	-	3,087,217
	<u>7,230,270</u>	<u>200,771</u>	<u>-</u>	<u>7,431,041</u>
<b>Net Fixed Assets</b>	<u>\$ 3,006,509</u>	<u>\$ (98,090)</u>	<u>\$ -</u>	<u>\$ 2,908,419</u>

Following is a recap of Changes by function:  
(For the Year Ended 9/30/2019)

	<u>Capital</u> <u>Additions</u>	<u>Retirements</u>	<u>Depreciation</u>
General Government	\$ -	\$ -	\$ 15,825
Justice System	12,380	-	4,095
Public Safety	47,977	-	74,186
Corrections and Rehabilitation	-	-	5,481
Health and Human Services	-	-	11,932
Community and Economic Development	19,110	-	39,387
Infrastructure and Environmental Services	23,214	-	49,865
	<u>\$ 102,681</u>	<u>\$ -</u>	<u>\$ 200,771</u>

**NOTE 6: LONG-TERM DEBT**

Following is a schedule of changes in long term debt.

	<u>9/30/2018</u>	<u>Additions</u>	<u>Retired</u>	<u>9/30/2019</u>	<u>Paid</u>
1) Note Payable - Public Safety	72,341	-	23,186	49,155	2,857
2) Note Payable - General Government	17,370	-	8,683	8,687	1,035
<b>Total</b>	<u>\$ 89,711</u>	<u>\$ -</u>	<u>\$ 31,869</u>	<u>\$ 57,842</u>	<u>\$ 3,892</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 a two police vehicles. The note dated March 13, 2017 required no down payment and four annual payments of \$26,043. The note bears interest at 3.95%.
  
- 2) The County entered into a financing agreement to finance the purchase a vehicle for general county purposes. The note dated April 7, 2018 required an initial payment of \$10,000 and two annual payments of \$9,718. The note bears interest at 5.79%.

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

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 32,788	\$ 2,474	\$ 35,262
2021	25,054	989	26,043
Total	<u>\$ 57,842</u>	<u>\$ 3,463</u>	<u>\$ 61,305</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, 2019, 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, 2019, the Senior Nutrition Fund reported a deficit fund balance of (\$131,277).

The County is the agent administrator for the Far West Texas Regional Public Defender Program which is funded by Texas Indigent Defense Commission grants and interlocal agreements with Jeff Davis, Hudspeth, Presidio, Brewster counties. As of September 30, 2019, the County reported a deficit fund balance of \$(135,225) for this fund. The County reports revenues and expense on a cash basis.

As of September 30, 2019, Linebacker fund 87, Linebacker fund 89 and JAG fund 90 reported deficit fund balances of \$(96,809), \$(251,900), and \$(133,967), respectively. 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 CLASSIFICATIONS**

The following schedule discloses the details of fund balance classifications at September 30, 2019:

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<b><u>Fund Balance Classifications:</u></b>				
<b>Restricted</b>				
JAG ARRA Fund 43	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement Fund 47	-	3,423	-	3,423
Constable Fund 49	-	2,351	-	2,351
Records Preservation Fund 50	-	19,848	-	19,848
Records Preservation Fund 60	-	24,711	-	24,711
Child Welfare Board	-	6,114	-	6,114
Homeland Security Fund 77	-	1	-	1
Border Colonia Fund 80	-	4,018	-	4,018
Linebacker Fund 81	-	1	-	1
Justice Tech Fund 84	-	35,629	-	35,629
Block Grant Fund 86	-	1,723	-	1,723
Clerk Archive Fund 87	-	81,231	-	81,231
Clerk Archive Fund 90	-	1,950	-	1,950
Commissary Fund 88	-	357	-	357
	<u>-</u>	<u>181,485</u>	<u>-</u>	<u>181,485</u>
<b>Committed</b>				
Roads & Bridges	<u>2,007,991</u>	<u>-</u>	<u>-</u>	<u>2,007,991</u>
<b>Assigned</b>				
Tax Claims	5,212	-	-	5,212
Airport Improvements	<u>-</u>	<u>21,778</u>	<u>-</u>	<u>21,778</u>
	<u>5,212</u>	<u>21,778</u>	<u>-</u>	<u>26,990</u>
<b>Unassigned</b>				
Fund 10 - General Fund	1,337,891	-	-	1,337,891
Fund 91 Contingency	3,636,035	-	-	3,636,035
Criminal Justice Fund 35	285,365	-	-	285,365
<b>Fund Deficits:</b>				
Capital Projects	-	-	(12,427)	(12,427)
Hot Checks Fund 30	-	(5,484)	-	(5,484)
Senior Nutrition Fund 45	-	(131,277)	-	(131,277)
Linebacker Fund 87	-	(96,809)	-	(96,809)
Indigent Defense 83	-	(135,225)	-	(135,225)
Linebacker Fund 89	-	(251,900)	-	(251,900)
JAG Fund 90	<u>-</u>	<u>(134,967)</u>	<u>-</u>	<u>(134,967)</u>
	<u>5,259,291</u>	<u>(755,662)</u>	<u>(12,427)</u>	<u>4,491,202</u>
<b>Fund Balance - Ending</b>	<b><u>\$ 7,272,494</u></b>	<b><u>\$ (552,399)</u></b>	<b><u>\$ (12,427)</u></b>	<b><u>\$ 6,707,668</u></b>

**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. 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).

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% for calendar year 2018 and 2019, 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 December 31, 2018 there were 74 active plan members, 33 retirees and beneficiaries receiving benefits, and 27 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:

	<u>Dec. 31, 2018</u>
<b>Net Pension Liability/(Asset):</b>	
Total Pension Liability	8,839,099
Fiduciary net position	8,067,576
Net Pension Liability (asset)	771,523
Fiduciary net position as a percentage of total pension liability	91.27%
Pensionable covered payroll	2,553,836
Net Pension Liability as a percentage of covered payroll	30.21%

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:

<b>Discount Rate:</b>	
Discount Rate	8.10%
Long-term expected rate of return, net of investment expense	8.10%
<b>Economic Assumptions:</b>	
Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%
<b>Employer -specific economic assumptions:</b>	
Growth in membership	0.00%
Payroll growth	3.25%

**Other Key Actuarial Assumptions**

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the year then ended.

In addition, mortality rates in 2015 were based on assumed life expectancies adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

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

**NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued**

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 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	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment-Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	<u>13.00%</u>	3.90%
	<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, 2018:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2017	\$ 8,165,738	\$ 8,199,897	\$ (34,159)
<b>Changes for the Year:</b>			
Service Cost	269,241	-	269,241
Interest on Total Pension Liability (1)	670,031	-	670,031
Effect of Plan Changes (2)	-	-	-
Effect of Economic/Demographic Gains or Losses	66,556	-	66,556
Effect of Assumptions Changes or Inputs	-	-	-
Refund of Contributions	(47,073)	(47,073)	-
Benefit Payments	(285,394)	(285,394)	-
Administrative Expenses	-	(6,480)	6,480
Member Contributions	-	178,769	(178,769)
Net Investment Income	-	(152,483)	152,483
Employer Contributions	-	178,769	(178,769)
Other (3)	-	1,571	(1,571)
Net Changes	<u>673,361</u>	<u>(132,321)</u>	<u>805,682</u>
Balances as of December 31, 2018	<u>\$ 8,839,099</u>	<u>\$ 8,067,576</u>	<u>\$ 771,523</u>

- (1) - Reflects the change in the liability due to the time value of money. TCDRS does not change fees or interest.  
(2) - No plan changes valued.  
(3) - 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 Culberson 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	\$ 10,005,177	\$ 8,839,099	\$ 7,853,999
Fiduciary net position	<u>8,067,576</u>	<u>8,067,576</u>	<u>8,067,576</u>
Net pension liability/ (asset)	<u>\$ 1,937,601</u>	<u>\$ 771,523</u>	<u>\$ (213,577)</u>



**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, 2019, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$297,220 and \$192,655, respectively. The County Contribution included a corrective contribution of \$104,565. The County annual contributions include approximately \$3,882 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2018 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 and State 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 REVENUES AND EXPENDITURES -  
BUDGET TO ACTUAL - MODIFIED CASH BASIS  
 YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300 ===				
GENERAL FUND REVENUE =====				
10-300-100 CURRENT TAXES	2,864,210	2,864,210	3,240,629	\$ 376,419
10-300-110 DELINQUENT TAXES	100,000	100,000	96,839	(3,161)
10-300-111 VEHICLE INVENTORY TAX	-	-	2	2
10-300-120 FEES OF OFFICE-CLERK	70,000	70,000	87,624	17,624
10-300-121 FEES OF OFFICE-TAX OFFICE	6,000	6,000	3,118	(2,882)
10-300-122 VAN HORN CEMETARY PAY OUT FEES	-	-	-	-
10-300-141 REIMBURSEMENTS	-	-	91,726	91,726
10-300-142 LEASE PAYMENT-AIRPORT LAND	600	-	600	600
10-300-143 LEASE PAYMENT-LOBO LAND	450	450	-	(450)
10-300-144 QRTERLY REIMB. JUROR PAYMENTS	-	-	-	-
10-300-145 H&HS OFF. RENT	10,644	10,644	12,578	1,934
10-300-162 MIXED BEVERAGE TAX ALLOCATION	-	-	9,326	9,326
10-300-170 MOTOR VEHICLE REGISTRATION	5,000	5,000	19,790	14,790
10-300-175 J. P. COURT	380,000	380,000	489,568	109,568
10-300-180 INTEREST REVENUE	25,000	25,000	38,096	13,096
10-300-185 AUCTION PROCEEDS	-	-	-	-
10-300-190 IN LIEU OF TAXES- STATE COMPTROLLE	155,000	155,000	165,935	10,935
10-300-191 IN LIEU OF TAXES	1,000	1,000	669	(331)
10-300-200 STATE SALARY SUPPLEMENT	48,533	48,533	76,533	28,000
10-300-202 LEOSE FUND/ CONSTABLE	-	-	1,085	1,085
10-300-205 J.P. COURT SECURITY FEE	2,500	2,500	28,270	25,770
10-300-206 COURTHOUSE SECURITY FEE	7,000	7,000	6,923	(77)
10-300-207 LAW LIBRARY REVENUE	800	800	735	(65)
10-300-208 COUNTY FINES/CLERK	42,000	42,000	35,585	(6,415)
10-300-214 RESTITUTION FEES	-	-	1,873	1,873
10-300-215 OMNI FEE - COUNTY REVENUE	2,000	2,000	1,963	(37)
10-300-220 WORKERS COMP REIMBURSEMENT	-	-	6,261	6,261
10-300-222 UTILITIES PERMITS	-	-	8,050	8,050
10-300-224 INDIGENT FORMULA GRANT	5,000	5,000	6,322	1,322
10-300-225 BOND FORFEITURE FEES	-	-	-	-
10-300-331 CD REVENUE	3,000	3,000	4,655	1,655
10-300-333 JAIL-PAY PHONE REVENUE/CALLING CAR	-	-	2,703	2,703
10-300-334 VENDING MACHINES REVENUE	250	250	120	(130)
10-300-336 STATE EXCESS CONTRIBUTIONS	-	-	146	146
10-300-338 FAX/COPIES REVENUE - CO.JUDGE	10	10	5	(5)
10-300-339 FEES OF OFFICE - SHERIFF	2,000	2,000	3,735	1,735
10-300-340 CONSTABLE CIVIL PORCESS FEES	-	-	390	390
10-300-341 INSURANCE CLAIM FUNDS	-	-	-	-
10-300-342 UNEMPLOYMENT COMPENSATION	-	-	2,274	2,274
10-300-343 SAVINGS ACCOUNT	-	-	-	-
10-300-346 UNBUDGETED REVENUE	-	-	(311)	(311)
10-300-505 SHERIFF PROCEEDS FROM TAX SALE OF LAND	-	-	-	-
10-300-510 SALES TAX COMMISSION REVENUE	-	-	3,571	3,571
10-300-515 REFUND REVENUE	-	-	27	27
10-300-518 U.S. DISTRICT COURT RESTITUTION	-	-	1,173	1,173
10-300-xxx CAPITAL IMPROVEMENTS CONTRIBUTION	-	-	-	-
10-300-517 CARRY OVER REVENUE	-	-	-	-
GENERAL FUND REVENUE	<u>3,730,997</u>	<u>3,730,397</u>	<u>4,448,588</u>	<u>718,191</u>



**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>400</b>	<b>COUNTY JUDGE</b>				
====	=====				
10-400-100	SALARY - COUNTY JUDGE	60,334	60,334	60,335	(1)
10-400-103	STATE SALARY SUPPLEMENT E	25,200	25,200	25,200	-
10-400-104	LONGEVITY	900	900	900	-
10-400-105	SALARY - SECRETARY	43,260	43,260	39,818	3,442
10-400-118	CELL PHONE ALLOTMENT	600	600	600	-
10-400-200	FICA EXPENSE	9,968	9,968	9,703	265
10-400-205	TCDRS EXPENSE	9,121	9,121	9,369	(248)
10-400-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	13,153	2,246
10-400-300	TELEPHONE EXPENSE	1,250	1,250	279	971
10-400-305	POSTAGE EXPENSE	300	300	239	61
10-400-310	CAPITAL OUTLAY	1,500	1,500	2,464	(964)
10-400-315	CONTINUING EDUCATION	2,300	4,400	4,447	(47)
10-400-900	VEHICLE - LEASE	9,718	9,718	9,813	(95)
	COUNTY JUDGE	<u>179,850</u>	<u>181,950</u>	<u>176,320</u>	<u>5,630</u>
<b>401</b>	<b>COMMISSIONERS COURT</b>				
====	=====				
10-401-101	SALARY-COMMISSIONER PCT 1	27,879	27,879	27,880	(1)
10-401-102	SALARY-COMMISSIONER PCT 2	27,879	27,879	27,880	(1)
10-401-103	SALARY-COMMISSIONER PCT 3	27,879	27,879	27,880	(1)
10-401-104	SALARY-COMMISSIONER PCT 4	27,879	27,879	27,880	(1)
10-401-105	LONGEVITY	1,900	1,900	1,850	50
10-401-200	FICA EXPENSE	8,676	8,676	8,978	(302)
10-401-205	TCDRS EXPENSE	7,939	7,939	8,542	(603)
10-401-215	MEDICAL INSURANCE EXPENSE	30,797	30,797	28,697	2,100
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310	CAPITAL OUTLAY	6,000	4,624	-	4,624
10-401-450	JUVENILE PROBATION BOARD	-	-	-	-
10-401-600	SUMMER READING PROGRAM /MURAL	8,500	8,500	4,316	4,184
10-401-700	INDEPENDENT AUDIT CONTRACT	32,000	30,700	27,734	2,966
10-401-701	HEALTH OFFICER	4,800	4,800	4,800	-
10-401-702	UNEMPLOYMENT	7,000	7,000	3,073	3,927
10-401-703	COMPUTER TECHNICIAN	-	3,500	2,480	1,020
10-401-704	PRINTING & ADVERTISING	4,000	4,000	4,575	(575)
10-401-705	CITY - COUNTY LIBRARY	66,000	66,000	69,006	(3,006)
10-401-706	LAW LIBRARY	10,000	10,000	6,153	3,847
10-401-707	HISTORICAL MUSEUM	1,000	1,000	-	1,000
10-401-708	HISTORICAL COMMISSION	1,000	1,000	-	1,000
10-401-709	CHRISTIAN SHELTER	7,200	7,200	7,200	-
10-401-710	LIABILITY INSURANCE	90,000	100,000	117,262	(17,262)
10-401-711	FIRE MARSHALL	600	600	600	-
10-401-712	WORKER'S COMP	2,000	2,000	373	1,627
10-401-713	CHILD WELFARE BOARD	1,000	1,000	-	1,000
10-401-714	GENERAL FUND CONTINGENCY	45,000	43,000	31,128	11,872
10-401-715	BANK FEES	1,500	1,500	864	636
10-401-718	MEMBERSHIP DUES	8,000	9,376	9,501	(125)
10-401-719	BANK CHGS FOR STOP PAYMENTS	-	-	-	-
10-401-720	METAL DETECTOR/SPECIALIST	8,500	8,500	2,433	6,067
10-401-721	HIGH POINT SOIL & WATER CONS.D.#230	1,000	1,000	1,000	-
10-401-722	Far West Tx Public Defender	10,203	10,203	10,203	-
10-401-723	DAY CARE CENTER	12,000	12,000	12,000	-
10-401-725	JUVENILE PROBATION MATCH	27,746	27,746	24,282	3,464

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-401-726 NUTRITION CENTER -CAR LEASE COMMISSIONERS COURT	-	-	-	-
	<u>518,277</u>	<u>528,477</u>	<u>500,970</u>	<u>27,507</u>
<b>402 HIGHWAY PATROL</b> =====				
10-402-110 SALARY - PART-TIME HELP	22,408	22,408	3,878	18,530
10-402-200 FICA EXPENSE	1,714	1,714	297	1,417
10-402-205 TCDRS EXPENSE	1,569	1,569	287	1,282
10-402-300 TELEPHONE EXPENSE	2,000	2,000	1,279	721
10-402-305 POSTAGE EXPENSE	-	-	-	-
10-402-310 CAPITAL OUTLAY	3,000	3,000	2,894	106
HIGHWAY PATROL	<u>30,691</u>	<u>30,691</u>	<u>8,635</u>	<u>22,056</u>
<b>403 COUNTY SHERIFF</b> ===				
10-403-100 SALARY-COUNTY SHERIFF	55,199	55,199	55,368	(169)
10-403-101 SALARY-DEPUTY 6	40,743	40,743	40,743	-
10-403-102 SALARY-DEPUTY 5	47,530	47,530	47,530	-
10-403-103 SALARY-DEPUTY 1	48,885	48,885	48,885	-
10-403-104 SALARY-DEPUTY 2	40,743	40,743	40,743	-
10-403-105 SALARY-DEPUTY 3	47,530	47,530	47,530	-
10-403-106 SALARY-DEPUTY 4	40,743	40,743	40,743	-
10-403-107 SALARY-JAIL ADMIN.	43,260	43,260	43,260	-
10-403-108 SALARY-DISPATCH ADMIN.	40,743	40,743	40,743	-
10-403-109 SALARY-JAIL-DISP 1	33,414	33,414	34,324	(910)
10-403-110 SALARY-JAIL-DISP 2	30,527	30,527	25,695	4,832
10-403-111 SALARY-P/T DISPATCH 1	17,472	24,472	26,627	(2,155)
10-403-112 SALARY-P/T DISPATCH 2	17,472	21,972	22,351	(379)
10-403-113 SALARY-P/T DISPATCH 3	17,472	51,176	53,303	(2,127)
10-403-114 SALARY-COOK	42,712	42,712	42,712	-
10-403-115 SALARY-P/T COOK 1	17,472	28,406	31,931	(3,525)
10-403-116 SALARY-P/T COOK 2	17,472	2,538	2,190	348
10-403-117 COMP. TIME SHERIFF'S DEPT.	6,834	6,834	4,691	2,143
10-403-118 CELL PHONE ALLOTMENT	600	600	600	-
10-403-119 SALARY - SECTRETARY	29,186	29,186	29,186	-
10-403-120 LONGEVITY	7,000	7,000	5,350	1,650
10-403-121 SALARY - DEPUTY 7	40,743	36,743	21,192	15,551
10-403-122 SALARY - JAIL DISP 3	26,827	2,034	6,191	(4,157)
10-403-123 SALARY - DEPUTY 8	38,078	45,878	45,801	77
10-403-124 SALARY - DEPUTY 9	-	-	16,807	(16,807)
10-403-125 SALARY - DEPUTY 10	-	11,000	10,969	31
10-403-130 OPERATION STONEGARDEN	-	-	904	(904)
10-403-200 FICA EXPENSE	57,272	57,272	59,330	(2,058)
10-403-205 TCDRS EXPENSE	52,406	52,406	56,758	(4,352)
10-403-215 MEDICAL INSURANCE EXPENSE	123,992	123,992	114,790	9,202
10-403-300 TELEPHONE EXPENSE	6,500	6,500	5,795	705
10-403-301 INMATE CALLING CARD EXPENSE	500	500	-	500
10-403-302 CAR LEASE PURCHASE PAYMENTS	26,043	26,043	26,043	-
10-403-303 PRINTER/INK	-	-	-	-
10-403-305 POSTAGE EXPENSE	600	600	410	190
10-403-310 CAPITAL OUTLAY	6,000	48,259	63,511	(15,252)
10-403-311 COPS/NC SOFTWARE LICENSE	-	-	339	(339)
10-403-315 CONT. EDUCATION-SHERIFF'S DEPT.	7,000	4,000	6,081	(2,081)
10-403-316 ANSEL SYSTEM	-	-	-	-

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-320 INDIGENT PRISONERS MED. EXPENSE	25,000	25,000	21,937	3,063
10-403-322 BODY ARMOR	40,000	39	-	39
10-403-323 UNIFORMS - SHERIFF'S DEPT.	2,000	633	1,871	(1,238)
10-403-350 MAINT. & SUPPLIES	20,000	17,000	15,911	1,089
10-403-351 JAIL SUPPLIES	19,000	19,000	20,578	(1,578)
10-403-365 PRISONERS' FOOD EXPENSE	45,000	50,000	54,685	(4,685)
10-403-400 FUEL & TRAVEL SHERIFF	35,000	27,957	28,578	(621)
10-403-401 AUTO REPAIRS	20,000	14,701	11,702	2,999
10-403-402 LEOSE-SHERIFF DEPT.	-	-	-	-
10-403-403 SUPPLIMENTAL BUDGET (REEVES CO)	-	-	-	-
10-403-404 SCAAP AWARD EXPENSE	-	-	90	(90)
COUNTY SHERIFF	<u>1,234,970</u>	<u>1,253,770</u>	<u>1,274,778</u>	<u>(21,008)</u>
404 COUNTY-DISTRICT CLERK				
=====				
10-404-100 SALARY - COUNTY-DISTRICT CLERK	60,199	60,199	60,199	-
10-404-105 SALARY - CHIEF DEPUTY	43,260	43,260	43,260	-
10-404-106 SALARY - DEPUTY	36,227	36,227	36,227	-
10-404-107 SALARY - DEPUTY	26,827	26,827	26,827	-
10-404-108 LONGEVITY	2,700	2,700	2,600	100
10-404-200 FICA EXPENSE	12,945	12,945	12,782	163
10-404-205 TCDRS EXPENSE	11,845	11,845	12,491	(646)
10-404-215 MEDICAL INSURANCE EXPENSE	30,797	30,797	28,697	2,100
10-404-300 TELEPHONE EXPENSE	500	500	113	387
10-404-302 E-RECORDS CONVERSION	10,000	10,000	150	9,850
10-404-305 POSTAGE EXPENSE	5,000	5,000	6,123	(1,123)
10-404-310 CAPITAL OUTLAY	4,000	4,000	3,231	769
10-404-315 CONT. EDUCATION	5,000	5,000	3,210	1,790
10-404-900 CMS ANNUAL SUPPORT FEE	4,000	4,000	4,000	-
COUNTY-DISTRICT CLERK	<u>253,300</u>	<u>253,300</u>	<u>239,910</u>	<u>13,390</u>
405 TAX ASSESSOR COLLECTOR				
====				
10-405-100 SALARY - TAX ASSESSOR COLLECTOR	55,199	55,199	55,199	-
10-405-105 SALARY - CHIEF DEPUTY	43,260	43,260	43,260	-
10-405-106 SALARY - DEPUTY	16,016	16,016	-	16,016
10-405-110 SALARY - PART-TIME HELP	-	-	14,088	(14,088)
10-05-111 LONGEVITY	1,700	1,700	1,550	150
10-405-200 FICA EXPENSE	8,887	8,887	8,564	323
10-405-205 TCDRS EXPENSE	8,132	8,132	7,885	247
10-405-215 MEDICAL INSURANCE EXPENSE	15,399	15,399	14,349	1,050
10-405-300 TELEPHONE EXPENSE	350	350	184	166
10-405-305 POSTAGE EXPENSE	6,000	6,000	6,260	(260)
10-405-306 VOTER REGISTRATION EXPENSE	1,780	-	-	-
10-405-310 CAPITAL OUTLAY	1,500	1,243	1,243	-
10-405-312 PRITCHARD & ABBOTT CONTRACT	21,495	21,495	22,023	(528)
10-405-313 MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315 CONT. EDUCATION	4,500	7,421	7,402	19
TAX ASSESSOR COLLECTOR	<u>184,218</u>	<u>185,102</u>	<u>182,007</u>	<u>3,095</u>

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>406</b>	<b>COUNTY ATTORNEY</b>				
====	=====				
10-406-100	SALARY - COUNTY ATTORNEY	55,199	55,199	55,199	-
10-406-105	SALARY-PARA/CT.COORDINATOR	44,689	44,689	44,689	-
10-406-106	LONGEVITY	2,100	2,100	2,000	100
10-406-200	FICA EXPENSE	9,587	9,587	9,506	81
10-406-205	TCDRS EXPENSE	8,773	8,773	9,249	(476)
10-406-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	14,349	1,050
10-406-300	TELEPHONE EXPENSE	350	350	88	262
10-406-305	POSTAGE EXPENSE	150	150	19	131
10-406-310	CAPITAL OUTLAY	1,500	1,500	967	533
10-406-315	CONT. EDUCATION	6,000	6,000	3,326	2,674
10-406-320	STATE SALARY-H.B.804	23,333	23,333	23,333	-
	COUNTY ATTORNEY	<u>167,080</u>	<u>167,080</u>	<u>162,725</u>	<u>4,355</u>
<b>407</b>	<b>COUNTY TREASURER</b>				
====	=====				
10-407-100	SALARY-COUNTY TREASURER	55,199	55,199	55,199	-
10-407-110	SALARY-ASSISTANT TREASURER	43,260	43,260	43,260	-
10-407-111	LONGEVITY	1,100	1,100	1,000	100
10-407-200	FICA EXPENSE	7,616	7,616	7,590	26
10-407-205	TCDRS EXPENSE	6,969	6,969	7,346	(377)
10-407-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	14,349	1,050
10-407-300	TELEPHONE EXPENSE	300	300	30	270
10-407-305	POSTAGE EXPENSE	500	500	583	(83)
10-407-310	CAPITAL OUTLAY	1,500	1,790	1,790	-
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,448	2,280	1,168
10-407-315	CONTINUING EDUCATION	3,000	5,000	5,668	(668)
	COUNTY TREASURER	<u>138,581</u>	<u>140,581</u>	<u>139,095</u>	<u>1,486</u>
<b>408</b>	<b>COUNTY AUDITOR</b>				
====	=====				
10-408-100	SALARY - COUNTY AUDITOR	58,411	58,411	58,411	-
10-408-105	SALARY-ASSISTANT AUDITOR	43,260	43,260	43,260	-
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-111	LONGEVITY	600	600	600	-
10-408-200	FICA EXPENSE	7,824	7,824	7,824	-
10-408-205	TCDRS EXPENSE	7,159	7,159	7,554	(395)
10-408-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	17,931	(2,532)
10-408-300	TELEPHONE EXPENSE	300	300	99	201
10-408-305	POSTAGE EXPENSE	500	300	255	45
10-408-310	CAPITAL OUTLAY	1,500	2,208	2,580	(372)
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	2,630	2,630	-
10-408-315	CONT. EDUCATION	3,000	4,538	4,538	-
	COUNTY AUDITOR	<u>141,691</u>	<u>142,629</u>	<u>145,682</u>	<u>(3,053)</u>
<b>409</b>	<b>JUDICIAL LAW</b>				
====	=====				
10-409-101	SALARY-JP 1	55,199	55,199	55,199	-
10-409-102	SALARY-JP 2	21,997	21,997	21,997	-
10-409-103	SALARY JP 3	27,408	27,408	27,408	-
10-409-104	SALARY JP 4	21,997	21,997	19,713	2,284
10-409-105	SALARY - CLERK JP1	43,260	43,260	43,260	-



**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-409-110 SALARY - CLERK II JP1	29,186	29,186	29,186	-
10-409-114 SALARY - PART TIME	17,472	17,472	17,242	230
10-409-115 SALARY-CLERK JP3	25,072	25,072	25,058	14
10-409-116 LONGEVITY	2,700	2,700	2,600	100
10-409-200 FICA EXPENSE	18,688	18,688	18,266	422
10-409-205 TCDRS EXPENSE	17,100	17,100	17,283	(183)
10-409-215 MEDICAL INSURANCE EXPENSE	53,895	53,895	40,061	13,834
10-409-300 TELEPHONE EXPENSE	6,000	6,000	2,981	3,019
10-409-305 POSTAGE EXPENSE	6,000	6,000	5,904	96
10-409-310 CAPITAL OUTLAY JP#1	700	700	85	615
10-409-311 CAPITAL OUTLAY JP#2	1,200	1,200	326	874
10-409-312 CAPITAL OUTLAY JP#3	1,800	800	91	709
10-409-313 CAPITAL OUTLAY JP#4	1,200	200	-	200
10-409-314 JP 1 CONT. ED.	4,200	4,200	4,090	110
10-409-315 JP 2 CONT. ED.	2,000	2,000	1,255	745
10-409-316 JP 3 CONT. ED.	3,000	3,000	1,378	1,622
10-409-317 JP 4 CONT. ED.	2,000	2,000	1,159	841
10-409-360 AUTOPSY EXPENSE	35,000	41,000	40,807	193
10-409-365 NETData Software Maintenance	15,000	20,000	20,000	-
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	4,040	(1,040)
<b>JUDICIAL LAW</b>	<b>415,074</b>	<b>424,074</b>	<b>399,389</b>	<b>24,685</b>
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	-	700
10-410-114 SALARY - COURT APPOINTED	-	-	-	-
10-410-115 INDIGENT ATTYS/FORMAL GR	11,000	11,000	4,954	6,046
10-410-200 FICA EXPENSE	200	200	-	200
10-410-365 COURT COSTS	10,000	8,000	937	7,063
10-410-366 JURIES & RELATED EXPENSES	8,000	18,000	17,709	291
<b>JURY</b>	<b>47,565</b>	<b>55,565</b>	<b>34,100</b>	<b>21,465</b>
411 BUILDING MAINTENANCE				
====				
10-411-105 SALARIES - BUILDING MAINTENANCE 1	32,929	32,929	32,929	-
10-411-106 SALARIES - BUILDING MAINTENANCE 2	40,527	40,527	40,527	-
10-411-110 SALARIES - PART/TIME	18,273	18,273	5,712	12,561
10-411-111 SALARIES - PART/TIME	22,408	22,408	11,450	10,958
10-411-112 LONGEVITY	1,000	1,000	1,250	(250)
10-411-200 FICA EXPENSE	8,808	8,808	7,028	1,780
10-411-205 TCDRS EXPENSE	8,060	8,060	6,786	1,274
10-411-215 MEDICAL INSURANCE EXPENSE	23,099	23,099	21,523	1,576
10-411-310 CAPITAL OUTLAY	-	-	269	(269)
10-411-350 SUPPLIES - JANITORIAL	3,000	3,000	5,353	(2,353)
10-411-355 REPAIRS & REPLACEMENTS	20,000	20,000	21,145	(1,145)
10-411-370 UTILITIES	70,000	70,000	65,787	4,213
10-411-400 FUEL - BUILDING MAINTENANCE	6,000	6,000	5,245	755
<b>BUILDING MAINTENANCE</b>	<b>254,104</b>	<b>254,104</b>	<b>225,004</b>	<b>29,100</b>

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>412</b>	<b>394TH DISTRICT COURT</b>			
====	=====			
10-412-105		3,900	2,700	1,200
10-412-110		11,598	11,597	1
10-412-115		8,901	8,901	-
10-412-200		1,867	1,775	92
10-412-205		1,708	1,714	(6)
10-412-210		53	-	53
10-412-215		1,865	642	1,223
10-412-220		330	300	30
10-412-225		580	-	580
10-412-300		750	333	417
10-412-305		200	22	178
10-412-310		389	-	389
10-412-312		700	26	674
10-412-314		1,015	-	1,015
10-412-315		388	762	(374)
10-412-350		250	102	148
10-412-370		384	-	384
10-412-400		1,860	6,137	(4,277)
10-412-401		135	-	135
10-412-402		340	-	340
10-412-900		350	2,204	(1,854)
		37,563	37,215	348
	<b>394TH DISTRICT COURT</b>			
<b>413</b>	<b>EXTENSION SERVICE</b>			
====	=====			
10-413-105		14,518	9,883	4,635
10-413-110		20,384	9,965	10,419
10-413-200		2,670	1,518	1,152
10-413-205		1,016	306	710
10-413-300		200	95	105
10-413-305		200	55	145
10-413-310		500	200	300
10-413-311		6,000	2,453	3,547
10-413-315		2,000	1,641	359
10-413-900		-	81	(81)
10-413-316		1,000	96	904
		48,488	26,293	22,195
	<b>EXTENSION SERVICE</b>			
<b>414</b>	<b>CONSTABLES</b>			
====	=====			
10-414-100		-	-	-
10-414-105		16,097	16,090	7
10-414-106		350	250	100
10-414-200		1,258	1,251	7
10-414-205		-	700	106
10-414-300		-	-	-
10-414-301		5,000	350	3,950
10-414-302		-	-	-
		22,705	18,535	4,170
	<b>EXTENSION SERVICE</b>			

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>415 AIRPORT</b>				
====				
10-415-353 IMPROVEMENTS - AIRPORT	1,750	2,250	2,077	173
10-415-370 UTILITIES - AIRPORT	6,000	5,500	5,389	111
10-415-900 MISCELLANEOUS EXPENSES	500	500	660	(160)
AIRPORT	<u>8,250</u>	<u>8,250</u>	<u>8,126</u>	<u>124</u>
<b>417 VETERANS MEMORIAL PARK</b>				
====				
10-417-110 SALARY - PART TIME	-	-	-	-
10-447-200 FICA EXPENSE	-	-	-	-
10-417-353 IMPROVEMENTS - VET.MEM.PARK	5,500	5,500	2,751	2,749
10-417-370 UTILITIES - VET.MEM.PARK	12,000	12,000	13,341	(1,341)
VETERANS MEMORIAL PARK	<u>17,500</u>	<u>17,500</u>	<u>16,092</u>	<u>1,408</u>
<b>418 RED SOX FIELD</b>				
====				
10-418-370 UTILITIES	5,000	5,000	1,288	3,712
RED SOX FIELD	<u>5,000</u>	<u>5,000</u>	<u>1,288</u>	<u>3,712</u>
<b>421 CEMETERY</b>				
====				
10-421-100 SALARY - CEMETERY	36,557	36,557	36,557	-
10-421-110 PART-TIME HELP	18,273	18,273	17,518	755
10-421-200 FICA EXPENSE	4,194	4,194	4,064	130
10-421-205 TCDRS EXPENSE	3,838	3,838	3,604	234
10-421-350 SUPPLIES - CEMETERY	2,500	4,300	4,620	(320)
10-421-353 IMPROVEMENTS - CEMETERY	14,000	12,200	1,505	10,695
10-421-370 UTILITIES - CEMETERY	14,000	14,000	17,845	(3,845)
10-421-400 PEST CONTROL	2,500	2,500	-	2,500
10-421-900 MONTHLY ALLOTMENT-GATEKEEPER	-	-	-	-
CEMETERY	<u>95,862</u>	<u>95,862</u>	<u>85,713</u>	<u>10,149</u>
<b>423 VETERANS OFFICER</b>				
====				
10-423-105 SALARY - VETERANS OFFICER	-	-	-	-
10-423-200 FICA EXPENSE	-	-	-	-
10-423-350 SUPPLIES - VETERANS OFFICE	2,000	2,000	376	1,624
10-423-315 CONT.EDUCATION - VETERANS OFFICER	-	-	-	-
VETERANS OFFICER	<u>2,000</u>	<u>2,000</u>	<u>376</u>	<u>1,624</u>
<b>425 EMERGENCY MANAGEMENT</b>				
====				
10-425-100 SALARY-EMERGENCY MGNT.	6,869	6,869	6,869	-
10-425-105 CONSULTANT SALARY	2,400	2,400	2,400	-
10-425-200 FICA EXPENSE	841	841	709	132
10-425-205 TCDRS EXPENSE	-	-	431	(431)
10-425-215 MEDICAL INSURANCE EXPENSE	-	-	1,794	(1,794)
10-425-350 SUPPLIES EXPENSE	500	500	466	34
10-425-400 FUEL EXPENSE	1,000	1,000	336	664
10-425-500 EMERGENCY MGNT. EXPENSE	3,500	3,500	243	3,257

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>EMERGENCY MANAGEMENT</b>	<u>15,110</u>	<u>15,110</u>	<u>13,248</u>	<u>1,862</u>
<b>435 205TH DIST. COURT</b> ====				
10-435-105 SALARY- 205TH DIST. JUDGE	-	-	-	-
10-435-110 SALARY- COURT REPORTER	2,625	2,625	2,625	-
10-435-111 SALARY- BAILIF	761	761	761	-
10-435-115 SALARY- COURT COORDINATOR	744	744	343	401
10-435-200 FICA EXPENSE	316	316	285	31
10-435-205 TCDRS EXPENSE	289	289	69	220
10-435-900 MISC. EXPENSE - RMP	<u>1,000</u>	<u>1,000</u>	<u>468</u>	<u>532</u>
205TH DIST. COURT	<u>5,735</u>	<u>5,735</u>	<u>4,551</u>	<u>1,184</u>
<b>436 BOYS &amp; GIRLS CLUB</b> ====				
10-436-105 PART-TIME HELP	18,273	18,273	6,501	11,772
10-436-106 PART-TIME HELP	18,273	18,273	6,501	11,772
10-436-200 FICA EXPENSE	2,796	2,796	995	1,801
10-436-205 TCDRS EXPENSE	-	1,000	541	459
10-436-300 TELEPHONE EXPENSE	1,500	500	-	500
10-436-310 CAPITAL OUTLAY GYM FLOOR	-	-	-	-
10-436-350 SUPPLIES	3,000	2,400	-	2,400
10-436-355 REPAIRS & REPLACEMENTS	-	600	210	390
10-436-370 UTILITIES	<u>8,000</u>	<u>8,000</u>	<u>7,965</u>	<u>35</u>
BOYS & GIRLS CLUB	<u>51,842</u>	<u>51,842</u>	<u>22,713</u>	<u>29,129</u>
<b>440 NON-DEPATMENTAL</b> ====				
10-440-114 SYSTEM IMAGING - LEASE	15,000	15,000	16,217	(1,217)
10-440-200 FICA EXPENSE	1,000	1,000	624	376
10-440-205 TCDRS EXPENSE	500	500	107,757	(107,257)
10-440-300 COURTHOUSE TELEPHONE EXPENSE	17,500	17,500	16,299	1,201
10-440-312 Computer Tech/ Internet Expense	25,500	18,062	18,695	(633)
10-440-314 VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	1,746	1,254
10-440-601 ELECTION EXPENSE	25,000	17,000	19,856	(2,856)
10-440-602 HAVA-ELECTION EXPENSE	9,715	9,715	-	9,715
10-440-603 PAUPERS BURIAL/ EXPENSES	6,000	6,000	2,385	3,615
10-440-604 EMPLOYEE MORALE	1,000	1,000	330	670
10-440-605 APPRAISAL DISTRICT	67,914	67,914	44,249	23,665
10-440-606 REPEATER LEASE SITE	13,836	13,836	9,762	4,074
10-440-607 POST OFFICE BOX RENTALS	1,000	1,000	800	200
10-440-608 EMPLOYEE APPRECIATION DINNER	3,500	4,737	4,737	-
10-440-609 PRIMARY ELECTION EXPENSE	1,000	1,000	-	1,000
10-440-610 LEASE POSTAGE METER	4,320	4,320	2,499	1,821
10-440-611 TRAPPER	34,800	34,800	34,800	-
10-440-612 HH&H OFFICE MAINT.	4,750	4,750	4,500	250
10-440-617 ADULT PROBATION	1,500	1,500	1,458	42
10-440-621 OFFICE SUPPLIES	18,000	17,116	18,712	(1,596)
10-440-623 CHRISTMAS DECORATIONS	2,000	763	204	559
10-440-625 RECORDS MANAGEMENT	4,200	26,400	28,850	(2,450)
10-440-627 PUBLIC TRAINING SERVICE EXPENSE	300	300	439	(139)
10-440-628 EMPLOYEE FLU VACCINATIONS	1,550	1,550	25	1,525
10-440-629 SHERIFF'S TAX SALE	-	-	-	-



**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-440-630 941 REPORT EXPENSE			9	(9)
10-440-631 COUNTY FOOD BANK	6,600	6,600	5,083	1,517
10-440-632 COUNTY FOOD BANK STORAGE	-	-	326	(326)
10-440-633 INSURANCE TAX PAYOUTS	-	-	353	(353)
NON-DEPATMENTAL	<u>269,485</u>	<u>275,363</u>	<u>340,715</u>	<u>(65,352)</u>
450 CAPITAL PROJECTS				
====				
10-450-700 Project 1 A/C Courtroom	25,000	6,200	-	6,200
10-450-700b Project 1 Mower Purchase	-	-	-	-
10-450-710 Project 2 Red Sox Field electric	-	-	-	-
10-450-710b Project 2 Live stream/ wire organiz	8,000	8,000	2,800	5,200
10-450-720 Project 3 CCFC WALL REPAIR	10,000	-	-	-
10-450-730 Project 4 Radios 1st Responders	12,000	12,000	-	12,000
10-450-730b Project 4 Shop Fence	-	-	-	-
10-450-731 Project 5 Boys & Girls Club	-	-	-	-
10-450-731 b Project 5 4 H Barn	10,000	10,000	4,342	5,658
10-450-732 Project 6 COURTHOUSE LANDSCAPING	-	-	-	-
10-450-732 Project 6 FD Truck	20,000	-	-	-
10-450-733 Project 7 Park Plygrnd Eqp/Platfor	12,500	12,500	-	12,500
10-450-733b Project 7 COURTHOUSE SECURITY	-	-	-	-
10-450-734 Project 8 Courtroom furniture/ South	4,500	4,500	-	4,500
10-450-734 Project 8 Jail Improvements	-	-	-	-
10-450-735 Project 9 Airport Lighting /AWOS	50,000	41,000	9,665	31,335
10-450-736 Project 10 Canopies JP1, CCFC, DC	22,500	22,500	12,380	10,120
	<u>174,500</u>	<u>116,700</u>	<u>29,187</u>	<u>87,513</u>
GENERAL FUND				
INCOME TOTALS	3,730,997	3,730,397	4,448,588	718,191
EXPENSE TOTALS	<u>4,319,441</u>	<u>4,319,441</u>	<u>4,092,667</u>	<u>226,774</u>
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	(588,444)	(589,044)	355,921	944,965
10-401-724 NUTRITION CENTER MATCH	(147,758)	(147,758)	(139,254)	8,504
10-200-200 TRANSFERS IN – posted at P&L	736,802	736,802	107,403	(629,399)
10-200-220 TRANSFERS WITHIN	-	-	-	-
10-300-xxx LOAN PROCEEDS	-	-	-	-
10-200-210 TRANSFERS OUT – posted with P&L	-	-	-	-
	<u>600</u>	<u>-</u>	<u>324,070</u>	<u>324,070</u>

Expenses Grouped by Uniform Chart of Accounts:

General government	1,782,030
Justice System	677,848
Public Safety	973,600
Corrections and Rehabilitation	359,536
Health and Human Services	140,322
Community and Economic Development	140,540
Infrastructure and Environmental Services	18,791
	<u>4,092,667</u>

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	<u>ORIGINAL</u>	<u>AMENDED</u>	<u>MODIFIED</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>CASH BASIS</u>	<u>TO FINAL</u>
			<u>ACTUAL</u>	<u>BUDGET</u>
				<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
<b>300</b>	<b>R &amp; B REVENUES</b>			
===	=====			
20-300-100	443,696	443,696	460,415	16,719
20-300-110	10,000	10,000	13,592	3,592
20-300-150	-	-	10,116	10,116
20-300-160	-	-	-	-
20-300-170	110,000	110,000	130,559	20,559
20-300-180	-	-	-	-
20-300-185	-	-	-	-
20-300-190	75,000	75,000	92,958	17,958
20-300-192	-	-	-	-
20-300-517	-	-	-	-
	<u>638,696</u>	<u>638,696</u>	<u>707,640</u>	<u>68,944</u>
<b>500</b>	<b>COUNTY BARN</b>			
===	=====			
20-500-101		-	-	-
20-500-102	52,804	52,804	54,733	(1,929)
20-500-103	39,347	39,347	35,869	3,478
20-500-104	33,414	33,414	34,662	(1,248)
20-500-105	39,347	39,347	40,817	(1,470)
20-500-106	36,093	36,093	21,987	14,106
20-500-107	36,093	36,093	37,440	(1,347)
20-500-110	16,016	16,016	18,755	(2,739)
20-500-111	3,000	3,000	1,850	1,150
20-500-115	-	-	-	-
20-500-118	1,200	1,200	650	550
20-500-200	19,685	19,685	18,717	968
20-500-205	18,012	18,012	18,228	(216)
20-500-215	53,895	53,895	41,252	12,643
20-500-300	1,700	1,700	1,046	654
20-500-310	7,000	7,000	-	7,000
20-500-315	1,000	1,000	-	1,000
20-500-350	8,000	8,000	4,263	3,737
20-500-351	2,000	2,000	156	1,844
20-500-370	6,000	6,000	4,304	1,696
20-500-271	3,000	3,426	4,019	(593)
20-500-400	10,000	9,574	1,826	7,748
	<u>387,606</u>	<u>387,606</u>	<u>340,574</u>	<u>47,032</u>
<b>505</b>	<b>PRECINCT # 1</b>			
===	=====			
20-505-310	1,500	1,500	2,857	(1,357)
20-505-315	3,500	3,500	2,202	1,298
20-505-350	1,500	1,500	681	819
20-505-400	10,300	10,300	8,054	2,246
	<u>16,800</u>	<u>16,800</u>	<u>13,794</u>	<u>3,006</u>

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
510	PRECINCT #2				
====	=====				
20-510-310	CAPITAL OUTLAY	-	-	-	-
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,073	927
20-510-350	MAINT. & SUPPLIES	4,500	4,500	4,675	(175)
20-510-400	FUEL - PREC. #2	7,800	7,800	6,915	885
	PRECINCT #2	<u>15,300</u>	<u>15,300</u>	<u>13,663</u>	<u>1,637</u>
515	PRECINCT #3				
====	=====				
20-515-200	FICA EXPENSE	-	-	-	-
20-515-310	CAPITAL OUTLAY	1,000	1,000	-	1,000
20-515-315	PREC.3 CONT. ED.	3,000	3,000	-	3,000
20-515-350	MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-515-400	FUEL - PREC. #3	10,300	10,300	5,216	5,084
	PRECINCT #4	<u>15,300</u>	<u>15,300</u>	<u>5,216</u>	<u>10,084</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	2,795	205
20-520-350	MAINT. & SUPPLIES	1,000	1,000	1,259	(259)
20-520-370	UTILITIES	-	-	-	-
20-515-400	FUEL - PREC. #4	10,300	10,300	6,382	3,918
	PRECINCT #4	<u>15,300</u>	<u>15,300</u>	<u>10,436</u>	<u>4,864</u>
540	NON-DEPARTMENTAL				
====	=====				
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	49,847	49,847	23,214	26,633
20-540-600	R & B SUPPLIES	28,543	28,543	29,990	(1,447)
20-540-601	WATER SHED REPAIRS	7,000	7,000	-	7,000
20-540-603	HEAVY EQUIPMENT	40,000	40,000	-	40,000
20-540-702	UNEMPLOYMENT	3,000	3,000	1,714	1,286
	NON-DEPARTMENTAL	<u>128,390</u>	<u>128,390</u>	<u>54,918</u>	<u>73,472</u>
	ROAD & BRIDGE FUND				
	INCOME TOTALS	638,696	638,696	707,640	68,944
	EXPENSE TOTALS	<u>578,696</u>	<u>578,696</u>	<u>438,601</u>	<u>140,095</u>
	INCOME AND EXPENSE BEFORE:	60,000	60,000	269,039	209,039
20-540-302	SAVINGS REIMBURSEMENT TRANSFER	(60,000)	(60,000)	(60,000)	-
20-540-302	TRANSFER OUT	-	-	-	-
		<u>-</u>	<u>-</u>	<u>209,039</u>	<u>209,039</u>
300	NUTRITION CENTER REVENUE -45				
====	=====				
45-300-110	CONTRACT INCOME - TITLE III RGCOG	140,000	140,000	162,354	22,354
45-300-111	TDA GRANT INCOME	-	-	245	245
45-300-115	COUNTY MATCHING NUT. CENTER	-	-	-	-
45-300-120	PROGRAM INCOME - DOOR	150	150	257	107

**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
45-300-130 PROGRAM INCOME - DELIVERY	100	100	-	(100)
45-300-140 CENTER RENTAL	200	200	1,495	1,295
45-300-210 DONATIONS	200	200	298	98
45-300-500 TRANSFER IN GENERAL FUND	-	-	-	-
45-300-901 TRANSFER FROM GENERAL FUND	-	-	-	-
NUTRITION CENTER REVENUE -45	<u>140,650</u>	<u>140,650</u>	<u>164,649</u>	<u>23,999</u>
550 NUTRITION CENTER EXPENSES -45				
=====				
45-550-105 SALARY - N/C DIRECTOR	31,840	31,840	29,337	2,503
45-550-106 SALARY-PART-TIME HELP A	22,408	22,408	24,524	(2,116)
45-550-107 SALARY-PART-TIME HELP B	22,408	22,408	22,559	(151)
45-550-108 SALARY-PART-TIME HELP C	22,408	22,408	23,034	(626)
45-550-109 SALARY-PART-TIME HELP D	22,408	22,408	14,911	7,497
45-550-110 SALARY-PART-TIME HELP E	18,273	18,273	17,895	378
45-550-200 FICA EXPENSE	10,690	10,690	10,078	612
45-550-205 TCDRS EXPENSE	9,782	9,782	8,883	899
45-550-215 MEDICAL INSURANCE EXPENSE	7,699	7,699	7,174	525
45-550-300 TELEPHONE EXPENSE	2,500	2,500	1,095	1,405
45-550-305 POSTAGE	100	100	75	25
45-550-310 CAPITAL OUTLAY	500	500	2,203	(1,703)
45-550-315 CONT. EDUCATION - N/C	350	350	307	43
45-550-350 N/C SUPPLIES	17,000	17,000	16,449	551
45-550-355 REPAIRS & REPLACEMENTS	1,900	1,900	3,684	(1,784)
45-550-370 UTILITIES EXPENSE	12,000	12,000	13,065	(1,065)
45-550-380 FOOD EXPENSE	80,500	80,500	87,902	(7,402)
45-550-400 FUEL/AUTO EXPENSE	3,217	3,217	1,903	1,314
45-550-702 UNEMPLOYMENT EXPENSE	500	500	329	171
45-550-703 Promo/Decorations	-	-	126	(126)
45-550-704 UNIFORMS	-	-	240	(240)
NUTRITION CENTER EXPENSES -45	<u>286,483</u>	<u>286,483</u>	<u>285,773</u>	<u>710</u>
INCOME TOTALS	140,650	140,650	164,649	23,999
EXPENSE TOTALS	<u>286,483</u>	<u>286,483</u>	<u>285,773</u>	<u>710</u>
INCOME AND EXPENSE BEFORE:	(145,833)	(145,833)	(121,124)	24,709
45-300-500 TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901 TRANSFERS OTHER	-	-	-	-
45-300-115 TRANSFERS FROM GENERAL FUND	<u>145,833</u>	<u>145,833</u>	<u>139,254</u>	<u>(6,579)</u>
INCOME OVER (UNDER) EXPENSES	<u>-</u>	<u>-</u>	<u>18,130</u>	<u>18,130</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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Total Pension Liability</b>										
Service Cost	\$269,241	\$241,240	\$229,426	\$198,912	\$194,054	N/A	N/A	N/A	N/A	N/A
Interest on Total Pension Liability	670,031	612,433	577,953	535,817	499,911	N/A	N/A	N/A	N/A	N/A
Effect of Plan Changes	-	-	-	(42,069)	-	N/A	N/A	N/A	N/A	N/A
Effect of Assumption Changes or Inputs	-	90,984	-	80,408	-	N/A	N/A	N/A	N/A	N/A
Effect of Economic/Demographic (gains) or losses	66,556	60,140	(212,347)	35,830	29,830	N/A	N/A	N/A	N/A	N/A
Benefit Payments/Refunds of Contributions	<u>(332,467)</u>	<u>(311,367)</u>	<u>(285,378)</u>	<u>(284,364)</u>	<u>(318,369)</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	673,361	693,430	309,654	524,534	405,426	N/A	N/A	N/A	N/A	N/A
Total Pension Liability, Beginning	<u>\$8,165,738</u>	<u>\$7,472,308</u>	<u>7,162,654</u>	<u>6,638,120</u>	<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>
Total Pension Liability, Ending (a)	<u>\$8,839,099</u>	<u>\$8,165,738</u>	<u>\$7,472,308</u>	<u>\$7,162,654</u>	<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>
<b>Fiduciary Net Position</b>										
Employer Contributions	\$178,769	\$152,119	\$140,089	\$128,023	\$116,937	N/A	N/A	N/A	N/A	N/A
Member Contributions	178,769	152,119	140,089	128,023	115,936	N/A	N/A	N/A	N/A	N/A
Investment Income Net of Investment Expenses	(152,483)	1,045,967	505,496	(37,401)	441,378	N/A	N/A	N/A	N/A	N/A
Benefit Payments/Refunds of Contributions	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)	N/A	N/A	N/A	N/A	N/A
Administrative Expenses	(6,480)	(5,453)	(5,495)	(4,936)	(5,167)	N/A	N/A	N/A	N/A	N/A
Other	1,571	(147)	(167,049)	16,108	17,698	N/A	N/A	N/A	N/A	N/A
Net Change in Fiduciary Net Position	<u>(\$132,321)</u>	<u>\$1,033,238</u>	<u>\$327,752</u>	<u>(\$54,547)</u>	<u>\$368,413</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position, Beginning	<u>\$8,199,897</u>	<u>\$7,166,659</u>	<u>6,838,907</u>	<u>6,893,454</u>	<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>
Fiduciary Net Position, Ending (b)	<u>\$8,067,576</u>	<u>\$8,199,897</u>	<u>\$7,166,659</u>	<u>\$6,838,907</u>	<u>\$6,893,454</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>\$771,523</u>	<u>(\$34,159)</u>	<u>\$305,649</u>	<u>\$323,747</u>	<u>(\$255,334)</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	91.27%	100.42%	95.91%	95.48%	103.85%	N/A	N/A	N/A	N/A	N/A
Pensionable Covered Payroll	\$2,553,836	\$2,173,125	\$2,001,268	\$1,828,903	\$1,656,221	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a % of Covered Payroll	30.21%	-1.57%	15.27%	17.70%	-15.42%	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 if prior years are not reported in accordance with standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

**CULBERSON COUNTY, TEXAS**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**LAST TEN YEARS**

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
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%
2015	124,731	128,023	(3,292)	1,828,903	7.0%
2016	129,482	140,089	(10,607)	2,001,268	7.0%
2017	140,819	152,119	(11,300)	2,173,125	7.0%
2018	164,722	178,769	(14,047)	2,553,836	7.0%

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS.

**Notes to Schedule**

Valuation Date: December 31, 2018

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
Amortization method	Level percentage of payroll, closed
Remaining amortization period	16.3 years (based on contribution rate calculated in 12/31/18 valuation)

Asset valuation method	5-yr smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.

Investment rate of return	8%, net of administration and investment expenses, including inflation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
-----------	---

Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
---	---

Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 : No changes in plan provisions were reflected in the Schedule.
--	--

\* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the notes to Schedule.

**GENERAL FUND**  
**Combining Schedules**

**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**AS OF SEPTEMBER 30, 2019**

	<u>General Government</u>	<u>Roads &amp; Bridges</u>	<u>Contingency Fund 91</u>	<u>Tax Claims</u>	<u>Criminal Justice</u>	<u>Combined</u>
<b><u>ASSETS</u></b>						
Cash - Checking	\$ 478,328	\$ 1,925,940	\$ -	\$ 5,212	\$ 404,580	\$ 2,814,060
Cash - Payroll Clearing	7,932	-	-	-	-	7,932
Cash - Checking Clerk	118,918	-	-	-	-	118,918
Cash - Checking Tax Assessor	54,135	-	-	-	-	54,135
Cash - JP Accounts	130,087	-	-	-	-	130,087
Cash - Savings	-	-	3,636,035	-	-	3,636,035
Certificates of Deposit	578,686	-	-	-	-	578,686
Postage Inventory and Other	4,391	-	-	-	-	4,391
Due from (to) Other Funds	212,862	-	-	-	-	212,862
<b>Total Assets</b>	<b>1,585,339</b>	<b>1,925,940</b>	<b>3,636,035</b>	<b>5,212</b>	<b>404,580</b>	<b>7,557,106</b>
<b><u>LIABILITIES</u></b>						
Other Liabilities	42,753	-	-	-	-	42,753
Deferred Revenue	-	-	-	-	-	-
Due to Others	122,644	-	-	-	66,923	189,567
Due to Other Funds	82,051	(82,051)	-	-	52,292	52,292
<b>Total Liabilities</b>	<b>247,448</b>	<b>(82,051)</b>	<b>-</b>	<b>-</b>	<b>119,215</b>	<b>284,612</b>
<b><u>FUND EQUITY (DEFICIT)</u></b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	2,007,991	-	-	-	2,007,991
Assigned	-	-	-	5,212	-	5,212
Unassigned	1,337,891	-	3,636,035	-	285,365	5,259,291
<b>Total Fund Equity (Deficit)</b>	<b>1,337,891</b>	<b>2,007,991</b>	<b>3,636,035</b>	<b>5,212</b>	<b>285,365</b>	<b>7,272,494</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,585,339</b>	<b>\$ 1,925,940</b>	<b>\$ 3,636,035</b>	<b>\$ 5,212</b>	<b>\$ 404,580</b>	<b>\$ 7,557,106</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2019**

	GENERAL GOVERNMENT	ROAD & BRIDGE	CONTINGENCY FUND 91	TAX CLAIMS FUND 41	CRIMINAL JUSTICE	COMBINED
<b>REVENUE</b>						
10-300-100 CURRENT TAXES	\$ 3,240,629	\$ 480,415	\$ -	\$ -	\$ -	\$ 3,701,044
10-300-110 DELINQUENT TAXES	96,839	13,592	-	-	-	110,431
10-300-111 VEHICLE INVENTORY TAX	2	-	-	-	-	2
10-300-120 FEES OF OFFICE-CLERK	87,624	-	-	-	-	87,624
10-300-121 FEES OF OFFICE-TAX OFFICE	3,118	-	-	-	-	3,118
10-300-122 VAN HORN CEMETARY PAY OUT FEES	-	-	-	-	-	-
91-300-140 INTEREST ON SAVINGS	-	-	7,424	-	-	7,424
10-300-141 REIMBURSEMENTS	91,726	-	-	-	-	91,726
10-300-143 LEASE PAYMENT- AIRPORT LAND	600	-	-	-	-	600
10-300-142 QRTERLY REIMB. JUROR PAYMENTS	-	-	-	-	-	-
10-300-145 H&HS OFF RENT	12,578	-	-	-	-	12,578
10-300-162 MIXED BEVERAGE TAX ALLOCATION	9,326	-	-	-	-	9,326
10-300-170 MOTOR VEHICLE REGISTRATIO	19,790	130,559	-	-	-	150,349
10-300-175 J. P. COURT	489,568	-	-	-	-	489,568
10-300-180 INTEREST REVENUE	38,096	-	-	70	-	38,166
10-300-190 IN LIEU OF TAXES- (PILT) PROGRAM	165,935	-	-	-	-	165,935
10-300-191 IN LIEU OF TAXES	669	-	-	-	-	669
10-300-200 STATE SALARY SUPPLEMENT	76,533	-	-	-	-	76,533
10-300-202 LEOSE FUND/ CONSTABLE	1,085	-	-	-	-	1,085
10-300-205 J.P. COURT SECURITY FEE	28,270	-	-	-	-	28,270
10-300-206 COURTHOUSE SECURITY FEE	6,923	-	-	-	-	6,923
10-300-207 LAW LIBRARY REVENUE	735	-	-	-	-	735
10-300-208 COUNTY FINES/CLERK	35,585	-	-	-	-	35,585
10-300-214 RESTITUTION FEES	1,873	-	-	-	-	1,873
10-300-215 OMNI FEE - COUNTY REVENUE	1,963	-	-	-	-	1,963
10-300-220 WORKERS COMP REIMBURSEMENT	6,261	-	-	-	-	6,261
20-300-160 UTILITIES PERMITS	8,050	-	-	-	-	8,050
10-300-224 INDIGENT FORMULA GRANT	6,322	-	-	-	-	6,322
10-300-331 CD REVENUE	4,655	-	-	-	-	4,655
10-300-333 JAIL-PAY PHONE REVENUE	2,703	-	-	-	-	2,703
10-300-334 VENDING MACHINES REVENUE	120	-	-	-	-	120
10-300-336 STATE EXCESS CONTRIBUTIONS	146	-	-	-	-	146
10-300-338 FAX/COPIES REVENUE - CO.JUDGE	5	-	-	-	-	5
10-300-339 FEES OF OFFICE - SHERIFF	3,735	-	-	-	-	3,735
10-300-340 CONSTABLE CIVIL PORCESS FEES	390	-	-	-	-	390
10-300-341 INSURANCE CLAIM FUNDS	-	-	-	-	-	-
10-300-342 UMEMPLOYMENT COMPENSATION	2,274	-	-	-	-	2,274
10-300-346 UNBUDGETED REVENUE	(311)	10,116	-	-	-	9,805
10-300-510 SALES TAX COMMISSION REVENUE	3,571	-	-	-	-	3,571
10-300-515 REFUNDS	27	-	-	-	-	27
10-300-518 U.S. DISTRICT COURT RESTITUTION	1,173	-	-	-	-	1,173
10-300-xxx CAPITAL IMPROVEMENTS CONTRIBUTION	-	-	-	-	-	-
20-300-190 LATERAL ROAD - STATE COMP	-	92,958	-	-	-	92,958
35-300-300 CRIMINAL JUSTICE REVENUE	-	-	-	-	98,814	98,814
<b>TOTAL REVENUE</b>	<b>4,448,588</b>	<b>707,640</b>	<b>7,424</b>	<b>70</b>	<b>98,814</b>	<b>5,262,536</b>
<b>EXPENDITURES</b>						
General government	\$ 1,782,030	\$ -	\$ -	\$ -	\$ -	\$ 1,782,030
Justice System	677,848	-	-	-	-	677,848
Public Safety	973,600	-	-	-	-	973,600
Corrections and Rehabilitation	359,536	-	-	-	-	359,536
Health and Human Services	140,322	-	-	-	-	140,322
Community and Economic Development	140,540	-	-	-	-	140,540
Infrastructure and Environmental Services	18,791	438,601	-	-	-	457,392
<b>Total Expenditures</b>	<b>4,092,667</b>	<b>438,601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,531,268</b>
<b>Revenue Over (Under) Expenditures</b>	<b>355,921</b>	<b>269,039</b>	<b>7,424</b>	<b>70</b>	<b>98,814</b>	<b>731,268</b>
<b>Other Source and Uses:</b>						
LOAN PROCEEDS	-	-	-	-	-	-
TRANSFERS IN (OUT)	(139,254)	-	(107,403)	-	-	(246,657)
TRANSFERS IN (OUT)	107,403	(60,000)	60,000	-	-	107,403
	(31,851)	(60,000)	(47,403)	-	-	(139,254)
<b>Revenue and Other Sources Over (Under) Expenditures and Other (Uses)</b>	<b>324,070</b>	<b>209,039</b>	<b>(39,979)</b>	<b>70</b>	<b>98,814</b>	<b>592,014</b>
<b>Fund Balance Beginning of Year</b>	<b>1,013,821</b>	<b>1,798,952</b>	<b>3,676,014</b>	<b>5,142</b>	<b>186,551</b>	<b>6,680,480</b>
<b>Fund Balance End of Year</b>	<b>\$ 1,337,891</b>	<b>\$ 2,007,991</b>	<b>\$ 3,636,035</b>	<b>\$ 5,212</b>	<b>\$ 285,365</b>	<b>\$ 7,272,494</b>



**Special Revenue Funds**

**Combining Schedules**

**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**AS OF SEPTEMBER 30, 2019**

	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	BORDER COLONIA FUND 80
<b>ASSETS</b>											
Cash in Bank	\$ -	\$ 128	\$ 7,103	\$ 3,423	\$ 21,778	\$ 2,351	\$ 19,848	\$ 24,711	\$ 6,114	\$ 1	\$ 4,018
Pooled Cash Deficit	(929)	-	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	(303)	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>(929)</b>	<b>128</b>	<b>6,800</b>	<b>3,423</b>	<b>21,778</b>	<b>2,351</b>	<b>19,848</b>	<b>24,711</b>	<b>6,114</b>	<b>1</b>	<b>4,018</b>
<b>LIABILITIES</b>											
Due to Others	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	4,555	-	138,077	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,555</b>	<b>-</b>	<b>138,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	128	-	3,423	-	2,351	19,848	24,711	6,114	1	4,018
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	21,778	-	-	-	-	-	-
Unassigned	(5,484)	-	(131,277)	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>(5,484)</b>	<b>128</b>	<b>(131,277)</b>	<b>3,423</b>	<b>21,778</b>	<b>2,351</b>	<b>19,848</b>	<b>24,711</b>	<b>6,114</b>	<b>1</b>	<b>4,018</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ (929)</b>	<b>\$ 128</b>	<b>\$ 6,800</b>	<b>\$ 3,423</b>	<b>\$ 21,778</b>	<b>\$ 2,351</b>	<b>\$ 19,848</b>	<b>\$ 24,711</b>	<b>\$ 6,114</b>	<b>\$ 1</b>	<b>\$ 4,018</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**AS OF SEPTEMBER 30, 2019**

	LINEBACKER FEDERAL FUND 81	INDIGENT DEFENSE FUND 83	JUSTICE TEC FUND FUND 84	GRANT TBSC FUND 85	CDBG GRANT FUND 86	ARCHIVE FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	ARCHIVE FUND 90	JAG FUND 90	TOTAL COMBINED
<b>ASSETS</b>											
Cash in Bank	\$ 1	\$ 591,065	\$ 35,629	\$ 1,240	\$ 1,723	\$ 81,231	\$ 372	\$ 1	\$ 1,950	\$ -	\$ 802,687
Pooled Cash Deficit	-	(726,280)	-	(1,240)	-	(96,809)	-	(251,506)	-	(134,503)	(1,211,277)
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	-	-	-	-	-	-	-	-	(303)
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>1</b>	<b>(135,225)</b>	<b>35,629</b>	<b>-</b>	<b>1,723</b>	<b>(15,578)</b>	<b>372</b>	<b>(251,505)</b>	<b>1,950</b>	<b>(134,503)</b>	<b>(408,893)</b>
<b>LIABILITIES</b>											
Due to Others	-	-	-	-	-	-	15	-	-	-	15
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	142,632
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	395	-	464	859
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>395</b>	<b>-</b>	<b>464</b>	<b>143,506</b>
<b>FUND BALANCE</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	1	-	35,629	-	1,723	81,231	357	-	1,950	-	181,485
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	21,778
Unassigned	-	(135,225)	-	-	-	(96,809)	-	(251,900)	-	(134,967)	(755,662)
<b>Total Fund Balance</b>	<b>1</b>	<b>(135,225)</b>	<b>35,629</b>	<b>-</b>	<b>1,723</b>	<b>(15,578)</b>	<b>357</b>	<b>(251,900)</b>	<b>1,950</b>	<b>(134,967)</b>	<b>(552,399)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1</b>	<b>\$ (135,225)</b>	<b>\$ 35,629</b>	<b>\$ -</b>	<b>\$ 1,723</b>	<b>\$ (15,578)</b>	<b>\$ 372</b>	<b>\$ (251,505)</b>	<b>\$ 1,950</b>	<b>\$ (134,503)</b>	<b>\$ (408,893)</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	<b>HOT CHECK FUND - 30</b>	<b>JAG ARRA Fund 43</b>	<b>SENIOR NUTRITION FUND - 45</b>	<b>LAW ENFORCEMENT FUND-47</b>	<b>AIRPORT IMPROV. FUND - 48</b>	<b>CONSTABLE PCT#2 Fund -49</b>	<b>RECORDS PRESERVATION FUND - 60</b>
<b>REVENUE</b>							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	162,354	-	-	682	8,700
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	-	-	-	-
Contributions	-	-	298	-	-	-	-
Miscellaneous Revenue	-	-	257	-	-	-	-
Rent	-	-	1,495	-	2,700	-	-
Interest	-	-	-	53	323	-	1,098
Other	15	-	245	-	-	-	-
<b>Total Revenue</b>	<b>15</b>	<b>-</b>	<b>164,649</b>	<b>53</b>	<b>3,023</b>	<b>682</b>	<b>9,798</b>
<b>EXPENDITURES</b>							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Local:							
Salary and Benefits	-	-	158,395	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	7,841
Juvenile Probation	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	127,378	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,113	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>285,773</b>	<b>-</b>	<b>1,113</b>	<b>-</b>	<b>7,841</b>
Revenue Over (Under) Expenditures	15	-	(121,124)	53	1,910	682	1,957
Transfer from (to) Other Funds	-	-	-	-	-	-	805
Transfer from (to) Other Funds	-	-	139,254	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>15</b>	<b>-</b>	<b>18,130</b>	<b>53</b>	<b>1,910</b>	<b>682</b>	<b>2,762</b>
<b>Fund Balance Beginning of Year</b>	<b>(5,499)</b>	<b>128</b>	<b>(149,407)</b>	<b>3,370</b>	<b>19,868</b>	<b>1,669</b>	<b>17,086</b>
<b>Fund Balance End of Year</b>	<b>\$ (5,484)</b>	<b>\$ 128</b>	<b>\$ (131,277)</b>	<b>\$ 3,423</b>	<b>\$ 21,778</b>	<b>\$ 2,351</b>	<b>\$ 19,848</b>
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,841
Justice System	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	285,773	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	1,113	-	-
<b>Total Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,773</b>	<b>\$ -</b>	<b>\$ 1,113</b>	<b>\$ -</b>	<b>\$ 7,841</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	RECORDS PRESERVATION FUND - 60	CHILD WELFARE BRD FUND - 61	HOMELAND SECURITY FUND 77	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	INDIGENT DEFENSE FUND 83	JUSTICE TEC FUND FUND 84	GRANT TBSC FUND 85
<b>REVENUE</b>								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238,853	\$ -	\$ -
Fees	1,653	-	-	-	-	-	14,441	-
Intergovernmental	-	-	-	-	-	125,121	-	-
Seizures	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Interest	408	-	-	-	-	579	472	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364,553</b>	<b>14,913</b>	<b>-</b>
<b>EXPENDITURES</b>								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Salary and Benefits	-	-	-	-	-	370,094	-	-
Law Enforcement Expenses	-	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	26,626	-	-
Technology Expenses	-	-	-	-	-	-	3,481	-
Training	-	-	-	-	-	-	-	-
Miscellaneous Expense	1	-	-	-	-	20,083	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>416,803</b>	<b>3,481</b>	<b>-</b>
Revenue Over (Under) Expenditures	2,060	-	-	-	-	(52,250)	11,432	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>2,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(52,250)</b>	<b>11,432</b>	<b>-</b>
<b>Fund Balance Beginning of Year</b>	<b>22,651</b>	<b>6,114</b>	<b>1</b>	<b>4,018</b>	<b>1</b>	<b>(82,975)</b>	<b>24,197</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 24,711</b>	<b>\$ 6,114</b>	<b>\$ 1</b>	<b>\$ 4,018</b>	<b>\$ 1</b>	<b>\$ (135,225)</b>	<b>\$ 35,629</b>	<b>\$ -</b>
Expenditures grouped by function:								
General government	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	416,803	3,481	-
Public Safety	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 416,803</b>	<b>\$ 3,481</b>	<b>\$ -</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2019**

	<b>CDBG GRANT FUND 86</b>	<b>ARCHIVE FUND 87</b>	<b>LINE- BACKER FUND 87</b>	<b>COMMIS- SARY FUND 88</b>	<b>LINE- BACKER FUND 89</b>	<b>ARCHIVE FUND 90</b>	<b>JAG FUND 90</b>	<b>TOTAL COMBINED</b>
<b>REVENUE</b>								
Grants	\$ 19,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,963
Fees	-	21,415	-	-	-	360	-	209,605
Intergovernmental	-	-	-	-	-	-	-	125,121
Seizures	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	298
Miscellaneous Revenue	-	-	-	-	-	-	-	257
Rent	-	-	-	-	-	-	-	4,195
Interest	-	-	-	-	-	-	-	2,933
Other	-	-	-	-	-	-	-	260
<b>Total Revenue</b>	<b>19,110</b>	<b>21,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360</b>	<b>-</b>	<b>600,632</b>
<b>EXPENDITURES</b>								
<b>Federal/State:</b>								
Administration	2,579	-	-	-	-	-	-	2,579
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	16,531	-	-	-	-	-	-	16,531
<b>Local:</b>								
Salary and Benefits	-	-	-	-	-	-	-	528,489
Law Enforcement Expenses	-	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	7,841
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	127,378
Operating Costs/Supplies	-	-	-	-	-	-	-	26,626
Technology Expenses	-	-	-	-	-	-	-	3,481
Training	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	(14)	-	-	-	20,070
Capital Outlay	-	-	-	-	-	-	-	1,113
<b>Total Expenditures</b>	<b>19,110</b>	<b>-</b>	<b>-</b>	<b>(14)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>734,108</b>
Revenue Over (Under) Expenditures	-	21,415	-	14	-	360	-	(133,476)
Transfer from (to) Other Funds	-	(805)	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	139,254
Revenue Over (Under) Expenditures and Transfers	-	20,610	-	14	-	360	-	5,778
Fund Balance Beginning of Year	1,723	60,621	(96,809)	343	(251,900)	1,590	(134,967)	(558,177)
Fund Balance End of Year	\$ 1,723	\$ 81,231	\$ (96,809)	\$ 357	\$ (251,900)	\$ 1,950	\$ (134,967)	\$ (552,399)
<b>Expenditures grouped by function:</b>								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,842
Justice System	-	-	-	-	-	-	-	420,284
Public Safety	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	(14)	-	-	-	(14)
Health and Human Services	-	-	-	-	-	-	-	285,773
Community and Economic Development	19,110	-	-	-	-	-	-	19,110
Infrastructure and Environmental Services	-	-	-	-	-	-	-	1,113
<b>Total Expenditures by Function</b>	<b>\$ 19,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (14)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 734,108</b>



**Texas Department of Agriculture**

**Contract Schedule**

**CULBERSON COUNTY, TEXAS**  
**TEXAS DEPARTMENT OF AGRICULTURE**  
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE  
**YEAR ENDED SEPTEMBER 30, 2019**

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

COMMUNITY DEVELOPEMENT BLOCK GRANT  
 CFDA NUMBER: 14.228  
 CONTRACT NUMBER: 7216120  
 CONTRACT PERIOD: 9/15/16 TO 9/14/18

	FEDERAL/STATE						
	<u>REVENUE</u>	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State		\$ 168,638	\$ 149,528	\$ 19,110	\$ -	\$ 168,638	\$ -
State:		-	-	-	-	-	-
Local:		-	-	-	-	-	-
<b>Total Revenue</b>		<u>168,638</u>	<u>149,528</u>	<u>19,110</u>	<u>-</u>	<u>168,638</u>	<u>-</u>
	<u>EXPENDITURES</u>						
Federal/State:							
Administration		17,500	14,921	2,579	-	17,500	-
Parks, Recreational Facilities - Engineering		26,000	18,980	7,020	-	26,000	-
Parks, Recreational Facilities - Construction		125,138	115,627	9,511	-	125,138	-
Local:							
Engineering/Architectural Services		-	-	-	-	-	-
Construction - Neighborhood Facilities		-	-	-	-	-	-
Administration		-	-	-	-	-	-
<b>Total Expenditures</b>		<u>168,638</u>	<u>149,528</u>	<u>19,110</u>	<u>-</u>	<u>168,638</u>	<u>-</u>
<b>Excess Revenue Over (Under) Expenditures</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GOVERNMENTAL REPORTING SECTION**

CULBERSON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2019

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>Federal:</b>				
<b>U.S. Department of Housing and Urban Development (HUD)</b>				
Pass Through:				
Texas Department of Agriculture				
Community Development Block Grant	14.228	\$ 168,638	7216120	<u>19,110</u>
<b>State:</b>				
Texas Indigent Defense Commission	n/a	\$ 280,831	212-18-D01	<u>280,831</u>
Total Federal and State Financial Assistance				<u>\$ 299,941</u>

GOVERNMENTAL REPORTING SECTION

2016

1174.72  
 - 193.60  
 -----  
 981.12

## 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 General Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Such format includes revenue recognized in the County's general purpose financial statements.

#### 3. *INDIRECT COST RATE*

In the event grant programs allow for indirect costs it is the County's policy to apply the Federal allowable default rate of 10% for indirect costs. No indirect costs were applied to Federal or state grants during the fiscal year.

**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, 2019, and the related notes to the financial statements, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated February 6, 2020.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **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,  
February 6, 2020

**CULBERSON COUNTY, TEXAS**

**STATUS OF PRIOR YEAR FINDINGS**

**For Fiscal Year Ended September 30, 2019**

**Not Applicable**