

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2022

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

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2022**

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

February 11, 2023

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, 2022. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$510,929 in fiscal year 2022 as compared to \$1,238,218 in 2021 (as restated).

During the year, the County's general fund revenues exceeded expenditures after transfers by \$419,715 and total governmental fund revenues exceeded total governmental expenditures by \$422,957.

The combined general funds reported fund balance was \$9,523,678 as of yearend as compared to \$9,103,963 for the beginning of the year (as restated).

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 long-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 6 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 \$510,929 in 2021/2022 fiscal year and this is after recording \$469,421 in fixed asset depreciation.

Revenues

The County's total revenues increased slightly by \$26,098 as compared to prior year, which is primarily attributed to increases in fines and fees and grant revenues which exceeded the decline in property tax collections of (\$202,583). Increase in fines and fees is attributed to continuing economic effect of recovery from the COVID-19 pandemic.

Expenses

The County's total expenses increased \$753,387 as compared to prior year. The increase is related to across-the-board increase in governmental activities which reflects recovery from the COVID-19 pandemic.

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 \$8,750,905 as compared to \$8,327,948 in prior year (as restated).

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the 2022 fiscal year, the County had approximately \$12.5 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 2022 the County purchased and capitalized \$190,822 the purchase of four vehicles and equipment, and \$181,876 food pantry building improvements. The food pantry building project was mostly funded with federal grant money.

Debt

The County had no new borrowings in 2021/2022 and made scheduled principal payments of notes payable of \$31,170 resulting in yearend debt obligations of \$32,288 which is scheduled to be paid in the next fiscal year.

Budget - Highlights

Over the course of the year the Commissioners' Court made no significant amendments to the County budget. Amendment primarily are made to address unanticipated expenditures in excess of the original budget due to changes in circumstances and needs of the County. The County budgeted \$189,069 to help fund the senior nutrition center but that was not needed. Sherriff department capital outlays exceeded budget by \$133,835 which resulted from the purchase and equipping of three vehicles versus one.

The property tax collections/ revenue exceeded budget by \$240,443 due to collections exceeding expectations. See pages 26-38 for detailed comparisons of selected fund budgets to actual comparisons.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The County Commissioners' Court considered many factors before passing the 2021-2022 budget and tax rate.

The effective tax rate was set at .162707 per \$100 valuation for 2021/2022 and tax revenues/ collections were expected to remain the same but were actually slightly less than in \$2020/2021. Delinquent tax collections were up as compared to prior year which is attributed to continued general economic recover from the COVID -19 pandemic.

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 goals are attainable through diligence and continued communication between departments. Strategies implemented continue 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.

Culberson County experienced moderate growth in 2021-2022. For the fiscal year 2022-2023 the court expects this moderate growth to continue.

The COVID-19 pandemic in the United States and at the local level, continues to cause business disruption and a reduction in economic activity. While the disruption is expected to be temporary, there is considerable uncertainty around the duration and the impact it will continue to have on the County's operations and financial position. Despite all these factors, the County's financial position remains strong. The pandemic resulted in lower fines and fee income in the last two quarters of the County's fiscal year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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

Carlos Urias
County Judge

CULBERSON COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION -
MODIFIED CASH BASIS
SEPTEMBER 30, 2022 AND 2021

	PRIMARY GOVERNMENT	
	2022	2021
	Governmental Activities	Governmental Activities
ASSETS:		
Cash and Cash Equivalents	\$ 6,299,465	\$ 6,079,310
Cash and Cash Equivalents - restricted	2,363,320	1,911,802
Certificates of Deposit	587,573	585,724
Total Cash and Deposits	9,250,358	8,576,836
Capital Assets		
Land	182,810	182,810
Other Capital Assets	3,876,077	3,819,275
Total Capital Assets	4,058,887	4,002,085
Total Assets	13,309,245	12,578,921
DEFERRED OUTFLOWS	(18,879)	(3,468)
LIABILITIES:		
Amounts due others	267,510	205,819
Other liabilities	7,018	6,551
Long term debt		
Due within one year	32,288	31,170
Due in more than one year	-	32,288
Total liabilities	306,816	275,828
DEFERRED INFLOWS	206,046	33,050
NET POSITION:		
Net investment in capital assets	4,026,599	3,938,627
Restricted for:		
Restricted	254,713	255,796
Committed	2,844,676	2,545,806
Assigned	11,231	13,056
Unrestricted	5,640,285	5,513,290
Total Net Position	\$ 12,777,504	\$ 12,266,575

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2022	2021
REVENUES:		
Property Tax	\$ 5,276,156	\$ 5,445,151
License & Permits	3,100	36,688
Fines and Fees	1,089,356	913,819
Public Service Fees	12,589	26,203
Grant Revenues and Intergovernmental	1,010,913	894,889
Intergovernmental Reimbursements	19,403	117,761
Charges for Services	21,103	16,827
Interest Income	22,572	20,904
Corrections and rehabilitation	-	-
Other	156,309	113,160
Total revenues	7,611,501	7,585,402
EXPENDITURES:		
Current:		
General Government	2,118,325	1,899,618
Justice System	1,520,098	1,361,092
Public Safety	1,398,035	1,198,484
Corrections and Rehabilitation	457,010	471,952
Health and Human Services	434,120	354,191
Community and Economic Development	435,516	356,684
Infrastructure and Environmental Services	737,468	705,163
Total expenditures	7,100,572	6,347,184
Excess (deficiency) of revenues over expenditures before transfers	510,929	1,238,218
Transfers	-	-
Excess (deficiency) of revenues over expenditures after transfers	510,929	1,238,218
Net Position beginning of year	12,266,575	11,028,357
Net Position - end of year	\$ 12,777,504	\$ 12,266,575

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Independent Auditor's Report

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Culberson County, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Culberson County, Texas' basic financial statements as listed in the table of contents.

Summary of Opinions:

Governmental Activities	Unmodified
Aggregate Discretely Presented Component Unit	Adverse
Governmental Fund – General	Unmodified
Aggregate Remaining Non-Major Fund information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present the discretely presented component unit and therefor does not present fairly the financial position of the aggregate discretely presented component unit of the Culberson County, Texas, as of September 30, 2022, or the changes in financial position for the year then ended in accordance with the modified cash basis of accounting.

Unmodified Opinions on Governmental Activities and Each Major Fund

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 non-major fund information of the Culberson County, Texas as of September 30, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Culberson County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units and Qualified Opinion on the Aggregate Remaining Fund Information

The financial statements do not include financial data for Culberson-Hudspeth Counties Juvenile Probation Board, Culberson County Texas' legally separate component unit . Accounting principles generally accepted in the United States of America require the financial data for component unit(s) to be reported with the financial data of the County's primary government unless Culberson County, Texas also issues financial statements for the financial reporting entity that include the financial data for its component unit. Culberson County has not issued such reporting entity financial statements. The effects

of not including Culberson County's legally separate component unit on the aggregate discretely presented component unit and the aggregate remaining fund information has not been determined.

Emphasis of Matter—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 opinions are not modified with respect to this matter.

Responsibilities of Management 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, and for 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 fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Culberson County Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Culberson County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Culberson County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-viii), budgetary comparison information (on pages 26-38), and employee retirement plan historical data (on pages 39-40) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Culberson County, Texas' modified cash basis basic financial statements. The accompanying combining fund schedules, as listed in the table of contents as "Other Supplementary Information" 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 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 11, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Culberson County, Texas' 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 11, 2023

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2022

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 6,299,465
Cash and Cash Equivalents - Restricted	2,363,320
Certificates of Deposit	<u>587,573</u>
Total Cash and Bank Deposits	<u>9,250,358</u>
Capital Assets:	
Land	182,810
Other Capital Assets	<u>3,876,077</u>
Total Capital Assets	<u>4,058,887</u>
Total Assets	<u>13,309,245</u>
 <u>DEFERRED OUTFLOWS</u>	 <u>(18,879)</u>
<u>LIABILITIES</u>	
Amounts Due to Others	267,510
Other Liabilities	7,018
Long-Term Debt	
Due Within One Year	32,288
Due in More Than One Year	<u>-</u>
Total Liabilities	<u>306,816</u>
 <u>DEFERRED INFLOWS</u>	 <u>206,046</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	4,026,599
Restricted	254,713
Committed	2,844,676
Assigned	11,231
Unrestricted	<u>5,640,285</u>
Total Net Position	<u>\$ 12,777,504</u>

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
PRIMARY GOVERNMENT:					
General Government	\$ 2,118,325	\$ 16,478	\$ 230,330	\$ -	\$ (1,871,517)
Justice System	1,520,098	-	582,811	-	(937,287)
Public Safety	1,398,035	-	-	-	(1,398,035)
Corrections and Rehabilitation	457,010	-	-	-	(457,010)
Health and Human Services	434,120	-	92,627	124,548	(216,945)
Community and Economic Development	435,516	-	-	-	(435,516)
Infrastructure and Environmental Services	737,468	4,625	-	-	(732,843)
Total Governmental Activities	<u>7,100,572</u>	<u>21,103</u>	<u>905,768</u>	<u>124,548</u>	<u>(6,049,153)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	5,276,156
Investment Earnings	22,572
License & Permits	3,100
Fines and Fees	1,101,945
Contributions	1,980
Other	154,329
Total General Revenues	<u>6,560,082</u>
Change in Net Position Before Net Transfers	510,929
Net Transfers	-
Change in Net Position After Net Transfers	510,929
Net Position - Beginning of year	<u>12,266,575</u>
Net Position - Ending	<u>\$ 12,777,504</u>

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

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2022

-- GOVERNMENTAL FUNDS--

<u>ASSETS</u>	<u>MAJOR</u>			<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
	<u>GENERAL</u> <u>FUND</u>	Non-Major Funds <u>SPECIAL</u> <u>REVENUE</u>	<u>CAPITAL</u> <u>PROJECTS</u>	
Cash in Bank	\$ 8,800,236	\$ (2,506,347)	\$ 5,576	\$ 6,299,465
Cash in Bank - Restricted	267,495	2,095,825	-	2,363,320
Certificates of Deposit	587,573	-	-	587,573
Postage Inventory	(18,542)	(337)	-	(18,879)
Due from Other Funds	212,862	-	-	212,862
TOTAL ASSETS	\$ 9,849,624	\$ (410,859)	\$ 5,576	\$ 9,444,341
 <u>LIABILITIES</u>				
Due to Others	\$ 267,495	\$ 15	\$ -	\$ 267,510
Due to Other Funds	52,292	142,632	17,938	212,862
Deferred Revenue / Inflows	-	206,046	-	206,046
Other Liabilities	6,159	859	-	7,018
TOTAL LIABILITIES	325,946	349,552	17,938	693,436
 <u>FUND BALANCES</u>				
Nonspendable	-	-	-	-
Restricted	-	254,713	-	254,713
Committed	2,844,676	-	-	2,844,676
Assigned	5,273	5,958	-	11,231
Unassigned	6,673,729	(1,021,082)	(12,362)	5,640,285
Total Fund Balances	9,523,678	(760,411)	(12,362)	8,750,905 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,849,624	\$ (410,859)	\$ 5,576	\$ 9,444,341

Total fund balances as reported above.

\$ 8,750,905 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.	4,058,887
2) Loans payable reported as debt.	(32,288)
3) Loan proceeds recorded as debt	-
Net Assets of Governmental Activities	<u>\$ 12,777,504</u>

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2022

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON-MAJOR FUNDS		
	REVENUE	CAPITAL PROJECTS		
REVENUES:				
Property Tax	\$ 5,276,156	\$ -	\$ -	\$ 5,276,156
License & Permits	3,100	-	-	3,100
Fines and Fees	711,557	377,799	-	1,089,356
Public Service Fees	12,589	-	-	12,589
Grant Revenues and Intergovernmental	206,127	804,786	-	1,010,913
Intergovernmental Reimbursements	19,403	-	-	19,403
Charges for Services	16,478	4,625	-	21,103
Investment Income	22,031	511	30	22,572
Contributions	-	1,980	-	1,980
Corrections and Rehabilitation	-	-	-	-
Other	119,080	35,249	-	154,329
Total Revenues	6,386,521	1,224,950	30	7,611,501
EXPENDITURES:				
Current:				
General Government	2,130,592	4,800	-	2,135,392
Justice System	942,183	626,689	-	1,568,872
Public Safety	1,488,508	12,317	-	1,500,825
Corrections and Rehabilitation	468,023	-	-	468,023
Health and Human Services	168,410	401,383	-	569,793
Community and Economic Development	202,748	170,049	-	372,797
Infrastructure and Environmental Services	566,342	6,500	-	572,842
Total Expenditures	5,966,806	1,221,738	-	7,188,544
Excess (Deficiency) of Revenues				
Over Expenditures	419,715	3,212	30	422,957
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	419,715	3,212	30	422,957 a)
Fund Balance - Beginning of Year	9,103,963	(763,623)	(12,392)	8,327,948
Fund Balance - Ending	\$ 9,523,678	\$ (760,411)	\$ (12,362)	\$ 8,750,905

**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	\$ 422,957 a)
Capitalized - capital expenditures	526,223
Loan proceeds reported as other sources	-
Debt payments recorded as expenditure	31,170
Depreciation expense recorded	(469,421)
Changes in net assets as reported in the Government Wide Statement of Activities	\$ 510,929

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, 2022

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 478,174
Certificates of Deposit	10,717
Due from Other Funds	<u>-</u>
Total Assets	<u><u>488,891</u></u>
<u>LIABILITIES</u>	
Trust and Agency Funds Payable	488,891
Due to Other Funds	<u>-</u>
Total Liabilities	<u><u>488,891</u></u>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
Total Fund Balance	<u><u>-</u></u>
 Total Liabilities and Fund Balance	 <u><u>\$ 488,891</u></u>

The accompanying notes are an integral part of the financial statements

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity – The County's primary government financial statements presented herein, reports only the primary government of Culberson County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the Culberson-Hudspeth Counties Juvenile Probation Board which is considered a separate component unit entity of the County because of the County's responsibilities as fiscal agent. Accounting principles generally accepted in the United States of America would require the financial information of the Culberson-Hudspeth Counties Juvenile Probation Board District to be reported with the financial data of the County's primary government as a component unit. As a result, the primary government financial statements presented do not purport to, and do not, present fairly the financial position of the reporting entity of the Culberson County, Texas, as of September 30, 2022, 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 issues separate reporting entity financial statements as of and for the year ended August 31, 2022, 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 2022 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 - The County has not formally adopted a deposit and investment policy that limits the County's allowable deposits or investments by amount or nature; however, investments, when applicable, are stated at lower of cost or market. Investments primarily consist of bank certificates of deposit. Certificates of deposit at year end had a maximum of one year maturity and 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>	Estimated Depreciable <u>Lives</u>
Buildings	40
Furniture and Equipment	10--15
Vehicles	10
Improvements	9--20
Infrastructure	15--35

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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.

Compensated Absences – The County’s accounting policy provides employees the option to be paid unused vacation. The County expenses vacation leave and associated employee-related costs when paid. Accrued vacation and accrued compensation time 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 up to a maximum of 84 hours which is only payable for specified sickness, injury, or medical related circumstances. Sick leave benefits expire at employee termination. The County’s liability for compensated absences and its contingent liability for employee accrued sick and emergency leave benefits has not been determined.

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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

- 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.
- 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 which is also the date the financial statements were available for distribution.

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 2021/2022 tax year was \$.162707 per \$100 valuation.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2: PROPERTY TAX – continued

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

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

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, 2022:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>461,940</u>
	\$	<u><u>461,940</u></u>
Delinquent taxes by year:		
2021	\$	29,284
2020		28,838
2019		33,526
2018		16,863
2017		15,902
2016		24,514
2015		22,901
2014 and prior		<u>290,112</u>
Total delinquent taxes	\$	<u><u>461,940</u></u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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	-	138,077
	\$ 294,913	\$ 294,913

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2022, the carrying amount of the County's deposits held in one depository bank was \$9,250,358 for governmental funds and \$488,891 for trust and agency funds. Of the bank balances, \$250,000 of the governmental funds and \$250,000 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 in excess of 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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CASH AND CASH EQUIVALENTS - continued

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, 2022:

	<u>Operating</u> <u>Checking</u>	<u>Payroll</u> <u>Clearing</u>	
General	\$ 1,590,022	\$ (40,947)	
Road and Bridge	2,749,339	13,285	
Attorney Hot Checks	(928)	-	
Due from Juvenile Probation	3,095	3,095	
Due from Juvenile Probation	(694)	6,146	
JAG ARRA Grant	127	-	
Senior Nutrition	68,537	-	
Constable #3 checking	(1,386)	-	
Indigent Defense Fund	(2,021,359)	18,421	
Linebacker	(1,240)	-	
CJD	(96,809)	-	
LBSP 08	(251,505)	-	
JAG Grant	(134,503)	-	
	<u>\$ 1,902,696</u>	<u>\$ -</u>	

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>9/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2022</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	3,151,219	181,876	-	3,333,095
Furniture and Equipment	2,779,687	117,731	-	2,897,418
Vehicles	1,211,799	190,822	-	1,402,621
Infrastructure - Airport	1,385,828	35,794	-	1,421,622
Infrastructure - Streets	3,272,515	-	-	3,272,515
	<u>11,983,858</u>	<u>526,223</u>	<u>-</u>	<u>12,510,081</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,481,746	134,404	-	1,616,150
Furniture and Equipment	1,881,540	150,749	-	2,032,289
Vehicles	992,594	86,896	-	1,079,490
Infrastructure - Airport	445,760	74,275	-	520,035
Infrastructure - Streets	3,180,133	23,097	-	3,203,230
	<u>7,981,773</u>	<u>469,421</u>	<u>-</u>	<u>8,451,194</u>
Net Fixed Assets	<u>\$ 4,002,085</u>	<u>\$ 56,802</u>	<u>\$ -</u>	<u>\$ 4,058,887</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: CHANGES IN FIXED ASSETS – continued

Following is a recap of Changes by function:
 (For the Year Ended 9/30/2022)

	Capital <u>Additions</u>	<u>Retirements</u>	<u>Depreciation</u>
General Government	\$ 11,833	\$ -	\$ 25,937
Justice System	57,127	-	8,353
Public Safety	190,822	-	88,032
Corrections and Rehabilitation	25,000	-	13,988
Health and Human Services	181,876	-	46,203
Community and Economic Development	23,771	-	86,490
Infrastructure and Environmental Services	35,794	-	200,418
	<u>\$ 526,223</u>	<u>\$ -</u>	<u>\$ 469,421</u>

NOTE 6: LONG-TERM DEBT

Following is a schedule of changes in long term debt.

	<u>Balance</u> <u>9/30/2021</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2022</u>	<u>Interest</u> <u>Paid</u>
Note Payable - General Government	63,458	-	31,170	32,288	2,278
Total	<u>\$ 63,458</u>	<u>\$ -</u>	<u>\$ 31,170</u>	<u>\$ 32,288</u>	<u>\$ 2,278</u>

The County entered into a financing agreement to finance the purchase a voting equipment and software. The note dated March 2021 required three annual payments of \$33,467. The note bears interest at 3.59%.

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

Fiscal <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	32,288	1,160	33,448
Total	<u>\$ 32,288</u>	<u>\$ 1,160</u>	<u>\$ 33,448</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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, 2022, 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, 2022, the Senior Nutrition Fund reported a deficit fund balance of (\$63,732).

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, 2022, the County reported a deficit fund balance of \$(486,612) for this fund. Uncertainty exists as to the program's ability to repay the pooled cash overdrafts from future operations. The County reports revenues and expense on a cash basis so no provision for credit losses has been reported.

As of September 30, 2022, Linebacker fund 87, Linebacker fund 89 and JAG fund 90 as in prior year reported deficit fund balances of \$(96,809), \$(251,900), and \$(134,967), respectively. No provision for credit loss has been recorded in the general fund in the modified cash basis financial statements.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: FUND BALANCE CLASSIFICATION

The following schedule discloses the details of fund balance classifications at September 30, 2022:

	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<u>Fund Balance Classifications:</u>				
Restricted				
JAG ARRA Fund 43	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement Fund 47	-	22,697	-	22,697
Constable Fund 49	-	2,552	-	2,552
Records Preservation Fund 50	-	37,456	-	37,456
Records Preservation Fund 60	-	28,365	-	28,365
Child Welfare Board	-	8,789	-	8,789
Homeland Security Fund 77	-	1	-	1
Border Colonia Fund 80	-	4,018	-	4,018
Linebacker Fund 81	-	20,870	-	20,870
Justice Tech Fund 84	-	4,690	-	4,690
Block Grant Fund 86	-	1,722	-	1,722
Clerk Archive Fund 87	-	120,063	-	120,063
Clerk Archive Fund 90	-	3,005	-	3,005
Commissary Fund 88	-	357	-	357
	<u>-</u>	<u>254,713</u>	<u>-</u>	<u>254,713</u>
Committed				
Roads & Bridges	<u>2,844,676</u>	<u>-</u>	<u>-</u>	<u>2,844,676</u>
Assigned				
Tax Claims	5,273	-	-	5,273
Airport Improvements	<u>-</u>	<u>5,958</u>	<u>-</u>	<u>5,958</u>
	<u>5,273</u>	<u>5,958</u>	<u>-</u>	<u>11,231</u>
Unassigned				
Fund 10 - General Fund	2,393,902	-	-	2,393,902
Fund 91 Contingency	3,770,249	-	-	3,770,249
Criminal Justice Fund 35	509,578	-	-	509,578
Fund Deficits:				
Capital Projects	-	-	(12,362)	(12,362)
Hot Checks Fund 30	-	(5,484)	-	(5,484)
Senior Nutrition Fund 45	-	(63,732)	-	(63,732)
Linebacker Fund 87	-	(96,809)	-	(96,809)
Indigent Defense 83	-	(468,190)	-	(468,190)
Linebacker Fund 89	-	(251,900)	-	(251,900)
JAG Fund 90	<u>-</u>	<u>(134,967)</u>	<u>-</u>	<u>(134,967)</u>
	<u>6,673,729</u>	<u>(1,021,082)</u>	<u>(12,362)</u>	<u>5,640,285</u>
Fund Balance - Ending	<u>\$ 9,523,678</u>	<u>\$ (760,411)</u>	<u>\$ (12,362)</u>	<u>\$ 8,750,905</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAMS

Plan Description The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the state-wide 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. The actuarially determined contribution rates for calendar year 2021 and 2022 were 7.37% and 9.18% of participant salaries, respectively. The employee contribution rate was 7% of salaries for calendar year 2022 and 2021. 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, 2021 there were 95 active plan members, 40 retirees and beneficiaries receiving benefits, and 49 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 Governmental Accounting Standards Board guidelines.

	Dec. 31, 2021
Net Pension Liability/(Asset):	
Total Pension Liability	12,182,394
Fiduciary net position	13,171,177
Net Pension Liability (asset)	(988,783)
Fiduciary net position as a percentage of total pension liability	108.12%
Pensionable covered payroll	3,561,087
Net Pension Liability as a percentage of covered payroll	-27.77%

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:

	Dec. 31, 2021
Discount Rate:	
Discount Rate	7.60%
Long-term expected rate of return, net of investment expense	7.60%
Economic Assumptions:	
Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%
Employer -specific economic assumptions:	
Growth in membership	0.00%
Payroll growth	3.00%

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2022 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

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 7.6% as of December 31, 2021. 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 estimated long-term rate of return was 7.6% as of December 31, 2021. 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	11.50%	3.80%
Private Equity	25.00%	6.80%
Global Equities	2.50%	4.10%
International Equities - Developed	5.00%	3.80%
International Equities - Emerging	6.00%	4.30%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Hedge Funds	6.00%	1.55%
Cash Equivalents	<u>2.00%</u>	-1.05%
	100.00%	

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, 2021:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2020	\$ 11,287,647	\$ 10,710,974	\$ 576,673
Changes for the Year:			
Service Cost	395,381	-	395,381
Interest on Total Pension Liability (1)	872,465	-	872,465
Effect of Plan Changes (2)	-	-	-
Effect of Economic/Demographic Gains or Losses	61,347	-	61,347
Effect of Assumptions Changes or Inputs	(20,424)	-	(20,424)
Refund of Contributions	(30,165)	(30,165)	-
Benefit Payments	(383,858)	(383,858)	-
Administrative Expenses	-	(7,126)	7,126
Member Contributions	-	249,276	(249,276)
Net Investment Income	-	2,363,905	(2,363,905)
Employer Contributions	-	262,452	(262,452)
Other (3)	-	5,718	(5,718)
Net Changes	<u>894,746</u>	<u>2,460,202</u>	<u>(1,565,456)</u>
Balances as of December 31, 2021	<u>\$ 12,182,393</u>	<u>\$ 13,171,176</u>	<u>\$ (988,783)</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 7.6 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 (6.6 percent) or 1-percentage-point higher (8.6 percent) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 13,789,860	\$ 12,182,393	\$ 10,831,344
Fiduciary net position	<u>13,171,176</u>	<u>13,171,176</u>	<u>13,171,176</u>
Net pension liability/ (asset)	<u>\$ 618,684</u>	<u>\$ (988,783)</u>	<u>\$ (2,339,832)</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, 2022, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$309,990 and \$249,827, respectively. The County annual contributions include \$6,312 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2021 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. As of September 30, 2022 the County was defending a case arising from a custodial death of an inmate in the Culberson County Jail. Plaintiffs are seeking actual and compensatory damages. 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.

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
300	GENERAL FUND REVENUE				
===	=====				
10-300-100	CURRENT TAXES	4,277,147	4,277,147	4,449,902	\$ 172,755
10-300-110	DELINQUENT TAXES	100,000	100,000	167,688	67,688
10-300-111	VEHICLE INVENTORY TAX	-	-	-	-
10-300-120	FEES OF OFFICE-CLERK	75,000	75,000	61,887	(13,113)
10-300-121	FEES OF OFFICE-TAX OFFICE	6,000	6,000	3,704	(2,296)
10-300-122	VAN HORN CEMETARY PAY OUT FEES	-	-	-	-
10-300-141	REIMBURSEMENTS	-	-	(5,868)	(5,868)
10-300-142	LEASE PAYMENT-AIRPORT LAND	-	-	675	675
10-300-143	LEASE PAYMENT-LOBO LAND	450	450	-	(450)
10-300-144	QRTERLY REIMB. JUROR PAYMENTS	-	-	-	-
10-300-145	H&HS OFF. RENT	10,643	10,643	11,610	967
10-300-162	MIXED BEVERAGE TAX ALLOCATION	-	-	12,785	12,785
10-300-165	HOT CHECK FEE	-	-	-	-
10-300-170	MOTOR VEHICLE REGISTRATION	5,000	5,000	6,455	1,455
10-300-175	J. P. COURT	390,000	390,000	400,013	10,013
10-300-180	INTEREST REVENUE	32,000	32,000	15,438	(16,562)
10-300-185	AUCTION PROCEEDS	-	-	31,380	31,380
10-300-190	IN LIEU OF TAXES- STATE COMPTROLLER	155,000	155,000	-	(155,000)
10-300-191	IN LIEU OF TAXES	1,000	1,000	-	(1,000)
10-300-200	STATE SALARY SUPPLEMENT	53,200	53,200	25,271	(27,929)
10-300-202	LEOSE FUND/ CONSTABLE	-	-	-	-
10-300-204	CLERK RECORDS MGT SUPPLEMENT	3,500	3,500	-	(3,500)
10-300-205	J.P. COURT SECURITY FEE	2,500	2,500	513	(1,987)
10-300-206	COURTHOUSE SECURITY FEE	7,000	7,000	1,551	(5,449)
10-300-207	LAW LIBRARY REVENUE	800	800	-	(800)
10-300-208	COUNTY FINES/CLERK	42,000	42,000	6,821	(35,179)
10-300-214	RESTITUTION FEES	-	-	2,947	2,947
10-300-215	OMNI FEE - COUNTY REVENUE	2,000	2,000	2,515	515
10-300-220	WORKERS COMP REIMBURSEMENT	-	-	-	-
10-300-222	UTILITIES PERMITS	-	-	3,100	3,100
10-300-224	INDIGENT FORMULA GRANT	5,000	5,000	-	(5,000)
10-300-225	BOND FORFEITURE FEES	-	-	2,922	2,922
10-300-331	CD REVENUE	3,000	3,000	1,848	(1,152)
10-300-333	JAIL-PAY PHONE REVENUE/CALLING CAR	-	-	4,193	4,193
10-300-334	VENDING MACHINES REVENUE	250	250	-	(250)
10-300-335	PILT PROGRAM REVENUE	-	-	176,127	176,127
10-300-336	STATE EXCESS CONTRIBUTIONS	-	-	-	-
10-300-337	EXCESS CONTRIBUTION RGCOG	-	-	-	-
10-300-338	FAX/COPIES REVENUE - CO.JUDGE	10	10	-	(10)
10-300-339	FEES OF OFFICE - SHERIFF	2,000	2,000	1,967	(33)
10-300-340	CONSTABLE CIVIL PORCESS FEES	-	-	-	-
10-300-341	INSURANCE CLAIM FUNDS	-	-	-	-
10-300-342	UNEMPLOYMENT COMPENSATION	-	-	-	-
10-300-343	SAVINGS ACCOUNT	490,295	490,295	-	(490,295)
10-300-346	UNBUDGETED REVENUE	-	-	20,000	20,000
10-300-505	SHERIFF PROCEEDS FROM TAX SALE OF LANE	-	-	-	-
10-300-510	SALES TAX COMMISSION REVENUE	-	-	5,692	5,692
10-300-515	HAVA GRANT REVENUE	-	-	30,000	30,000
10-300-518	U.S. DISTRICT COURT RESTITUTION	-	-	-	-
10-300-xxx	CAPITAL IMPROVEMENTS CONTRIBUTION	-	-	-	-
10-300-xxx	Suspense	-	-	(15,924)	(15,924)
10-300-517	GROSS WEIGHT AXEL	-	-	70,339	70,339
	GENERAL FUND REVENUE	<u>5,663,795</u>	<u>5,663,795</u>	<u>5,495,551</u>	<u>(168,244)</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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
400	COUNTY JUDGE				
===	=====				
10-400-100	SALARY - COUNTY JUDGE	68,601	68,601	68,601	-
10-400-103	STATE SALARY SUPPLEMENT E	25,200	25,200	25,200	-
10-400-104	LONGEVITY	500	500	500	-
10-400-105	SALARY - SECRETARY	50,079	50,079	50,079	-
10-400-118	CELL PHONE ALLOTMENT	600	600	600	-
10-400-200	FICA EXPENSE	11,091	11,091	11,090	1
10-400-205	TCDRS EXPENSE	10,149	10,149	13,193	(3,044)
10-400-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	15,153	246
10-400-300	TELEPHONE EXPENSE	1,250	1,250	27	1,223
10-400-305	POSTAGE EXPENSE	300	300	102	198
10-400-310	CAPITAL OUTLAY	1,500	1,500	3,375	(1,875)
10-400-315	CONTINUING EDUCATION	6,000	6,000	3,071	2,929
10-400-900	VEHICLE - LEASE	9,718	9,718	-	9,718
	COUNTY JUDGE	<u>200,387</u>	<u>200,387</u>	<u>190,991</u>	<u>9,396</u>
401	COMMISSIONERS COURT				
===	=====				
10-401-101	SALARY-COMMISSIONER PCT 1	29,273	29,273	26,120	3,153
10-401-102	SALARY-COMMISSIONER PCT 2	29,273	29,273	29,273	-
10-401-103	SALARY-COMMISSIONER PCT 3	29,273	29,273	29,273	-
10-401-104	SALARY-COMMISSIONER PCT 4	29,273	29,273	29,273	-
10-401-105	LONGEVITY	1,400	1,400	1,500	(100)
10-401-200	FICA EXPENSE	9,137	9,137	10,610	(1,473)
10-401-205	TCDRS EXPENSE	8,361	8,361	10,806	(2,445)
10-401-215	MEDICAL INSURANCE EXPENSE	30,797	30,797	28,488	2,309
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310	CAPITAL OUTLAY	6,000	6,000	7,430	(1,430)
10-401-450	UNIFORMS (PY Chevron Van)	-	-	353	(353)
10-401-600	SUMMER READING PROGRAM /MURAL	2,500	2,500	1,260	1,240
10-401-700	INDEPENDENT AUDIT CONTRACT	32,000	32,000	26,294	5,706
10-401-701	HEALTH OFFICER	4,800	4,800	4,800	-
10-401-702	UNEMPLOYMENT	7,000	7,000	2,969	4,031
10-401-703	COMPUTER TECHNICIAN	-	-	-	-
10-401-704	PRINTING & ADVERTISING	6,000	6,000	7,816	(1,816)
10-401-705	CITY - COUNTY LIBRARY	66,000	66,000	66,000	-
10-401-706	LAW LIBRARY	10,000	10,000	5,786	4,214
10-401-707	HISTORICAL MUSEUM	9,000	9,000	9,000	-
10-401-708	HISTORICAL COMMISSION	-	-	-	-
10-401-709	CHRISTIAN SHELTER	9,000	9,000	9,000	-
10-401-710	LIABILITY INSURANCE	90,000	90,000	109,523	(19,523)
10-401-711	FIRE MARSHALL	600	600	600	-
10-401-712	WORKER'S COMP	2,000	2,000	-	2,000
10-401-713	CHILD WELFARE BOARD	1,000	1,000	1,000	-
10-401-714	GENERAL FUND CONTINGENCY	60,000	60,000	36,696	23,304
10-401-715	BANK FEES	1,500	1,500	-	1,500
10-401-718	MEMBERSHIP DUES	10,000	10,000	12,073	(2,073)
10-401-719	PART-TIME STUDENT HELP	4,000	4,000	15,840	(11,840)
10-401-720	METAL DETECTOR/SPECIALIST	41,600	41,600	61,380	(19,780)
10-401-721	HIGH POINT SOIL & WATER CONS.D.#230	1,000	1,000	1,000	-
10-401-722	Far West Tx Public Defender	15,000	15,000	-	15,000
10-401-723	DAY CARE CENTER	16,000	16,000	16,000	-
10-401-724	NUTRITION CENTER MATCH	189,069	189,069	-	189,069
10-401-725	JUVENILE PROBATION MATCH	27,746	27,746	20,539	7,207
10-401-726	TDEM REIMBURSEMENT	-	-	-	-
	COMMISSIONERS COURT	<u>781,002</u>	<u>781,002</u>	<u>583,102</u>	<u>197,900</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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	18,928	18,928	13,702	5,226
10-402-200	FICA EXPENSE	1,448	1,448	1,013	435
10-402-205	TCDRS EXPENSE	1,325	1,325	1,249	76
10-402-300	TELEPHONE EXPENSE	2,000	2,000	1,737	263
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	3,000	3,000	713	2,287
	HIGHWAY PATROL	<u>26,701</u>	<u>26,701</u>	<u>18,414</u>	<u>8,287</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	69,024	69,024	69,024	-
10-403-101	SALARY-DEPUTY 6	41,895	41,895	41,895	-
10-403-102	SALARY-DEPUTY 5	55,022	55,022	53,734	1,288
10-403-103	SALARY-DEPUTY 1	39,900	39,900	39,900	-
10-403-104	SALARY-DEPUTY 2	39,900	39,900	27,133	12,767
10-403-105	SALARY-DEPUTY 3	55,022	55,022	55,022	-
10-403-106	SALARY-DEPUTY 4	47,165	47,165	33,014	14,151
10-403-107	SALARY-JAIL ADMIN.	50,079	50,079	50,079	-
10-403-108	SALARY-DISPATCH ADMIN.	47,165	47,165	47,165	-
10-403-109	SALARY-JAIL-DISP 1	38,681	38,681	38,681	-
10-403-110	SALARY-JAIL-DISP 2	35,339	35,339	35,338	1
10-403-111	SALARY-P/T DISPATCH 1	31,668	31,668	31,668	-
10-403-112	SALARY-P/T DISPATCH 2	30,160	30,160	27,956	2,204
10-403-113	SALARY-P/T DISPATCH 3	31,688	31,688	25,737	5,951
10-403-114	SALARY-COOK	33,280	33,280	29,972	3,308
10-403-115	SALARY-P/T COOK 1	30,160	30,160	11,259	18,901
10-403-116	SALARY-P/T COOK 2	22,160	22,160	8,872	13,288
10-403-117	COMP. TIME SHERIFF'S DEPT.	20,000	20,000	64,489	(44,489)
10-403-118	CELL PHONE ALLOTMENT	600	600	600	-
10-403-119	SALARY - SECRETARY	31,668	31,668	31,051	617
10-403-120	LONGEVITY	4,250	4,250	3,600	650
10-403-121	SALARY - DEPUTY 7	43,990	43,990	43,990	-
10-403-122	SALARY - JAIL DISP 3	31,668	31,668	30,160	1,508
10-403-123	SALARY - DEPUTY 8	43,990	43,990	43,990	-
10-403-124	SALARY - DEPUTY 9	39,900	39,900	38,000	1,900
10-403-125	SALARY - DEPUTY 10	47,165	47,165	47,165	-
10-403-126	DISPATCH	31,668	31,668	30,924	744
10-403-127	DISPATCH	30,160	30,160	29,000	1,160
10-403-128	FLOATER	22,175	22,175	4,741	17,434
10-403-130	OPERATION STONEGARDEN	-	-	-	-
10-403-200	FICA EXPENSE	76,907	76,907	75,614	1,293
10-403-205	TCDRS EXPENSE	70,373	70,373	90,382	(20,009)
10-403-215	MEDICAL INSURANCE EXPENSE	192,484	192,484	163,661	28,823
10-403-300	TELEPHONE EXPENSE	6,500	6,500	6,567	(67)
10-403-301	INMATE CALLING CARD EXPENSE	500	500	-	500
10-403-302	CAR LEASE PURCHASE PAYMENTS	-	-	-	-
10-403-303	PRINTER/INK	-	-	14,440	(14,440)
10-403-305	POSTAGE EXPENSE	600	600	766	(166)
10-403-310	CAPITAL OUTLAY/ VEHICLE	80,000	80,000	193,835	(113,835)
10-403-311	COPSYNC SOFTWARE LICENSE	-	-	1,685	(1,685)
10-403-315	CONT. EDUCATION-SHERIFF'S DEPT.	8,000	8,000	5,967	2,033
10-403-316	BODY ARMOR	-	-	-	-
10-403-320	INDIGENT PRISONERS MED. EXPENSE	50,000	50,000	24,035	25,965
10-403-322	JAIL BONDS	2,000	2,000	2,462	(462)
10-403-323	UNIFORMS - SHERIFF'S DEPT.	6,000	6,000	6,629	(629)
10-403-350	MAINT. & SUPPLIES	50,000	50,000	99,835	(49,835)
10-403-351	JAIL SUPPLIES	22,000	22,000	25,426	(3,426)

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-403-365	PRISONERS' FOOD EXPENSE	70,000	70,000	67,344	2,656
10-403-400	FUEL & TRAVEL SHERIFF	35,000	35,000	61,471	(26,471)
10-403-401	AUTO REPAIRS	45,000	45,000	28,120	16,880
10-403-402	LEOSE-SHERIFF DEPT.	-	-	-	-
10-403-403	SUPPLIMENTAL BUDGET (REEVES CO)	-	-	-	-
10-403-404	SCAAP AWARD EXPENSE	-	-	-	-
	COUNTY SHERIFF	1,760,906	1,760,906	1,862,398	(101,492)

404 COUNTY-DISTRICT CLERK

10-404-100	SALARY - COUNTY-DISTRICT CLERK	69,024	69,024	69,024	-
10-404-105	SALARY - CHIEF DEPUTY	50,079	50,079	50,079	-
10-404-106	SALARY - DEPUTY	41,937	41,937	41,937	-
10-404-107	SALARY - DEPUTY	32,273	32,273	22,598	9,675
10-404-108	LONGEVITY	2,750	2,750	2,750	-
10-404-109	RECORDS MGT. SUPPLEMENT	3,500	3,500	1,750	1,750
10-404-200	FICA EXPENSE	15,263	15,263	14,243	1,020
10-404-205	TCDRS EXPENSE	13,966	13,966	17,152	(3,186)
10-404-215	MEDICAL INSURANCE EXPENSE	30,797	30,797	27,747	3,050
10-404-300	TELEPHONE EXPENSE	500	500	-	500
10-404-302	E-RECORDS CONVERSION	10,000	10,000	8,000	2,000
10-404-305	POSTAGE EXPENSE	5,000	5,000	2,551	2,449
10-404-310	CAPITAL OUTLAY	4,000	4,000	1,212	2,788
10-404-315	CONT. EDUCATION	5,000	5,000	1,914	3,086
10-404-900	CMS ANNUAL SUPPORT FEE	4,000	4,000	4,150	(150)
	COUNTY-DISTRICT CLERK	288,089	288,089	265,107	22,982

405 TAX ASSESSOR COLLECTOR

10-405-100	SALARY - TAX ASSESSOR COLLECTOR	65,737	65,737	65,737	-
10-405-105	SALARY - CHIEF DEPUTY	50,079	50,079	50,079	-
10-405-106	SALARY - DEPUTY	-	-	-	-
10-405-110	SALARY - PART-TIME HELP	30,160	30,160	30,044	116
10-05-111	LONGEVITY	700	700	700	-
10-405-200	FICA EXPENSE	11,293	11,293	11,070	223
10-405-205	TCDRS EXPENSE	10,334	10,334	13,336	(3,002)
10-405-215	MEDICAL INSURANCE EXPENSE	23,100	23,100	22,730	370
10-405-300	TELEPHONE EXPENSE	350	350	-	350
10-405-305	POSTAGE EXPENSE	6,000	6,000	3,216	2,784
10-405-306	VOTER REGISTRATION EXPENSE	1,780	1,780	372	1,408
10-405-310	CAPITAL OUTLAY	1,500	1,500	2,186	(686)
10-405-312	PRITCHARD & ABBOTT CONTRACT	21,495	21,495	33,038	(11,543)
10-405-313	MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315	CONT. EDUCATION	6,000	6,000	7,629	(1,629)
	TAX ASSESSOR COLLECTOR	228,528	228,528	240,137	(11,609)

406 COUNTY ATTORNEY

10-406-100	SALARY - COUNTY ATTORNEY	65,737	65,737	65,737	-
10-406-103	STATE SALARY -H.B. 804	28,000	28,000	28,000	-
10-406-105	SALARY-PARA/CT.COORDINATOR	51,733	51,733	51,733	-
10-406-106	LONGEVITY	2,000	2,000	2,000	-
10-406-200	FICA EXPENSE	11,281	11,281	11,208	73
10-406-205	TCDRS EXPENSE	10,323	10,323	13,400	(3,077)
10-406-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	15,153	246
10-406-300	TELEPHONE EXPENSE	350	350	-	350
10-406-305	POSTAGE EXPENSE	150	150	16	134

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-406-310	CAPITAL OUTLAY	1,500	1,500	902	598
10-406-315	CONT. EDUCATION	6,000	6,000	2,895	3,105
10-406-320	STATE SALARY-H.B.804	-	-	-	-
	COUNTY ATTORNEY	<u>192,473</u>	<u>192,473</u>	<u>191,044</u>	<u>1,429</u>
407	COUNTY TREASURER				
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10-407-100	SALARY-COUNTY TREASURER	65,209	65,209	65,737	(528)
10-407-110	SALARY-ASSISTANT TREASURER	50,079	50,079	50,079	-
10-407-111	LONGEVITY	750	750	700	50
10-407-200	FICA EXPENSE	8,917	8,917	9,064	(147)
10-407-205	TCDRS EXPENSE	8,160	8,160	10,599	(2,439)
10-407-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	15,153	246
10-407-300	TELEPHONE EXPENSE	300	300	20	280
10-407-305	POSTAGE EXPENSE	500	500	848	(348)
10-407-310	CAPITAL OUTLAY	4,000	4,000	3,156	844
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,738	3,730	8
10-407-315	CONTINUING EDUCATION	6,000	6,000	4,559	1,441
	COUNTY TREASURER	<u>163,052</u>	<u>163,052</u>	<u>163,645</u>	<u>(593)</u>
408	COUNTY AUDITOR				
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10-408-100	SALARY - COUNTY AUDITOR	72,926	72,926	72,926	-
10-408-105	SALARY-ASSISTANT AUDITOR	50,906	50,906	50,905	1
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-111	LONGEVITY	750	750	750	-
10-408-200	FICA EXPENSE	9,549	9,549	9,530	19
10-408-205	TCDRS EXPENSE	8,738	8,738	11,332	(2,594)
10-408-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	15,153	246
10-408-300	TELEPHONE EXPENSE	300	300	164	136
10-408-305	POSTAGE EXPENSE	500	500	18	482
10-408-310	CAPITAL OUTLAY	2,000	2,000	298	1,702
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	3,738	3,854	(116)
10-408-315	CONT. EDUCATION	6,000	6,000	5,365	635
	COUNTY AUDITOR	<u>170,806</u>	<u>170,806</u>	<u>170,295</u>	<u>511</u>
409	JUDICIAL LAW				
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10-409-101	SALARY-JP 1	65,738	65,738	65,737	1
10-409-102	SALARY-JP 2	25,222	25,222	25,222	-
10-409-103	SALARY JP 3	35,389	35,389	35,389	-
10-409-104	SALARY JP 4	23,097	23,097	10,216	12,881
10-409-105	SALARY - CLERK JP1	50,079	50,079	50,079	-
10-409-110	SALARY - CLERK II JP1	33,786	33,786	28,937	4,849
10-409-114	SALARY - PART TIME	19,874	19,874	1,894	17,980
10-409-115	SALARY-CLERK JP3	32,273	32,273	32,273	-
10-409-116	LONGEVITY "SALARY - PART TIME JP3"	19,110	19,110	18,512	598
10-409-119	LONGEVITY	3,050	3,050	3,050	-
10-409-200	FICA EXPENSE	23,498	23,498	20,590	2,908
10-409-205	TCDRS EXPENSE	21,502	21,502	24,656	(3,154)
10-409-215	MEDICAL INSURANCE EXPENSE	53,895	53,895	46,739	7,156
10-409-300	TELEPHONE EXPENSE	6,000	6,000	1,976	4,024
10-409-305	POSTAGE EXPENSE	6,000	6,000	7,853	(1,853)
10-409-310	CAPITAL OUTLAY JP#1	1,200	1,200	1,647	(447)
10-409-311	CAPITAL OUTLAY JP#2	700	700	-	700
10-409-312	CAPITAL OUTLAY JP#3	700	700	216	484
10-409-313	CAPITAL OUTLAY JP#4	700	700	17,490	(16,790)

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-409-314	JP 1 CONT. ED.	4,200	4,200	1,965	2,235
10-409-315	JP 2 CONT. ED.	2,000	2,000	-	2,000
10-409-316	JP 3 CONT. ED.	3,000	3,000	898	2,102
10-409-317	JP 4 CONT. ED.	2,000	2,000	1,080	920
10-409-360	AUTOPSY EXPENSE	60,000	60,000	89,605	(29,605)
10-409-365	NETData Software Maintenance	20,000	20,000	50,000	(30,000)
10-409-366	CONST.PRCT.#4 FUEL	-	-	-	-
10-409-367	CONST.PRCT.#2 FUEL	-	-	-	-
10-409-368	COPIER LEASE - JP 1	4,000	4,000	3,929	71
	JUDICIAL LAW	<u>517,013</u>	<u>517,013</u>	<u>539,953</u>	<u>(22,940)</u>

410 JURY

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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/FORMUAL GR	11,000	11,000	8,893	2,107
10-410-200	FICA EXPENSE	200	200	-	200
10-410-365	COURT COSTS	10,000	10,000	364	9,636
10-410-366	JURIES & RELATED EXPENSES	8,000	8,000	8,463	(463)
	JURY	<u>47,565</u>	<u>47,565</u>	<u>28,220</u>	<u>19,345</u>

411 BUILDING MAINTENANCE

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10-411-105	SALARY - BUILDING MAINTENANCE 1	38,120	38,120	38,120	-
10-411-106	SALARY - BUILDING MAINTENANCE 2	38,984	38,984	38,984	-
10-411-107	SALARY - BUILDING MAINTENANCE 3	39,312	39,312	39,312	-
10-411-108	SALARIES - PART/TIME	18,928	18,928	8,567	10,361
10-411-109	SALARIES - PART/TIME	18,928	18,928	12,740	6,188
10-411-110	SALARIES - PART/TIME	18,928	18,928	16,744	2,184
10-411-111	SALARIES - PART/TIME	25,057	25,057	13,313	11,744
10-411-112	LONGEVITY	350	350	350	-
10-411-200	FICA EXPENSE	13,745	13,745	12,784	961
10-411-205	TCDRS EXPENSE	12,578	12,578	15,269	(2,691)
10-411-215	MEDICAL INSURANCE EXPENSE	23,099	23,099	30,306	(7,207)
10-411-310	CAPITAL OUTLAY	-	-	-	-
10-411-350	SUPPLIES - JANITORIAL	8,000	8,000	7,258	742
10-411-355	REPAIRS & REPLACEMENTS	25,000	25,000	33,169	(8,169)
10-411-370	UTILITIES	70,000	70,000	78,074	(8,074)
10-411-400	FUEL - BUILDING MAINTENANCE	6,000	6,000	12,728	(6,728)
	BUILDING MAINTENANCE	<u>357,029</u>	<u>357,029</u>	<u>357,718</u>	<u>(689)</u>

412 394TH DISTRICT COURT

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10-412-105	SALARY - 394TH DIST. JUDGE	3,900	3,900	2,700	1,200
10-412-110	SALARY - COURT REPORTER	11,597	11,597	-	11,597
10-412-115	SALARY - COURT COORDINATOR	8,901	8,901	8,901	-
10-412-200	FICA EXPENSE	1,866	1,866	961	905
10-412-205	TCDRS EXPENSE	1,708	1,708	1,141	567
10-412-210	WORKER'S COMP.	53	53	-	53
10-412-215	MEDICAL INSURANCE EXPENSE	1,865	1,865	-	1,865
10-412-220	LIBILITY INS.	330	330	300	30
10-412-225	UNEMPLOYMENT FUND	580	580	-	580
10-412-300	TELEPHONE EXPENSE	750	750	232	518
10-412-305	POSTAGE EXPENSE	200	200	7	193

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-412-310	CAPITAL OUTLAY	389	389	-	389
10-412-312	JUDGE'S LIBRARY	700	700	17	683
10-412-314	VISITING JUDGES	1,015	1,015	-	1,015
10-412-315	CONT. EDUCATION	388	388	340	48
10-412-350	SUPPLIES	250	250	324	(74)
10-412-370	UTILITIES	385	385	-	385
10-412-398	COURT REPORTER SUPPLEMENT	-	-	955	(955)
10-412-399	VISITING COURT REPORTER	-	-	-	-
10-412-400	COURT REPORTER EXPENSES	1,860	1,860	-	1,860
10-412-401	TECHNOLOGY MAINTENANCE	135	135	-	135
10-412-402	JUDICIAL ADMIN. DISTRICT	340	340	-	340
10-412-900	MISCELLANEOUS EXPENSE	350	350	348	2
	394TH DISTRICT COURT	37,562	37,562	16,226	21,336
413	EXTENSION SERVICE				
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10-413-105	SALARY - EXTENSION AGENT	14,518	14,518	14,518	-
10-413-110	SALARY - PART-TIME HELP	19,110	19,110	8,006	11,104
10-413-200	FICA EXPENSE	2,572	2,572	1,723	849
10-413-205	TCDRS EXPENSE	2,354	2,354	676	1,678
10-413-300	TELEPHONE EXPENSE	200	200	15	185
10-413-305	POSTAGE EXPENSE	200	200	26	174
10-413-310	CAPITAL OUTLAY	500	500	833	(333)
10-413-311	TRAVEL	6,000	6,000	5,928	72
10-413-315	CONT. EDUCATION	2,000	2,000	4,009	(2,009)
10-413-900	MISCELLANEOUS EXPENSE	-	-	-	-
10-413-316	PROMO/EDU EXPENSE	1,000	1,000	2,464	(1,464)
	EXTENSION SERVICE	48,454	48,454	38,198	10,256
414	CONSTABLES				
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10-414-100	SALARY - CONSTABLE	-	-	-	-
10-414-104	SALARY - CONSTABLE 2	56,052	56,052	56,052	-
10-414-105	SALARY - CONSTABLE 3	18,858	18,858	18,858	-
10-414-106	LONGEVITY	1,500	1,500	1,500	-
10-414-200	FICA EXPENSE	5,842	5,842	5,765	77
10-414-205	TCDRS EXPENSE	5,345	5,345	6,943	(1,598)
10-414-215	MEDICAL INSURANCE EXPENSE	-	-	7,577	(7,577)
10-414-300	FUEL/AUTO REPAIR CONST. 2	-	-	311	(311)
10-414-301	FUEL/AUTO REPAIR CONST. 3	5,000	5,000	-	5,000
10-414-302	FUEL/AUTO REPAIR CONST. 1	-	-	57,126	(57,126)
	EXTENSION SERVICE	92,597	92,597	154,132	(61,535)
415	AIRPORT				
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10-415-353	IMPROVEMENTS - AIRPORT	1,750	1,750	1,113	637
10-415-370	UTILITIES - AIRPORT	6,000	6,000	9,432	(3,432)
10-415-900	MISCELLANEOUS EXPENSES	500	500	660	(160)
	AIRPORT	8,250	8,250	11,205	(2,955)
417	VETERANS MEMORIAL PARK				
====	=====				
10-417-110	SALARY - PART TIME	-	-	-	-
10-447-200	FICA EXPENSE	-	-	-	-
10-417-353	IMPROVEMENTS - VET.MEM.PARK	5,500	5,500	5,685	(185)
10-417-370	UTILITIES - VET.MEM.PARK	12,000	12,000	12,603	(603)

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, 2022

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	VETERANS MEMORIAL PARK	17,500	17,500	18,288	(788)
418	RED SOX FIELD				
===	=====				
10-418-370	UTILITIES	5,000	5,000	2,485	2,515
10-418-371	IMPROVEMENTS	5,000	5,000	1,480	3,520
	RED SOX FIELD	10,000	10,000	3,965	6,035
421	CEMETERY				
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10-421-100	SALARY - CEMETERY	44,714	44,714	44,714	-
10-421-110	PART-TIME HELP	20,715	20,715	20,377	338
10-421-115	LONGEVITY	550	550	550	-
10-421-200	FICA EXPENSE	4,631	4,631	4,949	(318)
10-421-205	TCDRS EXPENSE	4,237	4,237	5,971	(1,734)
10-421-350	SUPPLIES - CEMETERY	2,500	2,500	5,296	(2,796)
10-421-353	IMPROVEMENTS - CEMETERY	14,000	14,000	11,741	2,259
10-421-370	UTILITIES - CEMETERY	14,000	14,000	4,884	9,116
10-421-400	PEST CONTROL	2,500	2,500	-	2,500
10-421-900	MONTHLY ALLOTMENT-GATEKEEPER	-	-	-	-
	CEMETERY	107,847	107,847	98,482	9,365
423	VETERANS OFFICER				
===	=====				
10-423-105	SALARY - VETERANS OFFICER	-	-	-	-
10-423-200	FICA EXPENSE	-	-	-	-
10-423-350	SUPPLIES - VETERANS OFFICE	2,000	2,000	-	2,000
10-423-315	CONT.EDUCATION - VETERANS OFFICER	-	-	-	-
	VETERANS OFFICER	2,000	2,000	-	2,000
425	EMERGENCY MANAGEMENT				
===	=====				
10-425-100	SALARY-EMERGENCY MGNT.	6,869	6,869	6,869	-
10-425-105	CONSULTANT SALARY	4,800	4,800	4,800	-
10-425-200	FICA EXPENSE	893	893	893	-
10-425-205	TCDRS EXPENSE	-	-	1,065	(1,065)
10-425-215	MEDICAL INSURANCE EXPENSE	7,699	7,699	7,577	122
10-425-350	SUPPLIES EXPENSE	500	500	-	500
10-425-400	FUEL EXPENSE	1,000	1,000	444	556
10-425-500	EMERGENCY MGNT. EXPENSE	3,500	3,500	-	3,500
	EMERGENCY MANAGEMENT	25,261	25,261	21,648	3,613
435	205TH DIST. COURT				
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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	341	(52)
10-435-900	MISC. EXPENSE - RMP	1,000	1,000	2,467	(1,467)
	205TH DIST. COURT	5,735	5,735	6,822	(1,087)
436	BOYS & GIRLS CLUB				
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10-436-105	PART-TIME HELP	20,715	20,715	8,276	12,439
10-436-106	PART-TIME HELP	20,715	20,715	8,276	12,439

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-436-200	FICA EXPENSE	3,019	3,019	1,266	1,753
10-436-205	TCDRS EXPENSE	-	-	1,521	(1,521)
10-436-300	TELEPHONE EXPENSE	1,500	1,500	-	1,500
10-436-310	CAPITAL OUTLAY GYM FLOOR	-	-	-	-
10-436-350	SUPPLIES	3,000	3,000	4,025	(1,025)
10-436-355	REPAIRS & REPLACEMENTS	-	-	4,182	(4,182)
10-436-370	UTILITIES	8,000	8,000	7,752	248
	BOYS & GIRLS CLUB	56,949	56,949	35,298	21,651

440 NON-DEPATMENTAL

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10-440-114	SYSTEM IMAGING - LEASE	15,000	15,000	11,858	3,142
10-440-200	FICA EXPENSE	1,000	1,000	453	547
10-440-205	TCDRS EXPENSE	500	500	-	500
10-440-300	COURTHOUSE TELEPHONE EXPENSE	30,500	30,500	13,611	16,889
10-440-312	Computer Tech/ Internet Expense	30,500	30,500	54,437	(23,937)
10-440-314	VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	890	2,110
10-440-601	ELECTION EXPENSE	25,000	25,000	21,341	3,659
10-440-602	HAVA-ELECTION EXPENSE	9,715	9,715	-	9,715
10-440-603	PAUPERS BURIAL/ EXPENSES	6,000	6,000	1,300	4,700
10-440-604	EMPLOYEE MORALE	1,000	1,000	2,591	(1,591)
10-440-605	APPRAISAL DISTRICT	67,914	67,914	43,361	24,553
10-440-606	REPEATER LEASE SITE	13,836	13,836	7,926	5,910
10-440-607	POST OFFICE BOX RENTALS	1,000	1,000	1,329	(329)
10-440-608	EMPLOYEE APPRECIATION DINNER	3,000	3,000	6,717	(3,717)
10-440-609	PRIMARY ELECTION EXPENSE	1,000	1,000	2,015	(1,015)
10-440-610	LEASE POSTAGE METER	4,320	4,320	16,733	(12,413)
10-440-611	TRAPPER	34,800	34,800	34,800	-
10-440-612	HH&H OFFICE MAINT.	4,750	4,750	58	4,692
10-440-617	ADULT PROBATION	1,500	1,500	6	1,494
10-440-621	OFFICE SUPPLIES	18,000	18,000	18,146	(146)
10-440-623	CHRISTMAS DECORATIONS	1,000	1,000	2,624	(1,624)
10-440-625	RECORDS MANAGEMENT	10,000	10,000	5,924	4,076
10-440-627	PUBLIC TRAINING SERVICE EXPENSE	500	500	-	500
10-440-628	EMPLOYEE FLU VACCINATIONS	1,550	1,550	1,310	240
10-440-629	SHERIFF'S TAX SALE	-	-	31,110	(31,110)
10-440-630	941 REPORT EXPENSE	-	-	-	-
10-440-631	COUNTY FOOD BANK	6,600	6,600	6,100	500
10-440-632	COUNTY FOOD BANK STORAGE	-	-	-	-
10-440-633	LEASE-ELECTIONS EQUIPMENT	33,448	33,448	33,448	-
	NON-DEPATMENTAL	325,433	325,433	318,088	7,345

450 CAPITAL PROJECTS

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10-450-700	PROJECT 1-Airport Office Upgrades	20,000	20,000	28,400	(8,400)
10-450-700b	Project 1 Mower Purchase	-	-	-	-
10-450-710	PROJECT 2- SECURITY CAMERAS JAIL	20,000	20,000	25,000	(5,000)
10-450-710b	Project 2 Live stream/ wire organiz	-	-	-	-
10-450-720	PROJECT 3- CCFC WALL REPAIR	25,000	25,000	-	25,000
10-450-730	Project 4 Playground Equip. Instal	25,000	25,000	1,376	23,624
10-450-730b	Project 4 Shop Fence	-	-	-	-
10-450-731	PROJECT 5- RE-DISTRICTING	10,000	10,000	5,000	5,000
10-450-731 b	Project 5 4 H Barn	-	-	-	-
10-450-732	PROJECT 6- AIRPORT FENCING/OFFICE/	12,500	12,500	7,394	5,106
10-450-732	Project 6 FD Truck	-	-	-	-

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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-450-733	PROJECT 7- Food Pantry Match	8,275	8,275	11,828	(3,553)
10-450-733b	Project 7 COURTHOUSE SECURITY		-	-	-
10-450-734	Project 8 Courtroom furniture/ South	5,200	5,200	-	5,200
10-450-734	Project 8 Jail Improvements	-	-	-	-
10-450-735	Project 9 Community Garden/4H Barn	-	-	13,774	(13,774)
10-450-736	Project 10 Park Electrical Upgrade	-	-	15,971	(15,971)
10-450-737	Project 11- Elections Equip Upgrade	30,000	30,000	11,833	18,167
		<u>155,975</u>	<u>155,975</u>	<u>120,576</u>	<u>35,399</u>
GENERAL FUND					
	INCOME TOTALS	5,663,795	5,663,795	5,495,551	(168,244)
	EXPENSE TOTALS	<u>5,627,114</u>	<u>5,627,114</u>	<u>5,453,952</u>	<u>173,162</u>
	NET REVENUE OVER EXPENSE	36,681	36,681	41,599	4,918
	BEFORE TRANSFERS and other				
10-401-724	NUTRITION CENTER MATCH	(160,922)	(160,922)	-	160,922
10-200-200	TRANSFERS IN	-	-	-	-
10-200-220	TRANSFERS WITHIN	-	-	-	-
10-300-506	LOAN PROCEEDS	-	-	-	-
10-200-210	TRANSFERS OUT -- posted with P&L	-	-	-	-
		<u>(124,241)</u>	<u>(124,241)</u>	<u>41,599</u>	<u>165,840</u>

Expenses Grouped by Uniform Chart of Accounts:

General government	2,130,592
Justice System	942,183
Public Safety	1,488,508
Corrections and Rehabilitation	468,023
Health and Human Services	168,410
Community and Economic Development	202,748
Infrastructure and Environmental Services	53,488
	<u>5,453,952</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, 2022

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	R & B REVENUES				
===	=====				
20-300-100	ROAD & BRIDGE CURRENT TAXES	718,879	718,879	635,855	(83,024)
20-300-110	ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	22,711	12,711
20-300-150	MISCELLANEOUS REVENUE - R & B	-	-	13,285	13,285
20-300-160	UTILITIES/FACILITIES/ PERMITS	-	-	-	-
20-300-170	MOTOR VEHICLE REG. - R & B	110,000	110,000	139,873	29,873
20-300-180	INTEREST REVENUE - R & B	-	-	-	-
20-300-185	AUCTION PROCEEDS	-	-	-	-
20-300-190	LATERAL ROAD - STATE COMPTROLLER	75,000	75,000	-	(75,000)
20-300-192	REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517	SAVINGS ACCOUNT REVENUE	-	-	-	-
	R & B REVENUES	<u>913,879</u>	<u>913,879</u>	<u>811,724</u>	<u>(102,155)</u>
500	COUNTY BARN				
===	=====				
20-500-101	SALARIES - COUNTY BARN		-	-	-
20-500-102	SALARY	63,519	63,519	63,519	-
20-500-103	SALARY	41,278	41,278	41,278	-
20-500-104	SALARY	41,278	41,278	41,278	-
20-500-105	SALARY	47,940	47,940	47,940	-
20-500-106	SALARY	41,278	41,278	41,278	-
20-500-107	SALARY	41,782	41,782	41,782	-
20-500-110	SALARY-PART TIME	-	-	1,962	(1,962)
20-500-111	LONGEVITY	3,000	3,000	2,400	600
20-500-115	SOLID WASTE MGMT COORDINATOR	-	-	-	-
20-500-118	CELL PHONE ALLOTMENT	600	600	600	-
20-500-200	FICA EXPENSE	23,550	23,550	21,461	2,089
20-500-205	TCDRS EXPENSE	21,549	21,549	25,656	(4,107)
20-500-215	MEDICAL INSURANCE EXPENSE	61,595	61,595	45,459	16,136
20-500-300	TELEPHONE	1,700	1,700	1,313	387
20-500-310	CAPITAL OUTLAY	7,000	-	433	(433)
20-500-315	CONT. EDUCATION	1,000	1,000	-	1,000
20-500-350	MAINT. & SUPPLIES	8,000	8,000	12,752	(4,752)
20-500-351	SAFETY SUPPLIES	2,000	2,000	-	2,000
20-500-370	UTILITIES	6,000	6,000	3,474	2,526
20-500-271	UNIFORMS	3,000	3,000	2,821	179
20-500-400	FUEL - COUNTY BARN	10,000	10,000	1,627	8,373
	COUNTY BARN	<u>426,069</u>	<u>419,069</u>	<u>397,033</u>	<u>22,036</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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,500	1,500	-	1,500
20-505-315	PREC.1 CONT. ED.	3,500	3,500	1,830	1,670
20-505-350	MAINT. & SUPPLIES	4,500	4,500	267	4,233
20-505-400	FUEL - PREC. #1	10,300	10,300	17,300	(7,000)
	PRECINCT #-1	<u>19,800</u>	<u>19,800</u>	<u>19,397</u>	<u>403</u>
510	PRECINCT #-2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	-	-
20-510-315	PREC.2 CONT. ED.	3,000	3,000	1,830	1,170
20-510-350	MAINT. & SUPPLIES	4,500	4,500	1,357	3,143
20-510-400	FUEL - PREC. #2	7,800	7,800	7,541	259
	PRECINCT #-2	<u>15,300</u>	<u>15,300</u>	<u>10,728</u>	<u>4,572</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	2,190	8,110
	PRECINCT #-4	<u>15,300</u>	<u>15,300</u>	<u>2,190</u>	<u>13,110</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	2,065	935
20-520-350	MAINT. & SUPPLIES	1,000	1,000	474	526
20-520-370	UTILITIES	-	-	-	-
20-515-400	FUEL - PREC. #4	10,300	10,300	19,806	(9,506)
	PRECINCT #-4	<u>15,300</u>	<u>15,300</u>	<u>22,345</u>	<u>(7,045)</u>
540	NON-DEPARTMENTAL				
===	=====				
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	50,000	50,000	4,945	45,055
20-540-600	R & B SUPPLIES	28,542	28,542	21,305	7,237
20-540-601	WATER SHED REPAIRS	7,000	7,000	-	7,000
20-540-603	HEAVY EQUIPMENT	273,567	273,567	32,714	240,853
20-540-702	UNEMPLOYMENT	3,000	3,000	2,197	803
	NON-DEPARTMENTAL	<u>362,109</u>	<u>362,109</u>	<u>61,161</u>	<u>300,948</u>
	ROAD & BRIDGE FUND				
	INCOME TOTALS	913,879	913,879	811,724	(102,155)
	EXPENSE TOTALS	<u>853,878</u>	<u>846,878</u>	<u>512,854</u>	<u>334,024</u>
	INCOME AND EXPENSE BEFORE:	60,001	67,001	298,870	231,869
20-540-302	SAVINGS REIMBURSEMENT (MACHINERY)	(60,000)	(60,000)	-	60,000
20-540-302	TRANSFER OUT	-	-	-	-
		<u>1</u>	<u>7,001</u>	<u>298,870</u>	<u>291,869</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, 2022

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
300	NUTRITION CENTER REVENUE -45				
===	=====				
45-300-110	CONTRACT INCOME - TITLE III RGCOG	150,000	150,000	354,342	204,342
45-300-111	TDA GRANT INCOME	-	-	-	-
45-300-120	PROGRAM INCOME - DOOR	150	150	2,447	2,297
45-300-130	PROGRAM INCOME - DELIVERY	100	100	1,347	1,247
45-300-140	CENTER RENTAL	200	200	-	(200)
45-300-210	DONATIONS	200	200	1,980	1,780
45-300-500	RGCPG REIMBURSEMENT	-	-	92,627	92,627
45-300-901	TRANSFER FROM GENERAL FUND	-	-	-	-
	NUTRITION CENTER REVENUE -45	<u>150,650</u>	<u>150,650</u>	<u>452,743</u>	<u>302,093</u>
550	NUTRITION CENTER EXPENSES -45				
=====	=====				
45-550-105	SALARY - N/C DIRECTOR	36,888	36,888	36,888	-
45-550-106	SALARY-PART-TIME HELP A	25,043	25,043	39,960	(14,917)
45-550-107	SALARY-PART-TIME HELP B	25,043	25,043	22,343	2,700
45-550-108	SALARY-PART-TIME HELP C	25,043	25,043	18,580	6,463
45-550-109	SALARY-PART-TIME HELP D	25,043	25,043	19,079	5,964
45-550-110	SALARY-PART-TIME HELP E	25,044	25,044	16,376	8,668
45-550-200	FICA EXPENSE	12,401	12,401	11,617	784
45-550-205	TCDRS EXPENSE	11,348	11,348	13,957	(2,609)
45-550-215	MEDICAL INSURANCE EXPENSE	7,699	7,699	7,577	122
45-550-300	TELEPHONE EXPENSE	2,500	2,500	1,149	1,351
45-550-305	POSTAGE	100	100	64	36
45-550-310	CAPITAL OUTLAY	1,500	1,500	1,422	78
45-550-315	CONT. EDUCATION - N/C	350	350	-	350
45-550-350	N/C SUPPLIES	25,000	25,000	30,898	(5,898)
45-550-355	REPAIRS & REPLACEMENTS	2,000	2,000	4,144	(2,144)
45-550-370	UTILITIES EXPENSE	13,000	13,000	22,041	(9,041)
45-550-380	FOOD EXPENSE	95,000	95,000	151,950	(56,950)
45-550-400	FUEL/AUTO EXPENSE	3,217	3,217	2,154	1,063
45-550-702	UNEMPLOYMENT EXPENSE	500	500	334	166
45-550-703	Promo/Decorations	-	-	58	(58)
45-550-704	UNIFORMS	3,000	3,000	792	2,208
45-550-705	N/C REIMBURSEMENT	-	-	-	-
	NUTRITION CENTER EXPENSES -45	<u>339,719</u>	<u>339,719</u>	<u>401,383</u>	<u>(61,664)</u>
	INCOME TOTALS	150,650	150,650	452,743	302,093
	EXPENSE TOTALS	<u>339,719</u>	<u>339,719</u>	<u>401,383</u>	<u>(61,664)</u>
	INCOME AND EXPENSE BEFORE:	(189,069)	(189,069)	51,360	240,429
45-300-500	TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901	TRANSFERS OTHER	-	-	-	-
45-300-115	COUNTY MATCHING NUT. CENTER	<u>189,069</u>	<u>189,069</u>	-	<u>(189,069)</u>
	INCOME OVER (UNDER) EXPENSES	<u>-</u>	<u>-</u>	<u>51,360</u>	<u>51,360</u>

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

	Year Ended December 31									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total Pension Liability										
Service Cost	\$395,381	\$348,596	\$322,592	\$269,241	\$241,240	\$229,426	\$198,912	\$194,054	N/A	N/A
Interest on Total Pension Liability	872,465	811,295	730,111	670,031	612,433	577,953	535,817	499,911	N/A	N/A
Effect of Plan Changes	-	-	17,977	-	-	-	(42,069)	-	N/A	N/A
Effect of Assumption Changes or Inputs	(20,424)	628,199	-	-	90,984	-	80,408	-	N/A	N/A
Effect of Economic/Demographic (gains) or losses	61,347	3,616	224,359	66,556	60,140	(212,347)	35,830	29,830	N/A	N/A
Benefit Payments/Refunds of Contributions	<u>(414,022)</u>	<u>(336,362)</u>	<u>(301,835)</u>	<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>
Net Change in Total Pension Liability	894,747	1,455,344	993,204	673,361	693,430	309,654	524,534	405,426	N/A	N/A
Total Pension Liability, Beginning	<u>\$11,287,647</u>	<u>\$9,832,303</u>	<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>6,232,694</u>	<u>N/A</u>	<u>N/A</u>
Total Pension Liability, Ending (a)	<u>\$12,182,394</u>	<u>\$11,287,647</u>	<u>\$9,832,303</u>	<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>
Fiduciary Net Position										
Employer Contributions	\$262,452	\$237,221	\$252,635	\$178,769	\$152,119	\$140,089	\$128,023	\$116,937	N/A	N/A
Member Contributions	249,276	227,783	252,635	178,769	152,119	140,089	128,023	115,936	N/A	N/A
Investment Income Net of Investment Expenses	2,363,905	991,655	1,324,650	(152,483)	1,045,967	505,496	(37,401)	441,378	N/A	N/A
Benefit Payments/Refunds of Contributions	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)	N/A	N/A
Administrative Expenses	(7,126)	(7,837)	(7,313)	(6,480)	(5,453)	(5,495)	(4,936)	(5,167)	N/A	N/A
Other	<u>5,718</u>	<u>1,863</u>	<u>8,303</u>	<u>1,571</u>	<u>(147)</u>	<u>(167,049)</u>	<u>16,108</u>	<u>17,698</u>	<u>N/A</u>	<u>N/A</u>
Net Change in Fiduciary Net Position	\$2,460,203	\$1,114,323	\$1,529,075	(\$132,321)	\$1,033,238	\$327,752	(\$54,547)	\$368,413	N/A	N/A
Fiduciary Net Position, Beginning	<u>\$10,710,974</u>	<u>\$9,596,651</u>	<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>6,525,041</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position, Ending (b)	<u>\$13,171,177</u>	<u>\$10,710,974</u>	<u>\$9,596,651</u>	<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>
Net Pension Liability / (Asset), Ending = (a) - (b)	<u>(\$988,783)</u>	<u>\$576,673</u>	<u>\$235,652</u>	<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>
Fiduciary Net Position as a % of Total Pension Liability	108.12%	94.89%	97.60%	91.27%	100.42%	95.91%	95.48%	103.85%	N/A	N/A
Pensionable Covered Payroll	\$3,561,087	\$3,609,074	\$3,609,074	\$2,553,836	\$2,173,125	\$2,001,268	\$1,828,903	\$1,656,221	N/A	N/A
Net Pension Liability as a % of Covered Payroll	-27.77%	15.98%	6.53%	30.21%	-1.57%	15.27%	17.70%	-15.42%	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
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%
2019	245,417	252,635	(7,218)	3,609,074	7.0%
2020	237,221	237,221	-	3,254,040	7.3%
2021	262,452	262,452	-	3,561,087	7.4%

(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, 2021

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	18.9 years (based on contribution rate calculated in 12/31/21 valuation)

Asset valuation method	5-yr smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.

Investment rate of return	7.5%, 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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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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. 2019: New inflation, mortality and assumptions were reflected.
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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, 2019, 2020, and 2021 : No changes in plan provisions were reflected in the Schedule.
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* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the notes to Schedule.

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
AS OF SEPTEMBER 30, 2022

	<u>General Government</u>	<u>Roads & Bridges</u>	<u>Contingency Fund 91</u>	<u>Tax Claims</u>	<u>Criminal Justice</u>	<u>Combined</u>
<u>ASSETS</u>						
Cash - Checking	\$ 1,590,023	\$ 2,749,340	\$ -	\$ 5,273	\$ 628,793	\$ 4,973,429
Cash - Payroll Clearing	(40,947)	13,285	-	-	-	(27,662)
Cash - Checking Clerk	199,900	-	-	-	-	199,900
Cash - Checking Tax Assessor	56,483	-	-	-	-	56,483
Cash - JP Accounts	95,332	-	-	-	-	95,332
Cash - Savings	-	-	3,770,249	-	-	3,770,249
Certificates of Deposit	587,573	-	-	-	-	587,573
Postage Inventory and Other	(18,542)	-	-	-	-	(18,542)
Due from (to) Other Funds	212,862	-	-	-	-	212,862
Total Assets	<u>2,682,684</u>	<u>2,762,625</u>	<u>3,770,249</u>	<u>5,273</u>	<u>628,793</u>	<u>9,849,624</u>
<u>LIABILITIES</u>						
Other Liabilities	6,159	-	-	-	-	6,159
Deferred Revenue	-	-	-	-	-	-
Due to Others	200,572	-	-	-	66,923	267,495
Due to Other Funds	82,051	(82,051)	-	-	52,292	52,292
Total Liabilities	<u>288,782</u>	<u>(82,051)</u>	<u>-</u>	<u>-</u>	<u>119,215</u>	<u>325,946</u>
<u>FUND EQUITY (DEFICIT)</u>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	2,844,676	-	-	-	2,844,676
Assigned	-	-	-	5,273	-	5,273
Unassigned	2,393,902	-	3,770,249	-	509,578	6,673,729
Total Fund Equity (Deficit)	<u>2,393,902</u>	<u>2,844,676</u>	<u>3,770,249</u>	<u>5,273</u>	<u>509,578</u>	<u>9,523,678</u>
Total Liabilities and Fund Equity	<u>\$ 2,682,684</u>	<u>\$ 2,762,625</u>	<u>\$ 3,770,249</u>	<u>\$ 5,273</u>	<u>\$ 628,793</u>	<u>\$ 9,849,624</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	GENERAL	ROAD &	CONTINGENCY	TAX CLAIMS	CRIMINAL	
	GOVERNMENT	BRIDGE	FUND 91	FUND 41	JUSTICE	COMBINED
REVENUE						
10-300-100 CURRENT TAXES	\$ 4,449,902	\$ 635,855	\$ -	\$ -	\$ -	\$ 5,085,757
10-300-110 DELINQUENT TAXES	167,688	22,711	-	-	-	190,399
10-300-111 VEHICLE INVENTORY TAX	-	-	-	-	-	-
10-300-120 FEES OF OFFICE-CLERK	61,887	-	-	-	-	61,887
10-300-121 FEES OF OFFICE-TAX OFFICE	3,704	-	-	-	-	3,704
10-300-122 VAN HORN CEMETARY PAY OUT FEES	-	-	-	-	-	-
91-300-140 INTEREST ON SAVINGS	-	-	4,717	-	-	4,717
10-300-141 REIMBURSEMENTS	(5,868)	-	-	-	-	(5,868)
10-300-143 LEASE PAYMENT- AIRPORT LAND	675	-	-	-	-	675
10-300-142 QRTERLY REIMB. JUROR PAYMENTS	-	-	-	-	-	-
10-300-145 H&HS OFF RENT	11,610	-	-	-	-	11,610
10-300-162 MIXED BEVERAGE TAX ALLOCATION	12,785	-	-	-	-	12,785
10-300-165 HOT CHECK FEE	-	-	-	-	-	-
10-300-170 MOTOR VEHICLE REGISTRATIO	6,455	139,873	-	-	-	146,328
10-300-175 J. P. COURT	400,013	-	-	-	-	400,013
10-300-180 INTEREST REVENUE	15,438	-	-	28	-	15,466
10-300-185 AUCTION PROCEEDS	31,380	-	-	-	-	31,380
10-300-200 STATE SALARY SUPPLEMENT	25,271	-	-	-	-	25,271
10-300-202 LEOSE FUND/ CONSTABLE	-	-	-	-	-	-
10-300-205 J.P. COURT SECURITY FEE	513	-	-	-	-	513
10-300-206 COURTHOUSE SECURITY FEE	1,551	-	-	-	-	1,551
10-300-207 LAW LIBRARY REVENUE	-	-	-	-	-	-
10-300-208 COUNTY FINES/CLERK	6,821	-	-	-	-	6,821
10-300-214 RESTITUTION FEES	2,947	-	-	-	-	2,947
10-300-215 OMNI FEE - COUNTY REVENUE	2,515	-	-	-	-	2,515
10-300-220 WORKERS COMP REIMBURSEMENT	-	-	-	-	-	-
10-300-225 BOND FORFEITURE FEES	2,922	-	-	-	-	2,922
20-300-160 UTILITIES PERMITS	3,100	-	-	-	-	3,100
10-300-224 INDIGENT FORMULA GRANT	-	-	-	-	-	-
10-300-331 CD REVENUE	1,848	-	-	-	-	1,848
10-300-333 JAIL-PAY PHONE REVENUE	4,193	-	-	-	-	4,193
10-300-334 VENDING MACHINES REVENUE	-	-	-	-	-	-
10-300-335 PILT PROGRAM REVENUE	176,127	-	-	-	-	176,127
10-300-515 HAVA GRANT	30,000	-	-	-	-	30,000
10-300-336 STATE EXCESS CONTRIBUTIONS	-	-	-	-	-	-
10-300-337 EXCESS CONTRIBUTION RGCOG	-	-	-	-	-	-
10-300-338 FAX/COPIES REVENUE - CO.JUDGE	-	-	-	-	-	-
10-300-339 FEES OF OFFICE - SHERIFF	1,967	-	-	-	-	1,967
10-300-340 CONSTABLE CIVIL PORCESS FEES	-	-	-	-	-	-
10-300-341 INSURANCE CLAIM FUNDS	-	-	-	-	-	-
10-300-346 UNBUDGETED REVENUE	20,000	13,285	-	-	-	33,285
10-300-510 SALES TAX COMMISSION REVENUE	5,692	-	-	-	-	5,692
10-300-517 OIL COMPANY DONATION	70,339	-	-	-	-	70,339
10-300-xxx OTHER UNIDENTIFIED	(15,924)	-	-	-	-	(15,924)
20-300-190 LATERAL ROAD - STATE COMP	-	-	-	-	-	-
35-300-300 CRIMINAL JUSTICE REVENUE	-	-	-	-	74,501	74,501
TOTAL REVENUE	5,495,551	811,724	4,717	28	74,501	6,386,521
EXPENDITURES						
General government	\$ 2,130,592	\$ -	\$ -	\$ -	\$ -	\$ 2,130,592
Justice System	942,183	-	-	-	-	942,183
Public Safety	1,488,508	-	-	-	-	1,488,508
Corrections and Rehabilitation	468,023	-	-	-	-	468,023
Health and Human Services	168,410	-	-	-	-	168,410
Community and Economic Development	202,748	-	-	-	-	202,748
Infrastructure and Environmental Services	53,488	512,854	-	-	-	566,342
Total Expenditures	5,453,952	512,854	-	-	-	5,966,806
Revenue Over (Under) Expenditures	41,599	298,870	4,717	28	74,501	419,715
Other Source and Uses:						
LOAN PROCEEDS	-	-	-	-	-	-
TRANSFERS IN (OUT)	-	-	-	-	-	-
TRANSFERS IN (OUT)	-	-	-	-	-	-
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	41,599	298,870	4,717	28	74,501	419,715
Fund Balance Beginning of Year	2,352,303	2,545,806	3,765,532	5,245	435,077	9,103,963
Fund Balance End of Year	\$ 2,393,902	\$ 2,844,676	\$ 3,770,249	\$ 5,273	\$ 509,578	\$ 9,523,678

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2022

	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
ASSETS											
Cash in Bank	\$ -	\$ 128	\$ 68,537	\$ 22,697	\$ 5,958	\$ 2,552	\$ 37,456	\$ 28,365	\$ 8,789	\$ 1	\$ 4,018
Pooled Cash Deficit	(929)	-	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	6,145	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	(337)	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Assets	(929)	128	74,345	22,697	5,958	2,552	37,456	28,365	8,789	1	4,018
LIABILITIES											
Due to Others	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	4,555	-	138,077	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	4,555	-	138,077	-	-	-	-	-	-	-	-
FUND BALANCE											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	128	-	22,697	-	2,552	37,456	28,365	8,789	1	4,018
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	5,958	-	-	-	-	-	-
Unassigned	(5,484)	-	(63,732)	-	-	-	-	-	-	-	-
Total Fund Balance	(5,484)	128	(63,732)	22,697	5,958	2,552	37,456	28,365	8,789	1	4,018
Total Liabilities and Fund Balance	\$ (929)	\$ 128	\$ 74,345	\$ 22,697	\$ 5,958	\$ 2,552	\$ 37,456	\$ 28,365	\$ 8,789	\$ 1	\$ 4,018

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2022

	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
ASSETS											
Cash in Bank	\$ 20,870	\$ 1,553,170	\$ 4,690	\$ 1,240	\$ 207,768	\$ 120,063	\$ 372	\$ 1	\$ 3,005	\$ -	\$ 2,089,680
Pooled Cash Deficit	-	(2,021,360)	-	(1,240)	-	(96,809)	-	(251,506)	-	(134,503)	(2,506,347)
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	6,145
Postage Inventory and Other	-	-	-	-	-	-	-	-	-	-	(337)
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Assets	20,870	(468,190)	4,690	-	207,768	23,254	372	(251,505)	3,005	(134,503)	(410,859)
LIABILITIES											
Due to Others	-	-	-	-	-	-	15	-	-	-	15
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	142,632
Deferred Revenue	-	-	-	-	206,046	-	-	-	-	-	206,046
Other	-	-	-	-	-	-	-	395	-	464	859
Total Liabilities	-	-	-	-	206,046	-	15	395	-	464	349,552
FUND BALANCE											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	20,870	-	4,690	-	1,722	120,063	357	-	3,005	-	254,713
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	5,958
Unassigned	-	(468,190)	-	-	-	(96,809)	-	(251,900)	-	(134,967)	(1,021,082)
Total Fund Balance	20,870	(468,190)	4,690	-	1,722	23,254	357	(251,900)	3,005	(134,967)	(760,411)
Total Liabilities and Fund Balance	\$ 20,870	\$ (468,190)	\$ 4,690	\$ -	\$ 207,768	\$ 23,254	\$ 372	\$ (251,505)	\$ 3,005	\$ (134,503)	\$ (410,859)

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	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
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	354,342	-	-	555	5,145
Intergovernmental	-	-	92,627	-	-	-	-
Seizures	-	-	-	31,455	-	-	-
Contributions	-	-	1,980	-	-	-	-
Miscellaneous Revenue	-	-	3,794	-	-	-	-
Rent	-	-	-	-	4,625	-	-
Interest	-	-	-	114	22	-	193
Other	-	-	-	-	-	-	-
Total Revenue	-	-	452,743	31,569	4,647	555	5,338
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Local:							
Salary and Benefits	-	-	186,377	-	-	-	-
Law Enforcement Expenses	-	-	-	12,317	-	-	-
Records Management	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	215,006	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-	-
Training	-	-	-	-	-	185	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	6,500	-	-
Total Expenditures	-	-	401,383	12,317	6,500	185	-
Revenue Over (Under) Expenditures	-	-	51,360	19,252	(1,853)	370	5,338
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	-	-	51,360	19,252	(1,853)	370	5,338
Fund Balance Beginning of Year	(5,484)	128	(115,092)	3,445	7,811	2,182	32,118
Fund Balance End of Year	\$ (5,484)	\$ 128	\$ (63,732)	\$ 22,697	\$ 5,958	\$ 2,552	\$ 37,456
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	185	-
Public Safety	-	-	-	12,317	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	401,383	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	6,500	-	-
Total Expenditures by Function	\$ -	\$ -	\$ 401,383	\$ 12,317	\$ 6,500	\$ 185	\$ -

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	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
REVENUE								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,168	\$ -	\$ -
Fees	1,495	1,000	-	-	-	-	2,047	-
Intergovernmental	-	-	-	-	17,215	139,428	-	-
Seizures	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Interest	148	-	-	-	-	-	34	-
Other	-	-	-	-	-	-	-	-
Total Revenue	1,643	1,000	-	-	17,215	565,596	2,081	-
EXPENDITURES								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Salary and Benefits	-	-	-	-	-	554,311	-	-
Law Enforcement Expenses	-	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	56,497	-	-
Technology Expenses	-	-	-	-	-	-	15,696	-
Training	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	610,808	15,696	-
Revenue Over (Under) Expenditures	1,643	1,000	-	-	17,215	(45,212)	(13,615)	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	1,643	1,000	-	-	17,215	(45,212)	(13,615)	-
Fund Balance Beginning of Year	26,722	7,789	1	4,018	3,655	(422,978)	18,305	-
Fund Balance End of Year	\$ 28,365	\$ 8,789	\$ 1	\$ 4,018	\$ 20,870	\$ (468,190)	\$ 4,690	\$ -
Expenditures grouped by function:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	610,808	15,696	-
Public Safety	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610,808	\$ 15,696	\$ -

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	CDBG GRANT FUND 86	ARCHIVE FUND 87	LINE- BACKER FUND 87	COMMIS- SARY FUND 88	LINE- BACKER FUND 89	ARCHIVE FUND 90	JAG FUND 90	TOTAL COMBINED
<u>REVENUE</u>								
Grants	\$ 129,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,516
Fees	-	12,945	-	-	-	270	-	377,799
Intergovernmental	-	-	-	-	-	-	-	249,270
Seizures	-	-	-	-	-	-	-	31,455
Contributions	-	-	-	-	-	-	-	1,980
Miscellaneous Revenue	-	-	-	-	-	-	-	3,794
Rent	-	-	-	-	-	-	-	4,625
Interest	-	-	-	-	-	-	-	511
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>129,348</u>	<u>12,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270</u>	<u>-</u>	<u>1,224,950</u>
<u>EXPENDITURES</u>								
Federal/State:								
Administration	7,550	-	-	-	-	-	-	7,550
Engineering/Consulting	12,000	-	-	-	-	-	-	12,000
Construction	109,800	-	-	-	-	-	-	109,800
Local:								
Salary and Benefits	-	-	-	-	-	-	-	740,688
Law Enforcement Expenses	-	-	-	-	-	-	-	12,317
Records Management	-	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	215,006
Operating Costs/Supplies	-	-	-	-	-	-	-	56,497
Technology Expenses	-	-	-	-	-	-	-	15,696
Training	-	-	-	-	-	-	-	185
Miscellaneous Expense	-	-	-	-	-	-	-	-
Capital Outlay	45,499	-	-	-	-	-	-	51,999
Total Expenditures	<u>174,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,221,738</u>
Revenue Over (Under) Expenditures	(45,501)	12,945	-	-	-	270	-	3,212
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	(45,501)	12,945	-	-	-	270	-	3,212
Fund Balance Beginning of Year	<u>47,223</u>	<u>107,118</u>	<u>(96,809)</u>	<u>357</u>	<u>(251,900)</u>	<u>2,735</u>	<u>(134,967)</u>	<u>(763,623)</u>
Fund Balance End of Year	<u>\$ 1,722</u>	<u>\$ 120,063</u>	<u>\$ (96,809)</u>	<u>\$ 357</u>	<u>\$ (251,900)</u>	<u>\$ 3,005</u>	<u>\$ (134,967)</u>	<u>\$ (760,411)</u>
Expenditures grouped by function:								
General government	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800
Justice System	-	-	-	-	-	-	-	626,689
Public Safety	-	-	-	-	-	-	-	12,317
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	401,383
Community and Economic Development	170,049	-	-	-	-	-	-	170,049
Infrastructure and Environmental Services	-	-	-	-	-	-	-	6,500
Total Expenditures by Function	<u>\$ 174,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,221,738</u>

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE
 YEAR ENDED SEPTEMBER 30, 2022

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

COMMUNITY DEVELOPMENT BLOCK GRANT
 FOOD PANTRY FACILITIES IMPROVEMENTS
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 7218109
 CONTRACT PERIOD: 11/1/18 TO 10/31/21

	FEDERAL/STATE						
	<u>REVENUE</u>	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State		\$ 275,000	\$ 150,452	\$ 124,548	\$ -	\$ 275,000	\$ -
State:		-	-	-	-	-	-
Local:		<u>13,750</u>	<u>-</u>	<u>-</u>	<u>13,750</u>	<u>13,750</u>	<u>-</u>
Total Revenue		<u>288,750</u>	<u>150,452</u>	<u>124,548</u>	<u>13,750</u>	<u>288,750</u>	<u>-</u>
<u>EXPENDITURES</u>							
Federal/State:							
Administration		13,750	11,000	2,750	-	13,750	-
Architectural and Engineering		36,000	24,000	12,000	-	36,000	-
Facilities - Construction		225,250	115,452	109,798	-	225,250	-
Local:							
Engineering/Architectural Services		-	-	-	-	-	-
Construction - Fire Station Facilities		-	-	-	13,750	13,750	(13,750)
Administration		<u>13,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,750</u>
Total Expenditures		<u>288,750</u>	<u>150,452</u>	<u>124,548</u>	<u>13,750</u>	<u>288,750</u>	<u>-</u>
Excess Revenue Over (Under) Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE
 YEAR ENDED SEPTEMBER 30, 2022

FEDERAL/STATE FINANCIAL ASSISTANCE
 FEDERAL GRANTOR: U.S. DEPARTMENT OF
 HOUSING AND URBAN DEVELOPMENT (HUD)
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COMMUNITY DEVELOPMENT BLOCK GRANT
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	FEDERAL/STATE						
	<u>REVENUE</u>	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State		\$ 275,000	\$ 150,452	\$ 124,548	\$ -	\$ 275,000	\$ -
State:		-	-	-	-	-	-
Local:		<u>13,750</u>	<u>-</u>	<u>-</u>	<u>13,750</u>	<u>13,750</u>	<u>-</u>
Total Revenue		<u>288,750</u>	<u>150,452</u>	<u>124,548</u>	<u>13,750</u>	<u>288,750</u>	<u>-</u>
<u>EXPENDITURES</u>							
Federal/State:							
Administration		13,750	11,000	2,750	-	13,750	-
Architectural and Engineering		36,000	24,000	12,000	-	36,000	-
Facilities - Construction		225,250	115,452	109,798	-	225,250	-
Local:							
Engineering/Architectural Services		-	-	-	-	-	-
Construction - Fire Station Facilities		-	-	-	13,750	13,750	(13,750)
Administration		<u>13,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,750</u>
Total Expenditures		<u>288,750</u>	<u>150,452</u>	<u>124,548</u>	<u>13,750</u>	<u>288,750</u>	<u>-</u>
Excess Revenue Over (Under) Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CULBERSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. *GENERAL*

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

2. *BASIS OF ACCOUNTING*

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

The format for the Schedule of Expenditures of Federal and State Awards has been prescribed by U.S. Office of Management and Budget 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.

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

To the 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, 2022, 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 11, 2023.

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. We did identify deficiencies in internal control, described in the accompanying schedule of significant deficiencies that we consider to be significant deficiencies. Reference numbers 2022-1, 2022-2, 2021-1, and 2021-2.

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*.

County's Response to Significant Deficiencies

Culberson County's response to the significant deficiencies identified in our audit is described in the accompanying schedule of Management's Response to Reported Significant Deficiencies was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
February 11, 2023

CULBERSON COUNTY, TEXAS

SCHEDULE OF SIGNIFICANT DEFICIENCIES

For Fiscal Year Ended September 30, 2022

2022-1 – Double Entry Accounting System Errors - Funds Out of Balance

Grant Program – None

Questioned Cost – None

Condition and Effect– Funds 10, 20, 40, 45, 83, 84, were not in balance as of the beginning and end of the year. Also fund 10 system posted debts did not agree with system posted total credits for the year.

Criteria: Failure to maintain funds in balance compromises the fundamental accounting controls of the double entry accounting system and overall reality of system reports that are necessary to research accounts for the purpose of resolving accounting error that occur in the ordinary course of business. The County should establish effective procedures to monitor the cause and effect of system fund balancing errors, to provide for timely resolve of system balancing errors.

Effect: The system balancing errors were resolved by management approved adjustment with \$15,924 in net debts unresolved and posted to fund 10.

2022-2 – Pooled Cash Management and Unresolved Deficit Fund Balances

Grant Program – Far West Regional Public Defender Program Grant

Questioned Cost – None

Condition and Effect– Special revenue funds 87, 83, 89, and 90 continue to reported deficit fund balances and pooled cash balances. The deficit activities in prior and current years have in substance been funded by the County through pooled cash. With respect to fund 83, Culberson County has not budgeted or made transfers for its participation in the Far West Texas Regional Public Defender Program during the year.

Criteria: The County should establish effective procedures to monitor the cause and effect of fund deficits and pursue funding sources and/or budget funds to resolve deficits timely.

Effect: Failure to resolve deficit fund activities subjects the County to credit risk.

2021-1 Timely and Proper Posting of Prior Year Audit Adjustments

Grant Program – None

Questioned Cost – None

Condition – As was noted in the prior year, County management did not properly or timely post the effect of prior year management approved audit adjustments in the current year end.

Criteria: Internal controls should be in place that provide reasonable assurance that errors are identified and resolved timely. The accuracy of reported results of operations is important for Commissioners Court monitoring and management of County's operations and budget. Failure to identify and resolve accounting errors on a timely basis could result in ineffective management of County resources.

Cause: Responsibility for the posting of audit adjustments was not established by policy. The timing of posting prior year audit adjustments, did not provide management effective means to resolve identified posting errors.

Effect: Prior year audit adjustments were not posted in the current year. Beginning fund balances did not reconcile to prior year reported ending fund balances for all funds that were subject to prior year audit adjustment. As a result, numerous balance sheet accounts were misstated, when the effect of prior year adjustments were not posted.

2021-2 - Analysis and Resolve of Negative Component Unit Pooled Cash Balance

Grant Program – None

Questioned Cost – None

Condition and Effect– As was noted in the prior year, the County in its role as sponsor fiscal agent for the Culberson / Hudspeth Counties Juvenile Probation Department processes payroll for the component unit. The County reported salary reimbursements in error as revenue in the County general fund verses as receipt and recovery of interorganizational receivables.

Criteria: Internal controls should be in place that provide reasonable assurance that errors are identified and resolved timely. The County should establish effective procedures to monitor the cause and effect of negative pooled cash balances to provide for timely resolve of errors and/or unrecoverable receivables.

Effect: Reported general fund cash and related fund balance was overstated by \$214,100 for the effect of prior years unposted audit adjustment plus \$88,811 for current year posting error. The accounting errors were resolved by management approved adjustment of \$302,910.

CULBERSON COUNTY, TEXAS

MANAGEMENTS' RESPOSE TO SIGNIFICANT DEFICIENCIES

For Fiscal Year Ended September 30, 2022

2022-1 – Double Entry Accounting System Errors - Funds Out of Balance

The County Auditor has verified resolve of this matter. The errors were attributed to system anomalies.

2022-2 – Pooled Cash Management and Unresolved Deficit Fund Balances

The County Auditor will research the cause of deficits and the Commissioners' Court will budget transfers to resolve fund deficits as deemed appropriate.

2021-1 Timely and Effective Posting Prior Year Audit Adjustments

The County Treasurer will schedule posting of management approved audit adjustments within 60 days of the annual financial statement issuance. The County Auditor will review the result and reconcile beginning fund balances for the fiscal year with reported ending fund balances per the prior fiscal year end.

2021-2 Analysis and Resolve of Negative Component Unit Pooled Cash Balance

The County Auditor will review the accounting procedures for posting component unit salary reimbursement to the County. Accounting and review procedures will be revised to resolve this matter and correct year to date errors posted in 2022/2023 fiscal year.

CULBERSON COUNTY, TEXAS

STATUS OF PRIOR YEAR FINDINGS

For Fiscal Year Ended September 30, 2022

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2021-1 Timely and Effective Posting Prior Year Audit Adjustments - **Finding was repeated**

2021-2 - Analysis and Resolve of Negative Component Unit Pooled Cash Balance – **Finding was repeated**