

**CULBERSON COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

September 30, 2025

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

**CULBERSON COUNTY, TEXAS  
Annual Financial Report  
September 30, 2025**

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

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

January 22, 2026

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, 2025. Please read it in conjunction with the County's financial statements, which begin on page 4.

### **FINANCIAL HIGHLIGHTS**

The County's net assets increased \$1,993,137 in fiscal year 2025 as compared to \$762,792 in 2024.

During the year, the County's general fund revenues exceeded expenditures after transfers by \$972,104 and total governmental fund revenues exceeded total governmental expenditures by \$2,195,992.

The combined general funds reported fund balance was \$12,770,030 as of yearend as compared to \$10,574,038 for the beginning of the year.

### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 4 and 5) provide information about the activities of the County as a whole and present a 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 \$1,993,137 in 2024/2025 fiscal year and this is after recording \$536,040 in fixed asset depreciation.

### Revenues

The County's total revenues increased by \$1,030,201 as compared to prior year, which is primarily attributed to increases in property tax collections as compared to prior year.

### Expenses

The County's total expenses decreased \$219,272 as compared to prior year. The decrease is related to related decreases in public safety expenditures.

### 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 \$12,770,030 as compared to \$10,574,038 in prior year.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At the end of the 2025 fiscal year, the County had approximately \$12.9 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 2025, the County purchased and capitalized \$333,185 in expenditures. Expenditures included three vehicles totaling \$159,002, \$24,146 for jail improvements, and \$84,658 for improvements to Veterans Memorial Park.

## Debt

The County had no borrowings in 2024/2025.

## Budget - Highlights

Over the course of the year the Commissioners' Court makes amendments to the County budget, primarily to address unanticipated revenues expenditures in excess of the original budget due to changes in circumstances and needs of the County. During the year no significant budget amendments were made.

The property tax collections/ revenue exceeded budget by \$615,914 due to collections exceeding expectations. See pages 24-36 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 2024-2025 budget and tax rate.

The effective tax rate was set at \$.13374 per \$100 valuation for 2024/2025 and tax revenues/ collections were expected to increase and were higher than in 2023/2024 by \$1,227,681 due to increases in County collections.

## 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 will be 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. Commissioner's Court is always cognizant of changing laws like Texas Rural Law Enforcement Grant Senate Bill 22 that provide financial relief to our budget. Participation in Operation Stone-garden and Operation Lonestar provide further financial stability. Staying within the confines of the adopted budget is the key to healthy fiduciary outcomes which will help sustain the services offered to our citizens.

Culberson County experienced moderate growth in 2024-2025. For the fiscal year 2025-2026 the court expects this moderate growth to continue.

The County's financial position remains strong.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, 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 dark ink, appearing to read "Carlos Urias". The signature is written in a cursive style with a large initial "C".

Carlos Urias  
County Judge

**CULBERSON COUNTY, TEXAS**  
**TABLE #1**  
**GOVERNMENT WIDE**  
**COMPARATIVE STATEMENT OF NET POSITION -**  
**MODIFIED CASH BASIS**  
**SEPTEMBER 30, 2025 AND 2024**

	PRIMARY GOVERNMENT	
	2025	2024
	Governmental Activities	Governmental Activities
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$ 10,390,203	\$ 5,903,571
Cash and Cash Equivalents - restricted	622,330	1,064,905
Cash Pool Investments	6,448,142	4,196,026
Total Cash and Deposits	17,460,675	11,164,502
Capital Assets		
Land	182,810	182,810
Other Capital Assets	3,240,609	3,443,463
Total Capital Assets	3,423,419	3,626,273
Total Assets	20,884,094	14,790,775
 <b>DEFERRED OUTFLOWS</b>	457	120
 <b>LIABILITIES:</b>		
Amounts due others	4,679,714	301,274
Other liabilities	11,388	(18,503)
Long term debt		
Due within one year	-	-
Due in more than one year	-	-
Total liabilities	4,691,102	282,771
 <b>DEFERRED INFLOWS</b>	-	307,812
 <b>NET POSITION:</b>		
Net investment in capital assets	3,423,419	3,626,273
Restricted for:		
Restricted	271,402	243,984
Committed	3,716,834	3,281,995
Assigned	22,301	11,093
Unrestricted	8,759,493	7,036,967
Total Net Position	\$ 16,193,449	\$ 14,200,312

**CULBERSON COUNTY, TEXAS**  
**TABLE # 2**  
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
**YEARS ENDED SEPTEMBER 30, 2025 AND 2024**

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2025	2024
<b>REVENUES:</b>		
Property Tax	\$ 7,617,329	\$ 6,389,648
License & Permits	-	38,073
Fines and Fees	843,834	1,134,412
Public Service Fees	317,239	365,005
Grant Revenues and Intergovernmental	2,554,339	2,330,723
Intergovernmental Reimbursements	314,017	60,673
Charges for Services	47,967	22,067
Interest Income	452,412	426,481
Corrections and rehabilitation	-	-
Other	45,582	395,436
Total revenues	12,192,719	11,162,518
<b>EXPENDITURES:</b>		
Current:		
General Government	2,954,761	2,954,144
Justice System	2,701,404	2,581,767
Public Safety	2,290,250	1,709,204
Corrections and Rehabilitation	201,775	541,690
Health and Human Services	808,221	768,555
Community and Economic Development	227,708	959,265
Infrastructure and Environmental Services	999,273	888,039
Total expenditures	10,183,392	10,402,664
Excess (deficiency) of revenues over expenditures before transfers	2,009,327	759,854
Transfers	(16,190)	2,938
Excess (deficiency) of revenues over expenditures after transfers	1,993,137	762,792
Net Position beginning of year	14,200,312	13,437,520
Net Position - end of year	\$ 16,193,449	\$ 14,200,312

**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, 2025, 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, 2025, 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, 2025, 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 24-36), and employee retirement plan historical data (on pages 37-38) 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 January 22, 2026, 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  
January 22, 2026

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2025**

	Governmental Activities
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 10,390,203
Cash and Cash Equivalents - Restricted	622,330
Cash Pool Investments	<u>6,448,142</u>
Total Cash and Bank Deposits	<u>17,460,675</u>
Capital Assets:	
Land	182,810
Other Capital Assets	<u>3,240,609</u>
Total Capital Assets	<u>3,423,419</u>
Total Assets	<u>20,884,094</u>
 <b><u>DEFERRED OUTFLOWS</u></b>	 <u>457</u>
<b><u>LIABILITIES</u></b>	
Amounts Due to Others	4,679,714
Other Liabilities	11,388
Long-Term Debt	
Due Within One Year	-
Due in More Than One Year	-
Total Liabilities	<u>4,691,102</u>
 <b><u>DEFERRED INFLOWS</u></b>	 <u>-</u>
<b><u>NET POSITION</u></b>	
Net Investment in Capital Assets	3,423,419
Restricted	271,402
Committed	3,716,834
Assigned	22,301
Unrestricted	<u>8,759,493</u>
Total Net Position	<u>\$ 16,193,449</u>

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 2,954,761	\$ 46,167	\$ 295,996	\$ -	\$ (2,612,598)
Justice System	2,701,404	-	2,123,524	-	(577,880)
Public Safety	2,290,250	-	448,836	-	(1,841,414)
Corrections and Rehabilitation	201,775	-	-	-	(201,775)
Health and Human Services	808,221	-	-	-	(808,221)
Community and Economic Development	227,708	-	-	-	(227,708)
Infrastructure and Environmental Services	999,273	1,800	-	-	(997,473)
Total Governmental Activities	<u>10,183,392</u>	<u>47,967</u>	<u>2,868,356</u>	<u>-</u>	<u>(7,267,069)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	7,617,329
Investment Earnings	452,412
License & Permits	-
Fines and Fees	1,161,073
Contributions	1,950
Other	43,632
Total General Revenues	<u>9,276,396</u>
Change in Net Position Before Net Transfers	2,009,327
Net Transfers	<u>(16,190)</u>
Change in Net Position After Net Transfers	1,993,137

Net Position - Beginning of year	<u>14,200,312</u>
Net Position - Ending	<u>\$ 16,193,449</u>

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2025**

-- GOVERNMENTAL FUNDS--

	MAJOR		Non-Major Funds		TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	INDIGENT DEFENSE	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>ASSETS</b>					
Cash in Bank	\$ 10,573,640	\$ (183,437)	\$ -	\$ -	\$ 10,390,203
Cash in Bank - Restricted	334,550	1	287,779	-	622,330
Cash Pool Investments	6,448,142	-	-	-	6,448,142
Postage Inventory	457	-	-	-	457
Due from Other Funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 17,356,789</b>	<b>\$ (183,436)</b>	<b>\$ 287,779</b>	<b>\$ -</b>	<b>\$ 17,461,132</b>
<b>LIABILITIES</b>					
Due to Others	\$ 334,550	\$ -	\$ 15	\$ -	\$ 334,565
Due to Other Funds	4,345,149	-	-	-	4,345,149
Deferred Revenue / Inflows	-	-	-	-	-
Other Liabilities	10,529	-	859	-	11,388
<b>TOTAL LIABILITIES</b>	<b>4,690,228</b>	<b>-</b>	<b>874</b>	<b>-</b>	<b>4,691,102</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	271,402	-	271,402
Committed	3,716,834	-	-	-	3,716,834
Assigned	5,939	-	16,362	-	22,301
Unassigned	8,943,788	(183,436)	(859)	-	8,759,493
Total Fund Balances	12,666,561	(183,436)	286,905	-	12,770,030 a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 17,356,789</b>	<b>\$ (183,436)</b>	<b>\$ 287,779</b>	<b>\$ -</b>	<b>\$ 17,461,132</b>

Total fund balances as reported above.

\$ 12,770,030 a)

Amounts reported for governmental activities in the statement of net assets are different because:

- 1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.
- 2) not used

3,423,419

Net Assets of Governmental Activities

\$ 16,193,449

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2025

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	MAJOR INDIGENT DEFENSE	NON-MAJOR FUNDS		
			SPECIAL REVENUE	CAPITAL PROJECTS	
REVENUES:					
Property Tax	\$ 7,617,329	\$ -	\$ -	\$ -	\$ 7,617,329
License & Permits	-	-	-	-	-
Fines and Fees	415,136	-	428,698	-	843,834
Public Service Fees	317,239	-	-	-	317,239
Grant Revenues and Intergovernmental	373,206	2,123,321	57,812	-	2,554,339
Intergovernmental Reimbursements	314,017	-	-	-	314,017
Charges for Services	46,167	-	1,800	-	47,967
Investment Income	445,237	-	6,994	181	452,412
Contributions	-	-	1,950	-	1,950
Corrections and Rehabilitation	-	-	-	-	-
Other	23,360	-	20,272	-	43,632
Total Revenues	<u>9,551,691</u>	<u>2,123,321</u>	<u>517,526</u>	<u>181</u>	<u>12,192,719</u>
EXPENDITURES:					
Current:					
General Government	2,867,447	-	62,800	-	2,930,247
Justice System	1,129,541	1,564,220	-	-	2,693,761
Public Safety	2,262,847	-	5,942	-	2,268,789
Corrections and Rehabilitation	204,950	-	-	-	204,950
Health and Human Services	243,937	-	513,547	-	757,484
Community and Economic Development	294,638	-	-	-	294,638
Infrastructure and Environmental Services	830,668	-	-	-	830,668
Total Expenditures	<u>7,834,028</u>	<u>1,564,220</u>	<u>582,289</u>	<u>-</u>	<u>9,980,537</u>
Excess (Deficiency) of Revenues					
Over Expenditures	<u>1,717,663</u>	<u>559,101</u>	<u>(64,763)</u>	<u>181</u>	<u>2,212,182</u>
OTHER FINANCING SOURCES (USES)					
Transfers conversion	(45,320)	-	-	-	(45,320)
Transfers In	12,331	-	256,861	11,692	280,884
Transfers (Out)	<u>(712,570)</u>	<u>-</u>	<u>460,816</u>	<u>-</u>	<u>(251,754)</u>
Total Other Financing Sources	<u>(745,559)</u>	<u>-</u>	<u>717,677</u>	<u>11,692</u>	<u>(16,190)</u>
Net Change in Fund Balances	972,104	559,101	652,914	11,873	2,195,992 a)
Fund Balance - Beginning of Year	<u>11,694,457</u>	<u>(742,537)</u>	<u>(366,009)</u>	<u>\$ (11,873)</u>	<u>10,574,038</u>
Fund Balance - Ending	<u>\$ 12,666,561</u>	<u>\$ (183,436)</u>	<u>\$ 286,905</u>	<u>\$ -</u>	<u>\$ 12,770,030</u>
<b>Reconciliation of changes in fund balances to changes in net assets</b>					
<b>as reported in the Government Wide Statement of Activities</b>					
Change in net assets as reported above on a fund accounting basis					\$ 2,195,992 a)
Capitalized - capital expenditures					333,185
Depreciation expense recorded					(536,040)
Changes in net assets as reported in the Government Wide Statement of Activities					<u>\$ 1,993,137</u>

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

**CULBERSON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS - MODIFIED CASH BASIS**  
**- TRUST AND AGENCY FUNDS**  
**AS OF SEPTEMBER 30, 2025**

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 523,755
Certificates of Deposit	11,334
Due from General Fund	<u>4,345,149</u>
<b>Total Assets</b>	<b><u>4,880,238</u></b>
 <u>LIABILITIES</u>	
Trust and Agency Funds Payable	4,880,238
Due to Other Funds	<u>-</u>
<b>Total Liabilities</b>	<b><u>4,880,238</u></b>
 <u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
<b>Total Fund Balance</b>	<b><u>-</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 4,880,238</u></b>

The accompanying notes are an integral part of the financial statements

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

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

Organization - Culberson County, Texas (County) is incorporated as a County Corporation under the laws of the State of Texas. The County operates under a charter that establishes management by an elected County Judge and a Commissioners' Court made 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, 2025, 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, 2025, 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 2025 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 combined tax rate for 2024/2025 tax year was \$.13374 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, 2025:

Current taxes receivable	\$	-
Delinquent taxes receivable		385,603
		<u>385,603</u>
		<u>\$ 385,603</u>
Delinquent taxes by year:		
2024	\$	49,183
2023		10,515
2022		5,453
2021		9,524
2020		9,710
2019		9,677
2018		13,385
2017 and prior		278,156
Total delinquent taxes	\$	<u>385,603</u>

*NOTE 3: DUE TO/FROM OTHER FUNDS*

Current 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 Trust & Agency		\$4,345,149
Trust & Agency due from General fund	\$4,345,149	

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

**NOTE 4: CASH AND CASH EQUIVALENTS**

Deposit Risk - As of September 30, 2025, the carrying amount of the County's deposits held in one depository bank was \$11,012,533 for governmental funds and \$535,089 for trust and agency funds. Of the bank balances, \$250,000 of the governmental funds and \$261,334 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 values of \$13,078,607 as of September 30, 2025 to secure County deposits in excess of FDIC insurance limits. The County also invested \$4,420,500 in the Lone Star Investment Pool and \$2,027,641 in Texas Fixed Income Trust as of year end, which are not insured. Amounts in excess of FDIC insurance limits are considered unsecured for financial reporting purposes considering the custody arrangements in effect.

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

Pooled Cash - The County operates two pooled accounts, a primary checking account and an interest-bearing money market account, to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of September 30, 2025:

	<u>Operating</u> <u>Checking</u>	<u>Payroll</u> <u>Clearing</u>
General	\$ 1,821,915	\$ 11,920
Road and Bridge	3,715,585	1,249
Due from Juvenile Probation	(10,884)	348
Senior Nutrition	(679)	833
Indigent Defense Fund	(185,931)	2,494
	<u>\$ 5,340,006</u>	<u>\$ 16,844</u>

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

**NOTE 5: CHANGES IN FIXED ASSETS**

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

	<u>Balance</u> <u>9/30/2024</u>	<u>Additions</u>	<u>Disposed</u>	<u>Balance</u> <u>9/30/2025</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	2,094,674	8,800	-	2,103,474
Buildings and Improvements - transfer to CCAISD (Note 10)	-	-	-	-
Furniture and Equipment	3,467,160	165,384	-	3,632,544
Vehicles	2,086,002	159,002	-	2,245,004
Infrastructure - Airport	1,459,729	-	-	1,459,729
Infrastructure - Streets	3,272,515	-	-	3,272,515
	<u>12,562,890</u>	<u>333,186</u>	<u>-</u>	<u>12,896,076</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,361,165	65,659	-	1,426,824
Furniture and Equipment	2,370,046	220,347	-	2,590,393
Vehicles	1,289,495	151,862	-	1,441,357
Infrastructure - Airport	666,489	75,075	-	741,564
Infrastructure - Streets	3,249,422	23,097	-	3,272,519
	<u>8,936,617</u>	<u>536,040</u>	<u>-</u>	<u>9,472,657</u>
Net Fixed Assets	<u>\$ 3,626,273</u>	<u>\$ (202,854)</u>	<u>\$ -</u>	<u>\$ 3,423,419</u>

Following is a recap of Changes by function:  
(For the Year Ended 9/30/2025)

	<u>Capital</u> <u>Additions</u>	<u>Donation</u> <u>Retirements</u>	<u>Depreciation</u>
General Government	\$ 39,435	\$ -	\$ 63,949
Justice System	-	-	7,643
Public Safety	123,669	-	145,129
Corrections and Rehabilitation	24,146	-	20,971
Health and Human Services	8,800	-	59,537
Community and Economic Development	84,658	-	17,728
Infrastructure and Environmental Services	52,478	-	221,083
	<u>\$ 333,186</u>	<u>\$ -</u>	<u>\$ 536,040</u>

**NOTE 6: LONG-TERM DEBT**

The County had no long term debt for the year ended September 30, 2025.

**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.

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, 2025, the County reported a deficit fund balance of \$(183,436) for this fund. The County reports revenues and expense on a cash basis. At year end the County had reimbursement requests in process sufficient to cover the cash basis deficit.

*NOTE 8: 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 2025 and 2024 were 8.63% and 8.4% of participant salaries, respectively. The employee contribution rate was 7% of salaries for calendar year 2025 and 2024. 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

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

Act. The County’s financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 2024 there were 102 active plan members, 46 retirees and beneficiaries receiving benefits, and 80 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, 2024
<b>Net Pension Liability/(Asset):</b>	
Total Pension Liability	15,270,859
Fiduciary net position	15,636,194
Net Pension Liability (asset)	(365,335)
Fiduciary net position as a percentage of total pension liability	102.39%
Pensionable covered payroll	5,029,281
Net Pension Liability as a percentage of covered payroll	-7.26%

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:

**Other Key Actuarial Assumptions**

The demographic assumptions used to estimate the total pension liability as of December 31, 2022 were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. The demographic and economic assumptions were adopted by the TCDRS Board of Trustees in 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2024. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Discount Rate. - The discount rate used to measure the total pension liability was 7.6% as of December 31, 2024. 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.

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

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

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, 2024. 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)
U.S. Equities	13.00%	5.35%
Private Equity	25.00%	8.15%
Global Equities	4.00%	5.15%
International Equities - Developed	6.00%	4.75%
International Equities - Emerging	0.00%	4.75%
Investment-Grade Bonds	3.00%	2.55%
Strategic Credit	9.00%	3.70%
Direct Lending	16.00%	6.85%
Distressed Debt	4.00%	6.80%
REIT Equities	2.00%	3.95%
Master Limited Partnerships (MLPs)	2.00%	4.95%
Commodities	2.00%	1.00%
Private Real Estate Partnerships	6.00%	5.75%
Hedge Funds	6.00%	3.60%
Cash Equivalents	<u>2.00%</u>	1.10%
	<u>100.00%</u>	

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

**NOTE 8: 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, 2024:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2023	\$ 14,234,397	\$ 14,114,169	\$ 120,228
<b>Changes for the Year:</b>			
Service Cost	584,622	-	584,622
Interest on Total Pension Liability (1)	1,099,960	-	1,099,960
Effect of Plan Changes (2)	-	-	-
Effect of Economic/Demographic Gains or Losses	56,504	-	56,504
Effect of Assumptions Changes or Inputs	-	-	-
Refund of Contributions	(71,125)	(71,125)	-
Benefit Payments	(633,498)	(633,498)	-
Administrative Expenses	-	(8,512)	8,512
Member Contributions	-	352,050	(352,050)
Net Investment Income	-	1,440,422	(1,440,422)
Employer Contributions	-	434,027	(434,027)
Other (3)	(1)	8,661	(8,662)
<b>Net Changes</b>	<u>1,036,462</u>	<u>1,522,025</u>	<u>(485,563)</u>
Balances as of December 31, 2024	<u>\$ 15,270,859</u>	<u>\$ 15,636,194</u>	<u>\$ (365,335)</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	\$ 17,271,224	\$ 15,270,859	\$ 13,597,537
Fiduciary net position	<u>15,636,194</u>	<u>15,636,194</u>	<u>15,636,194</u>
Net pension liability/ (asset)	<u>\$ 1,635,030</u>	<u>\$ (365,335)</u>	<u>\$ (2,038,657)</u>

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

*NOTE 8: 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, 2025, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$457,175 and \$379,125, respectively. The County annual contributions include \$7,517 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2024 actuarial valuation is the most recent valuation. The County also contributed \$14,674 for optional employee term life insurance.

*NOTE 9: CONTINGENCIES*

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

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.

*NOTE 10: AIRPORT LEASE*

The Van Horn Economic Development Corporation (EDC) leased the County airport commencing February 3, 2025 through February 2, 2075 (50 years) with option to renew for an additional 20 years on like terms and conditions. The agreement requires the EDC to pass through 50% of rents and fees to the County.

Effective May 22, 2025, the Van Horn EDC and Culberson County subleased the airport to Culberson County Aviation Ventures, LLC (CCAV) for a term of 30 years with an option to extend the lease for successive ten year periods upon mutual written agreement by all three Parties. The Lease terms require quarterly lease payments of 8% of gross revenues plus \$15,000 per year with annual adjustments of the greater of 3% or percentage increase in the Consumer Price Index for the prior year not to exceed 6%. There are also provisions for extraordinary event adjustments.

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

**NOTE 11: FUND BALANCE CLASSIFICATION**

The following schedule discloses the details of fund balance classifications at September 30, 2025:

Fund Balance Classifications:	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR		NON-MAJOR FUNDS		
	GENERAL FUND	INDIGENT DEFENSE	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>Restricted</b>					
JAG ARRA Fund 43	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Fund 47	-	-	79,511	-	79,511
Constable Fund 49	-	-	6,380	-	6,380
Records Preservation Fund 50	-	-	73,527	-	73,527
Records Preservation Fund 60	-	-	36,450	-	36,450
Child Welfare Board	-	-	11,789	-	11,789
Homeland Security Fund 77	-	-	1	-	1
Justice Tech Fund 84	-	-	5,480	-	5,480
Block Grant Fund 86	-	-	1,723	-	1,723
Clerk Archive Fund 87	-	-	52,899	-	52,899
Clerk Archive Fund 90	-	-	3,285	-	3,285
Commissary Fund 88	-	-	357	-	357
	<u>-</u>	<u>-</u>	<u>271,402</u>	<u>-</u>	<u>271,402</u>
<b>Committed</b>					
Roads & Bridges	<u>3,716,834</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,716,834</u>
<b>Assigned</b>					
Tax Claims	5,939	-	-	-	5,939
Senior Nutrition Fund 45	-	-	154	-	154
Airport Improvements	-	-	16,208	-	16,208
	<u>5,939</u>	<u>-</u>	<u>16,362</u>	<u>-</u>	<u>22,301</u>
<b>Unassigned</b>					
Fund 10 - General Fund	8,413,837	-	-	-	8,413,837
Fund 91 Contingency	441,684	-	-	-	441,684
Criminal Justice Fund 35	88,267	-	-	-	88,267
<b>Fund Deficits:</b>					
Indigent Defense 83	-	(183,436)	-	-	(183,436)
Linebacker Fund 89	-	-	(395)	-	(395)
JAG Fund 90	-	-	(464)	-	(464)
	<u>8,943,788</u>	<u>(183,436)</u>	<u>(859)</u>	<u>-</u>	<u>8,759,493</u>
<b>Fund Balance - Ending</b>	<u>\$ 12,666,561</u>	<u>\$ (183,436)</u>	<u>\$ 286,751</u>	<u>\$ -</u>	<u>\$ 12,770,030</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, 2025**

		1000	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300		GENERAL FUND REVENUE				
===		=====				
10-300-100	310	3001 CURRENT TAXES	6,023,907	6,023,907	6,639,821	\$ 615,914
10-300-110	310	3010 DELINQUENT TAXES	100,000	100,000	56,240	(43,760)
10-300-510	310	3060 SALES TAX COMMISSION REVENUE	-	-	10,263	10,263
10-300-162	310	3061 SALES TAX MIXED BEVERAGE	12,000	12,000	11,498	(502)
10-300-111	310	3067 MOTOR VEHICLE INV TAX	-	-	312	312
10-300-222	320	3119 UTILITIES PERMITS	-	-	8,000	8,000
10-300-170	320	3130 MOTOR VEHICLE REGISTRATION	6,000	6,000	18,822	12,822
10-300-333	322	3182 INMATE PHONE CARDS	3,000	3,000	1,339	(1,661)
10-300-191	329	3070 IN LIEU OF TAXES	-	-	684	684
10-300-190	329	3071 IN LIEU OF TAXES- STATE COMPTROLLER	185,000	185,000	207,300	22,300
10-300-202	330	3301 LEOSE FUND/ CONSTABLE	-	-	-	-
10-300-144	330	3302 EMERGENCY MANAGEMENT STATE	-	-	75,833	75,833
10-300-517	330	3303 GROSS WEIGHT AXEL	-	-	45,391	45,391
10-300-200	330	3352 STATE SALARY SUPPLEMENT	53,200	53,200	30,200	(23,000)
10-300-122	330	3367 State Grant SB 22 Grant Income	350,000	350,000	352,203	2,203
10-300-224	330	3371 INDIGENT FORMULA GRANT	15,000	15,000	-	(15,000)
10-300-205	340	3593 J.P. COURT SECURITY FEE	2,500	2,500	247	(2,253)
10-300-206	340	3594 COURTHOUSE SECURITY FEE	1,200	1,200	1,470	270
10-300-215	340	3595 OMNI FEE - COUNTY REVENUE	2,500	2,500	2,168	(332)
10-300-225	340	3596 BOND FORFEITURE FEES	-	-	585	585
10-300-339	340	3601 FEES OF OFFICE SHERIFF	5,000	5,000	2,683	(2,317)
10-300-120	340	3602 FEES OF OFFICE-CLERK	25,000	25,000	84,426	59,426
10-300-121	340	3604 FEES OF OFFICE-TAX OFFICE	-	-	7,514	7,514
10-300-175	340	3608 FEES OF OFFICE J. P. COURT	350,000	350,000	222,616	(127,384)
10-300-340	340	3617 CONSTABLE CIVIL PORCESS FEES	-	-	300	300
10-300-208	340	3691 COUNTY FINES/CLERK	10,000	10,000	15,522	5,522
10-300-165	340	3695 HOT CHECK FEE	-	-	-	-
10-300-518	340	3699 U.S. DISTRICT COURT RESTITUTION	2,400	2,400	2,865	465
10-300-180	390	3700 INTEREST REVENUE	140,000	140,000	189,485	49,485
10-300-331	390	3701 LONE STAR INTEREST	220,000	220,000	224,475	4,475
	390	3703 INTEREST TX FIT	-	-	27,641	27,641
	390	3704 TAX OFFICE INTEREST EARNED	-	-	-	-
10-300-505	390	3704 SHERIFF PROCEEDS FROM TAX SALE OF LAND	-	-	-	-
10-300-145	390	3706 RENT INCOME	10,643	10,643	11,610	967
10-300-185	390	3708 AUCTION PROCEEDS	-	-	33,129	33,129
10-300-334	390	3716 VENDING MACHINES REVENUE	-	-	89	89
10-300-341	390	3719 DONATION	-	-	5,000	5,000
10-300-220	390	3723 WORKERS COMP REIMBURSEMENT	-	-	-	-
10-300-506	390	3725 MANUAL AIR REFUND ELECTRIC CO-OP	-	-	-	-
10-300-519	390	3732 STONEGARDEN REIMBURSEMENT	-	-	20,800	20,800
10-300-520	390	3732 OPERATION LONESTAR REIMBURSEMENT	-	-	-	-
10-300-346	390	3753 UNBUDGETED REVENUE	-	-	18,360	18,360
10-300-343	390	3998 SAVINGS ACCOUNT	340,444	340,444	-	(340,444)
10-300-141		REIMBURSEMENTS	-	-	-	-
10-300-142		REIMBURSEMENT FWTRPD	-	-	-	-
10-300-214		RESTITUTION FEES	-	-	-	-
		GENERAL FUND REVENUE	<u>7,857,794</u>	<u>7,857,794</u>	<u>8,328,891</u>	<u>471,097</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, 2025**

		1000	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
400		COUNTY JUDGE				
====		=====				
10-400-100	400	4001 SALARY - FULL TIME	139,997	139,997	139,997	-
10-400-103	400	4037 STATE SALARY SUPPLEMENT E	25,200	25,200	25,200	-
10-400-104	400	4050 LONGEVITY	900	900	900	-
10-400-118	400	4058 CELL PHONE ALLOWANCE	600	617	617	-
10-400-200	400	4076 FICA EXPENSE	12,752	12,752	12,753	(1)
10-400-205	400	4080 TCDRS EXPENSE	19,510	19,510	14,523	4,987
10-400-215	400	4090 MEDICAL INSURANCE EXPENSE	14,386	17,234	17,234	-
10-400-315	400	4406 CONTINUING EDUCATION	6,000	6,000	1,432	4,568
10-400-310	400	4815 MACHINERY & EQUIPMENT	2,500	2,500	1,873	627
10-400-105		SALARY - SECRETARY	-	-	-	-
10-400-106		SALARY - IT SPECIALIST	-	-	-	-
10-400-107		SALARY - GRANT ADMIN	-	-	-	-
10-400-108		SALARY - IT ASSISTANT	-	-	-	-
		COUNTY JUDGE	<u>221,845</u>	<u>224,710</u>	<u>214,529</u>	<u>10,181</u>
401		COMMISSIONERS COURT				
====		=====				
10-401-101	401	4001 FULL TIME	149,677	149,677	149,677	-
10-401-719	401	4002 PART-TIME STUDENT HELP	-	-	-	-
10-401-720	401	4003 TEMP / SEASONAL	25,200	27,698	27,698	-
10-401-220	401	4021 SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-701	401	4022 HEALTH OFFICER	4,800	4,800	4,738	62
10-401-711	401	4023 FIRE MARSHALL	600	600	592	8
10-401-105	401	4050 LONGEVITY	1,950	1,950	1,950	-
10-401-200	401	4076 FICA EXPENSE	11,599	14,177	14,177	-
10-401-712	401	4078 WORKER'S COMP	2,000	2,000	-	2,000
10-401-702	401	4079 UNEMPLOYMENT	7,000	7,000	5,972	1,028
10-401-205	401	4080 TCDRS EXPENSE	13,085	13,472	13,472	-
10-401-215	401	4090 MEDICAL INSURANCE EXPENSE	34,477	34,477	34,463	14
10-401-450	401	4110 UNIFORMS	8,000	8,000	7,636	364
10-401-706	401	4134 LAW LIBRARY	8,500	8,500	7,641	859
	401	4319 CONTRACT SVCES BUILDING	65,000	84,370	84,370	-
10-401-700	401	4328 INDEPENDENT AUDIT CONTRACT	34,000	41,900	41,900	-
10-401-710	401	4377 LIABILITY INSURANCE	150,000	150,505	150,506	(1)
10-401-718	401	4405 DUES MEMBERSHIPS SUBSCRIPTIONS	15,000	16,844	16,844	-
10-401-704	401	4483 ADVERTISING	7,500	15,043	15,043	-
10-401-715	401	4536 BANK FEES	1,500	1,500	794	706
	401	4627 COMMUNITY SERVICE SUPPLIES	40,000	45,018	45,018	-
10-401-714	401	4696 CONTINGENCY	40,000	112,230	112,230	-
	401	4728 WING'S RAN NON PROFIT	-	15,500	15,500	-
10-401-716	401	4729 ALIVIANE NON PROFIT	7,500	7,500	6,782	718
10-401-600	401	4731 SUMMER READING PROGRAM /MURAL	2,500	7,043	2,043	5,000
10-401-705	401	4760 CITY - COUNTY LIBRARY	66,000	66,000	66,000	-
10-401-707	401	4762 HISTORICAL MUSEUM	9,000	9,000	9,000	-
10-401-709	401	4762 CHRISTIAN SHELTER	9,000	9,000	9,000	-
10-401-721	401	4763 HIGH POINT SOIL & WATER CONS.D.#230	1,000	1,000	-	1,000
10-401-310	401	4815 CAPITAL OUTLAY	6,000	6,000	1,660	4,340
10-401-102	401	SALARY-COMMISSIONER PCT 2	-	-	-	-
10-401-103	401	SALARY-COMMISSIONER PCT 3	-	-	-	-
10-401-104	401	SALARY-COMMISSIONER PCT 4	-	-	-	-
10-401-106	401	CC PREMIUM PAY	-	-	-	-
10-401-713	700	7001 CHILD WELFARE BOARD	1,000	1,000	1,000	-
10-401-722	700	7004 Far West Tx Public Defender	39,166	39,166	39,166	-
10-401-725	700	7003 JUVENILE PROBATION MATCH	27,746	27,746	20,539	7,207
10-401-726	401	ARPA GRANT	-	-	-	-
		COMMISSIONERS COURT	<u>791,200</u>	<u>931,116</u>	<u>907,811</u>	<u>23,305</u>
402		HIGHWAY PATROL				
=====		=====				
10-402-110	563	4002 SALARY - PART-TIME HELP	23,150	23,150	14,882	8,268
10-402-200	563	4076 FICA EXPENSE	1,771	1,771	1,139	632
10-402-205	563	4080 TCDRS EXPENSE	1,998	1,998	1,296	702
10-402-300	563	4524 TELEPHONE EXPENSE	2,000	2,000	1,731	269
10-402-305	563	POSTAGE EXPENSE	-	-	-	-
10-402-310	563	4815 CAPITAL OUTLAY	3,000	3,000	2,190	810
		HIGHWAY PATROL	<u>31,919</u>	<u>31,919</u>	<u>21,238</u>	<u>10,681</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, 2025**

		1000	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
403		COUNTY SHERIFF				
====		=====				
10-403-100	560	4001 FULL TIME	1,237,530	1,187,492	1,079,260	108,232
10-403-101	560	4002 PART TIME	52,314	52,314	14,564	37,750
10-403-129	560	4004 SALARIES - SB 22	-	5,038	5,038	-
10-403-117	560	4008 COMP. TIME SHERIFF'S DEPT.	100,000	100,325	100,325	-
10-403-104	560	4030 SUPPLEMENT TX HEALTH COMMISSION	-	-	-	-
10-403-105	560	4047 SUPPLEMENT SB22 JAILER	40,000	40,000	4,615	35,385
10-403-106	560	4048 SUPPLEMENT SB22	68,348	87,190	87,190	-
10-403-107	560	4049 SUPPLEMENT STONEGARDEN	-	17,489	17,489	-
10-403-120	560	4050 LONGEVITY	4,500	4,500	4,500	-
10-403-402	560	4050 CELL PHONE ALLOWANCE	600	617	617	-
10-403-200	560	4076 FICA EXPENSE	115,002	115,002	99,883	15,119
10-403-205	560	4080 TCDRS EXPENSE	129,734	129,734	114,558	15,176
10-403-215	560	4090 MEDICAL INSURANCE EXPENSE	232,723	232,723	188,884	43,839
10-403-323	560	4110 UNIFORMS - SHERIFF'S DEPT.	10,000	10,885	10,885	-
10-403-350	560	4130 MAINT. & SUPPLIES	50,000	65,000	59,143	5,857
10-403-351	560	4131 JAIL SUPPLIES	25,000	25,000	8,905	16,095
10-403-401	560	4151 AUTO REPAIRS	45,000	45,000	39,333	5,667
10-403-400	560	4156 FUEL & TRAVEL SHERIFF	60,000	55,102	23,221	31,881
10-403-316	560	4160 BODY ARMOR	-	-	-	-
10-403-365	560	4182 PRISONERS' FOOD EXPENSE	70,000	75,513	75,513	-
10-403-315	560	4473 CONT. EDUCATION-SHERIFF'S DEPT.	20,000	20,000	11,730	8,270
10-403-320	560	4473 INDIGENT PRISONERS MED. EXPENSE	50,000	50,000	24,171	25,829
10-403-300	560	4524 TELEPHONE EXPENSE	-	2,341	2,341	-
10-403-303	560	4580 TASER LEASE	8,000	11,960	11,960	-
10-403-302	560	4609 SB 22 EXPENSE	15,664	60,664	43,025	17,639
10-403-301	560	4646 MISCELLANEOUS EXPENSE	2,000	2,000	-	2,000
10-403-311	560	4817 FURNISHINGS / EQUIPMENT	6,000	6,788	6,788	-
10-403-310	560	4818 CAPITAL OUTLAY/ VEHICLE	125,000	125,000	103,657	21,343
10-403-304	560	4825 STONEGARDEN EQUIPMENT	-	6,439	6,439	-
10-403-102						
10-403-103						
10-403-108		SALARY-DISPATCH ADMIN.				
10-403-109		SALARY-JAIL-DISP 1				
10-403-110		SALARY-JAIL-DISP 2				
10-403-111		SALARY-JAIL-DISP 3				
10-403-112		SALARY-JAIL-DISP 4				
10-403-113		SALARY-JAIL-DISP 5				
10-403-114		SALARY HEAD COOK				
10-403-115		SALARY-P/T COOK 1				
10-403-116		SALARY-P/T COOK 2				
10-403-118		CELL PHONE ALLOTMENT				
10-403-119		SALARY - SECTRETARY				
10-403-121		SALARY - DEPUTY 7				
10-403-122		SALARY - JAIL DISP 6				
10-403-123		SALARY - DEPUTY 8				
10-403-124		SALARY - DEPUTY 9				
10-403-125		SALARY - DEPUTY 10				
10-403-126		DISPATCH				
10-403-127		DISPATCH				
10-403-128		FLOATER				
10-403-130		OPERATION STONEGARDEN				
10-403-131		SALARY JAIL DISP 9				
10-403-305		POSTAGE EXPENSE				
10-403-322		JAIL BONDS				
10-403-403		DONATION				
10-403-404		SB 22 MONIES "NEXT FISCAL"				
			2,467,415	2,534,116	2,144,034	390,082
		COUNTY SHERIFF				
404	420	COUNTY-DISTRICT CLERK				
====		=====				
10-404-100	420	4001 FULL TIME	240,345	240,345	240,323	22
10-404-107	420	4003 TEMP SEASONAL	15,000	15,000	7,358	7,642
10-404-111	420	4008 COMP-TIME	8,000	8,000	6,782	1,218
10-404-108	420	4050 LONGEVITY	400	400	400	-
10-404-200	420	4076 FICA EXPENSE	20,176	20,176	18,913	1,263

**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, 2025**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO	
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET	
				ACTUAL	POSITIVE	
					(NEGATIVE)	
	1000					
10-404-205	420	4080 TCDRS EXPENSE	22,761	22,761	21,596	1,165
10-404-215	420	4090 MEDICAL INSURANCE EXPENSE	34,477	34,477	34,467	10
10-404-305	420	4233 MAINTENCANCE & SERVICE ONTRACT	4,000	4,000	-	4,000
10-404-302	420	4342 CONTRACT SERVICES RECORDS	10,000	10,000	-	10,000
10-404-315	420	4406 CONT. EDUCATION	10,000	10,000	9,985	15
10-404-310	420	4815 MACHINERY AND EQUIPMENT	10,000	10,000	9,171	829
	433	4325 INTERPREOR	10,000	10,000	845	9,155
10-410-115	433	4357 COURT APPOINTED ATTONEY	13,000	33,170	33,170	-
10-410-366	433	4461 JURORS DISTRICT COURT	8,000	8,000	3,952	4,048
	433	4762 INTERLOCAL AGREEMENT DISTRICT	15,000	15,000	10,500	4,500
10-404-105	420	SALARY - CHIEF DEPUTY			-	-
10-404-106	420	SALARY - DEPUTY			-	-
10-404-110		CONSULTANT			-	-
10-404-900	420		-	-	-	-
		COUNTY-DISTRICT CLERK	<u>421,159</u>	<u>441,329</u>	<u>397,462</u>	<u>43,867</u>
405		TAX ASSESSOR COLLECTOR				
===		=====				
10-405-100	499	4001 SALARY - TAX ASSESSOR COLLECTOR	186,813	186,813	184,987	1,826
10-405-111	499	4050 LONGEVITY	850	850	850	-
10-405-200	499	4076 FICA EXPENSE	14,356	14,356	14,028	328
10-405-205	499	4080 TCDRS EXPENSE	16,195	16,195	16,191	4
10-405-215	499	4090 MEDICAL INSURANCE EXPENSE	25,858	25,858	24,401	1,457
10-405-306	499	4116 VOTER REGISTRATION SUPPLIES	1,780	1,780	486	1,294
10-405-312	499	4234 PRITCHARD & ABBOTT CONTRACT	5,913	5,913	-	5,913
10-405-315	499	4406 CONT. EDUCATION	12,000	12,000	9,689	2,311
10-405-310	499	4815 CAPITAL OUTLAY	8,000	8,000	5,919	2,081
10-405-105	499	SALARY - CHIEF DEPUTY			-	-
10-405-106	499	SALARY - DEPUTY			-	-
10-405-110	499	SALARY - PART-TIME HELP			-	-
10-405-300	499	TELEPHONE EXPENSE	-	-	-	-
10-405-305	499	POSTAGE EXPENSE	-	-	-	-
10-405-313	499	MAINT. AGREEMENT - COPIER	-	-	-	-
		TAX ASSESSOR COLLECTOR	<u>271,765</u>	<u>271,765</u>	<u>256,551</u>	<u>15,214</u>
406		COUNTY ATTORNEY				
===		=====				
10-406-100	475	4001 FULL TIME	89,609	62,570	62,570	-
10-406-104	475	4004 SB 22 SALARY	49,943	49,943	46,387	3,556
10-406-103	475	4038 STATE SALARY SUPPLEMENT	-	28,000	-	28,000
	475	4048 SB 22 SUPPLEMENT	20,000	20,000	20,000	-
10-406-106	475	4050 LONGEVITY	1,700	1,700	1,700	-
10-406-200	475	4076 FICA EXPENSE	18,244	18,244	9,921	8,323
10-406-205	475	4080 TCDRS EXPENSE	20,581	20,581	11,381	9,200
10-406-215	475	4090 MEDICAL INSURANCE EXPENSE	25,858	25,858	17,234	8,624
10-406-300	475	4156 VEHICLE FUEL	-	641	641	-
10-406-315	475	4406 CONT. EDUCATION	6,000	6,000	1,671	4,329
	475	4764 INTERLOCAL AGREEMENT COUNTY	77,231	77,231	-	77,231
10-406-310	475	4815 CAPITAL OUTLAY	7,000	7,000	4,332	2,668
10-406-101	475	SALARY ADMIN ASST	-	-	-	-
10-406-105	475	SALARY-PARA/CT.COORDINATOR			-	-
10-406-305	475	POSTAGE EXPENSE	-	-	-	-
10-406-320		STATE SALARY-H.B.804	-	-	-	-
		COUNTY ATTORNEY	<u>316,166</u>	<u>317,768</u>	<u>175,837</u>	<u>141,931</u>
407		COUNTY TREASURER				
===		=====				
10-407-100	497	4001 SALARY-COUNTY TREASURER	256,691	256,691	255,930	761
10-407-111	497	4050 LONGEVITY	1,150	1,150	1,150	-
10-407-200	497	4076 FICA EXPENSE	19,725	19,725	19,430	295
10-407-205	497	4080 TCDRS EXPENSE	22,252	22,394	22,394	-
10-407-215	497	4090 MEDICAL INSURANCE EXPENSE	34,477	34,477	33,782	695
10-407-313	497	4205 MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	497	4219 MAINT. AGREEMENT SOFTWARE	18,000	18,000	14,878	3,122
10-407-315	497	4406 CONTINUING EDUCATION	12,000	14,499	14,499	-
10-407-310	497	4815 CAPITAL OUTLAY	4,000	7,993	7,993	-

**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, 2025**

			ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
			BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
					ACTUAL	POSITIVE
						(NEGATIVE)
	1000					
10-407-110	497	SALARY-ASSISTANT TREASURER			-	-
10-407-112	497	SALARY DEUTY TREASURER			-	-
10-407-113	497	SALARY DEPUTY TREASURER			-	-
10-407-300	497	TELEPHONE EXPENSE	-	-	-	-
10-407-305	497	POSTAGE EXPENSE	-	-	-	-
		COUNTY TREASURER	<u>368,295</u>	<u>374,929</u>	<u>370,056</u>	<u>4,873</u>
	408	COUNTY AUDITOR				
=====		=====				
10-408-100	495	4001 SALARY - COUNTY AUDITOR	138,655	138,655	60,624	78,031
10-408-111	495	4050 LONGEVITY	-	-	-	-
10-408-200	495	4076 FICA EXPENSE	10,607	10,607	4,575	6,032
10-408-205	495	4080 TCDRS EXPENSE	11,966	11,966	5,281	6,685
10-408-215	495	4090 MEDICAL INSURANCE EXPENSE	17,238	17,238	8,617	8,621
10-408-314	495	4219 MAINT. AGREEMENT SOFTWARE	18,000	18,000	14,878	3,122
10-408-315	495	4406 CONT. EDUCATION	6,000	6,000	382	5,618
10-408-300	495	4524 TELEPHONE EXPENSE	-	-	-	-
10-408-310	495	4815 CAPITAL OUTLAY	2,000	2,000	1,910	90
10-408-105	495	SALARY-ASSISTANT AUDITOR	-	-	-	-
10-408-110	495	SALARY-PART/TIME ASST.	-	-	-	-
10-408-305	495	POSTAGE EXPENSE	-	-	-	-
		COUNTY AUDITOR	<u>204,466</u>	<u>204,466</u>	<u>96,267</u>	<u>108,199</u>
	409	JP1				
=====		=====				
10-409-101	451	4001 FULL TIME	224,253	224,253	211,194	13,059
10-409-105	451	4002 SALARY - PART TIME	-	-	-	-
10-409-119	451	4050 LONGEVITY	2,550	2,550	2,550	-
10-409-200	451	4076 FICA EXPENSE	36,674	36,674	31,423	5,251
10-409-205	451	4080 TCDRS EXPENSE	41,372	41,372	36,379	4,993
10-409-215	451	4090 MEDICAL INSURANCE EXPENSE	68,955	68,955	67,485	1,470
	451	4205 MAINTENANCE SERVICE CONTRACTS	4,000	4,000	3,095	905
10-409-314	451	4406 JP 1 CONT. ED.	6,000	6,905	6,905	-
10-409-310	451	4817 CAPITAL OUTLAY JP#1	2,000	4,903	4,903	-
			<u>385,804</u>	<u>389,612</u>	<u>363,934</u>	<u>25,678</u>
		JP2				
10-409-102	452	4001 FULL TIME	47,700	47,700	47,700	-
10-409-110	452	4002 SALARY - PART TIME	21,840	21,840	19,410	2,430
	452	4076 FICA EXPENSE	-	795	795	-
	452	4080 TCDRS EXPENSE	-	916	916	-
	452	4090 MEDICAL INSURANCE EXPENSE	-	1,449	1,449	-
10-409-315	452	4406 JP 2 CONT. ED.	6,000	6,000	3,124	2,876
10-409-311	452	4817 CAPITAL OUTLAY JP#2	2,000	4,014	4,014	-
			<u>77,540</u>	<u>82,714</u>	<u>77,408</u>	<u>5,306</u>
		JP3				
10-409-103	453	4001 FULL TIME	90,190	90,190	90,190	-
10-409-114	453	4002 SALARY - PART TIME	23,325	23,325	9,195	14,130
	453	4076 FICA EXPENSE	-	1,051	1,051	-
	453	4080 TCDRS EXPENSE	-	1,197	1,197	-
	453	4090 MEDICAL INSURANCE EXPENSE	-	2,899	2,899	-
10-409-316	453	4406 JP 3 CONT. ED.	6,000	6,000	1,404	4,596
10-409-312	453	4817 CAPITAL OUTLAY JP#3	2,000	2,000	1,813	187
			<u>121,515</u>	<u>126,662</u>	<u>107,749</u>	<u>18,913</u>
		JP4				
10-409-104	454	4001 FULL TIME	47,700	47,700	47,700	-
10-409-115	454	4002 SALARY - PART TIME	21,840	25,056	25,056	-
	454	4076 FICA EXPENSE	-	871	871	-
	454	4080 TCDRS EXPENSE	-	984	984	-
	454	4090 MEDICAL INSURANCE EXPENSE	-	2,899	2,899	-
10-409-317	454	4406 JP 4 CONT. ED.	6,000	6,000	2,952	3,048
10-409-313	454	4817 CAPITAL OUTLAY JP#4	2,000	3,699	3,699	-
			<u>77,540</u>	<u>87,209</u>	<u>84,161</u>	<u>3,048</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, 2025**

			ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
			BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
					ACTUAL	POSITIVE
						(NEGATIVE)
	1000	OTHER JUDICIAL LAW				
10-409-500	457	4156 JP FUEL EXPENSE	-	73	73	-
10-409-361	457	4198 ANIMAL WELFARE	2,000	2,000	530	1,470
10-409-365	457	4235 NETData Software Maintenance	50,000	51,347	51,346	1
10-409-360	457	4457 AUTOPSY EXPENSE	120,000	120,000	41,440	78,560
10-409-116		LONGEVITY "SALARY - PART TIME JP3"	-	-	-	-
10-409-300		TELEPHONE EXPENSE	-	-	-	-
10-409-305		POSTAGE EXPENSE	-	-	-	-
10-409-368		COPIER LEASE - JP 1	-	-	-	-
			<u>172,000</u>	<u>173,420</u>	<u>93,389</u>	<u>80,031</u>
		JUDICIAL LAW	<u>834,399</u>	<u>859,617</u>	<u>726,641</u>	<u>132,976</u>
410		JURY				
====		=====				
10-410-100		SALARY - DISTRICT ATTORNE			-	-
10-410-111		SALARY - BAILIFFS			-	-
10-410-112		SALARY - COURT REPORTER			-	-
10-410-113		SALARY - COURT ADMINISTRA			-	-
10-410-114		SALARY - COURT APPOINTED			-	-
10-410-115		INDIGENT ATTYS/FORMUAL GR			-	-
10-410-200		FICA EXPENSE			-	-
10-410-365		COURT COSTS			-	-
10-410-366		JURIES & RELATED EXPENSES			-	-
		JURY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
411		BUILDING MAINTENANCE				
====		=====				
10-411-105	510	4001 FULL TIME	-	-	6,930	(6,930)
10-411-106	510	4002 PART TIME	-	-	2,048	(2,048)
10-411-107	510	4076 FICA EXPENSE	-	-	675	(675)
10-411-108	510	4080 RETIREMENT	-	-	775	(775)
10-411-109	511	4001 FULL TIME	180,174	180,174	172,816	7,358
10-411-110	511	4002 PART TIME	100,959	100,959	48,744	52,215
10-411-112	511	4050 LONGEVITY	-	-	-	-
10-411-200	511	4076 FICA EXPENSE	21,507	21,507	16,673	4,834
10-411-205	511	4080 TCDRS EXPENSE	24,262	24,262	18,668	5,594
10-411-215	511	4090 MEDICAL INSURANCE EXPENSE	43,096	43,096	41,635	1,461
10-411-350	511	4102 SUPPLIES - JANITORIAL	14,000	15,220	15,220	-
10-411-400	511	4150 FUEL - BUILDING MAITENANCE	10,000	13,114	13,114	-
10-411-355	511	4173 REPAIRS & REPLACEMENTS	38,000	90,087	90,087	-
10-411-370	511	4500 UTILITIES	75,000	75,000	73,350	1,650
	511	4615 COURTHOUSE CANOPY				
10-411-310	511	4815 CAPITAL OUTLAY	3,000	3,309	3,309	-
	511	4819 TRUCKS & HEAVY EQUIPMENT	5,000	5,000	4,934	66
10-411-111			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		BUILDING MAINTENANCE	<u>514,998</u>	<u>571,728</u>	<u>508,978</u>	<u>62,750</u>
412		394TH DISTRICT COURT				
====		=====				
10-412-105	435	4001 FULL TIME	13,012	13,012	13,378	(366)
10-412-110	435	4031 SALRY SUPPLMENT	4,095	4,095	2,117	1,978
10-412-200	435	4076 FICA EXPENSE	1,309	1,309	1,186	123
10-412-210	435	4078 WORKER'S COMP.	53	53	-	53
10-412-225	435	4079 UNEMPLOYMENT INSURANCE	600	600	-	600
10-412-205	435	4080 TCDRS EXPENSE	1,476	1,476	1,350	126
10-412-215	435	4090 MEDICAL INSURANCE EXPENSE	1,865	1,865	-	1,865
10-412-350	435	4100 SUPPLIES	2,250	2,250	1,097	1,153
10-412-312	435	4135 JUDGE'S LIBRARY	700	700	172	528
10-412-400	435	4139 COURT REPORTER EXPENSES	-	620	620	-
10-412-402	435	4152 JUDICIAL ADMIN. DISTRICT	340	340	-	340
10-412-401	435	4219 TECHNOLOGY MAINTENANCE	135	560	560	-
10-412-220	435	4377 PUBLIC OFFICLS LIABILITY INS	330	330	300	30
10-412-315	435	4406 CONT. EDUCATION	389	1,308	1,308	-
10-412-314	435	4467 VISITING JUDGES	1,015	1,015	169	846
10-412-370	435	4500 UTILITIES	385	385	-	385
10-412-300	435	4524 TELEPHONE EXPENSE	750	750	485	265

**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, 2025**

			ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
			BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
					ACTUAL	POSITIVE
						(NEGATIVE)
	1000					
10-412-305	435	4535 POSTAGE EXPENSE	200	200	9	191
10-412-399	435	4568 RENT	1,000	1,000	-	1,000
10-412-900	435	4646 MISCELLANEOUS EXPENSE	350	356	356	-
10-412-310	435	4815 EQUIPMENT	389	501	501	-
10-412-115	435	Secritary	-	-	-	-
10-412-398	435	Court reporter supplement	-	-	-	-
		394TH DISTRICT COURT	<u>30,643</u>	<u>32,725</u>	<u>23,608</u>	<u>9,117</u>
413		EXTENSION SERVICE				
===		=====				
10-413-105	665	4001 SALARY - EXTENSION AGENT	15,244	15,244	4,279	10,965
10-413-110	665	4002 SALARY - PART-TIME HELP	21,840	21,840	18,225	3,615
10-413-200	665	4076 FICA EXPENSE	2,837	2,837	1,722	1,115
10-413-205	665	4080 TCDRS EXPENSE	1,885	1,885	1,580	305
10-413-317	665	4120 COMMUNITY GARDEN	5,000	5,000	128	4,872
10-413-316	665	4196 PROMO/EDU EXPENSE	3,000	3,000	-	3,000
10-413-318	665	4197 4-H CLUB	20,000	24,406	24,406	-
10-413-315	665	4406 CONT. EDUCATION	3,000	3,000	1,472	1,528
10-413-311	665	4410 TRAVEL	6,000	6,000	1,033	4,967
10-413-310	665	4815 CAPITAL OUTLAY	500	6,932	6,932	-
10-413-300		TELEPHONE EXPENSE	-	-	-	-
10-413-305		POSTAGE EXPENSE	-	-	-	-
10-413-900		MISCELLANEOUS EXPENSE	-	-	-	-
		EXTENSION SERVICE	<u>79,306</u>	<u>90,144</u>	<u>59,777</u>	<u>30,367</u>
414		CONSTABLES				
===		=====				
10-414-104	552	4001 FULL TIME CONSTABLE 2	66,657	66,657	66,657	-
	552	4050 LONGEVITY	1,850	1,850	1,850	-
	552	4076 FICA EXPENSE	8,683	8,683	8,085	598
	552	4080 TCDRS EXPENSE	9,796	9,796	9,242	554
	552	4090 MEDICAL INSURANCE EXPENSE	8,619	8,619	8,617	2
10-414-300	552	4150 FUEL/AUTO REPAIR CONST. 2	-	-	-	-
10-414-301	552	4151 PREC 2 AUTO REPAIR	5,000	9,898	7,687	2,211
10-414-302	552	4646 PREC 2 MISC	12,000	12,000	2,858	9,142
			<u>112,605</u>	<u>117,503</u>	<u>104,996</u>	<u>12,507</u>
10-414-105	553	4001 FULL TIME CONSTABLE 3	43,672	43,672	43,112	560
	553	4028 SUPPLMENT SB22 CONST 3	1,328	1,328	1,107	221
	553	4048 SUPPLMENT SB22 CONST 3	-	-	204	(204)
10-414-106	553	4050 LONGEVITY	-	-	-	-
10-414-200	553	4076 FICA EXPENSE	-	530	530	-
10-414-205	553	4080 TCDRS EXPENSE	-	597	597	-
10-414-215	553	4090 MEDICAL INSURANCE EXPENSE	-	-	-	-
10-414-305	553	4646 PREC 3 MISC	-	-	-	-
10-414-100			-	-	-	-
			<u>45,000</u>	<u>46,127</u>	<u>45,550</u>	<u>577</u>
		CONSTABLES TOTAL	<u>157,605</u>	<u>163,630</u>	<u>150,546</u>	<u>13,084</u>
415		AIRPORT				
===		=====				
10-415-353	626	4184 IMPROVEMENTS - AIRPORT	-	-	-	-
10-415-370	626	4500 UTILITIES - AIRPORT	8,000	13,864	13,864	-
10-415-353	626	4811 BULIDINGS AND IMPROVMENTS	28,000	13,000	10,031	2,969
10-415-900	626	4646 MISCELLANEOUS EXPENSES	500	842	842	-
		AIRPORT	<u>36,500</u>	<u>27,706</u>	<u>24,737</u>	<u>2,969</u>
417		VETERANS MEMORIAL PARK				
===		=====				
10-417-110	660	4002 SALARY - PART TIME	-	-	-	-
10-447-200	660	4076 FICA EXPENSE	-	-	-	-

**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, 2025**

				ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
				BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
						ACTUAL	POSITIVE
							(NEGATIVE)
		1000					
10-417-353	660	4185	IMPROVEMENTS - VET.MEM.PARK	-	-	-	-
	660	4810	CAPITAL OUTLAYS	60,000	116,614	116,614	-
10-417-370	660	4500	UTILITIES - VET.MEM.PARK	12,000	12,000	7,539	4,461
			VETERANS MEMORIAL PARK	72,000	128,614	124,153	4,461
	418		RED SOX FIELD				
	===		=====				
10-418-370	661	4500	UTILITIES	2,000	2,796	2,796	-
10-418-371	661	4810	IMPROVEMENTS	40,000	5,000	185	4,815
			RED SOX FIELD	42,000	7,796	2,981	4,815
	421		CEMETERY				
	===		=====				
10-421-100	659	4001	SALARY - CEMETERY	53,926	53,926	53,926	-
10-421-110	659	4002	PART-TIME HELP	25,029	25,029	23,150	1,879
10-421-115	659	4050	LONGEVITY	700	700	700	-
10-421-200	659	4076	FICA EXPENSE	6,094	6,094	5,877	217
10-421-205	659	4080	TCDRS EXPENSE	6,874	6,874	6,776	98
	659	4090	EMPLOYEE HEALTH INSURANCE		1,449	1,449	-
10-421-350	659	4103	SUPPLIES - CEMETERY	5,000	10,412	10,412	-
10-421-353	659	4187	IMPROVEMENTS - CEMETERY	-	158	158	-
10-421-400	659	4329	PEST CONTROL	2,500	5,000	5,000	-
	659	4365	CONTRACT SERVICES - CENETARY I	10,000	10,000	-	10,000
10-421-370	659	4500	UTILITIES - CEMETERY	24,000	24,000	4,752	19,248
	659	4614	VETERANS' MEMORIAL MARKER	10,000	10,000	4,359	5,641
	659	4810	CAPITAL OUTLAYS	30,000	30,000	7,202	22,798
10-421-900			MONTHLY ALLOTMENT-GATEKEEPER	-	-	-	-
			CEMETERY	174,123	183,642	123,761	59,881
	423		VETERANS OFFICER				
	===		=====				
10-423-105			SALARY - VETERANS OFFICER	-	-	-	-
10-423-200			FICA EXPENSE	-	-	-	-
10-423-350	643	4100	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	545	4001	SALARY-EMERGENCY MGNT.	71,646	71,646	67,547	4,099
10-425-105	545	4024	SUPPLEMENT EMC	5,088	5,088	5,088	-
	545	4025	SUPPLEMENT E911	-	65,000	65,000	-
10-425-200	545	4076	FICA EXPENSE	5,870	10,396	10,396	-
10-425-205	545	4080	TCDRS EXPENSE	6,622	11,981	11,981	-
10-425-215	545	4090	MEDICAL INSURANCE EXPENSE	17,239	17,239	17,234	5
10-425-350	545	4101	SUPPLIES EXPENSE	3,000	3,000	1,952	1,048
10-425-500	545	4117	EMERGENCY MGNT. EXPENSE	10,000	10,000	8,008	1,992
10-425-400	545	4156	FUEL EXPENSE	4,000	4,000	2,912	1,088
	545	4221	MAINTENANCE & SERVICE CONTRACT	8,000	8,000	3,320	4,680
	545	4406	CONFERENCES AND EDUCATION	6,000	6,000	3,315	2,685
	545	4605	CHEVRON GRANT EXPENSE	-	9,337	9,337	-
	545	4818	VEHICLES	85,000	85,000	67,200	17,800
10-425-366	545		DONATION	-	-	-	-
			EMERGENCY MANAGEMENT	222,465	306,687	273,290	33,397
	435		205TH DIST. COURT				
	===		=====				
10-435-105	436	4001	FULL TIME	-	-	683	(683)
10-435-110	436	4032	SUPPLEMENT	4,597	4,597	3,701	896
10-435-200	436	4076	FICA EXPENSE	352	352	335	17
10-435-205	436	4080	TCDRS EXPENSE	297	297	382	(85)
10-435-900	436	4646	MISC. EXPENSE - RMP	1,000	1,001	1,001	-
10-435-111	436		SALARY- BAILIF	-	-	-	-
10-435-115	436		SALARY- COURT COORDINATOR	-	-	-	-
			205TH DIST. COURT	6,246	6,247	6,102	145

**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, 2025**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
	1000				
436	BOYS & GIRLS CLUB				
===	=====				
10-436-105	PART-TIME HELP	-	-	-	-
10-436-106	PART-TIME HELP	-	-	-	-
10-436-200	FICA EXPENSE	-	-	-	-
10-436-205	TCDRS EXPENSE	-	-	-	-
10-436-300	TELEPHONE EXPENSE	-	-	-	-
10-436-310	CAPITAL OUTLAY GYM FLOOR	-	-	-	-
10-436-350	SUPPLIES	-	-	-	-
10-436-355	REPAIRS & REPLACEMENTS	-	-	-	-
10-436-370	UTILITIES	-	-	-	-
	BOYS & GIRLS CLUB	-	-	-	-
440	NON-DEPATMENTAL				
===	=====				
	409 4003 TEMPORARY SEASONAL WAGES	10,000	10,000	7,170	2,830
10-440-200	409 4076 FICA EXPENSE	1,000	1,000	549	451
10-440-205	409 4080 TCDRS EXPENSE	500	500	-	500
	409 4100 SUPPLIES GENERAL	4,750	4,750	-	4,750
	409 4101 COMPUTER - SUPPLIES	1,500	1,500	339	1,161
10-440-621	409 4105 OFFICE SUPPLIES	20,000	28,704	28,704	-
10-440-601	409 4115 ELECTION SUPPLIES	26,000	26,000	15,277	10,723
	409 4205 MAINTENANCE & SERVICE CONTRACT	15,000	15,000	11,095	3,905
10-440-623	409 4327 CHRISTMAS DECORATIONS	6,000	6,000	5,811	189
10-440-611	409 4339 TRAPPER	34,800	37,700	37,700	-
10-440-605	409 4351 APPRAISAL DISTRICT	67,915	67,915	52,160	15,755
10-440-627	409 4397 PUBLIC SAFTY TRAINING EXPENSE	2,000	2,000	380	1,620
10-440-628	409 4398 EMPLOYEE INOCATIONS	1,550	1,550	1,035	515
10-440-603	409 4475 INDIGENT BURIAL/ EXPENSES	6,000	6,000	3,421	2,579
10-440-300	409 4524 TELEPHONE	40,000	40,000	32,260	7,740
10-440-312	409 4525 INTERNET EXPENSE	40,000	47,250	47,250	-
10-440-607	409 4540 POST OFFICE BOX RENTALS	1,000	1,128	1,128	-
10-440-314	409 4553 VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	244	2,756
10-440-606	409 4576 REPEATER LEASE SITE	13,836	13,836	8,104	5,732
10-440-610	409 4577 LEASE POSTAGE METER	15,000	16,308	16,308	-
10-440-604	409 4601 EMPLOYEE MORALE	17,000	17,000	16,358	642
10-440-629	409 4602 SHERIFF'S TAX SALE	-	-	-	-
10-440-630	409 4607 941 REPORT EXPENSE	-	-	-	-
10-440-631	409 4730 COUNTY FOOD BANK	6,600	6,600	5,561	1,039
10-440-114	SYSTEM IMAGING - LEASE	-	-	-	-
10-440-602	HAVA-ELECTION EXPENSE	-	-	-	-
10-440-608	EMPLOYEE APPRECIATION DINNER	-	-	-	-
10-440-625	RECORDS MANAGEMENT	-	-	-	-
10-440-633		-	-	-	-
	NON-DEPATMENTAL	333,451	353,741	290,854	62,887
	INFORMATION TECHNOLOGY				
	=====				
	410 4001 SALARY-FULL TIME	101,040	101,040	95,940	5,100
	410 4076 FICA EXPENSE	7,730	7,730	7,222	508
	410 4080 TCDRS EXPENSE	8,720	8,720	8,360	360
	410 4090 MEDICAL INSURANCE EXPENSE	17,239	17,239	15,099	2,140
	410 4151 VEHICLES PARTS REPAIRS	-	-	-	-
	410 4156 FUEL EXPENSE	2,000	2,000	640	1,360
	410 4406 CONFERENCES AND EDUCATION	6,000	6,000	3,397	2,603
	410 4656 MISCELLANEOUS	-	-	-	-
	410 4815 EQUIPMENT	39,000	45,055	45,055	-
10-436-3550	410 4818 VEHICLES	50,000	50,061	50,061	-
	410 4820 DRONES	-	-	-	-
	INFORMATION TECHNOLOGY	231,729	237,845	225,774	12,071

**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, 2025**

			ORIGINAL	AMENDED	MODIFIED	CASH BASIS	VARIANCE TO
			BUDGET	BUDGET	ACTUAL	ACTUAL	FINAL BUDGET
							POSITIVE
							(NEGATIVE)
	1000						
450		CAPITAL PROJECTS					
===		=====					
10-450-700		PROJECT 1-City Park Canopy			-	-	-
10-450-700b			-	-	-	-	-
10-450-710			-	-	-	-	-
10-450-710b		PROJECT 2 BASEBALL FIELD LIGHTS			-	-	-
10-450-720		PROJECT 3- Cemetery Land/ Survey			-	-	-
10-450-730	682	4800 Courthouse Landscaping	6,000	6,000	-	-	6,000
10-450-730b			-	-	-	-	-
10-450-731		PROJECT 5- Veterans Memorial			-	-	-
10-450-731 b		Project 5 4 H Barn			-	-	-
10-450-732					-	-	-
10-450-732		Project 6 B&M TRUCKS			-	-	-
10-450-733					-	-	-
10-450-733b		Project 7 FINANCIAL CENTER FRONT P			-	-	-
10-450-734	682	4310 COURTHOUSE ARCHITECT	20,000	20,000	-	-	20,000
10-450-735		Project 9- TRAVEL TRUCK			-	-	-
10-450-735					-	-	-
10-450-736		Project 10 Financial Center ROOF			-	-	-
10-450-738		PROJECT 11- VAN HORN AUTO REPAIR			-	-	-
10-450-737			-	-	-	-	-
			<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>26,000</u>
		GENERAL FUND					
		INCOME TOTALS	7,857,794	7,857,794	8,328,891	8,328,891	471,097
		EXPENSE TOTALS	<u>7,857,695</u>	<u>8,330,240</u>	<u>7,124,987</u>	<u>7,124,987</u>	<u>1,205,253</u>
		NET REVENUE OVER EXPENSE	99	(472,446)	1,203,904	1,203,904	1,676,350
		BEFORE TRANSFERS and other					
10-300-336		Transfer from fund 35	-	-	-	-	-
10-401-724	700	7002 NUTRITION CENTER MATCH	-	(229,642)	(229,642)	(229,642)	-
10-200-200	392.00	3990 TRANSFERS IN	-	-	10,266	10,266	10,266
#####	0.02997	TRANSFER IN FROM SAVINGS			2,002,065	2,002,065	
		2996 TANSFER OUT			(482,818)	(482,818)	
10-200-220	#####	7990 TRANSFERS OUT	-	-	(52,402)	(52,402)	(52,402)
10-300-506		LOAN PROCEEDS	-	-	-	-	-
10-200-210		TRANSFERS OUT -- posted with P&L	-	-	-	-	-
			<u>99</u>	<u>(702,088)</u>	<u>2,451,373</u>	<u>2,451,373</u>	<u>1,634,214</u>
			<u>(4,902)</u>	<u>(10,985)</u>			

Expenses Grouped by Uniform Chart of Accounts:

General government	2,867,447
Justice System	1,129,541
Public Safety	2,262,847
Corrections and Rehabilitation	204,950
Health and Human Services	243,937
Community and Economic Development	294,638
Infrastructure and Environmental Services	<u>121,627</u>
	<u>7,124,987</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, 2025**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO		
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET		
				ACTUAL	POSITIVE		
					(NEGATIVE)		
1000							
300							
===							
20-300-100	310	3001	ROAD & BRIDGE CURRENT TAXES	821,354	821,354	911,922	90,568
20-300-110	310	3010	ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	9,346	(654)
20-300-150			MISCELLANEOUS REVENUE - R & B	-	-	-	-
20-300-160			UTILITIES/FACILITIES/ PERMITS	-	-	-	-
20-300-170	320	3130	MOTOR VEHICLE REG. - R & B	110,000	110,000	190,567	80,567
20-300-180			INTEREST REVENUE - R & B	-	-	-	-
20-300-185			AUCTION PROCEEDS	-	-	-	-
20-300-190	330	3311	LATERAL ROAD - STATE COMPTROLLER	30,000	30,000	32,045	2,045
20-300-192			REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517			SAVINGS ACCOUNT REVENUE	-	-	-	-
			R & B REVENUES	<u>971,354</u>	<u>971,354</u>	<u>1,143,880</u>	<u>172,526</u>
500							
===							
20-500-101	610	4001	FULL TIME	371,330	394,371	386,660	7,711
20-500-102		4002	PART TIME	-	-	4,140	(4,140)
20-500-111		4050	LONGEVITY	4,050	4,050	4,050	-
20-500-118		4058	CELL PHONE ALLOTMENT	600	617	617	-
20-500-200		4076	FICA EXPENSE	28,763	30,525	30,073	452
20-500-205		4080	TCDRS EXPENSE	32,447	34,435	34,084	351
20-500-215		4090	MEDICAL INSURANCE EXPENSE	57,028	63,216	63,216	-
20-500-271		4110	UNIFORMS	4,000	4,000	3,824	176
20-500-400		4156	FUEL - COUNTY BARN	3,000	3,000	1,325	1,675
20-500-350		4175	MAINT. & SUPPLIES	10,000	14,508	14,487	21
20-500-315		4406	CONT. EDUCATION	1,000	1,000	(1,648)	2,648
20-500-370		4500	UTILITIES	6,000	6,000	5,996	4
20-500-300		4524	TELEPHONE	1,700	2,292	2,292	-
20-500-115		4619	DRUG TESTING	2,000	2,000	-	2,000
20-500-310		4815	CAPITAL OUTLAY	10,000	10,000	1,355	8,645
20-500-103			SALARY	-	-	9,963	(9,963)
20-500-104			SALARY	-	-	-	-
20-500-105			SALARY	-	-	-	-
20-500-106			SALARY	-	-	-	-
20-500-107			SALARY	-	-	-	-
20-500-110			SALARY	-	-	-	-
20-500-351			SAFETY SUPPLIES	-	-	-	-
			COUNTY BARN	<u>531,918</u>	<u>570,014</u>	<u>560,434</u>	<u>9,580</u>
505							
===							
20-505-310	611	4815	CAPITAL OUTLAY	1,000	1,000	-	1,000
20-505-315		4406	PREC.1 CONT. ED.	3,000	3,000	2,239	761
20-505-350		4175	MAINT. & SUPPLIES	4,500	4,500	390	4,110
20-505-400		4157	FUEL - PREC. #1	<u>10,500</u>	<u>10,500</u>	-	<u>10,500</u>
			PRECINCT #-1	<u>19,000</u>	<u>19,000</u>	<u>2,629</u>	<u>16,371</u>
510							
===							
20-510-310	612	4815	CAPITAL OUTLAY	-	-	-	-
20-510-315		4406	PREC.2 CONT. ED.	3,000	3,000	2,489	511
20-510-350		4175	MAINT. & SUPPLIES	5,000	5,000	-	5,000
20-510-400		4157	FUEL - PREC. #2	<u>10,000</u>	<u>15,579</u>	<u>15,579</u>	-
			PRECINCT #-2	<u>18,000</u>	<u>23,579</u>	<u>18,068</u>	<u>5,511</u>
515							
===							
20-515-200	613		FICA EXPENSE	-	-	-	-
20-515-310			CAPITAL OUTLAY	1,000	1,000	-	1,000
20-515-315		4406	PREC.3 CONT. ED.	3,000	3,000	1,070	1,930
20-515-350		4175	MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-515-400		4157	FUEL - PREC. #3	<u>10,500</u>	<u>15,942</u>	<u>15,942</u>	-
			PRECINCT #-4	<u>15,500</u>	<u>20,942</u>	<u>17,012</u>	<u>3,930</u>



**CULBERSON COUNTY, TEXAS**  
**FUNDS 10, 20 AND 45 GENERAL GOVERNMENT**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2025**

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
1000					
45-550-305	POSTAGE			-	-
45-550-315	CONT. EDUCATION - N/C			-	-
45-550-703	Promo/Decorations			-	-
45-550-705	N/C REIMBURSEMENT	-	-	-	-
	NUTRITION CENTER EXPENSES -45	<u>560,186</u>	<u>560,186</u>	<u>513,547</u>	<u>41,139</u>
		(74,230)			
	INCOME TOTALS	560,186	560,186	410,249	(149,937)
	EXPENSE TOTALS	<u>560,186</u>	<u>560,186</u>	<u>513,547</u>	<u>41,139</u>
	INCOME AND EXPENSE BEFORE:	-	-	(103,298)	(108,798)
45-300-500	TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901	TRANSFERS OTHER	-	-	-	-
45-300-115	COUNTY MATCHING NUT. CENTER	-	-	<u>229,642</u>	<u>229,642</u>
	INCOME OVER (UNDER) EXPENSES	<u>-</u>	<u>-</u>	<u>126,344</u>	<u>120,844</u>

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

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>										
Service Cost	\$584,622	\$475,268	\$432,983	\$395,381	\$348,596	\$322,592	\$269,241	\$241,240	\$229,426	\$198,912
Interest on Total Pension Liability	1,099,960	1,019,140	943,576	872,465	811,295	730,111	670,031	612,433	577,953	535,817
Effect of Plan Changes	-	-	-	-	-	17,977	-	-	-	(42,069)
Effect of Assumption Changes or Inputs	-	-	-	(20,424)	628,199	-	-	90,984	-	80,408
Effect of Economic/Demographic (gains) or losses	56,504	77,852	45,301	61,347	3,616	224,359	66,556	60,140	(212,347)	35,830
Benefit Payments/Refunds of Contributions	(704,624)	(534,856)	(407,261)	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)
Net Change in Total Pension Liability	1,036,462	1,037,404	1,014,599	894,747	1,455,344	993,204	673,361	693,430	309,654	524,534
Total Pension Liability, Beginning	\$14,234,397	\$13,196,993	\$12,182,394	\$11,287,647	\$9,832,303	\$8,839,099	\$8,165,738	\$7,472,308	7,162,654	6,638,120
Total Pension Liability, Ending (a)	<u>\$15,270,859</u>	<u>\$14,234,397</u>	<u>\$13,196,993</u>	<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>
<b>Fiduciary Net Position</b>										
Employer Contributions	\$434,027	\$356,662	\$340,295	\$262,452	\$237,221	\$252,635	\$178,769	\$152,119	\$140,089	\$128,023
Member Contributions	352,050	297,219	259,484	249,276	227,783	252,635	178,769	152,119	140,089	128,023
Investment Income Net of Investment Expenses	1,440,422	1,386,482	(788,462)	2,363,905	991,655	1,324,650	(152,483)	1,045,967	505,496	(37,401)
Benefit Payments/Refunds of Contributions	(704,624)	(534,856)	(407,261)	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)
Administrative Expenses	(8,512)	(7,370)	(7,387)	(7,126)	(7,837)	(7,313)	(6,480)	(5,453)	(5,495)	(4,936)
Other	8,663	11,015	37,170	5,718	1,863	8,303	1,571	(147)	(167,049)	16,108
Net Change in Fiduciary Net Position	\$1,522,026	\$1,509,152	(\$566,161)	\$2,460,203	\$1,114,323	\$1,529,075	(\$132,321)	\$1,033,238	\$327,752	(\$54,547)
Fiduciary Net Position, Beginning	\$14,114,168	\$12,605,016	\$13,171,177	\$10,710,974	\$9,596,651	\$8,067,576	\$8,199,897	\$7,166,659	6,838,907	6,893,454
Fiduciary Net Position, Ending (b)	<u>\$15,636,194</u>	<u>\$14,114,168</u>	<u>\$12,605,016</u>	<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>
Net Pension Liability / (Asset), Ending = (a) - (b)	<u>(\$365,335)</u>	<u>\$120,229</u>	<u>\$591,977</u>	<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>
Fiduciary Net Position as a % of Total Pension Liability	102.39%	99.16%	95.51%	108.12%	94.89%	97.60%	91.27%	100.42%	95.91%	95.48%
Pensionable Covered Payroll	\$5,029,281	\$4,245,979	\$3,706,909	\$3,561,087	\$3,609,074	\$3,609,074	\$2,553,836	\$2,173,125	\$2,001,268	\$1,828,903
Net Pension Liability as a % of Covered Payroll	-7.26%	2.83%	15.97%	-27.77%	15.98%	6.53%	30.21%	-1.57%	15.27%	17.70%

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

**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
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%
2022	340,295	340,295	-	3,706,909	9.2%
2023	356,662	356,662	-	4,245,979	8.4%
2024	434,027	434,027	-	5,029,281	8.6%

(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, 2024

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	16.1 years (based on contribution rate calculated in 12/31/24 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. 2022: New investment return and inflation 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 through 2024: 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, 2025**

	General Government	Roads & Bridges	Contingency Fund 91	Tax Claims	Criminal Justice	Combined
<b>ASSETS</b>						
Cash - Checking	\$ 1,821,915	\$ 3,715,585	\$ -	\$ 5,939	\$ 155,190	\$ 5,698,629
Cash - Payroll Clearing	11,920	1,249	-	-	-	13,169
Cash - Checking Clerk	4,590,870	-	-	-	-	4,590,870
Cash - Checking Tax Assessor	58,364	-	-	-	-	58,364
Cash - JP Accounts	105,474	-	-	-	-	105,474
Cash - Savings	-	-	441,684	-	-	441,684
Texas Investment funds	6,448,142	-	-	-	-	6,448,142
Postage Inventory and Other	457	-	-	-	-	457
Due from (to) Other Funds	-	-	-	-	-	-
<b>Total Assets</b>	<u>13,037,142</u>	<u>3,716,834</u>	<u>441,684</u>	<u>5,939</u>	<u>155,190</u>	<u>17,356,789</u>
<b>LIABILITIES</b>						
Other Liabilities	10,529	-	-	-	-	10,529
Deferred Revenue	-	-	-	-	-	-
Due to Others	267,627	-	-	-	66,923	334,550
Due to Other Funds	4,345,149	-	-	-	-	4,345,149
<b>Total Liabilities</b>	<u>4,623,305</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,923</u>	<u>4,690,228</u>
<b>FUND EQUITY (DEFICIT)</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	3,716,834	-	-	-	3,716,834
Assigned	-	-	-	5,939	-	5,939
Unassigned	8,413,837	-	441,684	-	88,267	8,943,788
Total Fund Equity (Deficit)	<u>8,413,837</u>	<u>3,716,834</u>	<u>441,684</u>	<u>5,939</u>	<u>88,267</u>	<u>12,666,561</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 13,037,142</u>	<u>\$ 3,716,834</u>	<u>\$ 441,684</u>	<u>\$ 5,939</u>	<u>\$ 155,190</u>	<u>\$ 17,356,789</u>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2025**

	<b>GENERAL GOVERNMENT</b>	<b>ROAD &amp; BRIDGE</b>	<b>CONTINGENCY FUND 91</b>	<b>TAX CLAIMS FUND 41</b>	<b>CRIMINAL JUSTICE</b>	<b>COMBINED</b>
<b>REVENUE</b>						
310 3001 CURRENT TAXES	6,639,821	\$ 911,922	\$ -	\$ -	\$ -	\$ 7,551,743
310 3010 DELINQUENT TAXES	56,240	9,346	-	-	-	65,586
310 3060 SALES TAX COMMISSION REVENUE	10,263	-	-	-	-	10,263
310 3061 SALES TAX MIXED BEVERAGE	11,498	-	-	-	-	11,498
310 3067 MOTOR VEHICLE INV TAX	312	-	-	-	-	312
320 3119 UTILITIES PERMITS	8,000	-	-	-	-	8,000
320 3130 MOTOR VEHICLE REGISTRATION	18,822	190,567	19,174	-	-	228,563
322 3182 INMATE PHONE CARDS	1,339	-	-	-	-	1,339
329 3070 IN LIEU OF TAXES	684	-	-	-	-	684
329 3071 IN LIEU OF TAXES- STATE COMPROLLER	207,300	-	-	-	-	207,300
330 3301 LEOSE FUND/ CONSTABLE	-	-	-	-	-	-
330 3302 EMERGENCY MANAGEMENT STATE	75,833	-	-	-	-	75,833
330 3303 GROSS WEIGHT AXEL	45,391	-	-	-	-	45,391
330 3311 LATERAL ROAD - STATE COMPROLLER	-	32,045	-	-	-	32,045
330 3352 STATE SALARY SUPPLEMENT	30,200	-	-	-	-	30,200
330 3367 State Grant SB 22 Grant Income	352,203	-	-	-	-	352,203
330 3371 INDIGENT FORMULA GRANT	-	-	-	203	-	203
340 3593 J.P. COURT SECURITY FEE	247	-	-	-	-	247
340 3594 COURTHOUSE SECURITY FEE	1,470	-	-	-	-	1,470
340 3595 OMNI FEE - COUNTY REVENUE	2,168	-	-	-	-	2,168
340 3596 BOND FORFEITURE FEES	585	-	-	-	-	585
340 3601 FEES OF OFFICE SHERIFF	2,683	-	-	-	-	2,683
340 3602 FEES OF OFFICE-CLERK	84,426	-	-	-	-	84,426
340 3604 FEES OF OFFICE-TAX OFFICE	7,514	-	-	-	-	7,514
340 3608 FEES OF OFFICE J. P. COURT	222,616	-	-	-	-	222,616
340 3617 CONSTABLE CIVIL PORCESS FEES	300	-	-	-	-	300
340 3691 COUNTY FINES/CLERK	15,522	-	-	-	-	15,522
340 3695 HOT CHECK FEE	-	-	-	-	-	-
340 3699 U.S. DISTRICT COURT RESTITUTION	2,865	-	-	-	-	2,865
390 3700 INTEREST REVENUE	189,485	-	-	-	3,636	193,121
390 3701 LONE STAR INTEREST	224,475	-	-	-	-	224,475
390 3703 INTEREST TX FIT	27,641	-	-	-	-	27,641
390 3704 TAX OFFICE INTEREST EARNED	-	-	-	-	-	-
390 3704 SHERIFF PROCEEDS FROM TAX SALE OF L	-	-	-	-	-	-
390 3706 RENT INCOME	11,610	-	-	-	-	11,610
390 3708 AUCTION PROCEEDS	33,129	-	-	-	-	33,129
390 3716 VENDING MACHINES REVENUE	89	-	-	-	-	89
390 3719 DONATION	5,000	-	-	-	-	5,000
390 3723 WORKERS COMP REIMBURSEMENT	-	-	-	-	-	-
390 3725 MANUAL AIR REFUND ELECTRIC CO-OP	-	-	-	-	-	-
390 3732 STONEGARDEN REIMBURSEMENT	20,800	-	-	-	-	20,800
390 3732 OPERATION LONESTAR REIMBURSEMENT	-	-	-	-	-	-
390 3753 UNBUDGETED REVENUE	18,360	-	-	-	-	18,360
390 3998 SAVINGS ACCOUNT	-	-	-	-	-	-
340 35XX CRIMINAL JUSTICE FINES AND FEES	-	-	-	-	55,907	55,907
<b>TOTAL REVENUE</b>	<b>8,328,891</b>	<b>1,143,880</b>	<b>19,174</b>	<b>203</b>	<b>59,543</b>	<b>9,551,691</b>
<b>EXPENDITURES</b>						
General government	\$ 2,867,447	\$ -	\$ -	\$ -	\$ -	\$ 2,867,447
Justice System	1,129,541	-	-	-	-	1,129,541
Public Safety	2,262,847	-	-	-	-	2,262,847
Corrections and Rehabilitation	204,950	-	-	-	-	204,950
Health and Human Services	243,937	-	-	-	-	243,937
Community and Economic Development	294,638	-	-	-	-	294,638
Infrastructure and Environmental Services	121,627	709,041	-	-	-	830,668
<b>Total Expenditures</b>	<b>7,124,987</b>	<b>709,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,834,028</b>
<b>Revenue Over (Under) Expenditures</b>	<b>1,203,904</b>	<b>434,839</b>	<b>19,174</b>	<b>203</b>	<b>59,543</b>	<b>1,717,663</b>
Other Source and Uses:						
Unresolved	(45,320)	-	-	-	-	(45,320)
TRANSFERS IN (OUT)	10,266	-	-	-	-	10,266
TRANSFERS FROM SAVINGS	2,002,065	-	(2,000,000)	-	-	2,065
TRANSFERS TO RESOLVE DEFICIT FUNDS	(482,818)	-	-	-	-	(482,818)
TANSFER TO NUTRITIOIN CENTER	(229,642)	-	-	-	-	(229,642)
TRANSFERS IN (OUT)	(52,402)	-	-	-	52,292	(110)
	1,202,149	-	(2,000,000)	-	52,292	(745,559)
<b>Revenue and Other Sources Over (Under) Expenditures and Other (Uses)</b>	<b>2,406,053</b>	<b>434,839</b>	<b>(1,980,826)</b>	<b>203</b>	<b>111,835</b>	<b>972,104</b>
<b>Fund Balance Beginning of Year</b>	<b>6,007,784</b>	<b>3,281,995</b>	<b>2,422,510</b>	<b>5,736</b>	<b>(23,568)</b>	<b>11,694,457</b>
<b>Fund Balance End of Year</b>	<b>\$ 8,413,837</b>	<b>\$ 3,716,834</b>	<b>\$ 441,684</b>	<b>\$ 5,939</b>	<b>\$ 88,267</b>	<b>\$ 12,666,561</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**AS OF SEPTEMBER 30, 2025**

	HOT CHECK 1503 FUND - 30	JAG ARRA 1701 Fund 43	SENIOR NUTRITION 4101 FUND - 45	LAW ENFORCEMENT 1505 FUND-47	AIRPORT IMPROV. 4300 FUND - 48	CONSTABLE PCT#2+#3 2202 Fund -49	RECORDS PRESERVATION 1600 FUND - 50	RECORDS PRESERVATION 1602 FUND - 60	CHILD WELFARE BRD 4102 FUND - 61	HOMELAND SECURITY 4103 FUND 77	BORDER COLONIA 3810 FUND 80
<b>ASSETS</b>											
Cash in Bank	\$ -	\$ -	\$ (679)	\$ 79,511	\$ 16,208	\$ 6,380	\$ 73,527	\$ 36,450	\$ 11,789	\$ 1	\$ -
Pooled Cash Deficit	-	-	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	833	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>-</b>	<b>154</b>	<b>79,511</b>	<b>16,208</b>	<b>6,380</b>	<b>73,527</b>	<b>36,450</b>	<b>11,789</b>	<b>1</b>	<b>-</b>
<b>LIABILITIES</b>											
Due to Others	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	79,511	-	6,380	73,527	36,450	11,789	1	-
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	154	-	16,208	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>154</b>	<b>79,511</b>	<b>16,208</b>	<b>6,380</b>	<b>73,527</b>	<b>36,450</b>	<b>11,789</b>	<b>1</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154</b>	<b>\$ 79,511</b>	<b>\$ 16,208</b>	<b>\$ 6,380</b>	<b>\$ 73,527</b>	<b>\$ 36,450</b>	<b>\$ 11,789</b>	<b>\$ 1</b>	<b>\$ -</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**AS OF SEPTEMBER 30, 2025**

	LINEBACKER FEDERAL N/A FUND 81	JUSTICE TEC FUND 2910 FUND 84	ARPA GRANT 3820 FUND 86	ARCHIVE 1603 FUND 87	COMMISSARY 2415 FUND 88	LINEBACKER 1712 FUND 89	ARCHIVE 2800 FUND 90	JAG 2800 FUND 90	TOTAL COMBINED
<b>ASSETS</b>									
Cash in Bank	\$ -	\$ 5,480	\$ 1,723	\$ 52,899	\$ 372	\$ -	\$ 3,285	\$ -	\$ 286,946
Pooled Cash Deficit	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	833
Postage Inventory and Other	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>-</u>	<u>5,480</u>	<u>1,723</u>	<u>52,899</u>	<u>372</u>	<u>-</u>	<u>3,285</u>	<u>-</u>	<u>287,779</u>
<b>LIABILITIES</b>									
Due to Others	-	-	-	-	15	-	-	-	15
Due to Other Funds	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	395	-	464	859
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>395</u>	<u>-</u>	<u>464</u>	<u>874</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	5,480	1,723	52,899	357	-	3,285	-	271,402
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	16,362
Unassigned	-	-	-	-	-	(395)	-	(464)	(859)
<b>Total Fund Balance</b>	<u>-</u>	<u>5,480</u>	<u>1,723</u>	<u>52,899</u>	<u>357</u>	<u>(395)</u>	<u>3,285</u>	<u>(464)</u>	<u>286,905</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ -</u>	<u>\$ 5,480</u>	<u>\$ 1,723</u>	<u>\$ 52,899</u>	<u>\$ 372</u>	<u>\$ -</u>	<u>\$ 3,285</u>	<u>\$ -</u>	<u>\$ 287,779</u>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2025**

HOT CHECK 1503 FUND - 30	JAG ARRA 1701 Fund 43	SENIOR NUTRITION 4101 FUND - 45	LAW ENFORCEMENT 1505 FUND-47	AIRPORT IMPROV. 4300 FUND - 48	CONSTABLE PCT#2+#3 2202 Fund -49
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REVENUE

Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	406,903	-	-	1,462
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	9,072	-	-
Contributions	-	-	950	-	-	-
Miscellaneous Revenue	-	-	2,396	-	-	-
Rent	-	-	-	-	1,800	-
Interest	-	-	-	2,985	247	-
Other	-	-	-	-	8,804	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>410,249</b>	<b>12,057</b>	<b>10,851</b>	<b>1,462</b>

EXPENDITURES

Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-
Local:						
Salary and Benefits	-	-	276,166	-	-	-
Law Enforcement Expenses	-	-	-	5,942	-	-
Records Management	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-
Senior Nutrition Services	-	-	237,381	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-
Training and travel	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>513,547</b>	<b>5,942</b>	<b>-</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(103,298)</b>	<b>6,115</b>	<b>10,851</b>	<b>1,462</b>
Transfer from (to) Other Funds	5,484	(128)	-	-	-	-
Transfer from (to) Other Funds	-	-	229,642	2,370	-	1,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>5,484</b>	<b>(128)</b>	<b>126,344</b>	<b>8,485</b>	<b>10,851</b>	<b>2,973</b>
<b>Fund Balance Beginning of Year</b>	<b>(5,484)</b>	<b>128</b>	<b>(126,190)</b>	<b>71,026</b>	<b>5,357</b>	<b>3,407</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154</b>	<b>\$ 79,511</b>	<b>\$ 16,208</b>	<b>\$ 6,380</b>

Expenditures grouped by function:

General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	5,942	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	513,547	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 513,547</b>	<b>\$ 5,942</b>	<b>\$ -</b>	<b>\$ -</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2025**

	RECORDS PRESERVATION 1600 FUND - 50	RECORDS PRESERVATION 1602 FUND - 60	CHILD WELFARE BRD 4102 FUND - 61	HOMELAND SECURITY 4103 FUND 77	BORDER COLONIA 3810 FUND 80	LINEBACKER FEDERAL N/A FUND 81
<u>REVENUE</u>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	8,779	1,691	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	-	-	-
Contributions	-	-	1,000	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Interest	2,363	1,206	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenue</b>	<u>11,142</u>	<u>2,897</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-
Local:						
Salary and Benefits	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-
Records Management	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-
Training and travel	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	11,142	2,897	1,000	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	(4,018)	(1)
<b>Revenue Over (Under) Expenditures and Transfers</b>	11,142	2,897	1,000	-	(4,018)	(1)
<b>Fund Balance Beginning of Year</b>	<u>62,385</u>	<u>33,553</u>	<u>10,789</u>	<u>1</u>	<u>4,018</u>	<u>1</u>
<b>Fund Balance End of Year</b>	<u>\$ 73,527</u>	<u>\$ 36,450</u>	<u>\$ 11,789</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures grouped by function:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2025**

	<b>JUSTICE TEC FUND 2910 FUND 84</b>	<b>ARPA GRANT 3820 FUND 86</b>	<b>ARCHIVE 1603 FUND 87</b>	<b>LINE- BACKER 1603 FUND 87</b>	<b>COMMIS- SARY 2415 FUND 88</b>	<b>LINE- BACKER 1712 FUND 89</b>
<u>REVENUE</u>						
Grants	\$ -	\$ 57,812	\$ -	\$ -	\$ -	\$ -
Fees	1,078	-	8,725	-	-	-
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Interest	193	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenue</b>	<u>1,271</u>	<u>57,812</u>	<u>8,725</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	4,054	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Capital expenditures	-	53,757	-	-	-	-
Local:						
Salary and Benefits	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-
Records Management	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-
Training and travel	-	-	-	-	-	-
Miscellaneous Expense	-	-	4,989	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>57,811</u>	<u>4,989</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	1,271	1	3,736	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	251,505
Transfer from (to) Other Funds	-	-	-	96,809	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	1,271	1	3,736	96,809	-	251,505
<b>Fund Balance Beginning of Year</b>	<u>4,209</u>	<u>1,722</u>	<u>49,163</u>	<u>(96,809)</u>	<u>357</u>	<u>(251,900)</u>
<b>Fund Balance End of Year</b>	<u>\$ 5,480</u>	<u>\$ 1,723</u>	<u>\$ 52,899</u>	<u>\$ -</u>	<u>\$ 357</u>	<u>\$ (395)</u>
Expenditures grouped by function:						
General government	\$ -	\$ 57,811	\$ 4,989	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<u>\$ -</u>	<u>\$ 57,811</u>	<u>\$ 4,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUES FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2025**

	<b>ARCHIVE</b>	<b>JAG</b>	<b>TOTAL</b>
	<b>2800</b>	<b>2800</b>	
	<b>FUND 90</b>	<b>FUND 90</b>	<b>COMBINED</b>
<b><u>REVENUE</u></b>			
Grants	\$ -	\$ -	\$ 57,812
Fees	60	-	428,698
Intergovernmental	-	-	-
Seizures	-	-	9,072
Contributions	-	-	1,950
Miscellaneous Revenue	-	-	2,396
Rent	-	-	1,800
Interest	-	-	6,994
Other	-	-	8,804
<b>Total Revenue</b>	<b>60</b>	<b>-</b>	<b>517,526</b>
<b><u>EXPENDITURES</u></b>			
Federal/State:			
Administration	-	-	4,054
Engineering/Consulting	-	-	-
Capital expenditures	-	-	53,757
Local:			
Salary and Benefits	-	-	276,166
Law Enforcement Expenses	-	-	5,942
Records Management	-	-	-
Juvenile Probation	-	-	-
Senior Nutrition Services	-	-	237,381
Operating Costs/Supplies	-	-	-
Technology Expenses	-	-	-
Training and travel	-	-	-
Miscellaneous Expense	-	-	4,989
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>582,289</b>
<b>Revenue Over (Under) Expenditures</b>	<b>60</b>	<b>-</b>	<b>(64,763)</b>
Transfer from (to) Other Funds	-	-	256,861
Transfer from (to) Other Funds	-	134,503	460,816
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>60</b>	<b>134,503</b>	<b>652,914</b>
<b>Fund Balance Beginning of Year</b>	<b>3,225</b>	<b>(134,967)</b>	<b>(366,009)</b>
<b>Fund Balance End of Year</b>	<b>\$ 3,285</b>	<b>\$ (464)</b>	<b>\$ 286,905</b>
Expenditures grouped by function:			
General government	\$ -	\$ -	\$ 62,800
Justice System	-	-	-
Public Safety	-	-	5,942
Corrections and Rehabilitation	-	-	-
Health and Human Services	-	-	513,547
Community and Economic Development	-	-	-
Infrastructure and Environmental Services	-	-	-
<b>Total Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 582,289</b>

CULBERSON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2025

GRANT TITLE	Single Audit Status	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>Federal:</b>					
<b>U.S. Department of Treasury:</b>					
Coronavirus State and Local Fiscal Recovery Funds State, Local & Tribal Support	Non major	21.027	\$ 479,199	latf-1008	57,811
Pass through Texas Indigent Defence Commission Staff due to Case Backlog	Non major	21.027	\$ 82,609	PB22055EX	35,986
Staff due to Case Backlog	Non major	21.027	\$ 432,738	PB-22-055	56,304
Staff due to Case Backlog 1)			\$ 432,738	PB-22-055	24,684
					<u>174,785</u>
<b>U.S. Department of Interior</b>					
Payments in Lieu of Taxes (PILT) program	Non major	15.000	\$ 207,300	n/a	<u>207,300</u>
Total Federal Financial Assistance					<u>382,085</u>
<b>State:</b>					
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 2,167	IA-0000000972	2,203
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 250,000	IA-0000000747	250,000
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 100,000	IA-0000000909	100,000
					<u>352,203</u>
Office of the Governor					
Homeland Security Grant - Overtime	Non major		\$ 4,076	4548604	4,076
Homeland Security Grant - Overtime	Non major		\$ 39,525	4548603	16,724
					<u>20,800</u>
<b>Texas Indigent Defense Commission Grants:</b>					
Additional staff	Major	n/a	\$ 82,609	PB22055EX	35,986
Formula grant	Non major	n/a	\$ 15,847	2,025	15,847
Far West Texas Regional Public Defender 1)	Major	n/a	\$ 1,336,497	SG-25-005	278,647
Far West Texas Regional Public Defender	Major	n/a	\$ 1,336,497	SG-25-005	918,239
Regional Public Defender	Major	n/a	\$ 432,738	PB-22-055	56,304
					<u>1,305,023</u>
Total State Financial Assistance					<u>1,678,026</u>
Total Federal and State Financial Assistance					<u>\$ 2,060,111</u>

1) Reimbursement received subsequent to year end

## 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 15% for indirect costs. No indirect costs were applied to Federal or state grants during the fiscal year.

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Culberson County, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated January 22, 2026.

**Report on 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness and significant deficiency.

*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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2025-1 that we consider to be a material weakness.

## **Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Culberson County Texas' Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Culberson County, Texas' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Culberson County, Texas' response was not subjected to the other auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

## **Purpose of this Report**

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

*Knapp & Company, P.C.*

Dallas, Texas,  
January 22, 2026

**KNAPP & COMPANY, P.C.**  
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DALLAS, TEXAS 75231  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
TEXAS SINGLE AUDIT CIRCULAR

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

**Report on Compliance for Each Major State Program**

***Opinion on Each Major Federal and State Program***

We have audited Culberson County, Texas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Culberson County, Texas' major state programs for the year ended September 30, 2025. Culberson County, Texas' major State program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Culberson County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended September 30, 2025.

***Basis for Opinion on the Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as expanded to State programs by the Texas Single Audit Circular. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Culberson County, Texas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major state program. Our audit does not provide a legal determination of Culberson County, Texas' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Culberson County, Texas' federal and state programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Culberson County, Texas' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a

substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Culberson County, Texas' compliance with the requirements of each major federal and state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Culberson County, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Culberson County, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Culberson County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-1. Our opinion on each major federal and state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Culberson County, Texas' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Culberson County, Texas' response was not subjected to the other auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Knapp & Company, P.C.*

Dallas, Texas,  
January 22, 2026

**CULBERSON COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For Fiscal Year Ended September 30, 2025

**Section I - Summary of Auditor's Results:**

Financial Statements:

Type of auditor's report – **unqualified**

Internal control of financial reporting:

- Material Weakness(es) identified?                      x   yes                         no
- Significant deficiency(ies) identified that are  
not considered to be material weaknesses        yes                      x   none reported
- Noncompliance material to financial  
Statements noted?      x   yes                         no

Federal and State Awards:

Internal control over major programs:

- Material weakness(es) identified?                         yes                      x   no
- Significant deficiency(ies) identified that are  
not considered to be material weaknesses        yes                      x   none reported

Type of auditor's report issued on compliance with  
major programs – **unqualified**

Any audit findings disclosed that are  
required to be reported in accordance with  
section 510(a) of OMB A-133      x   yes                         no

The auditor's report expresses an **unqualified opinion** on the financial statements of the  
Culberson County, Texas.

Identification of major program:

Texas State Far West Texas Regional Public Defender Program

Dollar threshold used to distinguish between  
type A or type B programs:    \$1,000,000

Auditee qualified as low –risk auditee?         yes                      x   no

Section II – Financial Statement Findings

- Material weakness(es) identified \_yes \_no
- Significant deficiency(ies) identified that are not  
Considered to be material weaknesses \_yes \_none reported

Section III – Federal Award Findings and questioned Costs

- Material weakness(es) identified \_yes \_no
- Significant deficiency(ies) identified that are not  
Considered to be material weaknesses \_yes \_none reported

**CULBERSON COUNTY, TEXAS**

**SCHEDULE OF FINDINGS AND QUESTIONSED COSTS -continued**

For Fiscal Year Ended September 30, 2025

**2025-1 Administration and Accounting of Fiduciary Funds/ Trust and Agency**

Grant Program – None

Questioned Cost – None

Condition and Effect– The County’s Clerk office received approximately \$4.2 million in Court directed funds in its capacity as trustee to be held for the benefit of third party(s) in a civil lawsuit, until such time as otherwise directed by the court. The County in its capacity as fiduciary, did not properly segregate such funds from County operating funds and as a result an estimated \$75,000 in interest earned on such funds was recognized in error as interest revenue by the County rather than accrued to the benefit of the third parties.

Criteria: The County should establish effective procedures to properly identify, segregate, and administer trust and agency funds.

Effect: Failure to administer trust and agency funds in compliance with State laws subject the County to greater risk of adverse reputation and/or financial loss.

**CULBERSON COUNTY, TEXAS**

**MANAGEMENTS' RESPOSE TO FINDINGS**

For Fiscal Year Ended September 30, 2025

**2025-1 Administration and Accounting of Fiduciary Funds/ Trust and Agency**

The County approved audit adjustments to properly report amounts improperly posted to County funds as amounts due to trust and agency funds in the September 30, 2025 financial statements. With respect to the subject escrow funds, the County will transfer such funds and related calculated accrued interest to a segregate interest bearing registry trust bank account in the next 30 days. The County Clerk is responsible for the remediation of this matter and the County Treasurer will monitor and verify the results the actions proposed.

**CULBERSON COUNTY, TEXAS**

**STATUS OF PRIOR YEAR FINDINGS**

For Fiscal Year Ended September 30, 2025

2022-2 – Pooled Cash Management and Unresolved Deficit Fund Balances – Finding was not repeated.

2024-1 Procurement and Monitoring for Suspension and Debarment Finding was not repeated.