

**CULBERSON COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

September 30, 2013

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

**CULBERSON COUNTY, TEXAS  
Annual Financial Report  
September 30, 2013**

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**Annual Financial Report**  
**September 30, 2013**

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**Independent Auditor's Report**

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

We have audited the accompanying financial statements of Culberson County, Texas, as of and for the year ended September 30, 2013 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Basis for Adverse Opinion on the Overall Reporting Entity**

The financial statements referred to above include 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 a legally separate component unit of the County. Accounting principles generally accepted in the United States of America require financial data for the County's legally separate component units to be reported with the financial data of the County's primary government. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.



## **Adverse Opinion on Overall Reporting Entity**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion" paragraph, the financial statements referred to above do not present fairly the financial position of the reporting entity of Culberson County, Texas, as of September 30, 2013, or the changes in financial position thereof for the year then ended. Culberson County, Texas issues separate reporting entity financial statements on Culberson-Hudspeth Counties Juvenile Probation Board in accordance with the basis of the financial reporting provisions of the Texas Juvenile Justice Department, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Those financial statements are audited by another independent audit firm.

## **Unmodified Opinion on Primary Government**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities each major fund, and the aggregate remaining fund information of the primary government of Culberson County, Texas, as of September 30, 2013, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

## **Basis of Accounting**

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii and budgetary comparison information on pages 23 through 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with the modified cash basis of accounting, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Culberson County, Texas' basic financial statements. The combining fund schedules and Home Investment Partnership Program schedule, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining fund schedules, Home Investment Partnership Program schedule and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the modified cash basis of accounting. In our opinion, the combining fund schedules, Development Block Grant Schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic 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 27, 2014, on our consideration of Culberson County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 27, 2014

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



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

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

January 27, 2014

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, 2013. Please read it in conjunction with the County's financial statements, which begin on page 4.

### **FINANCIAL HIGHLIGHTS**

The County's net assets increased \$421,394 in 2013 as compared to \$411,887 in 2012.

During 2013 the County purchased and capitalized \$159,864 in emergency equipment that was funded using federal grant revenues. These purchases included the cost of \$81,844 to purchase a new emergency response vehicle at the beginning of the year. The County also made improvements to facilities including the purchase of a \$30,000 generator and \$8,450 for handicap accessible ramps to the courthouse. The County also financed the purchase of a new vehicle for the police department which cost \$32,112.

The County incurred \$32,112 in new debt to finance the police vehicle, but paid \$6,000 at the date of purchase to result in year end debt obligation of \$26,112.

During the year, the County's general fund and total governmental fund revenues exceeded expenditures after transfers by \$563,912 and \$538,484, respectively. General fund revenues increased \$382,384 as compared to prior year. The increase is mostly attributed to increases in property tax revenues of \$156,526 in spite of a lower tax rate and increases in mineral property evaluations resulted in the net increase. Delinquent tax receivables increased \$87,258 as compared to year end 2012.

The combined general funds reported fund balances was \$4,089,286 as of yearend as compared to \$3,525,374 for the beginning of the year.

## USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 4 and 5) provide information about the activities of the County as a whole and present a longer term view of the County's finances. Fund financial statements start on page 6. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

### Reporting the County as a Whole

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

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

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

- Governmental activities - Most of the County's basic services are reported here, including law enforcement, fire, public works, and parks departments, and general administration. Property taxes, licenses and fees, and state and federal grants finance most of these activities. Also the County operates a detention and

rehabilitation facility (jail) and charges outside governmental entities for these services. These fees cover or help cover the cost of certain services the jail provides. The County jail operations are also reported with governmental activities since the net revenues are unrestricted.

- Business-type activities - The County currently does not report business type activities.
- Component units - The County annual financial statements excludes the Juvenile Probation Board of Culberson and Hudspeth Counties which is considered a component unit. The County is responsible for accounting for the component unit financial activities which are reported separately from County financial activities. A separate regulatory basis audit is performed on the component unit financial statements

### Reporting the County's Most Significant Funds

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

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



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

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

#### The County as Trustee

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

#### THE COUNTY AS A WHOLE

The County's combined net position increased by \$421,394 in 2012/2013.

#### Revenues

The County's total revenues increased by \$542,576 compared to prior year, primarily due to increases in grant revenues and increases in tax revenues.

## 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 \$3,459,257 as compared to \$2,920,773 in prior year.

### General Fund Budgetary Highlights

Over the course of the year the Commissioners' Court made only minor amendments to the County budget primarily to address unanticipated expenditures in excess of the original budget due to changes in circumstances and needs of the County.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end the 2013 fiscal year, the County had approximately \$9 million invested in capital assets. Deprecation and fixed assets is only reported in the government wide financial statement presentation on pages 4 and 5 and does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance the current generally accepted reporting model for state and local governments since fixed assets are expended in the fund basis financial statements.

Some of the major additions in 2013 included, public safety equipment of \$221,977 which includes \$81,844 for a new emergency response vehicle, \$32,112 for a sheriff department vehicle, \$45,000 for a new generator and transfer switch and \$46,512 in radio equipment, and \$16,508 in tactical gear. Of which \$159,864 was funded with federal grant revenues. The County also paid \$8,450 to add handicap ramps to the Courthouse.

### Debt

The County borrowed \$32,112 to purchase a new sheriff department vehicle and paid \$6,000 of the debt at closing resulting in a total year end debt balance of \$26,112.



## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

### Budget

The County Commissioners' Court considered many factors before passing the 2013-2014 budget and tax rate.

Due to increased valuation the effective tax rate was set at .69621 per \$100 valuation for 2013/2014 and tax revenues are also expected to increase as tax payments become more timely.

### Economic Factors

The Court's short and long term goals are to continue cost saving measures that will reduce the tax burden on its constituents and provide better, more effective services. Meeting our goal is ascertainable through diligence and better communication between departments. Strategies are being implemented to help maintain and upgrade the County's infrastructure within the adopted budget on a yearly basis. This in the long run will save the Taxpayer out of pocket spending on taxes and will also help sustain the services offered to our citizens. When making decisions, if the court keeps in mind the people they serve, our outcomes and end result will be positive.

Culberson County experienced moderate growth in 2012-2013. For the fiscal year 2013-2014 the court expects this moderate growth to continue.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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



Carlos Urias  
County Judge

**CULBERSON COUNTY, TEXAS**  
**TABLE #1**  
**GOVERNMENT WIDE**  
**COMPARATIVE STATEMENT OF NET ASSETS-**  
**MODIFIED CASH BASIS**  
**SEPTEMBER 30, 2013 AND 2012**

	<u>PRIMARY GOVERNMENT</u>	
	<u>2013</u>	<u>2012</u>
	<u>Governmental Activities</u>	<u>Governmental Activities</u>
<b><u>ASSETS:</u></b>		
Cash and Cash Equivalents	\$ 2,736,902	\$ 2,190,624
Cash and Cash Equivalents - restricted	322,587	430,260
Certificates of Deposit	561,656	559,367
Total Cash and Deposits	3,621,145	3,180,251
Capital Assets		
Land	182,810	182,810
Other Capital Assets	2,750,864	2,841,842
Total Capital Assets	2,933,674	3,024,652
Total Assets	6,554,819	6,204,903
 <b><u>DEFERRED OUTFLOWS</u></b>	 5,594	 6,021
<b><u>LIABILITIES:</u></b>		
Amounts due others	144,046	152,741
Other liabilities	23,436	1,765
Long term debt		
Due within one year	8,658	-
Due in more than one year	17,454	-
Total liabilities	193,594	154,506
 <b><u>DEFERRED INFLOWS</u></b>	 -	 110,993
<b><u>NET POSITION:</u></b>		
Net investment in capital assets	2,907,562	3,024,652
Restricted for:		
Restricted	145,649	165,072
Committed	689,768	536,135
Assigned	33,159	30,870
Unrestricted	2,590,681	2,188,696
Total Net Position	\$ 6,366,819	\$ 5,945,425

**CULBERSON COUNTY, TEXAS**  
**TABLE # 2**  
**COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2013	2012
<b>REVENUES:</b>		
Property Tax	\$ 2,514,273	\$ 2,357,747
License & Permits	74,777	55,763
Fines and Fees	702,737	608,889
Public Service Fees	44,837	49,555
Grant Revenues	632,532	462,661
Intergovernmental Reimbursements	252,955	187,218
Charges for Services	33,539	37,466
Contributions	9,669	22,190
Seizures Proceeds	-	26,594
Other	92,566	7,226
Total revenues	4,357,885	3,815,309
<b>EXPENDITURES:</b>		
Current:		
General Government	1,205,695	1,209,468
Justice System	417,465	405,505
Public Safety	869,273	690,193
Corrections and Rehabilitation	172,354	167,440
Health and Human Services	263,094	247,697
Community and Economic Development	488,158	286,493
Infrastructure and Environmental Services	520,489	396,628
Total expenditures	3,936,528	3,403,424
Excess (deficiency) of revenues over expenditures before transfers	421,357	411,885
Transfers	37	2
Excess (deficiency) of revenues over expenditures after transfers	421,394	411,887
Net Position beginning of year	5,945,425	5,533,538
Net Position - end of year	\$ 6,366,819	\$ 5,945,425

## FINANCIAL SECTION

## GOVERNMENT WIDE FINANCIAL STATEMENTS

**CULBERSON COUNTY TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2013**

	<u>Governmental Activities</u>
 <b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 2,736,902
Cash and cash equivalents - restricted	322,587
Certificates of deposit	<u>561,656</u>
Total cash and deposits	<u>3,621,145</u>
Capital assets:	
Land	182,810
Other capital assets	<u>2,750,864</u>
Total capital assets	<u>2,933,674</u>
Total assets	<u>6,554,819</u>
 <b><u>DEFERRED OUTFLOWS</u></b>	 <u>5,594</u>
 <b><u>LIABILITIES</u></b>	
Amounts due to others	144,046
Other liabilities	23,436
Long-term debt	
Due within one year	8,658
Due in more than one year	<u>17,454</u>
Total liabilities	<u>193,594</u>
 <b><u>DEFERRED INFLOWS</u></b>	 <u>-</u>
 <b><u>NET POSITION</u></b>	
Net investment in capital assets	2,907,562
Restricted for:	
Restricted	145,649
Committed	689,768
Assigned	33,159
Unrestricted	<u>2,590,681</u>
Total Net Position	<u>\$ 6,366,819</u>

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

**CULBERSON COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 1,205,695	\$ 28,689	\$ 235,302	\$ -	\$ (941,704)
Justice System	417,465	17,653	-	-	(399,812)
Public Safety	869,273	-	9,233	208,377	(651,663)
Corrections and Rehabilitation	172,354	-	-	-	(172,354)
Health and Human Services	263,094	-	-	-	(263,094)
Community and Economic Development	488,158	-	414,922	-	(73,236)
Infrastructure and Environmental Services	520,489	4,850	-	-	(515,639)
Total governmental activities	<u>3,936,528</u>	<u>51,192</u>	<u>659,457</u>	<u>208,377</u>	<u>(3,017,502)</u>
Component Unit - Juvenile probation					
Corrections and Rehabilitation	85,118	-	85,750	-	
Total Component Unit	<u>85,118</u>	<u>-</u>	<u>85,750</u>	<u>-</u>	

**General revenues:**

**Taxes:**

Property taxes, levied for general purposes	2,514,273
Investment earnings	9,669
License & permits	74,777
Fines and fees	747,574
Contributions	1,232
Other	<u>91,334</u>
Total general revenues and before net transfers	<u>3,438,859</u>
Change in net position before net transfers	421,357
Net transfers	<u>37</u>
Change in net position after net transfers	421,394
Net position - beginning	<u>5,945,425</u>
Net position - ending	<u>\$ 6,366,819</u>

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

## FUND BASIS FINANCIAL STATEMENTS



**CULBERSON COUNTY TEXAS**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2013**

-- GOVERNMENTAL FUNDS--

	<u>GOVERNMENTAL FUNDS</u>			TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	Non-Major Funds SPECIAL REVENUE      CAPITAL PROJECTS		
<b><u>ASSETS</u></b>				
Cash in bank	\$ 3,385,382	\$ (653,753)	\$ 5,273	\$ 2,736,902
Cash in bank - Restricted	143,172	179,415	-	322,587
Certificates of Deposit and savings	561,656	-	-	561,656
Postage inventory	5,114	480	-	5,594
Due from other funds	212,862	-	-	212,862
<b>TOTAL ASSETS</b>	<b><u>\$ 4,308,186</u></b>	<b><u>\$ (473,858)</u></b>	<b><u>\$ 5,273</u></b>	<b><u>\$ 3,839,601</u></b>
<b><u>LIABILITIES</u></b>				
Due to others	\$ 143,172	\$ 15	\$ -	\$ 143,187
Due to other funds	52,292	143,491	17,938	213,721
Deferred revenue	-	-	-	-
Other liabilities	23,436	-	-	23,436
<b>TOTAL LIABILITIES</b>	<b><u>218,900</u></b>	<b><u>143,506</u></b>	<b><u>17,938</u></b>	<b><u>380,344</u></b>
<b><u>FUND BALANCES</u></b>				
Nonspendable	-	-	-	-
Restricted	-	145,649	-	145,649
Committed	689,768	-	-	689,768
Assigned	-	33,159	-	33,159
Unassigned	3,399,518	(796,172)	(12,665)	2,590,681
Total fund balances	<u>4,089,286</u>	<u>(617,364)</u>	<u>(12,665)</u>	<u>3,459,257</u> a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 4,308,186</u></b>	<b><u>\$ (473,858)</u></b>	<b><u>\$ 5,273</u></b>	<b><u>\$ 3,839,601</u></b>
Total fund balances as reported above				\$ 3,459,257 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.				2,933,674
2) Loan proceeds recorded as long term debt				(32,112)
3) Debt payment reducing applied to debt				6,000
Net assets of governmental activities				<u>\$ 6,366,819</u>

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

**CULBERSON COUNTY TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>REVENUES:</b>				
Property tax	\$ 2,514,273	\$ -	\$ -	\$ 2,514,273
License & Permits	74,777	-	-	74,777
Fines and Fees	531,568	171,169	-	702,737
Public service fees	44,837	-	-	44,837
Grant revenues and intergovernmental	-	632,532	-	632,532
Intergovernmental reimbursements	252,955	-	-	252,955
Charges for services	28,689	4,850	-	33,539
Seizures	-	-	-	-
Investment income	9,163	476	30	9,669
Contributions	-	1,232	-	1,232
Corrections and rehabilitation	-	-	-	-
Other	87,467	3,867	-	91,334
Total revenues	<u>3,543,729</u>	<u>814,126</u>	<u>30</u>	<u>4,357,885</u>
<b>EXPENDITURES:</b>				
Current:				
General Government	1,154,660	14,882	8,450	1,177,992
Justice System	407,453	8,932	-	416,385
Public Safety	683,273	230,268	-	913,541
Corrections and Rehabilitation	166,711	3,290	-	170,001
Health and Human Services	45,648	201,978	-	247,626
Community and Economic Development	53,710	407,080	-	460,790
Infrastructure and Environmental Services	463,524	1,691	-	465,215
Debt Service - Bonds Payable				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	<u>2,974,979</u>	<u>868,121</u>	<u>8,450</u>	<u>3,851,550</u>
Excess (deficiency) of revenues over expenditures	<u>568,750</u>	<u>(53,995)</u>	<u>(8,420)</u>	<u>506,335</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan Proceeds	32,112	-	-	32,112
Transfers in	241,675	(9,233)	-	232,442
Transfers (out)	(278,625)	46,220	-	(232,405)
Total other financing sources	<u>(4,838)</u>	<u>36,987</u>	<u>-</u>	<u>32,149</u>
Net change in fund balances	563,912	(17,008)	(8,420)	538,484 a)
Fund balance - as previously reported	3,525,374	(600,356)	(4,245)	2,920,773
Fund balance - ending	<u>\$ 4,089,286</u>	<u>\$ (617,364)</u>	<u>\$ (12,665)</u>	<u>\$ 3,459,257</u>

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

**as reported in the Government Wide Statement of Activities**

Change in net assets as reported above on a fund accounting basis	\$ 538,484 a)
Loan proceeds recorded as long term debt	(32,112)
Capitalized - capital expenditures	230,428
Debt payments recorded as expenditure	6,000
Depreciation expense recorded	(321,406)
Changes in net assets as reported in the Government Wide Statement of Activities	<u>\$ 421,394</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, 2013**

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 104,806
Certificates of Deposit	65,292
Due from other funds	<u>-</u>
<b>Total Assets</b>	<b><u>170,098</u></b>
 <u>LIABILITIES</u>	
Trust and Agency Funds payable	170,098
Due to other funds	<u>-</u>
<b>Total Liabilities</b>	<b><u>170,098</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>\$ 170,098</u></b>

The accompanying notes are an integral part of the financial statements

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

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

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

Financial Reporting Entity – The County'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, 2013, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. The Culberson-Hudspeth Counties Juvenile Probation Board has issued separate reporting entity financial statements as of and for the year ended August 31, 2013, in accordance with accounting practices prescribed or permitted by the Texas Juvenile Justice Department (TJJJD). 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 2013 since the County had no bonds payable outstanding during the year.
- **Capital projects funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

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



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

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

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

**Financial Statement Amounts:**

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

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

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

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

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

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

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

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

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

Compensated Absences – The County's accounting policy provides employees the option to be paid unused vacation. The County continues to expense vacation leave and associated employee-related costs when paid. As of September 30, 2013, accrued vacation and accrued compensation time totaled \$28,664, which are not reported as liabilities in the cash basis financial statements but are expensed when paid. Employees also earn sick leave benefits based on time of service. As of September 30, 2013, the County's contingent liability for employee accrued sick and emergency leave benefits totaled \$55,343, which would only be expensed when paid.

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

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

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

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

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



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

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

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

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

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

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

Subsequent Events – Management has conducted a review of subsequent events through the date of the auditor's report. The financial statements were available for distribution January 30, 2014.

**NOTE 2:      PROPERTY TAX**

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

All taxes are assessed based on 100% of the actual value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80 for general fund, and \$.15 for road and bridge maintenance. There is no debt limit or margin set by State Law or County Charter. The tax rate for 2012/2013 tax year was \$.72677 per \$100 valuation.

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

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

*NOTE 2: PROPERTY TAX – continued*

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

Current and delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property tax receivables, which are not reported in the financial statements under the modified cash basis of accounting, consisted of the following at September 30, 2013:

Current taxes receivable	\$	-
Delinquent taxes receivable		645,162
		<u>645,162</u>
Delinquent taxes by year:		
2012	\$	153,201
2011		78,869
2010		70,398
2009		53,413
2008		35,427
2007		39,017
2006 and prior		214,837
Total delinquent taxes	\$	<u>645,162</u>

*NOTE 3: DUE TO/FROM OTHER FUNDS*

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

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

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

**NOTE 4: CASH AND CASH EQUIVALENTS**

Deposit Risk - As of September 30, 2013, the carrying amount of the County's deposits held in one depository bank was \$3,621,145 for governmental funds and \$170,098 for trust and agency funds. Of the banks' balances, \$250,000 of the governmental funds and \$170,098 of the registry trust funds were insured by the Federal Deposit Insurance Corporation. The County's depository bank also has pledged bank owned securities with a fair market value of \$4,044,229 to secure County deposits in excess of FDIC insurance limits. Amounts in excess of FDIC insurance limits are considered unsecured for financial reporting purposes considering the custody arrangements.

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

Pooled Cash - The County operates two pooled accounts, a primary checking account and an interest-bearing money market account, to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of September 30, 2013:

		Operating Checking	Payroll Clearing
10-100-110	General	\$ 1,907,349	\$ -
20-100-110	Road and Bridge	607,717	-
30-100-110	Attorney Hot Checks	(207)	-
40-100-110	Due from Juvenile Probatio	(4,436)	-
43-100-110	JAG ARRA Grant	128	-
45-100-110	Senior Nutrition	(202,015)	-
85-100-110	Linebacker	(1,240)	-
87-100-110	CJD	(96,809)	-
89-100-110	LBSP 08	(218,979)	-
90-100-110	JAG Grant	(134,503)	-
		<u>\$ 1,857,005</u>	<u>\$ -</u>

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

**NOTE 5: CHANGES IN FIXED ASSETS**

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

	<u>Balance</u> <u>10/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2013</u>
<b>Primary Government Unit:</b>				
Land	\$ 182,810		\$ -	\$ 182,810
Buildings and improvements	2,511,612	8,450	-	2,520,062
Furniture and Equipment	1,837,074	108,020	110,315	1,834,779
Vehicles	767,013	113,957	30,412	850,558
Infrastructure - airport	363,645		-	363,645
Infrastructure - streets	3,272,517	-	-	3,272,517
	<u>8,934,671</u>	<u>230,427</u>	<u>140,727</u>	<u>9,024,371</u>
<b>Less Accumulated Depreciation:</b>				
Buildings and improvements	960,350	59,333	-	1,019,683
Furniture and Equipment	1,208,896	151,176	110,315	1,249,757
Vehicles	593,589	56,519	30,412	619,696
Infrastructure - airport	325,362	3,829	-	329,191
Infrastructure - streets	2,821,822	50,548	-	2,872,370
	<u>5,910,019</u>	<u>321,405</u>	<u>140,727</u>	<u>6,090,697</u>
<b>Net Fixed Assets</b>	<b><u>\$ 3,024,652</u></b>	<b><u>\$ (90,978)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,933,674</u></b>

Following is a recap of Changes by function:

	<u>Capital</u> <u>Additions</u>	<u>Retirements</u>	<u>Depreciation</u>
General Government	\$ 8,450	\$ -	\$ 36,153
Justice System	-	-	1,080
Public Safety	221,977	-	183,710
Corrections and Rehabilitation	-	-	2,353
Health and Human Services	-	-	15,467
Community and Economic Development	-	30,412	27,368
Infrastructure and Environmental Services	-	110,315	55,274
	<u>\$ 230,427</u>	<u>\$ 140,727</u>	<u>\$ 321,405</u>

**NOTE 6: LONG-TERM DEBT**

The County entered into a financing agreement to finance the purchase a police vehicle. The note dated July 8, 2013 required a down payment of \$6,000 and three annual payments of \$9,294. The note bears interest at 3.85%. Following is a schedule of changes in long term debt.

	<u>Balance</u> <u>10/1/2012</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2013</u>
Note Payable	<u>\$ -</u>	<u>\$ 32,112</u>	<u>\$ 6,000</u>	<u>\$ 26,112</u>

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

**NOTE 6: LONG-TERM DEBT - continued**

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

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 8,658	\$ 636	\$ 9,294
2015	8,543	751	9,294
2016	8,911	383	9,294
Total	<u>\$ 26,112</u>	<u>\$ 1,770</u>	<u>\$ 27,882</u>

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

Plan Description The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or <http://TCDRS.org>.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 years or more of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contribution in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

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

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

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 county's actuarially determined annual rate was 7% for calendar year 2012 and 7.09% for calendar year 2013. The contribution rate payable by the employee members was 7% in calendar years 2012 and 2013 as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost. For the employer's accounting year ending September 30, 2013, the annual pension contributions and cost for the TCDRS plan for the county and employees was \$108,330 based on a 7% contribution rate for each. The annual required contributions were actuarially determined as a percentage of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2012, the basis for determining the contribution rate for calendar year 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

Actuarial Valuation Information:

Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial cost method	entry age	entry age	entry age
Amortization method	Level % of payroll, closed	Level % of payroll, closed	Level % of payroll, closed
Amortization period in years	10.6	20	20
Asset valuation method	10-yr smoothed value ESF: Fund value	10-yr smoothed value ESF: Fund value	10-yr smoothed value ESF: Fund value
<b>Actuarial Assumptions:</b>			
Investment return	8.00%	8.00%	8.00%
Projected salary increase	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustment	0.00%	0.00%	0.00%

Accounting Year Ending	Annual Pension Cost	Percentage of APC Contributed	Net Pension (Asset) Obligation
12/31/2008	\$ 102,009	54.91%	\$ 185,787
12/31/2009	\$ 120,571	96.70%	\$ 124,680
12/31/2010	\$ 112,561	71.65%	\$ 157,097
12/31/2011	\$ 112,561	46.39%	\$ 242,642
12/31/2012	\$ 108,199	48.94%	\$ 221,101



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

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

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (OAAL) UAAL (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2008	3,494,359	3,680,146	185,787	94.95%	1,575,782	-11.79%
12/31/2009	3,736,918	3,861,598	124,680	96.77%	1,722,483	-7.24%
12/31/2010	3,618,800	3,775,897	157,097	95.84%	1,608,053	-9.77%
12/31/2011	3,952,815	4,195,457	242,642	94.22%	1,594,678	-15.22%
12/31/2012	4,216,567	4,437,668	221,101	95.02%	1,559,992	-14.17%

*NOTE 8: CONCENTRATIONS OF CREDIT RISK*

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

As of September 30, 2013, the Senior Nutrition Fund 45 owed the general fund \$340,092 for pooled cash overdraft of (\$202,015) plus due to general fund liability of \$138,077. Uncertainty exists as to the program's ability to repay the General fund from operations in the near future. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements. As of September 30, 2013 the Senior Nutrition Fund reported a deficit fund balance of (\$340,263).

As of September 30, 2013 Linebacker fund 87, Linebacker fund 89 ad JAG fund 90 reported a deficit fund balance and pooled cash overdraft of \$(96,809), \$(218,979), and \$(134,503), respectively, which \$96,910, \$219,373 and \$134,452 represents prior period activities posted to the fund in excess of grant revenues and transfers received. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements.

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

**NOTE 10: FUND BALANCE CLASSIFICATIONS**

The following schedule discloses the details of fund balance classifications at September 30, 2013:

Fund Balance Classifications:	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>Restricted</b>				
JAG ARRA fund 43	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement fund 47	-	109,193	-	109,193
Constable Fund 49	-	885	-	885
Records Preservation fund 50	-	9,212	-	9,212
Records Preservation fund 60	-	11,650	-	11,650
Homeland security fund 77	-	1	-	1
Border Colonia fund 80	-	4,018	-	4,018
Linebacker fund 81	-	1	-	1
Justice Tech fund 84	-	742	-	742
Block grant fund 86	-	9,574	-	9,574
Commissary fund 88	-	245	-	245
	-	145,649	-	145,649
<b>Committed</b>				
Roads & Bridges	689,768	-	-	689,768
<b>Assigned</b>				
Airport improvements	-	33,159	-	33,159
<b>Unassigned</b>				
Fund 10 - General Fund	2,791,340	-	-	2,791,340
Fund 91 Contingency	635,973	-	-	635,973
Criminal justice Fund 35	(27,795)	-	-	(27,795)
Fund deficits:				
Capital projects	-	-	(12,665)	(12,665)
Hot Checks fund 30	-	(4,762)	-	(4,762)
Senior Nutrition fund 45	-	(340,263)	-	(340,263)
Linebacker fund 87	-	(96,808)	-	(96,808)
Linebacker fund 89	-	(219,373)	-	(219,373)
JAG fund 90	-	(134,966)	-	(134,966)
	3,399,518	(796,172)	(12,665)	2,590,681
<b>Fund balance - ending</b>	<b>\$ 4,089,286</b>	<b>\$ (617,364)</b>	<b>\$ (12,665)</b>	<b>\$ 3,459,257</b>



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

*NOTE 10: CONTINGENCIES*

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

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

**REQUIRED SUPPLEMENTARY INFORMATION**

**Budget to Actual – Modified Cash Basis**

**(Unaudited)**

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	GENERAL FUND REVENUE			
====	=====			
10-300-100	1,961,239	1,961,239	2,046,374	\$ 85,135
10-300-110	80,000	80,000	139,259	59,259
10-300-111	-	-	(260)	(260)
10-300-120	60,000	60,000	106,573	46,573
10-300-121	6,000	6,000	7,382	1,382
10-300-122	-	-	5,400	5,400
10-300-141	-	-	913	913
10-300-143	450	450	450	-
10-300-144	-	-	-	-
10-300-145	25,489	25,489	24,810	(679)
10-300-162	-	-	1,457	1,457
10-300-170	4,000	4,000	12,418	8,418
10-300-175	250,000	250,000	217,135	(32,865)
10-300-180	3,000	3,000	6,262	3,262
10-300-181	-	-	93	93
10-300-185	-	-	27,681	27,681
10-300-190	125,000	125,000	144,373	19,373
10-300-191	-	-	1,157	1,157
10-300-200	35,833	35,833	35,833	-
10-300-202	-	-	-	-
10-300-204	-	-	16,712	16,712
10-300-205	1,000	1,000	1,711	711
10-300-206	5,000	5,000	5,975	975
10-300-207	800	800	1,155	355
10-300-208	15,000	15,000	23,214	8,214
10-300-214	-	-	-	-
10-300-20X	-	-	-	-
10-300-215	800	800	938	138
10-300-220	-	-	-	-
10-300-222	-	-	-	-
10-300-225	-	-	1,625	1,625
10-300-330	-	-	78	78
10-300-331	500	500	2,289	1,789
10-300-333	1,000	1,000	1,421	421
10-300-334	-	-	1,079	1,079
10-300-335	-	-	1,311	1,311
10-300-336	-	-	880	880
10-300-338	10	10	16	6
10-300-339	500	500	2,057	1,557
10-300-340	-	-	315	315
10-300-34X	-	-	31,562	31,562
10-300-346	-	-	76,415	76,415
10-300-505	-	-	3,502	3,502
10-300-510	-	-	4,116	4,116
10-300-515	-	-	27,862	27,862
10-300-518	-	-	17,653	17,653

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-300-517 CARRY OVER REVENUE	210,423	210,423	-	(210,423)
GENERAL FUND REVENUE	2,786,044	2,786,044	2,999,196	213,152
400 COUNTY JUDGE				
===				
10-400-100 SALARY - COUNTY JUDGE	47,823	47,823	47,823	-
10-400-103 STATE SALARY SUPPLEMENT E	15,000	15,000	15,000	-
10-400-105 SALARY - SECRETARY	26,050	26,050	26,050	-
10-400-118 CELL PHONE ALLOTMENT	600	600	600	-
10-400-200 FICA EXPENSE	6,845	6,845	6,844	1
10-400-205 TCDRS EXPENSE	6,612	6,612	6,671	(59)
10-400-215 MEDICAL INSURANCE EXPENSE	12,600	12,600	12,392	208
10-400-300 TELEPHONE EXPENSE	1,250	1,250	507	743
10-400-305 POSTAGE EXPENSE	300	300	213	87
10-400-310 CAPITAL OUTLAY	1,500	1,500	864	636
10-400-315 CONTINUING EDUCATION	2,300	2,300	1,329	971
10-400-900 MISCELLANEOUS EXPENSE	-	-	-	-
COUNTY JUDGE	120,880	120,880	118,293	2,587
401 COMMISSIONERS COURT				
===				
10-401-101 SALARY-COMMISSIONER PCT 1	21,122	21,122	21,122	-
10-401-102 SALARY-COMMISSIONER PCT 2	21,122	21,122	18,360	2,762
10-401-103 SALARY-COMMISSIONER PCT 3	21,122	21,122	21,123	(1)
10-401-104 SALARY-COMMISSIONER PCT 4	21,122	21,122	21,122	-
10-401-200 FICA EXPENSE	6,464	6,464	6,651	(187)
10-401-205 TCDRS EXPENSE	6,244	6,244	6,206	38
10-401-215 MEDICAL INSURANCE EXPENSE	25,200	25,200	11,868	13,332
10-401-220 SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310 CAPITAL OUTLAY	15,000	15,000	28	14,972
10-401-450 JUVENILE PROBATION BOARD	3,600	3,600	3,500	100
10-401-600 INSURANCE CLAIM REIMBR/EXP	-	-	-	-
10-401-700 INDEPENDENT AUDIT CONTRACT	29,000	25,623	24,033	1,590
10-401-701 HEALTH OFFICER	4,800	4,800	1,200	3,600
10-401-702 UNEMPLOYMENT	5,000	10,177	13,698	(3,521)
10-401-703 COMPUTER TECHNICIAN	13,420	13,420	13,320	100
10-401-704 PRINTING & ADVERTISING	3,000	3,000	3,065	(65)
10-401-705 CITY - COUNTY LIBRARY	42,000	42,000	42,000	-
10-401-706 LAW LIBRARY	16,000	16,000	14,525	1,475
10-401-707 HISTORICAL MUSEUM	1,000	1,000	1,000	-
10-401-708 HISTORICAL COMMISSION	1,000	1,000	-	1,000
10-401-709 CHRISTIAN SHELTER	3,600	3,600	3,600	-
10-401-710 LIABILITY INSURANCE	100,000	100,000	91,131	8,869
10-401-711 FIRE MARSHALL	600	600	600	-
10-401-712 FIRE DEPT. WORKER'S COMP	2,000	2,000	-	2,000
10-401-713 CHILD WELFARE BOARD	1,000	1,000	-	1,000
10-401-714 GENERAL FUND CONTINGENCY	29,000	27,200	38,091	(10,891)

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-401-715	BANK FEES	1,000	1,000	223	777
10-401-718	MEMBERSHIP DUES	8,000	8,000	7,233	767
10-401-719	BANK CHGS FOR STOP PAYMENTS	1,000	1,000	206	794
10-401-720	COURTHOUSE SECURITY	2,000	2,000	-	2,000
10-401-721	HIGH POINT SOIL & WATER CONS.D.#2	1,000	1,000	1,000	-
10-401-725	JUVENILE PROBATION MATCH	18,739	18,739	18,739	-
10-401-726	JUVENILE PROB-CAR LEASE	6,680	6,680	-	6,680
	COMMISSIONERS COURT	<u>433,235</u>	<u>433,235</u>	<u>386,044</u>	<u>47,191</u>
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	17,614	17,614	17,391	223
10-402-200	FICA EXPENSE	1,347	1,347	1,307	40
10-402-205	TCDRS EXPENSE	1,302	1,302	1,297	5
10-402-300	TELEPHONE EXPENSE	2,000	1,109	1,109	-
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	1,000	1,891	1,889	2
	HIGHWAY PATROL	<u>23,263</u>	<u>23,263</u>	<u>22,993</u>	<u>270</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	43,598	43,598	43,598	-
10-403-101	SALARY-SECRETARY	26,050	26,050	26,050	-
10-403-102	SALARY-CHIEF DEPUTY	37,490	35,490	34,465	1,025
10-403-103	SALARY-DEPUTY 1	35,790	35,790	35,787	3
10-403-104	SALARY-DEPUTY 2	34,744	34,744	34,744	-
10-403-105	SALARY-DEPUTY 3	34,744	34,744	34,744	-
10-403-106	SALARY-DEPUTY 4	34,744	34,744	34,744	-
10-403-107	SALARY-JAIL ADMIN.	33,580	33,580	26,659	6,921
10-403-108	SALARY-DISPATCH ADMIN.	33,580	33,580	34,887	(1,307)
10-403-109	SALARY-JAIL-DISP 1	23,887	23,887	22,212	1,675
10-403-110	SALARY-JAIL-DISP 2	23,887	23,887	23,887	-
10-403-111	SALARY-P/T DISPATCH 1	17,614	14,474	8,023	6,451
10-403-112	SALARY-P/T DISPATCH 2	17,614	24,014	23,984	30
10-403-113	SALARY-P/T DISPATCH 3	17,614	15,354	14,817	537
10-403-114	SALARY-COOK	31,039	31,039	31,039	-
10-403-115	SALARY-P/T COOK 1	11,742	19,242	19,594	(352)
10-403-116	SALARY-P/T COOK 2	11,742	5,242	5,520	(278)
10-403-117	COMP. TIME SHERIFF'S DEPT.	2,000	2,000	256	1,744
10-403-118	CELL PHONE ALLOTMENT	1,200	600	600	-
10-403-119	JAG OFFICER OT (ERROR ON TIMESHE	-	-	-	-
10-403-200	FICA EXPENSE	36,158	36,158	34,219	1,939
10-403-205	TCDRS EXPENSE	34,930	34,930	32,534	2,396
10-403-215	MEDICAL INSURANCE EXPENSE	75,500	75,500	69,729	5,771
10-403-300	TELEPHONE EXPENSE	7,100	7,100	6,946	154

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-301			423	(423)
10-403-302	6,000	6,000	6,000	-
10-403-303	-	-	-	-
10-403-305	500	500	341	159
10-403-310	3,835	4,302	36,756	(32,454)
10-403-315	4,000	3,333	4,308	(975)
10-403-316	-	-	-	-
10-403-320	15,589	15,121	13,323	1,798
10-403-322	1,070	-	-	-
10-403-323	1,630	473	473	-
10-403-350	10,000	10,667	9,649	1,018
10-403-351	11,000	13,227	12,350	877
10-403-365	35,000	35,000	33,861	1,139
10-403-400	35,190	35,790	36,997	(1,207)
10-403-401	10,500	10,500	8,993	1,507
10-403-402	-	-	-	-
10-403-403	-	-	-	-
10-403-404	-	-	-	-
COUNTY SHERIFF	<u>760,661</u>	<u>760,660</u>	<u>762,512</u>	<u>(1,852)</u>

**404 COUNTY-DISTRICT CLERK**

10-404-100	43,598	43,598	43,598	-
10-404-105	29,834	29,834	29,834	-
10-404-106	26,050	26,050	26,050	-
10-404-107	23,887	23,887	23,887	-
10-404-200	9,438	9,438	9,278	160
10-404-205	9,117	9,117	9,198	(81)
10-404-215	25,200	25,200	24,784	416
10-404-300	500	500	263	237
10-404-302	-	-	-	-
10-404-305	5,000	5,000	2,288	2,712
10-404-310	3,000	3,000	1,332	1,668
10-404-315	3,000	3,000	4,563	(1,563)
COUNTY-DISTRICT CLERK	<u>178,624</u>	<u>178,624</u>	<u>175,075</u>	<u>3,549</u>

**405 TAX ASSESSOR COLLECTOR**

10-405-100	43,598	43,598	43,598	-
10-405-105	29,834	29,834	29,834	-
10-405-106	-	-	-	-
10-405-110	2,000	-	-	-
10-405-200	5,771	5,771	5,353	418
10-405-205	5,574	5,574	5,475	99
10-405-215	12,600	12,600	12,392	208
10-405-300	350	350	267	83

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-305	POSTAGE EXPENSE	6,000	5,000	3,446	1,554
10-405-306	VOTER REGISTRATION EXPENSE	-	-	-	-
10-405-310	CAPITAL OUTLAY	500	-	-	-
10-405-312	PRITCHARD & ABBOTT CONTRACT	17,890	17,780	17,560	220
10-405-313	MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315	CONT. EDUCATION	3,500	7,110	6,915	195
	TAX ASSESSOR COLLECTOR	<u>127,617</u>	<u>127,617</u>	<u>124,840</u>	<u>2,777</u>
406	COUNTY ATTORNEY				
===	=====				
10-406-100	SALARY - COUNTY ATTORNEY	43,598	43,598	43,598	-
10-406-105	SALARY-PARA/CT.COORDINATOR	30,879	30,879	30,879	-
10-406-200	FICA EXPENSE	7,291	7,291	7,268	23
10-406-205	TCDRS EXPENSE	7,043	7,043	7,106	(63)
10-406-215	MEDICAL INSURANCE EXPENSE	12,600	12,600	12,392	208
10-406-300	TELEPHONE EXPENSE	350	350	167	183
10-406-305	POSTAGE EXPENSE	150	150	68	82
10-406-310	CAPITAL OUTLAY	1,500	1,500	292	1,208
10-406-315	CONT. EDUCATION	6,000	6,000	6,185	(185)
10-406-320	STATE SALARY-H.B.804	20,833	20,833	20,833	-
	COUNTY ATTORNEY	<u>130,244</u>	<u>130,244</u>	<u>128,788</u>	<u>1,456</u>
407	COUNTY TREASURER				
===	=====				
10-407-100	SALARY-COUNTY TREASURER	43,598	43,598	43,598	-
10-407-110	SALARY-ASSISTANT TREASURER	26,050	26,050	25,648	402
10-407-200	FICA EXPENSE	5,328	5,328	5,153	175
10-407-205	TCDRS EXPENSE	5,147	5,147	5,163	(16)
10-407-215	MEDICAL INSURANCE EXPENSE	12,600	12,600	12,392	208
10-407-300	TELEPHONE EXPENSE	300	300	94	206
10-407-305	POSTAGE EXPENSE	500	500	241	259
10-407-310	CAPITAL OUTLAY	1,500	2,500	2,463	37
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,272	3,272	-
10-407-315	CONTINUING EDUCATION	3,000	2,466	1,534	932
	COUNTY TREASURER	<u>101,761</u>	<u>101,761</u>	<u>99,558</u>	<u>2,203</u>
408	COUNTY AUDITOR				
=====	=====				
10-408-100	SALARY - COUNTY AUDITOR	43,598	43,598	43,598	-
10-408-105	SALARY-ASSISTANT AUDITOR	29,834	29,834	27,321	2,513
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-200	FICA EXPENSE	5,618	5,618	5,286	332
10-408-205	TCDRS EXPENSE	5,427	5,427	5,289	138
10-408-215	MEDICAL INSURANCE EXPENSE	12,600	12,600	12,392	208
10-408-300	TELEPHONE EXPENSE	300	300	124	176
10-408-305	POSTAGE EXPENSE	500	500	395	105



**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-408-310	CAPITAL OUTLAY	1,500	1,500	3,658	(2,158)
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	3,738	1,575	2,163
10-408-315	CONT. EDUCATION	3,000	3,000	2,912	88
	COUNTY AUDITOR	<u>106,115</u>	<u>106,115</u>	<u>102,550</u>	<u>3,565</u>
409	JUDICIAL LAW				
=====	=====				
10-409-101	SALARY-JP 1	34,650	34,650	34,650	-
10-409-102	SALARY-JP 2	16,283	16,283	16,283	-
10-409-103	SALARY JP 3	20,734	20,734	20,734	-
10-409-104	SALARY JP 4	16,283	16,283	16,283	-
10-409-105	SALARY - SECRETARY	23,887	23,887	23,887	-
10-409-110	SALARY - SECRETARY II	23,887	23,887	23,887	-
10-409-115	SALARY-PART/TIME	-	-	-	-
10-409-117	CONSTABLE 4	-	-	-	-
10-409-118	CONSTABLE 3	-	-	-	-
10-409-119	CONSTABLE 2	-	-	-	-
10-409-200	FICA EXPENSE	10,383	10,383	10,226	157
10-409-205	TCDRS EXPENSE	10,030	10,030	10,120	(90)
10-409-215	MEDICAL INSURANCE EXPENSE	25,200	25,200	24,784	416
10-409-300	TELEPHONE EXPENSE	4,900	4,900	5,018	(118)
10-409-305	POSTAGE EXPENSE	2,500	2,500	2,653	(153)
10-409-310	CAPITAL OUTLAY JP#1	500	725	725	-
10-409-311	CAPITAL OUTLAY JP#2	200	200	-	200
10-409-312	CAPITAL OUTLAY JP#3	200	385	332	53
10-409-313	CAPITAL OUTLAY JP#4	200	200	-	200
10-409-314	JP 1 CONT. ED.	3,000	2,775	1,836	939
10-409-315	JP 2 CONT. ED.	2,000	2,000	901	1,099
10-409-316	JP 3 CONT. ED.	2,000	1,815	1,881	(66)
10-409-317	JP 4 CONT. ED.	2,000	2,000	876	1,124
10-409-360	AUTOPSY EXPENSE	7,000	7,000	6,878	122
10-409-366	CONST.PRCT.#4 FUEL	-	-	-	-
10-409-367	CONST.PRCT.#2 FUEL	-	-	-	-
10-409-368	JUSTICE COURT TECHNOLOGY EXPEN	-	-	-	-
	JUDICIAL LAW	<u>205,837</u>	<u>205,837</u>	<u>201,954</u>	<u>3,883</u>
410	JURY				
===	=====				
10-410-100	SALARY - DISTRICT ATTORNE	15,000	15,000	10,500	4,500
10-410-111	SALARY - BAILIFFS	665	665	665	-
10-410-112	SALARY - COURT REPORTER	2,000	2,000	-	2,000
10-410-113	SALARY - COURT ADMINISTRA	700	700	300	400
10-410-114	SALARY - COURT APPOINTED	-	-	-	-
10-410-115	INDIGENT ATTYS/FORMUAL GR	11,000	11,000	900	10,100
10-410-200	FICA EXPENSE	200	200	74	126
10-410-365	COURT COSTS	5,000	5,000	3,686	1,314



**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-410-366 JURIES & RELATED EXPENSES	5,000	5,000	3,350	1,650
JURY	39,565	39,565	19,475	20,090
411 BUILDING MAINTENANCE				
====				
10-411-105 SALARIES - BUILDING MAINTENANCE	26,571	26,571	26,571	-
10-411-106 SALARIES - BUILDING MAINTENANCE 2	-	-	-	-
10-411-110 SALARIES - PART TIME 1&2	29,356	29,356	28,414	942
10-411-200 FICA EXPENSE	4,278	4,278	4,103	175
10-411-205 TCDRS EXPENSE	4,133	4,133	4,100	33
10-411-215 MEDICAL INSURANCE EXPENSE	6,300	6,300	6,196	104
10-411-310 CAPITAL OUTLAY	-	690	690	-
10-411-350 SUPPLIES - JANITORIAL	3,000	3,000	1,808	1,192
10-411-355 REPAIRS & REPLACEMENTS	12,074	12,074	40,334	(28,260)
10-411-370 UTILITIES	60,000	57,710	54,670	3,040
10-411-400 FUEL - BUILDING MAINTENANCE	4,500	6,100	5,929	171
BUILDING MAINTENANCE	150,212	150,212	172,815	(22,603)
412 394TH DISTRICT COURT				
====				
10-412-105 SALARY - 394TH DIST. JUDGE	1,465	1,465	1,466	(1)
10-412-110 SALARY - COURT REPORTER	7,304	7,304	7,304	-
10-412-115 SALARY - COURT COORDINATOR	5,238	5,238	5,238	-
10-412-200 FICA EXPENSE	1,072	1,072	1,269	(197)
10-412-205 TCDRS EXPENSE	1,035	1,035	1,237	(202)
10-412-210 WORKER'S COMP.	53	53	-	53
10-412-215 MEDICAL INSURANCE EXPENSE	1,865	1,865	1,264	601
10-412-220 LIBILITY INS.	330	330	300	30
10-412-225 UNEMPLOYMENT FUND	580	580	-	580
10-412-300 TELEPHONE EXPENSE	750	750	316	434
10-412-305 POSTAGE EXPENSE	200	200	22	178
10-412-310 CAPITAL OUTLAY	300	300	126	174
10-412-312 JUDGE'S LIBRARY	700	700	135	565
10-412-314 VISTING JUDGES	1,015	1,015	-	1,015
10-412-315 CONT. EDUCATION	210	210	268	(58)
10-412-350 SUPPLIES	250	250	141	109
10-412-370 UTILITIES	385	385	385	-
10-412-400 COURT REPORTER EXPENSES	1,860	1,860	111	1,749
10-412-401 CAR ALLOWANCE	2,465	2,465	2,586	(121)
10-412-402 JUDICIAL ADMIN. DISTRICT	340	340	276	64
10-412-900 MISCELLANEOUS EXPENSE	350	350	41	309
394TH DISTRICT COURT	27,767	27,767	22,485	5,282
413 EXTENSION SERVICE				
====				
10-413-105 SALARY - EXTENSION AGENT	10,493	10,493	10,493	-
10-413-110 SALARY - PART-TIME HELP	11,734	11,734	8,249	3,485

**CULBERSON COUNTY, TEXAS**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-413-200 FICA EXPENSE	1,700	1,700	1,378	322
10-413-205 TCDRS EXPENSE	775	775	614	161
10-413-300 TELEPHONE EXPENSE	200	200	100	100
10-413-305 POSTAGE EXPENSE	200	200	155	45
10-413-310 CAPITAL OUTLAY	1,500	-	-	-
10-413-311 TRAVEL	4,000	5,500	5,654	(154)
10-413-315 CONT. EDUCATION	3,000	3,000	1,538	1,462
10-413-316 PROMO/EDU EXPENSE	2,000	2,000	812	1,188
EXTENSION SERVICE	<u>35,602</u>	<u>35,602</u>	<u>28,993</u>	<u>6,609</u>
414 CONSTABLES				
====				
10-414-100 SALARY - CONSTABLE 2	17,000	17,000	11,769	5,231
10-414-105 SALARY - CONSTABLE 3	5,000	5,000	5,000	-
10-414-106 SALARY - CONSTABLE 1	1,200	1,200	900	300
10-414-200 FICA EXPENSE	1,775	1,775	1,352	423
10-414-205 TCDRS EXPENSE	1,714	1,714	-	1,714
10-414-300 FUEL/AUTO REPAIR CONST. 2	1,200	1,200	521	679
10-414-301 FUEL/AUTO REPAIR CONST. 3	1,200	1,200	684	516
10-414-302 FUEL/AUTO REPAIR CONST. 1	1,200	1,200	-	1,200
EXTENSION SERVICE	<u>30,289</u>	<u>30,289</u>	<u>20,226</u>	<u>10,063</u>
415 AIRPORT				
====				
10-415-353 IMPROVEMENTS - AIRPORT	1,750	1,750	2,236	(486)
10-415-370 UTILITIES - AIRPORT	6,000	5,710	5,539	171
10-415-900 MISCELLANEOUS EXPENSES	500	790	499	291
AIRPORT	<u>8,250</u>	<u>8,250</u>	<u>8,274</u>	<u>(24)</u>
417 VETERANS MEMORIAL PARK				
====				
10-417-353 IMPROVEMENTS - VET.MEM.PARK	4,500	4,500	1,083	3,417
10-417-370 UTILITIES - VET.MEM.PARK	8,500	8,500	8,788	(288)
VETERANS MEMORIAL PARK	<u>13,000</u>	<u>13,000</u>	<u>9,871</u>	<u>3,129</u>
421 CEMETERY				
====				
10-421-110 PART-TIME HELP	-	1,455	1,455	-
10-421-200 FICA EXPENSE	-	-	-	-
10-421-350 SUPPLIES - CEMETERY	2,500	1,600	632	968
10-421-353 IMPROVEMENTS - CEMETERY	2,000	2,000	3,222	(1,222)
10-421-370 UTILITIES - CEMETERY	10,000	9,445	4,939	4,506
CEMETERY	<u>14,500</u>	<u>14,500</u>	<u>10,248</u>	<u>4,252</u>

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)	
<b>423</b>	<b>VETERANS OFFICER</b>				
===	=====				
10-423-105	SALARY - VETERANS OFFICER	1,000	251	-	251
10-423-200	FICA EXPENSE	200	200	-	200
10-423-350	SUPPLIES - VETERANS OFFICE		749	839	(90)
10-423-315	CONT. EDUCATION - VETERANS OFFICE	-	-	-	-
	VETERANS OFFICER	<u>1,200</u>	<u>1,200</u>	<u>839</u>	<u>361</u>
<b>425</b>	<b>EMERGENCY MANAGEMENT</b>				
===	=====				
10-425-100	SALARY-EMERGENCY MGNT.	7,500	7,500	6,000	1,500
10-425-105	CONSULTANT SALARY	-	-	-	-
10-425-200	FICA EXPENSE	574	574	459	115
10-425-350	SUPPLIES EXPENSE	500	-	(412)	412
10-425-400	FUEL EXPENSE	1,000	1,000	340	660
10-425-500	EMERGENCY MGNT. EXPENSE	1,000	1,500	2,074	(574)
	EMERGENCY MANAGEMENT	<u>10,574</u>	<u>10,574</u>	<u>8,461</u>	<u>2,113</u>
<b>435</b>	<b>RMP-EXPENSE</b>				
===	=====				
10-435-900	MISC. EXPENSE - RMP	-	-	-	-
	RMP-EXPENSE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>440</b>	<b>NON-DEPATMENTAL</b>				
===	=====				
10-440-114	SYSTEM IMAGING - LEASE	10,000	11,724	12,784	(1,060)
10-440-200	FICA EXPENSE	1,000	1,000	312	688
10-440-205	TCDRS EXPENSE	500	500	313	187
10-440-300	COURTHOUSE TELEPHONE EXPENSE	10,500	10,775	11,822	(1,047)
10-440-312	INTERNET EXPENSE	25,500	24,043	26,120	(2,077)
10-440-314	VENDING MACHINE SUPPLIES EXPENS	2,000	2,000	1,971	29
10-440-601	ELECTION EXPENSE	15,000	15,000	14,755	245
10-440-602	HAVA-ELECTION EXPENSE	-	-	-	-
10-440-603	CHARITY EXPENSE	3,000	3,000	3,132	(132)
10-440-604	MARLIN LEASING	4,173	1,131	1,131	-
10-440-605	APPRAISAL DISTRICT	54,644	54,644	67,915	(13,271)
10-440-606	REPEATER LEASE SITE	1,433	1,433	1,476	(43)
10-440-607	POST OFFICE BOX RENTALS	1,000	1,000	522	478
10-440-610	LEASE POSTAGE METER	4,320	4,320	4,108	212
10-440-611	TRAPPER	28,800	28,800	28,800	-
10-440-612	HH&H OFFICE MAINT.	2,250	4,750	4,500	250
10-440-617	ADULT PROBATION	1,500	1,500	1,703	(203)
10-440-621	OFFICE SUPPLIES	18,500	18,500	13,891	4,609
10-440-623	D.P.S.- CRIM.LAW-M.V.T.	-	-	-	-
10-440-625	RECORDS MANAGEMENT	7,500	7,500	4,375	3,125
10-440-627	PUBLIC TRAINING SERVICE EXPENSE	250	250	145	105
10-440-628	SHERIFFS TAX SALE EXPENSE	-	-	-	-

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
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**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-440-631 COUNTY FOOD BANK	3,000	3,000	3,000	-
10-440-633 TABC REFUND EXPENSE	-	-	112	(112)
10-440-632 SOLID WASTE PROJECT	-	-	-	-
NON-DEPATMENTAL	<u>194,870</u>	<u>194,870</u>	<u>202,887</u>	<u>(8,017)</u>
GENERAL FUND				
INCOME TOTALS	2,786,044	2,786,044	2,999,196	213,152
EXPENSE TOTALS	<u>2,714,066</u>	<u>2,714,065</u>	<u>2,627,181</u>	<u>86,884</u>
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	71,978	71,979	372,015	300,036
10-300-xxx LOAN PROCEEDS			32,112	32,112
10-200-200 TRANSFER IN (OUT)	-	-	69,925	69,925
10-300-220 JAG GRANT REIMBURSEMENT			9,233	9,233
10-401-724 NUTRITION CENTER MATCH	(71,976)	(71,976)	(46,220)	25,756
10-200-210 TRANSFER IN (OUT)	-	-	(232,405)	(232,405)
10-450-730 TRANSFER TO CAPITAL PROJECTS	-	-	-	-
	<u>2</u>	<u>3</u>	<u>204,660</u>	<u>204,657</u>
Nutrition Center Match				

Expenses Grouped by Uniform Chart of Accounts:

General government	1,154,660
Justice System	407,453
Public Safety	683,273
Corrections and Rehabilitation	166,711
Health and Human Services	45,648
Community and Economic Development	53,710
Infrastructure and Environmental Services	<u>115,726</u>
	<u>2,627,181</u>

300 ===	R & B REVENUES =====				
20-300-100	ROAD & BRIDGE CURRENT TAXES	303,683	303,683	309,986	6,303
20-300-110	ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	18,654	8,654
20-300-150	MISCELLANEOUS REVENUE - R & B	-	-	-	-
20-300-160	UTILITIES/FACILITIES PERMITS	-	-	-	-
20-300-170	MOTOR VEHICLE REG. - R & B	90,000	90,000	111,562	21,562
20-300-180	INTEREST REVENUE - R & B	-	-	-	-
20-300-185	AUCTION PROCEEDS	-	-	-	-
20-300-190	LATERAL ROAD - STATE COMPTROLLE	40,000	40,000	61,229	21,229
20-300-192	REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517	CARRY OVER REVENUE	-	-	-	-
	R & B REVENUES	<u>443,683</u>	<u>443,683</u>	<u>501,431</u>	<u>57,748</u>

**CULBERSON COUNTY, TEXAS**  
**GENERAL FUND AND GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -**  
**BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2013**

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
500	COUNTY BARN				
===	=====				
20-500-101	SALARIES - COUNTY BARN	38,769	38,769	38,769	-
20-500-102	SALARY	35,382	35,382	35,382	-
20-500-103	SALARY	28,450	28,450	28,451	(1)
20-500-104	SALARY	22,749	22,749	15,802	6,947
20-500-105	SALARY	28,450	28,450	28,451	(1)
20-500-106	SALARY	28,450	28,450	28,451	(1)
20-500-107	SALARY	23,887	23,887	23,887	-
20-500-110	SALARY-PART TIME	-	-	-	-
20-500-115	SOLID WASTE MGMT COORDINATOR	2,075	2,075	1,800	275
20-500-118	CELL PHONE ALLOTMENT	1,200	1,200	1,200	-
20-500-200	FICA EXPENSE	17,942	17,942	15,145	2,797
20-500-205	TCDRS EXPENSE	16,097	16,097	15,081	1,016
20-500-215	MEDICAL INSURANCE EXPENSE	46,352	46,352	40,843	5,509
20-500-300	TELEPHONE	1,700	1,700	930	770
20-500-310	CAPITAL OUTLAY	5,250	5,250	40	5,210
20-500-315	CONT. EDUCATION	1,000	1,000	-	1,000
20-500-350	MAINT. & SUPPLIES	8,000	8,000	4,863	3,137
20-500-351	SAFETY SUPPLIES	2,000	2,000	926	1,074
20-500-370	UTILITIES	6,000	6,000	5,800	200
20-500-271	UNIFORMS	2,000	2,000	370	1,630
20-500-400	FUEL - COUNTY BARN	10,000	10,000	5,794	4,206
	COUNTY BARN	<u>325,753</u>	<u>325,753</u>	<u>291,985</u>	<u>33,768</u>
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,000	1,000	-	1,000
20-505-315	PREC.1 CONT. ED.	3,000	3,000	1,745	1,255
20-505-350	MAINT. & SUPPLIES	1,000	1,000	58	942
20-505-400	FUEL - PREC. #1	9,300	9,300	9,805	(505)
	PRECINCT #1	<u>14,300</u>	<u>14,300</u>	<u>11,608</u>	<u>2,692</u>
510	PRECINCT #2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	-	-
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,198	802
20-510-350	MAINT. & SUPPLIES	4,500	4,500	92	4,408
20-510-400	FUEL - PREC. #2	6,800	6,800	4,915	1,885
	PRECINCT #2	<u>14,300</u>	<u>14,300</u>	<u>7,205</u>	<u>7,095</u>
515	PRECINCT #3				
===	=====				
20-515-200	FICA EXPENSE	-	-	-	-
20-515-310	CAPITAL OUTLAY	1,000	1,000	82	918
20-515-315	PREC.3 CONT. ED.	3,000	3,000	1,719	1,281

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**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
20-515-350 MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-515-400 FUEL - PREC. #3	9,300	9,300	3,032	6,268
PRECINCT #4	14,300	14,300	4,833	9,467
520 PRECINCT #4				
====				
20-520-110 PART/TIME HELP	-	-	-	-
20-520-200 FICA EXPENSE	-	-	-	-
20-520-310 CAPITAL OUTLAY	1,000	1,000	-	1,000
20-520-315 PREC.4 CONT. ED.	3,000	3,000	3,795	(795)
20-520-350 MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-520-370 UTILITIES	-	-	-	-
20-515-400 FUEL - PREC. #4	9,300	9,300	5,339	3,961
PRECINCT #4	14,300	14,300	9,134	5,166
540 NON-DEPARTMENTAL				
====				
20-540-302 LEASE PAYMENTS	26,462	26,462	-	26,462
20-540-310 CAPITAL OUTLAY - NEW EQUIPMENT	2,000	2,000	-	2,000
20-540-600 R & B SUPPLIES	26,267	26,267	22,561	3,706
20-540-601 WATER SHED REPAIRS	5,000	5,000	-	5,000
20-540-702 UNEMPLOYMENT	1,000	1,000	472	528
NON-DEPARTMENTAL	60,729	60,729	23,033	37,696
ROAD & BRIDGE FUND				
INCOME TOTALS	443,683	443,683	501,431	57,748
EXPENSE TOTALS	443,682	443,682	347,798	95,884
INCOME AND EXPENSE BEFORE:	1	1	153,633	153,632
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	-	-
	1	1	153,633	153,632
300 NUTRITION CENTER REVENUE -45				
====				
45-300-110 CONTRACT INCOME - TITLE III RGCOG	130,000	130,000	153,233	23,233
45-300-111 TDA GRANT INCOME	-	-	-	-
45-300-115 COUNTY MATCHING NUT. CENTER	71,976	71,976	-	(71,976)
45-300-120 PROGRAM INCOME - DOOR	150	150	387	237
45-300-130 PROGRAM INCOME - DELIVERY	100	100	-	(100)

**CULBERSON COUNTY, TEXAS**  
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**YEAR ENDED SEPTEMBER 30, 2013**

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
45-300-140 CENTER RENTAL	200	200	950	750
45-300-210 DONATIONS	1,500	1,500	1,232	(268)
45-300-500 TRANSFER IN GENERAL FUND	-	-	-	-
45-300-901 TRANSFER FROM GENERAL FUND	-	-	46,220	46,220
NUTRITION CENTER REVENUE -45	<u>203,926</u>	<u>203,926</u>	<u>202,022</u>	<u>(1,904)</u>
550 NUTRITION CENTER EXPENSES -45				
=====				
45-550-105 SALARY - N/C DIRECTOR	17,920	15,898	15,009	889
45-550-106 SALARY-PART-TIME HELP A	16,426	16,426	16,244	182
45-550-107 SALARY-PART-TIME HELP B	16,426	16,426	15,837	589
45-550-108 SALARY-PART-TIME HELP C	16,426	16,426	14,741	1,685
45-550-109 SALARY-PART-TIME HELP D	16,426	16,426	14,809	1,617
45-550-110 SALARY-PART-TIME HELP E	-	-	-	-
45-550-200 FICA EXPENSE	6,397	6,397	5,844	553
45-550-205 TCDRS EXPENSE	5,854	5,854	5,715	139
45-550-215 MEDICAL INSURANCE EXPENSE	-	-	-	-
45-550-300 TELEPHONE EXPENSE	2,500	2,500	1,897	603
45-550-305 POSTAGE	100	100	58	42
45-550-310 CAPITAL OUTLAY	636	360	486	(126)
45-550-315 CONT. EDUCATION - N/C	350	-	-	-
45-550-350 N/C SUPPLIES	11,900	14,548	16,164	(1,616)
45-550-355 REPAIRS & REPLACEMENTS	1,900	1,900	1,879	21
45-550-370 UTILITIES EXPENSE	11,946	11,946	11,244	702
45-550-380 FOOD EXPENSE	75,000	75,000	78,597	(3,597)
45-550-400 FUEL/AUTO EXPENSE	3,218	3,218	3,174	44
45-550-702 UNEMPLOYMENT EXPENSE	500	500	180	320
45-550-703 WORKER'S COMP. EXPENSE	-	-	-	-
45-550-704 RENTAL DEPOSIT RETURN	-	-	100	(100)
NUTRITION CENTER EXPENSES -45	<u>203,925</u>	<u>203,925</u>	<u>201,978</u>	<u>1,947</u>
INCOME TOTALS	203,926	203,926	202,022	(1,904)
EXPENSE TOTALS	<u>203,925</u>	<u>203,925</u>	<u>201,978</u>	<u>1,947</u>
INCOME AND EXPENSE BEFORE:	1	1	44	43
45-300-500 TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901 TRANSFERS OTHER	-	-	-	-
TRANSFERS FROM GENERAL FUND	-	-	-	-
INCOME OVER (UNDER) EXPENSES	<u>1</u>	<u>1</u>	<u>44</u>	<u>43</u>

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



**CULBERSON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**AS OF SEPTEMBER 30, 2013**

	<u>General Government</u>	<u>Roads &amp; Bridges</u>	<u>Contingency Fund 91</u>	<u>Criminal Justice</u>	<u>Combined</u>
<b><u>ASSETS</u></b>					
Cash - Checking	\$ 1,907,349	\$ 607,717	\$ -	\$ 85,413	\$ 2,600,479
Cash - Payroll Clearing	-	-	-	-	-
Cash - Checking Clerk	179,002	-	-	-	179,002
Cash - Checking Tax Assessor	50,420	-	-	-	50,420
Cash - JP Accounts	62,680	-	-	-	62,680
Cash - Savings	-	-	635,973	-	635,973
Certificates of Deposit and savings	561,656	-	-	-	561,656
Postage Inventory	5,114	-	-	-	5,114
Due from (to) other funds	212,862	-	-	-	212,862
<b>Total Assets</b>	<u>2,979,083</u>	<u>607,717</u>	<u>635,973</u>	<u>85,413</u>	<u>4,308,186</u>
<b><u>LIABILITIES</u></b>					
Other liabilities	23,436	-	-	-	23,436
Deferred revenue	-	-	-	-	-
Due to others	82,256	-	-	60,916	143,172
Due to other funds	82,051	(82,051)	-	52,292	52,292
<b>Total Liabilities</b>	<u>187,743</u>	<u>(82,051)</u>	<u>-</u>	<u>113,208</u>	<u>218,900</u>
<b><u>FUND EQUITY (DEFICIT)</u></b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	689,768	-	-	689,768
Assigned	-	-	-	-	-
Unassigned	2,791,340	-	635,973	(27,795)	3,399,518
<b>Total Fund Equity (Deficit)</b>	<u>2,791,340</u>	<u>689,768</u>	<u>635,973</u>	<u>(27,795)</u>	<u>4,089,286</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 2,979,083</u>	<u>\$ 607,717</u>	<u>\$ 635,973</u>	<u>\$ 85,413</u>	<u>\$ 4,308,186</u>

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

YEAR ENDED SEPTEMBER 30, 2013

<u>REVENUE</u>						
10-300-100	CURRENT TAXES	\$ 2,046,374	\$ 309,986	\$ -	\$ -	\$ 2,356,360
10-300-110	DELINQUENT TAXES	139,259	18,654			157,913
10-300-111	VEHICLE INVENTORY TAX	(260)				(260)
10-300-120	FEES OF OFFICE-CLERK	106,573				106,573
10-300-121	FEES OF OFFICE-TAX OFFICE	7,382				7,382
10-300-122	VAN HORN CEMETARY PAY OUT FEES	5,400				5,400
91-300-140	INTEREST ON SAVINGS	-		519		519
10-300-141	REIMBURSEMENT - BOND PAYMENT	913				913
10-300-143	LEASE PAYMENT-LOBO LAND	450				450
10-300-144	QRTERLY REIMB. JUROR PAYMENTS	-				-
10-300-145	H&HS OFF RENT	24,810				24,810
10-300-162	MIXED BEVERAGE TAX ALLOCATION	1,457				1,457
10-300-170	MOTOR VEHICLE REGISTRATIO	12,418	111,562			123,980
10-300-175	J. P. COURT	217,135				217,135
10-300-180	INTEREST REVENUE	6,355				6,355
10-300-185	AUCTION PROCEEDS	27,681				27,681
10-300-190	IN LIEU OF TAXES- STATE C	144,373				144,373
10-300-191	IN LIEU OF TAXES	1,157				1,157
10-300-200	STATE SALARY SUPPLEMENT	35,833				35,833
10-300-204	HOFFMAN JUDGEMENT	16,712				16,712
10-300-205	J.P. COURT SECURITY FEE	1,711				1,711
10-300-206	COURTHOUSE SECURITY FEE	5,975				5,975
10-300-207	LAW LIBRARY REVENUE	1,155				1,155
10-300-208	COUNTY FINES/CLERK	23,214				23,214
10-300-214	HIDTA GRANT 05 REIMBURSEMENT	-				-
10-300-215	OMNI FEE - COUNTY REVENUE	938				938
10-300-220	JAG GRANT REIMBURSEMENT	-				-
10-300-225	BOND FORFEITURE FEES	1,625				1,625
10-300-330	COMMISSARY SALES REVENUE	78				78
10-300-331	CD REVENUE	2,289				2,289
10-300-333	JAIL-PAY PHONE REVENUE	1,421				1,421
10-300-334	VENDING MACHINES REVENUE	1,079				1,079
10-300-335	SCAAP AWARD	1,311				1,311
10-300-336	STATE EXCESS CONTRIBUTION	880				880
10-300-337	REGIONAL INTEROPERABLE COMMUN. PLAN	-				-
10-300-338	FAX/COPIES REVENUE - CO.J	16				16
10-300-339	FEES OF OFFICE - SHERIFF	2,057				2,057
10-300-340	REBATES REVENUE	315				315
10-300-346	UNBUDGETED REVENUE	76,415				76,415
10-300-505	CASH PROCEEDS FROM TAX SA	3,502				3,502
10-300-510	SALES TAX COMMISSION REVENUE	4,116				4,116
10-300-515	REFUND REVENUE	27,862				27,862
10-300-518	U.S. DISTRICT COURT RESTITUTION	17,653				17,653
10-300-34X	EXEPNSE REIMBURSEMENTS	31,562				31,562
20-300-190	LATERAL ROAD - STATE COMP	-	61,229			61,229
35-300-300	CRIMINAL JUSTICE REVENUE	-			42,583	42,583
	<b>TOTAL REVENUE</b>	<u>2,999,196</u>	<u>501,431</u>	<u>519</u>	<u>42,583</u>	<u>3,543,729</u>
	<u>EXPENDITURES</u>					
	General government	\$ 1,154,680	\$ -	\$ -	\$ -	\$ 1,154,680
	Justice System	407,453				407,453
	Public Safety	683,273				683,273
	Corrections and Rehabilitation	166,711				166,711
	Health and Human Services	45,648				45,648
	Community and Economic Development	53,710				53,710
	Infrastructure and Environmental Services	115,726	347,798			463,524
	<b>Total Expenditures</b>	<u>2,627,181</u>	<u>347,798</u>	<u>-</u>	<u>-</u>	<u>2,974,979</u>
	<b>Revenue Over (Under) Expenditures</b>	<u>372,015</u>	<u>153,633</u>	<u>519</u>	<u>42,583</u>	<u>568,750</u>
	LOAN PROCEEDS	32,112				32,112
	TRANSFERS IN (OUT)	79,158		162,517		241,675
	TRANSFERS IN (OUT)	(278,625)				(278,625)
		<u>(167,355)</u>		<u>162,517</u>		<u>(4,838)</u>
	<b>Revenue and Other Sources Over (Under) Expenditures and Other (Uses)</b>	<u>204,660</u>	<u>153,633</u>	<u>163,036</u>	<u>42,583</u>	<u>563,912</u>
	<b>Beginning fund balance</b>	<u>2,586,680</u>	<u>536,135</u>	<u>472,937</u>	<u>(70,378)</u>	<u>3,525,374</u>
	<b>Fund Balance End of Year</b>	<u>\$ 2,791,340</u>	<u>\$ 689,768</u>	<u>\$ 635,973</u>	<u>\$ (27,795)</u>	<u>\$ 4,089,286</u>

**Special Revenue Funds**

**Combining Schedules**

CULBERSON COUNTY, TEXAS  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 AS OF SEPTEMBER 30, 2013

	HOT CHECK FUND - 30	JAG ARRA Fund 43	SENIOR NUTRITION FUND - 45	LAW ENFORCEMENT FUND-47	AIRPORT IMPROV. FUND - 48	CONSTABLE PCT#2 Fund -49	RECORDS PRESERVATION FUND - 50	RECORDS PRESERVATION FUND - 60	HOMELAND SECURITY FUND 77
<b>ASSETS</b>									
Cash in Bank	\$	128 \$	\$	109,193 \$	33,159 \$	885 \$	9,212 \$	10,999 \$	1
Pooled Cash overdraft	(207)		(202,015)						
Payroll Clearing									
Certificates of Deposit			(171)					651	
Postage inventory and other									
Due from other funds									
<b>Total Assets</b>	(207)	128	(202,186)	109,193	33,159	885	9,212	11,650	1
<b>LIABILITIES</b>									
Due to others									
Due to other funds	4,555		138,077						
Deferred revenue									
Other									
<b>Total Liabilities</b>	4,555		138,077						
<b>FUND BALANCE</b>									
Nonspendable									
Restricted		128		109,193		885	9,212	11,650	1
Committed									
Assigned					33,159				
Unassigned	(4,762)		(340,263)						
<b>Total Fund Balance</b>	(4,762)	128	(340,263)	109,193	33,159	885	9,212	11,650	1
<b>Total Liabilities and Fund Balance</b>	(207) \$	128 \$	(202,186) \$	109,193 \$	33,159 \$	885 \$	9,212 \$	11,650 \$	1

CULBERSON COUNTY, TEXAS  
 COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 AS OF SEPTEMBER 30, 2013

	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	JUSTICE TEC FUND FUND 84	LINEBACKER STATE FUND 85	HOME PROG GRANT FUND 86	LINEBACKER FEDERAL FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
<b>ASSETS</b>										
Cash in Bank	\$ 4,018	\$ 1	\$ 742	\$ 1,240	\$ 9,574	\$ 1	\$ 260	\$ 1	\$ 1	\$ 179,415
Pooled Cash overdraft				(1,240)		(96,809)		(218,979)	(134,503)	(653,753)
Payroll Clearing										
Certificates of Deposit										
Postage inventory and other										
Due from other funds										480
<b>Total Assets</b>	<b>4,018</b>	<b>1</b>	<b>742</b>	<b>-</b>	<b>9,574</b>	<b>(96,808)</b>	<b>260</b>	<b>(218,978)</b>	<b>(134,502)</b>	<b>(473,858)</b>
<b>LIABILITIES</b>										
Due to others										15
Due to other funds										15
Deferred revenue									464	143,491
Other										
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>395</b>	<b>464</b>	<b>143,506</b>
<b>FUND BALANCE</b>										
Nonspendable										
Restricted	4,018	1	742		9,574		245			145,649
Committed										
Assigned										
Unassigned										33,159
<b>Total Fund Balance</b>	<b>4,018</b>	<b>1</b>	<b>742</b>	<b>-</b>	<b>9,574</b>	<b>(96,808)</b>	<b>245</b>	<b>(219,373)</b>	<b>(134,966)</b>	<b>(796,172)</b>
<b>Total Liabilities and Fund Balance</b>	<b>4,018</b>	<b>1</b>	<b>742</b>	<b>-</b>	<b>9,574</b>	<b>(96,808)</b>	<b>260</b>	<b>(218,978)</b>	<b>(134,502)</b>	<b>(473,858)</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE AND**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	HOT CHECK FUND - 30	JAG ARRA Fund 43	SENIOR NUTRITION FUND - 46	LAW ENFORCEMENT FUND-47	AIRPORT IMPROV. FUND - 48	CONSTABLE PCT#2 Fund -49	RECORDS PRESERVATION FUND - 60
<b>REVENUE</b>							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	2,697		153,233			120	6,585
Intergovernmental							
Seizures							
Contribution			1,232				
Miscellaneous Revenue			387				
Rent			950		3,900		
Interest				330	80		
Other	333						36
	<u>333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<u>3,030</u>	<u>-</u>	<u>155,802</u>	<u>330</u>	<u>3,980</u>	<u>120</u>	<u>6,621</u>
<b>EXPENDITURES</b>							
Federal/State:							
Administration							
Engineering/Consulting							
Home construction and rehabilitation							
Local:							
Salary and benefits			88,199				
Law Enforcement Expenses				17,250			
Records management							12,448
Juvenile probation							
Senior Nutrition services			113,779				
Communications							
Technology expenses							
Training				4,127			
Miscellaneous Expense	2,434						
Capital Outlay					1,691		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,691</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>2,434</u>	<u>-</u>	<u>201,978</u>	<u>21,377</u>	<u>1,691</u>	<u>-</u>	<u>12,448</u>
<b>Revenue Over (Under) Expenditures</b>	596	-	(46,176)	(21,047)	2,289	120	(5,827)
Transfer from (to) other funds							
Transfer from (to) other funds			46,220				
	<u>-</u>	<u>-</u>	<u>46,220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures and Transfers</b>	596	-	44	(21,047)	2,289	120	(5,827)
<b>Fund Balance Beginning of Year</b>	<u>(5,358)</u>	<u>128</u>	<u>(340,307)</u>	<u>130,240</u>	<u>30,870</u>	<u>765</u>	<u>15,039</u>
<b>Fund Balance End of Year</b>	<u>\$ (4,762)</u>	<u>\$ 128</u>	<u>\$ (340,263)</u>	<u>\$ 109,193</u>	<u>\$ 33,159</u>	<u>\$ 885</u>	<u>\$ 9,212</u>
Beginning							
Restricted		128		\$ 130,240		765	15,039
Committed							
Assigned					30,870		
Unassigned	(5,358)		(340,307)				
	<u>(5,358)</u>	<u>128</u>	<u>(340,307)</u>	<u>130,240</u>	<u>30,870</u>	<u>765</u>	<u>15,039</u>
Expenditures grouped by function:							
General government	\$ 2,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,448
Justica System							
Public Safety				21,377			
Corrections and Rehabilitation							
Health and Human Services			201,978				
Community and Economic Development							
Infrastructure and Environmental Services					1,691		
<b>Total expenditures by function</b>	<u>\$ 2,434</u>	<u>\$ -</u>	<u>\$ 201,978</u>	<u>\$ 21,377</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 12,448</u>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE AND**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	RECORDS PRESERVATION FUND - 60	HOMELAND SECURITY FUND 77	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	JUSTICE TEC FUND FUND 84	LINEBACKER STATE FUND 88	HOME PROG GRANT FUND 86
<b>REVENUE</b>							
Grants	\$ -	\$ 208,377	\$ -	\$ -	\$ -	\$ -	\$ 414,922
Fees	1,330				7,204		
Intergovernmental							
Seizures							
Contribution							
Miscellaneous Revenue							
Rent							
Interest	26				4		
Other	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,356</b>	<b>208,377</b>	<b>-</b>	<b>-</b>	<b>7,208</b>	<b>-</b>	<b>414,922</b>
<b>EXPENDITURES</b>							
Federal/State:							
Administration							
Engineering/Consulting							
Home construction and rehabilitation							407,080
Local:							
Salary and benefits							
Law Enforcement Expenses							
Records management	-						
Juvenile probation							
Senior Nutrition services							
Communications							
Technology expenses					8,932		
Training		41,861					
Miscellaneous Expense							
Capital Outlay	-	166,516	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>208,377</b>	<b>-</b>	<b>-</b>	<b>8,932</b>	<b>-</b>	<b>407,080</b>
<b>Revenue Over (Under) Expenditures</b>	<b>1,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,724)</b>	<b>-</b>	<b>7,842</b>
Transfer from (to) other funds							
Transfer from (to) other funds	-	-	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>1,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,724)</b>	<b>-</b>	<b>7,842</b>
<b>Fund Balance Beginning of Year</b>	<b>10,294</b>	<b>1</b>	<b>4,018</b>	<b>1</b>	<b>2,466</b>	<b>-</b>	<b>1,732</b>
<b>Fund Balance End of Year</b>	<b>\$ 11,650</b>	<b>\$ 1</b>	<b>\$ 4,018</b>	<b>\$ 1</b>	<b>\$ 742</b>	<b>\$ -</b>	<b>\$ 9,574</b>
Beginning							
Restricted	10,294	1	4,018	1	2,466		1,732
Committed							
Assigned							
Unassigned	-	-	-	-	-	-	-
	<b>10,294</b>	<b>1</b>	<b>4,018</b>	<b>1</b>	<b>2,466</b>	<b>-</b>	<b>1,732</b>
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System					8,932		
Public Safety		208,377					
Corrections and Rehabilitation							
Health and Human Services							
Community and Economic Development							407,080
Infrastructure and Environmental Services							
<b>Total expenditures by function</b>	<b>\$ -</b>	<b>\$ 208,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,932</b>	<b>\$ -</b>	<b>\$ 407,080</b>

**CULBERSON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE AND**  
**EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2013**

	LINEBACKER FEDERAL FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
<b>REVENUE</b>					
Grants	\$ -	\$ -	\$ -	\$ 9,233	\$ 632,532
Fees					171,169
Intergovernmental					-
Seizures					-
Contribution					1,232
Miscellaneous Revenue		3,147			3,534
Rent					4,850
Interest					476
Other	-	-	-	-	333
<b>Total Revenue</b>	<b>-</b>	<b>3,147</b>	<b>-</b>	<b>9,233</b>	<b>814,126</b>
<b>EXPENDITURES</b>					
Federal/State:					
Administration					-
Engineering/Consulting					-
Home construction and rehabilitation					407,080
Local:					
Salary and benefits				514	88,713
Law Enforcement Expenses				-	17,250
Records management					12,448
Juvenile probation					-
Senior Nutrition services					113,779
Communications					-
Technology expenses					8,932
Training					45,988
Miscellaneous Expense		3,290			5,724
Capital Outlay	-	-	-	-	168,207
<b>Total Expenditures</b>	<b>-</b>	<b>3,290</b>	<b>-</b>	<b>514</b>	<b>868,121</b>
<b>Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(143)</b>	<b>-</b>	<b>8,719</b>	<b>(53,995)</b>
Transfer from (to) other funds	-	-	-	(9,233)	(9,233)
Transfer from (to) other funds	-	-	-	-	46,220
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>-</b>	<b>(143)</b>	<b>-</b>	<b>(514)</b>	<b>(17,008)</b>
<b>Fund Balance Beginning of Year</b>	<b>(96,808)</b>	<b>388</b>	<b>(219,373)</b>	<b>(134,452)</b>	<b>(600,356)</b>
<b>Fund Balance End of Year</b>	<b>\$ (96,808)</b>	<b>\$ 245</b>	<b>\$ (219,373)</b>	<b>\$ (134,966)</b>	<b>\$ (617,364)</b>
Beginning					
Restricted		388			165,072
Committed					-
Assigned					30,870
Unassigned	(96,808)	-	(219,373)	(134,452)	(796,298)
	(96,808)	388	(219,373)	(134,452)	(600,356)
Expenditures grouped by function:					
General government				\$ -	\$ 14,882
Justice System					8,932
Public Safety				514	230,268
Corrections and Rehabilitation		3,290			3,290
Health and Human Services					201,978
Community and Economic Development					407,080
Infrastructure and Environmental Services					1,691
<b>Total expenditures by function</b>	<b>\$ -</b>	<b>\$ 3,290</b>	<b>\$ -</b>	<b>\$ 514</b>	<b>\$ 868,121</b>



**Texas Department of Agriculture**

**Contract Schedule**

**CULBERSON COUNTY, TEXAS**  
**TEXAS DEPARTMENT OF AGRICULTURE**  
**SCHEDULE OF HOME INVESTMENT PARTNERSHIP PROGRAM GRANT**  
**YEAR ENDED SEPTEMBER 30, 2013**

FEDERAL/STATE FINANCIAL ASSISTANCE  
 FEDERAL GRANTOR: U.S. DEPARTMENT OF  
 HOUSING AND URBAN DEVELOPMENT (HUD)  
 PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF  
 AGRICULTURE  
 HOME INVESTMENT PARTNERSHIP PROGRAM  
 CFDA NUMBER: 14.239  
 CONTRACT NUMBER: 1001476  
 CONTRACT PERIOD: 7/1/11 TO 6/28/13

	REVENUE					
	BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State	\$ 451,975	-	\$ 414,922	\$ -	\$ 414,922	\$ 37,053
State:	-	-	-	-	-	-
Local:	-	-	-	-	-	-
<b>Total Revenue</b>	<b>451,975</b>	<b>-</b>	<b>414,922</b>	<b>-</b>	<b>414,922</b>	<b>37,053</b>
EXPENDITURES						
Federal/State:						
Administration	15,700	-	15,700	-	15,700	-
Architectural and Engineering	-	-	-	-	-	-
Construction - Fire Protection Facilities	436,275	-	391,380	391,380	391,380	44,895
Local:						
Engineering/Architectural Services	-	-	-	-	-	-
Construction - neighborhood Facilities	-	-	-	-	-	-
Administration	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>451,975</b>	<b>-</b>	<b>407,080</b>	<b>-</b>	<b>407,080</b>	<b>44,895</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>1) \$ 7,842</b>	<b>\$ -</b>	<b>\$ 7,842</b>	<b>\$ (7,842)</b>

Note:

Excess revenues received 9-30-2013 1) \$ 7,850  
 Related expenditures paid out 10-3-2013 subsequent to year end \$ 7,850

**GOVERNMENTAL REPORTING SECTION**

CULBERSON COUNTY - TEXAS  
SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2013

GRANT TITLE	Single Audit Status	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>U.S. Department of Housing and Urban Development (HUD)</b>					
Pass Through:					
Texas Department of Agriculture					
Home Investment Partnership Program	A/major	14.239	\$ 451,975	1001476	\$ 407,080
<b>Homeland Security:</b>					
Pass through:					
Rio Grande Council of Governments					
Homeland Security:					
2009 SHSP		97.073	\$ 220,750	2009-SS-T9-0064	81,844
2010 SHSP LETPA		97.073	\$ 57,260	210-SS-TO-0008	56,848
2011 SHSP		97.073	\$ 39,963	EMW-2011-SS-00019	39,963
2011 SHSP LETPA		97.073	\$ 29,722	2011-SS-00019.15692	29,722
					<u>208,377</u>
<b>U.S. Department of Justice:</b>					
Pass through:					
Governor's Division of Emergency Management					
Edward Byrne Memorial Justice Assistance Grant	b/nonmajor	16.738	\$ 124,224	DJ-10-A10-19869-04	514
					<u>514</u>
<b>Total Federal Financial Assistance</b>					<b>\$ 615,971</b>
State Awards - n/a					

See accompanying note to Schedule.

## **CULBERSON COUNTY, TEXAS**

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

#### **1. GENERAL**

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

#### **2. BASIS OF ACCOUNTING**

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

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

**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, 2013, 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 27, 2014.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Knapp & Company, P.C.*

Dallas, Texas,  
January 27, 2014

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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

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

We have audited Culberson County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Culberson County, Texas' major federal programs for the year ended September 30, 2013. Culberson County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Culberson County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. 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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Culberson County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Culberson County, Texas' compliance.

**Opinion on Each Major Federal Program**

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 each of its major federal programs for the year ended September 30, 2013.



## Report on Internal Control Over Compliance

Management of Culberson County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Culberson County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Culberson County, Texas' 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Knapp & Company, P.C.*

Dallas, Texas,  
January 27, 2014

**CULBERSON COUNTY, TEXAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For Fiscal Year Ended September 30, 2013

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

Financial Statements

Type of auditor's report – **qualified (Unqualified with respect to the County Primary Government)**

Internal control of financial reporting:

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

Noncompliance material to financial Statements noted?  yes  no

Federal and State Awards:

Internal control over major programs:

- Material weakness (es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses  yes  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  yes  no

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

Identification of major programs:

Home Investment Partnership Program (CFDA 14.239)  
Dollar threshold used to distinguish between Type A or type B programs: \$300,000  
Auditee qualified as low –risk auditee?  yes  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

**CULBERSON COUNTY, TEXAS**

**Status of Prior Year Findings**

Not applicable

**CULBERSON COUNTY, TEXAS**

**Management Response to Reported Significant Deficiencies**

Not applicable