

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2014

KNAPP & COMPANY, P.C.

(CERTIFIED PUBLIC ACCOUNTANTS)

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2014**

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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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Summary of Opinions:

Opinion Unit

Type of Opinion

Governmental Activities

Unmodified

Discretely Presented Component Unit

Adverse

Culberson County Governmental Funds

Unmodified

Aggregate Remaining Fund Information

Unmodified

Basis for Adverse Opinion on the Discretely Presented Component Unit

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

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of Culberson County, Texas, as of September 30, 2014, or the changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting and accounting principles generally accepted in the United States of America.

Unmodified Opinion on the Primary Government Financial statements

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the **primary government** of Culberson County, Texas as of September 30, 2014, and the respective changes in financial position for the year then ended in accordance with modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii and the budgetary comparison information on pages 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Culberson County, Texas' basic financial statements. The combining fund financial statements, Home Investment Partnership Program Grant schedule, and schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statement, Home Investment Partnership Program Grant schedule, and schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic modified cash basis financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2015, on our consideration of the Culberson County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Culberson County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
January 30, 2015

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 30, 2015

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, 2014. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$820,564 in 2014 as compared to \$421,394 in 2013.

During 2014 the County purchased and capitalized \$408,318 in heavy equipment for the roads maintenance purposes and \$76,776 in vehicles for public safety. The County also made improvements of \$13,000 to the food bank storage building.

The County incurred no new debt during the year and made scheduled principle payments of \$8,658 resulting in yearend debt obligation of \$17,454.

During the year, the County's general fund and total governmental fund revenues exceeded expenditures after transfers by \$578,066 and \$685,883, respectively. General fund revenues increased \$704,228 as compared to prior year. The increase is mostly attributed to increases in property tax revenues of \$694,095 in spite of a lower tax rate and increases in mineral property evaluations resulted in the net increase. Delinquent tax receivables decreased \$69,954 as compared to year end 2013.

The combined general funds reported fund balance was \$4,594,127 as of yearend as compared to \$4,016,061 (as restated) 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 \$820,564 in 2013/2014.

Revenues

The County's total revenues increased by \$120,548 compared to prior year, primarily due to increases in property taxes net of decreases in grant 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 \$4,071,915 as compared to \$3,386,032 (as restated) 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 2014 fiscal year, the County had approximately \$9.4 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 2014 included, expenditures of \$408,318 net of trade in allowance to purchase a CAT motor-grader and a CAT loader public, The County also purchased three vehicles to be used for public safety. The County also paid for \$13,000 improvements to the food bank storage facility.

Debt

The County borrowed \$32,112 to purchase a new sheriff department vehicle in the prior year. The outstanding balance at year end was \$17,454. Current year debt payments totaled \$8,658.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Budget

The County Commissioners' Court considered many factors before passing the 2014-2015 budget and tax rate.

Due to increased valuation the effective tax rate was set at .56162 per \$100 valuation for 2014/2015 and tax revenues are also expected to increase as tax payments become more timely.

Economic Factors

The Court's short and long term goals are to continue cost saving measures that will reduce the tax burden on its constituents and provide better, more effective services. Meeting our goal is ascertainable through diligence and continued communication between departments. Strategies are being implemented to help maintain and upgrade the County's infrastructure within the adopted budget on a yearly basis. This in the long run will help sustain the services offered to our citizens. During the decision making process, keeping in mind the best interests of the residents of Culberson County will always produce the best possible outcome.

Culberson County experienced moderate growth in 2013-2014. For the fiscal year 2014-2015 the court expects this moderate growth to continue.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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

Carlos Urias
County Judge

CULBERSON COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET ASSETS-
MODIFIED CASH BASIS
SEPTEMBER 30, 2014 AND 2013

	<u>PRIMARY GOVERNMENT</u>	
	<u>2014</u>	<u>(Restated)</u> <u>2013</u>
	<u>Governmental</u> <u>Activities</u>	<u>Governmental</u> <u>Activities</u>
ASSETS:		
Cash and Cash Equivalents	\$ 3,417,168	\$ 2,736,902
Cash and Cash Equivalents - restricted	275,302	322,587
Certificates of Deposit	563,759	561,656
Total Cash and Deposits	4,256,229	3,621,145
Capital Assets		
Land	182,810	182,810
Other Capital Assets	2,876,887	2,750,864
Total Capital Assets	3,059,697	2,933,674
Total Assets	7,315,926	6,554,819
 DEFERRED OUTFLOWS	 <u>5,537</u>	 <u>5,594</u>
 LIABILITIES:		
Amounts due others	181,980	217,271
Other liabilities	7,871	23,436
Long term debt		
Due within one year	8,543	8,658
Due in more than one year	8,911	17,454
Total liabilities	207,305	266,819
 DEFERRED INFLOWS	 <u>-</u>	 <u>-</u>
 NET POSITION:		
Net investment in capital assets	3,042,243	2,907,562
Restricted for:		
Restricted	58,881	145,649
Committed	935,516	689,768
Assigned	34,490	33,159
Unrestricted	3,043,028	2,517,456
Total Net Position	<u>\$ 7,114,158</u>	<u>\$ 6,293,594</u>

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2014 AND 2013

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2014	(Restated) 2013
REVENUES:		
Property Tax	\$ 3,208,368	\$ 2,514,273
License & Permits	73,447	74,777
Fines and Fees	711,563	702,737
Public Service Fees	51,928	44,837
Grant Revenues	46,923	632,532
Intergovernmental Reimbursements	203,167	252,955
Charges for Services	19,453	33,539
Contributions	10,397	9,669
Corrections and rehabilitation	60,435	-
Seizures Proceeds	-	-
Other	92,752	92,566
Total revenues	4,478,433	4,357,885
EXPENDITURES:		
Current:		
General Government	1,216,395	1,205,695
Justice System	419,594	417,465
Public Safety	825,677	869,273
Corrections and Rehabilitation	236,827	172,354
Health and Human Services	282,255	263,094
Community and Economic Development	113,954	488,158
Infrastructure and Environmental Services	563,168	520,489
Total expenditures	3,657,870	3,936,528
Excess (deficiency) of revenues		
over expenditures before transfers	820,563	421,357
Transfers	1	37
Excess (deficiency) of revenues		
over expenditures after transfers	820,564	421,394
Net Position beginning of year - restated	6,293,594	5,872,200
Net Position - end of year	\$ 7,114,158	\$ 6,293,594

FINANCIAL SECTION

GOVERNMENT WIDE FINANCIAL STATEMENTS

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2014

	<u>Governmental Activities</u>
 <u>ASSETS</u>	
Cash and cash equivalents	\$ 3,417,168
Cash and cash equivalents - restricted	275,302
Certificates of deposit	<u>563,759</u>
Total cash and deposits	<u>4,256,229</u>
Capital assets:	
Land	182,810
Other capital assets	<u>2,876,887</u>
Total capital assets	<u>3,059,697</u>
Total assets	<u>7,315,926</u>
 <u>DEFERRED OUTFLOWS</u>	 <u>5,537</u>
 <u>LIABILITIES</u>	
Amounts due to others	181,980
Other liabilities	7,871
Long-term debt	
Due within one year	8,543
Due in more than one year	<u>8,911</u>
Total liabilities	<u>207,305</u>
 <u>DEFERRED INFLOWS</u>	 <u>-</u>
 <u>NET POSITION</u>	
Net investment in capital assets	3,042,243
Restricted for:	
Restricted	58,881
Committed	935,516
Assigned	34,490
Unrestricted	<u>3,043,028</u>
Total Net Position	<u>\$ 7,114,158</u>

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
PRIMARY GOVERNMENT:					
General Government	\$ 1,216,395	\$ 13,953	\$ 198,864	\$ -	\$ (1,003,578)
Justice System	419,594	4,303	-	-	(415,291)
Public Safety	825,677	-	220	-	(825,457)
Corrections and Rehabilitation	236,827	60,435	-	-	(176,392)
Health and Human Services	282,255	-	-	-	(282,255)
Community and Economic Development	113,954	-	46,703	-	(67,251)
Infrastructure and Environmental Services	563,168	5,500	-	-	(557,668)
Total governmental activities	<u>3,657,870</u>	<u>84,191</u>	<u>245,787</u>	<u>-</u>	<u>(3,327,892)</u>

General revenues:

Taxes:

Property taxes, levied for general purposes	3,208,368
Investment earnings	10,397
License & permits	73,447
Fines and fees	763,491
Contributions	1,061
Other	<u>91,691</u>
Total general revenues and before net transfers	<u>4,148,455</u>
Change in net position before net transfers	820,563
Net transfers	<u>1</u>
Change in net position after net transfers	820,564

Net position - as previously reported	6,366,819
Prior period adjustment	<u>(73,225)</u>
Net position - beginning as restated	<u>6,293,594</u>
Net position - ending	<u>\$ 7,114,158</u>

FUND BASIS FINANCIAL STATEMENTS

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2014

-- GOVERNMENTAL FUNDS--

<u>ASSETS</u>	<u>MAJOR</u>			<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
	<u>GENERAL</u> <u>FUND</u>	<u>Non-Major Funds</u> <u>SPECIAL</u> <u>REVENUE</u>	<u>CAPITAL</u> <u>PROJECTS</u>	
Cash in bank	\$ 3,872,538	\$ (460,656)	\$ 5,286	\$ 3,417,168
Cash in bank - Restricted	181,106	94,196	-	275,302
Certificates of Deposit and savings	563,759	-	-	563,759
Postage inventory	5,131	406	-	5,537
Due from other funds	212,862	-	-	212,862
TOTAL ASSETS	\$ 4,835,396	\$ (366,054)	\$ 5,286	\$ 4,474,628
 <u>LIABILITIES</u>				
Due to others	\$ 181,106	\$ 15	\$ -	\$ 181,121
Due to other funds	52,292	143,491	17,938	213,721
Deferred revenue / Inflows	-	-	-	-
Other liabilities	7,871	-	-	7,871
TOTAL LIABILITIES	241,269	143,506	17,938	402,713
 <u>FUND BALANCES</u>				
Nonspendable				-
Restricted	-	58,881	-	58,881
Committed	935,516	-	-	935,516
Assigned	-	34,490	-	34,490
Unassigned	3,658,611	(602,931)	(12,652)	3,043,028
Total fund balances	4,594,127	(509,560)	(12,652)	4,071,915 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,835,396	\$ (366,054)	\$ 5,286	\$ 4,474,628

Total fund balances as reported above	\$ 4,071,915 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.	3,059,697
2) Loans payable reported as debt	(26,112)
3) Debt payment reducing applied to debt	8,658
Net assets of governmental activities	<u>\$ 7,114,158</u>

CULBERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			
	MAJOR	NON-MAJOR FUNDS		TOTAL
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES:				
Property tax	\$ 3,208,368	\$ -	\$ -	\$ 3,208,368
License & Permits	73,447	-	-	73,447
Fines and Fees	539,818	171,745	-	711,563
Public service fees	51,928	-	-	51,928
Grant revenues and intergovernmental	-	46,923	-	46,923
Intergovernmental reimbursements	203,167	-	-	203,167
Charges for services	13,953	5,500	-	19,453
Seizures	-	-	-	-
Investment income	10,052	332	13	10,397
Contributions	-	1,061	-	1,061
Corrections and rehabilitation	60,435	-	-	60,435
Other	86,789	4,902	-	91,691
Total revenues	<u>4,247,957</u>	<u>230,463</u>	<u>13</u>	<u>4,478,433</u>
EXPENDITURES:				
Current:				
General Government	1,168,079	11,962	-	1,180,041
Justice System	412,983	5,531	-	418,514
Public Safety	610,764	98,497	-	709,261
Corrections and Rehabilitation	233,550	924	-	234,474
Health and Human Services	56,902	209,886	-	266,788
Community and Economic Development	56,094	54,553	-	110,647
Infrastructure and Environmental Services	865,116	7,710	-	872,826
Total expenditures	<u>3,403,488</u>	<u>389,063</u>	<u>-</u>	<u>3,792,551</u>
Excess (deficiency) of revenues over expenditures	<u>844,469</u>	<u>(158,600)</u>	<u>13</u>	<u>685,882</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	(429,473)	(1)	-	(429,474)
Transfers (out)	163,070	266,405	-	429,475
Total other financing sources	<u>(266,403)</u>	<u>266,404</u>	<u>-</u>	<u>1</u>
Net change in fund balances	578,066	107,804	13	685,883 a)
Fund balance - as previously reported	4,089,286	(617,364)	(12,665)	3,459,257
Prior period adjustment	(73,225)	-	-	(73,225)
Fund balance - as restated	<u>4,016,061</u>	<u>(617,364)</u>	<u>(12,665)</u>	<u>3,386,032</u>
Fund balance - ending	<u>\$ 4,594,127</u>	<u>\$ (509,560)</u>	<u>\$ (12,652)</u>	<u>\$ 4,071,915</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	\$ 685,883	a)
Capitalized - capital expenditures	498,094	
Debt payments recorded as expenditure	8,658	
Depreciation expense recorded	(372,071)	
Changes in net assets as reported in the Government Wide Statement of Activities	<u>\$ 820,564</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, 2014

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 65,172
Certificates of Deposit	45,132
Due from other funds	-
Total Assets	<u>110,304</u>
<u>LIABILITIES</u>	
Trust and Agency Funds payable	110,304
Due to other funds	-
Total Liabilities	<u>110,304</u>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	-
Total Fund Balance	<u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 110,304</u>

The accompanying notes are an integral part of the financial statements

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity – The County's primary government financial statements presented herein, reports only the primary government of Culberson County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the Culberson-Hudspeth Counties Juvenile Probation Board which is considered a separate component unit entity of the County because of the County's responsibilities as fiscal agent. Accounting principles generally accepted in the United States of America would require the financial information of the Culberson-Hudspeth Counties Juvenile Probation Board District to be reported with the financial data of the County's primary government as a component unit. As a result, the primary government financial statements presented do not purport to, and do not, present fairly the financial position of the reporting entity of the Culberson County, Texas, as of September 30, 2014, 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, 2014, in accordance with accounting practices prescribed or permitted by the Texas Juvenile Justice Department (TJJD). Culberson-Hudspeth Counties Juvenile Probation's financial statements are available upon request of the County Treasurer's office P.O. Box 1302, Van Horn, TX 79855.

Basic Financial Statements—Government-Wide Statements

The County's basic financial statements include both government wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The County's law enforcement, fire protection, parks, recreation, roads and bridges, jail, and general administrative services are classified as governmental activities.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

In the government-wide Statement of Net Assets, the governmental activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a modified cash basis of accounting which represents a comprehensive basis of accounting different from generally accepted accounting principles. The modified cash basis of accounting, records expenses when paid without regard to economic resources. Revenues are recognized when received therefore receivables and accounts payables are not recorded in the balance sheet. The County's net assets are reported in three parts: investment in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

The Government - Wide Statement of Activities reports both the gross and net cost of each of the County's financial activities by function (law enforcement, parks, airport, roads & bridges, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (public safety, roads & bridges, community services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, fines, licenses and fees, intergovernmental revenues, interest income, etc). The County does not allocate indirect costs.

This government-wide focus is on the County's ability to sustain as an entity and the change in the County's net assets resulting from the current year's activities.

Basic Financial Statements — Fund Financial Statements

The financial transactions of the County are reported by fund types in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The following fund group types are used by the County:

Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- General fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on bonds payable. This fund group was not used in 2014 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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Compensated Absences – The County’s accounting policy provides employees the option to be paid unused vacation. The County continues to expense vacation leave and associated employee-related costs when paid. As of September 30, 2014, accrued vacation and accrued compensation time totaled \$30,651, 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, 2014, the County’s contingent liability for employee accrued sick and emergency leave benefits totaled \$49,842, 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 February 2, 2015.

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 2013/2014 tax year was \$.64939 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, 2014:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>575,208</u>
		<u>\$ 575,208</u>

Delinquent taxes by year:		
2013	\$	97,555
2012		59,763
2011		59,806
2010		49,876
2009		37,914
2008		31,712
2007 and prior		<u>238,582</u>
Total delinquent taxes		<u>\$ 575,208</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		-		<u>138,077</u>
		<u>\$ 294,913</u>		<u>\$ 294,913</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2014, the carrying amount of the County's deposits held in one depository bank was \$4,256,229 for governmental funds and \$110,304 for trust and agency funds. Of the banks' balances, \$250,000 of the governmental funds and \$110,304 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 \$5,577,727 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, 2014:

		Operating <u>Checking</u>	Payroll <u>Clearing</u>
10-100-110	General	\$ 2,145,728	\$ (30)
20-100-110	Road and Bridge	853,465	-
30-100-110	Attorney Hot Checks	(999)	-
40-100-110	Due from Juvenile Probation	-	-
43-100-110	JAG ARRA Grant	128	-
45-100-110	Senior Nutrition	-	-
85-100-110	Linebacker	(1,240)	-
87-100-110	CJD	(96,809)	-
89-100-110	LBSP 08	(227,106)	-
90-100-110	JAG Grant	(134,503)	-
		<u>\$ 2,538,664</u>	<u>\$ (30)</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: CHANGES IN FIXED ASSETS

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

	<u>Balance</u> <u>9/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2014</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and improvements	2,520,062	13,000	-	2,533,062
Furniture and Equipment	1,834,779	408,318	113,200	2,129,897
Vehicles	850,558	93,775	73,491	870,842
Infrastructure - airport	363,645	-	-	363,645
Infrastructure - streets	3,272,517	-	-	3,272,517
	<u>9,024,371</u>	<u>515,093</u>	<u>186,691</u>	<u>9,352,773</u>
Less Accumulated Depreciation:				
Buildings and improvements	1,019,683	49,033	-	1,068,716
Furniture and Equipment	1,249,757	203,630	113,200	1,340,187
Vehicles	619,696	65,031	56,492	628,235
Infrastructure - airport	329,191	3,829	-	333,020
Infrastructure - streets	2,872,370	50,548	-	2,922,918
	<u>6,090,697</u>	<u>372,071</u>	<u>169,692</u>	<u>6,293,076</u>
Net Fixed Assets	<u>\$ 2,933,674</u>	<u>\$ 143,022</u>	<u>\$ 16,999</u>	<u>\$ 3,059,697</u>

Following is a recap of Changes by function:

	<u>Capital</u> <u>Additions</u>	<u>Retirements</u>	<u>Depreciation</u>
General Government	\$ -	\$ -	\$ 36,354
Justice System	-	-	1,080
Public Safety	93,775	73,491	201,850
Corrections and Rehabilitation	-	-	2,353
Health and Human Services	-	-	15,467
Community and Economic Development	13,000	15,000	16,307
Infrastructure and Environmental Services	408,318	98,200	98,660
	<u>\$ 515,093</u>	<u>\$ 186,691</u>	<u>\$ 372,071</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, 2014 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>9/30/2013</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2014</u>
Note Payable	<u>\$ 26,112</u>	<u>\$ -</u>	<u>\$ 8,658</u>	<u>\$ 17,454</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 Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 8,543	\$ 751	\$ 9,294
2016	<u>8,911</u>	<u>383</u>	<u>9,294</u>
Total	<u>\$ 17,454</u>	<u>\$ 1,134</u>	<u>\$ 18,588</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 state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 656 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 7.09% for calendar year 2013 and 7.06% for calendar year 2014. The contribution rate payable by the employee members was 7% in calendar years 2013 and 2014 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, 2014, 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, 2013, the basis for determining the contribution rate for calendar year 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Valuation Information:

Actuarial valuation date	12/31/2011	12/31/2012	12/31/2013
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	20	20	11.6
Asset valuation method	10-yr smoothed value Fund value	10-yr smoothed value Fund value	5-yr smoothed value Fund value
Actuarial Assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increase	5.40%	5.40%	4.90%
Inflation	3.50%	3.50%	3.00%
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
12/31/2013	\$ 115,447	65.89%	\$ 175,221

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 (b-a)	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%
12/31/2013	4,364,784	4,540,005	175,221	96.14%	1,629,843	-10.75%

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, 2014, the Senior Nutrition Fund 45 owed the general fund \$138,077. Uncertainty exists as to the program's ability to repay the General fund from operations in the near future. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements. As of September 30, 2014 the Senior Nutrition Fund reported a deficit fund balance of (\$138,322).

As of September 30, 2014 Linebacker fund 87, Linebacker fund 89 and JAG fund 90 reported deficit fund balances and pooled cash overdrafts of \$(96,809), \$(227,105), and \$(134,503), respectively, of which \$96,808, \$219,373 and \$134,966 represents prior period activities posted to funds in excess of grant revenues and transfers received. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: FUND BALANCE CLASSIFICATIONS

The following schedule discloses the details of fund balance classifications at September 30, 2014:

<u>Fund Balance Classifications:</u>	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR FUNDS		
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
Restricted				
JAG ARRA fund 43	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement fund 47	-	19,011	-	19,011
Constable Fund 49	-	885	-	885
Records Preservation fund 50	-	6,484	-	6,484
Records Preservation fund 60	-	13,251	-	13,251
Homeland security fund 77	-	1	-	1
Border Colonia fund 80	-	4,018	-	4,018
Linebacker fund 81	-	1	-	1
Justice Tech fund 84	-	3,280	-	3,280
Block grant fund 86	-	1,724	-	1,724
Clerk Archive fund 87	-	9,755	-	9,755
Commissary fund 88	-	343	-	343
	-	58,881	-	58,881
Committed				
Roads & Bridges	935,516	-	-	935,516
Assigned				
Airport improvements	-	34,490	-	34,490
Unassigned				
Fund 10 - General Fund	2,948,617	-	-	2,948,617
Fund 91 Contingency	714,172	-	-	714,172
Criminal justice Fund 35	(4,178)	-	-	(4,178)
Fund deficits:				
Capital projects	-	-	(12,652)	(12,652)
Hot Checks fund 30	-	(5,554)	-	(5,554)
Senior Nutrition fund 45	-	(138,322)	-	(138,322)
Linebacker fund 87	-	(96,809)	-	(96,809)
Linebacker fund 89	-	(227,499)	-	(227,499)
JAG fund 90	-	(134,747)	-	(134,747)
	3,658,611	(602,931)	(12,652)	3,043,028
Fund balance - ending	\$ 4,594,127	\$ (509,560)	\$ (12,652)	\$ 4,071,915

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 an expense in the period when paid. No liabilities have been accrued in the modified cash basis financial statements relative to litigation in process.

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

NOTE 11: PRIOR PERIOD ADJUSTMENT

In prior years civil and probate bonds were not properly identified and reported as amounts due to others. As a result, beginning unremitted county clerk fund balance was overstated by \$73,225 and the amount due to others was understated by \$73,225. Beginning fund balance has been restated to correct the error. Of this amount a \$65,000 bond was disbursed during the year to the third party of interest.

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, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	GENERAL FUND REVENUE				
===	=====				
10-300-100	CURRENT TAXES	2,119,302	2,119,302	2,630,274	\$ 510,972
10-300-110	DELINQUENT TAXES	80,000	80,000	155,965	75,965
10-300-111	VEHICLE INVENTORY TAX	-	-	-	-
10-300-120	FEES OF OFFICE-CLERK	80,000	80,000	107,183	27,183
10-300-121	FEES OF OFFICE-TAX OFFICE	6,000	6,000	7,518	1,518
10-300-122	VAN HORN CEMETARY PAY OUT FEES	-	-	3,250	3,250
10-300-141	REIMBURSEMENT - BOND PAYMENT			481	481
10-300-143	LEASE PAYMENT-LOBO LAND	450	450	450	-
10-300-144	QRTERLY REIMB. JUROR PAYMENTS			-	-
10-300-145	H&HS OFF. RENT	11,610	11,610	11,610	-
10-300-162	MIXED BEVERAGE TAX ALLOCATION			2,043	2,043
10-300-165	INMATE HOUSING (REEVES COUNTY)			60,435	60,435
10-300-170	MOTOR VEHICLE REGISTRATION	4,000	4,000	13,479	9,479
10-300-175	J. P. COURT	200,000	200,000	254,911	54,911
10-300-180	INTEREST REVENUE	3,000	3,000	7,549	4,549
10-300-181	ADMIN FEES FOR COBRA INSURANCE	-	-	95	95
10-300-185	AUCTION PROCEEDS	-	-	14,364	14,364
10-300-190	IN LIEU OF TAXES- STATE COMPTROLL	130,000	130,000	154,532	24,532
10-300-191	IN LIEU OF TAXES	-	-	1,684	1,684
10-300-200	STATE SALARY SUPPLEMENT	35,833	35,833	38,333	2,500
10-300-202	LEOSE - STATE	-	-	1,229	1,229
10-300-204	HOFFMAN JUDGEMENT	-	-	-	-
10-300-205	J.P. COURT SECURITY FEE	1,000	1,000	1,910	910
10-300-206	COURTHOUSE SECURITY FEE	5,000	5,000	6,613	1,613
10-300-207	LAW LIBRARY REVENUE	800	800	1,190	390
10-300-208	COUNTY FINES/CLERK	17,000	17,000	31,447	14,447
10-300-214	LBSP GRANT REVENUE			-	-
10-300-20X	SCAAP GRANT REVENUES			-	-
10-300-215	OMNI FEE - COUNTY REVENUE	800	800	794	(6)
10-300-220	JAG GRANT REIMBURSEMENT			-	-
10-300-222	JUVENILE PROBATION REIMBURSEMENT			-	-
10-300-224	INDIGENT FORMULA GRANT			3,014	3,014
10-300-225	BOND FORFEITURE FEES	-	-	4,421	4,421
10-300-330	COMMISSARY SALES REVENUE	-	-	32	32
10-300-331	CD REVENUE	500	500	2,103	1,603
10-300-333	JAIL-PAY PHONE REVENUE/CALLING C.	1,000	1,000	968	(32)
10-300-334	VENDING MACHINES REVENUE	-	-	428	428
10-300-335	SCAAP AWARD			-	-
10-300-336	STATE EXCESS CONTRIBUTIONS	-	-	72	72
10-300-338	FAX/COPIES REVENUE - CO.JUDGE	10	10	16	6
10-300-339	FEES OF OFFICE - SHERIFF	500	500	4,078	3,578
10-300-340	REBATE REVENUE			-	-
10-300-34X	EXPENSE REIMBURSEMENTS	-	-	-	-
10-300-346	UNBUDGETED REVENUE			59,093	59,093
10-300-505	CASH PROCEEDS FROM TAX SALE OF	-	-	-	-
10-300-510	SALES TAX COMMISSION REVENUE			5,332	5,332

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-300-515	REFUND REVENUE	-	-	7,899	7,899
10-300-518	U.S. DISTRICT COURT RESTITUTION			4,303	4,303
10-300-517	CARRY OVER REVENUE	<u>222,814</u>	<u>222,814</u>	-	(222,814)
	GENERAL FUND REVENUE	<u>2,919,619</u>	<u>2,919,619</u>	<u>3,599,098</u>	<u>679,479</u>
400	COUNTY JUDGE				
===	=====				
10-400-100	SALARY - COUNTY JUDGE	50,214	50,214	50,214	-
10-400-103	STATE SALARY SUPPLEMENT E	15,000	15,000	15,000	-
10-400-105	SALARY - SECRETARY	27,352	27,352	27,119	233
10-400-118	CELL PHONE ALLOTMENT	600	600	600	-
10-400-200	FICA EXPENSE	7,127	7,127	7,108	19
10-400-205	TCDRS EXPENSE	7,313	7,313	6,949	364
10-400-215	MEDICAL INSURANCE EXPENSE	12,946	12,946	12,884	62
10-400-300	TELEPHONE EXPENSE	1,250	1,250	334	916
10-400-305	POSTAGE EXPENSE	300	300	86	214
10-400-310	CAPITAL OUTLAY	1,500	1,500	561	939
10-400-315	CONTINUING EDUCATION	2,300	2,300	1,227	1,073
10-400-900	MISCELLANEOUS EXPENSE	-	-	-	-
	COUNTY JUDGE	<u>125,902</u>	<u>125,902</u>	<u>122,082</u>	<u>3,820</u>
401	COMMISSIONERS COURT				
===	=====				
10-401-101	SALARY-COMMISSIONER PCT 1	22,179	22,179	22,179	-
10-401-102	SALARY-COMMISSIONER PCT 2	22,179	22,179	22,179	-
10-401-103	SALARY-COMMISSIONER PCT 3	22,178	22,178	22,179	(1)
10-401-104	SALARY-COMMISSIONER PCT 4	22,178	22,178	22,179	(1)
10-401-200	FICA EXPENSE	6,787	6,787	7,264	(477)
10-401-205	TCDRS EXPENSE	7,008	7,008	6,816	192
10-401-215	MEDICAL INSURANCE EXPENSE	25,891	25,891	12,884	13,007
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310	CAPITAL OUTLAY	15,000	131	117	14
10-401-450	JUVENILE PROBATION BOARD	3,600	3,600	3,600	-
10-401-600	INSURANCE CLAIM REIMBR/EXP	-	-	-	-
10-401-700	INDEPENDENT AUDIT CONTRACT	29,000	26,665	26,665	-
10-401-701	HEALTH OFFICER	4,800	4,800	4,800	-
10-401-702	UNEMPLOYMENT	5,000	7,857	7,855	2
10-401-703	COMPUTER TECHNICIAN	14,500	11,978	6,814	5,164
10-401-704	PRINTING & ADVERTISING	3,000	3,000	3,603	(603)
10-401-705	CITY - COUNTY LIBRARY	42,000	42,000	42,000	-
10-401-706	LAW LIBRARY	16,000	16,000	8,191	7,809
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	97,200	82,868	14,332
10-401-711	FIRE MARSHALL	600	600	600	-
10-401-712	FIRE DEPT. WORKER'S COMP	2,000	2,000	-	2,000

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-401-713	CHILD WELFARE BOARD	1,000	1,000	-	1,000
10-401-714	GENERAL FUND CONTINGENCY	29,000	37,300	39,802	(2,502)
10-401-715	BANK FEES	1,000	1,000	621	379
10-401-718	MEMBERSHIP DUES	8,000	8,000	8,251	(251)
10-401-719	BANK CHGS FOR STOP PAYMENTS	1,000	1,000	40	960
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	-	-	-	-
	COMMISSIONERS COURT	<u>433,639</u>	<u>422,270</u>	<u>378,246</u>	<u>44,024</u>
		-	-		
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	18,494	18,494	16,523	1,971
10-402-200	FICA EXPENSE	1,415	1,415	1,240	175
10-402-205	TCDRS EXPENSE	1,461	1,461	1,236	225
10-402-300	TELEPHONE EXPENSE	2,000	2,000	1,403	597
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	1,000	1,000	551	449
	HIGHWAY PATROL	<u>24,370</u>	<u>24,370</u>	<u>20,953</u>	<u>3,417</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	45,778	45,778	45,778	-
10-403-101	SALARY-DEPUTY 6	27,352	9,309	9,104	205
10-403-102	SALARY-DEPUTY 5	36,482	36,482	36,482	-
10-403-103	SALARY-DEPUTY 1	37,579	37,579	36,665	914
10-403-104	SALARY-DEPUTY 2	36,482	36,482	33,466	3,016
10-403-105	SALARY-DEPUTY 3	36,482	36,482	36,482	-
10-403-106	SALARY-DEPUTY 4	36,482	36,482	36,482	-
10-403-107	SALARY-JAIL ADMIN.	31,000	31,000	28,699	2,301
10-403-108	SALARY-DISPATCH ADMIN.	35,259	35,259	33,984	1,275
10-403-109	SALARY-JAIL-DISP 1	25,081	25,081	25,081	-
10-403-110	SALARY-JAIL-DISP 2	25,081	25,081	25,149	(68)
10-403-111	SALARY-P/T DISPATCH 1	18,494	17,494	10,550	6,944
10-403-112	SALARY-P/T DISPATCH 2	18,494	18,494	15,361	3,133
10-403-113	SALARY-P/T DISPATCH 3	18,494	21,494	21,173	321
10-403-114	SALARY-COOK	32,591	32,591	32,590	1
10-403-115	SALARY-P/T COOK 1	12,330	14,330	14,942	(612)
10-403-116	SALARY-P/T COOK 2	12,330	12,330	9,653	2,677
10-403-117	COMP. TIME SHERIFF'S DEPT.	2,000	2,000	175	1,825
10-403-118	CELL PHONE ALLOTMENT	600	600	600	-
10-403-119	JAG OFFICER OT (ERROR ON TIMESHE	-	-	-	-
10-403-200	FICA EXPENSE	37,559	37,559	33,947	3,612
10-403-205	TCDRS EXPENSE	38,787	38,787	30,902	7,885

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-215 MEDICAL INSURANCE EXPENSE	75,500	75,500	73,017	2,483
10-403-300 TELEPHONE EXPENSE	7,000	7,000	5,349	1,651
10-403-301 INMATE CALLING CARD EXPENSE	500	-	-	-
10-403-302 CAR LEASE PAYMENTS	9,294	9,294	9,294	-
10-403-303 PRINTER/INK	-	-	-	-
10-403-305 POSTAGE EXPENSE	500	430	183	247
10-403-310 CAPITAL OUTLAY	2,000	6,666	7,355	(689)
10-403-311 COPS/NC SOFTWARE LICENSE	9,525	9,595	9,595	-
10-403-315 CONT. EDUCATION-SHERIFF'S DEPT.	4,000	4,042	4,043	(1)
10-403-316 ANSEL SYSTEM	3,500	3,853	3,853	-
10-403-320 INDIGENT PRISONERS MED. EXPENSE	15,000	18,000	15,061	2,939
10-403-322 BODY ARMOR	1,070	-	-	-
10-403-323 UNIFORMS - SHERIFF'S DEPT.	1,500	6,650	6,800	(150)
10-403-350 MAINT. & SUPPLIES	10,000	15,037	14,693	344
10-403-351 JAIL SUPPLIES	11,000	16,379	15,742	637
10-403-365 PRISONERS' FOOD EXPENSE	35,000	43,000	42,275	725
10-403-400 FUEL & TRAVEL SHERIFF	35,000	30,945	25,560	5,385
10-403-401 AUTO REPAIRS	10,500	9,500	7,523	1,977
10-403-402 LEASE-SHERIFF DEPT.	-	-	-	-
10-403-403 SUPPLEMENTAL BUDGET (REEVES CO)	11,500	541	541	-
10-403-404 SCAAP AWARD EXPENSE	-	-	-	-
COUNTY SHERIFF	<u>807,126</u>	<u>807,126</u>	<u>758,149</u>	<u>48,977</u>
				-
404 COUNTY-DISTRICT CLERK				
=====				
10-404-100 SALARY - COUNTY-DISTRICT CLERK	45,778	45,778	45,778	-
10-404-105 SALARY - CHIEF DEPUTY	31,326	31,326	31,326	-
10-404-106 SALARY - DEPUTY	27,352	27,352	27,352	-
10-404-107 SALARY - DEPUTY	25,081	25,081	25,081	-
10-404-200 FICA EXPENSE	9,910	9,910	9,751	159
10-404-205 TCDRS EXPENSE	10,234	10,234	9,688	546
10-404-215 MEDICAL INSURANCE EXPENSE	25,891	25,891	25,767	124
10-404-300 TELEPHONE EXPENSE	500	500	344	156
10-404-302 LEASE COPIER	-	-	-	-
10-404-305 POSTAGE EXPENSE	5,000	5,000	3,273	1,727
10-404-310 CAPITAL OUTLAY	3,000	3,000	1,324	1,676
10-404-315 CONT. EDUCATION	3,000	3,000	3,125	(125)
COUNTY-DISTRICT CLERK	<u>187,072</u>	<u>187,072</u>	<u>182,809</u>	<u>4,263</u>
405 TAX ASSESSOR COLLECTOR				
====				
10-405-100 SALARY - TAX ASSESSOR COLLECTOR	45,778	45,778	45,778	-
10-405-105 SALARY - CHIEF DEPUTY	31,326	31,326	31,326	-
10-405-106 SALARY - DEPUTY	-	-	-	-
10-405-110 SALARY - PART-TIME HELP	-	-	-	-
10-405-200 FICA EXPENSE	5,898	5,898	5,703	195

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-205	TCDRS EXPENSE	6,091	6,091	5,767	324
10-405-215	MEDICAL INSURANCE EXPENSE	12,946	12,946	12,884	62
10-405-300	TELEPHONE EXPENSE	350	350	311	39
10-405-305	POSTAGE EXPENSE	6,000	6,000	4,057	1,943
10-405-306	VOTER REGISTRATION EXPENSE	-	-	-	-
10-405-310	CAPITAL OUTLAY	500	500	627	(127)
10-405-312	PRITCHARD & ABBOTT CONTRACT	17,890	17,890	18,021	(131)
10-405-313	MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315	CONT. EDUCATION	3,500	5,500	5,307	193
	TAX ASSESSOR COLLECTOR	<u>130,279</u>	<u>132,279</u>	<u>129,781</u>	<u>2,498</u>
406	COUNTY ATTORNEY				
====	=====				
10-406-100	SALARY - COUNTY ATTORNEY	45,778	45,778	45,778	-
10-406-105	SALARY-PARA/CT.COORDINATOR	32,422	32,422	32,423	(1)
10-406-200	FICA EXPENSE	7,576	7,576	7,745	(169)
10-406-205	TCDRS EXPENSE	7,824	7,824	7,594	230
10-406-215	MEDICAL INSURANCE EXPENSE	12,946	12,946	12,884	62
10-406-300	TELEPHONE EXPENSE	350	350	189	161
10-406-305	POSTAGE EXPENSE	150	150	61	89
10-406-310	CAPITAL OUTLAY	1,500	1,500	102	1,398
10-406-315	CONT. EDUCATION	6,000	6,000	5,512	488
10-406-320	STATE SALARY-H.B.804	20,833	20,833	23,333	(2,500)
	COUNTY ATTORNEY	<u>135,379</u>	<u>135,379</u>	<u>135,621</u>	<u>(242)</u>
407	COUNTY TREASURER				
====	=====				
10-407-100	SALARY-COUNTY TREASURER	45,778	45,778	45,778	-
10-407-110	SALARY-ASSISTANT TREASURER	27,352	27,352	27,352	-
10-407-200	FICA EXPENSE	5,594	5,594	5,450	144
10-407-205	TCDRS EXPENSE	5,777	5,777	5,470	307
10-407-215	MEDICAL INSURANCE EXPENSE	12,946	12,946	12,884	62
10-407-300	TELEPHONE EXPENSE	300	300	111	189
10-407-305	POSTAGE EXPENSE	500	500	265	235
10-407-310	CAPITAL OUTLAY	1,500	1,500	441	1,059
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,738	1,952	1,786
10-407-315	CONTINUING EDUCATION	3,000	3,000	2,628	372
	COUNTY TREASURER	<u>106,485</u>	<u>106,485</u>	<u>102,331</u>	<u>4,154</u>
408	COUNTY AUDITOR				
====	=====				
10-408-100	SALARY - COUNTY AUDITOR	45,778	45,778	45,778	-
10-408-105	SALARY-ASSISTANT AUDITOR	31,326	31,326	26,791	4,535
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-200	FICA EXPENSE	5,898	5,898	5,436	462
10-408-205	TCDRS EXPENSE	6,091	6,091	5,418	673

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-408-215	MEDICAL INSURANCE EXPENSE	12,946	12,946	11,805	1,141
10-408-300	TELEPHONE EXPENSE	300	300	102	198
10-408-305	POSTAGE EXPENSE	500	500	494	6
10-408-310	CAPITAL OUTLAY	1,500	2,150	2,127	23
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	1,988	1,600	388
10-408-315	CONT. EDUCATION	3,000	4,100	4,114	(14)
	COUNTY AUDITOR	<u>111,077</u>	<u>111,077</u>	<u>103,665</u>	<u>7,412</u>

409 JUDICIAL LAW

10-409-101	SALARY-JP 1	36,383	36,383	36,383	-
10-409-102	SALARY-JP 2	17,097	17,097	17,097	-
10-409-103	SALARY JP 3	21,771	21,771	21,771	-
10-409-104	SALARY JP 4	17,097	17,097	17,097	-
10-409-105	SALARY - SECRETARY	25,081	25,081	21,889	3,192
10-409-110	SALARY - SECRETARY II	25,082	25,082	25,081	1
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	10,902	10,902	10,501	401
10-409-205	TCDRS EXPENSE	11,258	11,258	10,420	838
10-409-215	MEDICAL INSURANCE EXPENSE	38,836	38,836	31,161	7,675
10-409-300	TELEPHONE EXPENSE	4,900	4,900	4,870	30
10-409-305	POSTAGE EXPENSE	2,500	5,000	4,360	640
10-409-310	CAPITAL OUTLAY JP#1	500	500	482	18
10-409-311	CAPITAL OUTLAY JP#2	200	200	-	200
10-409-312	CAPITAL OUTLAY JP#3	200	200	-	200
10-409-313	CAPITAL OUTLAY JP#4	200	200	-	200
10-409-314	JP 1 CONT. ED.	3,000	1,500	914	586
10-409-315	JP 2 CONT. ED.	2,000	1,000	914	86
10-409-316	JP 3 CONT. ED.	2,000	2,000	1,379	621
10-409-317	JP 4 CONT. ED.	2,000	2,000	1,047	953
10-409-360	AUTOPSY EXPENSE	7,000	7,000	7,510	(510)
10-409-366	CONST.PRCT.#4 FUEL	-	-	-	-
10-409-367	CONST.PRCT.#2 FUEL	-	-	-	-
10-409-368	JUSTICE COURT TECHNOLOGY EXPEN	-	-	-	-
	JUDICIAL LAW	<u>228,007</u>	<u>228,007</u>	<u>212,876</u>	<u>15,131</u>

410 JURY

10-410-100	SALARY - DISTRICT ATTORNE	15,000	15,000	10,500	4,500
10-410-111	SALARY - BAILIFFS	665	665	333	332
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	-	-	-	-

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-410-115	INDIGENT ATTYS/FORUMAL GR	11,000	11,000	3,823	7,177
10-410-200	FICA EXPENSE	200	200	48	152
10-410-365	COURT COSTS	5,000	5,000	2,218	2,782
10-410-366	JURIES & RELATED EXPENSES	5,000	5,000	1,338	3,662
	JURY	39,565	39,565	18,560	21,005
411	BUILDING MAINTENANCE				
====	=====				
10-411-105	SALARIES - BUILDING MAINTENANCE 1	26,571	26,571	25,508	1,063
10-411-106	SALARIES - BUILDING MAINTENANCE 2	29,873	29,873	29,873	-
10-411-110	SALARIES - BUILDING MAINTENANCE 3	14,678	14,678	8,535	6,143
10-411-111	SALARIES - PART/TIME	14,678	11,178	5,294	5,884
10-411-200	FICA EXPENSE	6,455	6,455	5,245	1,210
10-411-205	TCDRS EXPENSE	6,666	6,666	5,177	1,489
10-411-215	MEDICAL INSURANCE EXPENSE	11,523	11,523	11,805	(282)
10-411-310	CAPITAL OUTLAY	1,000	1,000	1,002	(2)
10-411-350	SUPPLIES - JANITORIAL	3,000	3,000	2,824	176
10-411-355	REPAIRS & REPLACEMENTS	12,074	14,574	15,006	(432)
10-411-370	UTILITIES	60,000	60,000	64,489	(4,489)
10-411-400	FUEL - BUILDING MAITENANCE	4,500	5,500	5,955	(455)
	BUILDING MAINTENANCE	191,018	191,018	180,713	10,305
412	394TH DISTRICT COURT				
====	=====				
10-412-105	SALARY - 394TH DIST. JUDGE	2,700	2,700	2,700	-
10-412-110	SALARY - COURT REPORTER	7,742	7,742	7,742	-
10-412-115	SALARY - COURT COORDINATOR	5,499	5,499	5,500	(1)
10-412-200	FICA EXPENSE	1,220	1,220	1,220	-
10-412-205	TCDRS EXPENSE	1,259	1,259	1,192	67
10-412-210	WORKER'S COMP.	53	53	-	53
10-412-215	MEDICAL INSURANCE EXPENSE	1,865	1,865	1,315	550
10-412-220	LIBILITY INS.	330	330	300	30
10-412-225	UNEMPLOYMENT FUND	580	580	-	580
10-412-300	TELEPHONE EXPENSE	750	750	263	487
10-412-305	POSTAGE EXPENSE	200	200	83	117
10-412-310	CAPITAL OUTLAY	389	389	725	(336)
10-412-312	JUDGE'S LIBRARY	700	700	187	513
10-412-314	VISITING JUDGES	1,015	1,015	113	902
10-412-315	CONT. EDUCATION	389	389	184	205
10-412-350	SUPPLIES	250	250	111	139
10-412-370	UTILITIES	385	385	385	-
10-412-400	COURT REPORTER EXPENSES	1,860	1,860	1,303	557
10-412-401	TECHNOLOGY MAINTENANCE	-	-	-	-
10-412-402	JUDICIAL ADMIN. DISTRICT	340	340	273	67
10-412-900	MISCELLANEOUS EXPENSE	350	350	202	148
	394TH DISTRICT COURT	27,876	27,876	23,798	4,078

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
413	EXTENSION SERVICE				
===	=====				
10-413-105	SALARY - EXTENSION AGENT	11,017	11,017	11,017	-
10-413-110	SALARY - PART-TIME HELP	10,789	10,789	10,113	676
10-413-200	FICA EXPENSE	1,668	1,668	1,560	108
10-413-205	TCDRS EXPENSE	1,723	1,723	756	967
10-413-300	TELEPHONE EXPENSE	200	200	95	105
10-413-305	POSTAGE EXPENSE	200	200	133	67
10-413-310	CAPITAL OUTLAY	500	500	247	253
10-413-311	TRAVEL	4,000	9,070	6,238	2,832
10-413-315	CONT. EDUCATION	2,000	2,000	908	1,092
10-413-316	PROMO/EDU EXPENSE	1,000	1,000	1,292	(292)
	EXTENSION SERVICE	<u>33,097</u>	<u>38,167</u>	<u>32,359</u>	<u>5,808</u>
414	CONSTABLES				
===	=====				
10-414-100	SALARY - CONSTABLE 2	-	-	-	-
10-414-105	SALARY - CONSTABLE 3	12,000	12,000	12,000	-
10-414-106	SALARY - CONSTABLE 1	-	-	-	-
10-414-200	FICA EXPENSE	918	918	918	-
10-414-205	TCDRS EXPENSE	948	948	-	948
10-414-300	FUEL/AUTO REPAIR CONST. 2	-	-	-	-
10-414-301	FUEL/AUTO REPAIR CONST. 3	1,200	1,200	1,019	181
10-414-302	FUEL/AUTO REPAIR CONST. 1	-	-	-	-
	EXTENSION SERVICE	<u>15,066</u>	<u>15,066</u>	<u>13,937</u>	<u>1,129</u>
415	AIRPORT				
===	=====				
10-415-353	IMPROVEMENTS - AIRPORT	1,750	3,230	2,748	482
10-415-370	UTILITIES - AIRPORT	6,000	4,520	4,941	(421)
10-415-900	MISCELLANEOUS EXPENSES	500	500	183	317
	AIRPORT	<u>8,250</u>	<u>8,250</u>	<u>7,872</u>	<u>378</u>
417	VETERANS MEMORIAL PARK				
===	=====				
10-417-353	IMPROVEMENTS - VET.MEM.PARK	4,500	4,500	1,927	2,573
10-417-370	UTILITIES - VET.MEM.PARK	8,500	8,500	10,696	(2,196)
	VETERANS MEMORIAL PARK	<u>13,000</u>	<u>13,000</u>	<u>12,623</u>	<u>377</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, 2014

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
421	CEMETERY				
====	=====				
10-421-110	PART-TIME HELP	3,720	3,720	3,650	70
10-421-200	FICA EXPENSE	-	-	-	-
10-421-350	SUPPLIES - CEMETERY	2,500	2,500	1,438	1,062
10-421-353	IMPROVEMENTS - CEMETERY	2,000	3,000	2,428	572
10-421-370	UTILITIES - CEMETERY	6,280	6,280	6,786	(506)
	CEMETERY	<u>14,500</u>	<u>15,500</u>	<u>14,302</u>	<u>1,198</u>
423	VETERANS OFFICER				
====	=====				
10-423-105	SALARY - VETERANS OFFICER	-	-	-	-
10-423-200	FICA EXPENSE	-	-	-	-
10-423-350	SUPPLIES - VETERANS OFFICE	1,200	1,200	471	729
10-423-315	CONT. EDUCATION - VETERANS OFFICE	-	-	-	-
	VETERANS OFFICER	<u>1,200</u>	<u>1,200</u>	<u>471</u>	<u>729</u>
425	EMERGENCY MANAGEMENT				
====	=====				
10-425-100	SALARY-EMERGENCY MGNT.	7,500	7,500	6,000	1,500
10-425-105	CONSULTANT SALARY	-	-	-	-
10-425-200	FICA EXPENSE	593	593	459	134
10-425-350	SUPPLIES EXPENSE	500	-	-	-
10-425-400	FUEL EXPENSE	1,000	499	515	(16)
10-425-500	EMERGENCY MGNT. EXPENSE	1,000	2,301	2,301	-
	EMERGENCY MANAGEMENT	<u>10,593</u>	<u>10,893</u>	<u>9,275</u>	<u>1,618</u>
435	RMP-EXPENSE				
====	=====				
10-435-900	MISC. EXPENSE - RMP	-	-	-	-
	RMP-EXPENSE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
440	NON-DEPATMENTAL				
====	=====				
10-440-114	SYSTEM IMAGING - LEASE	13,000	13,000	13,051	(51)
10-440-200	FICA EXPENSE	1,000	1,000	312	688
10-440-205	TCDRS EXPENSE	500	500	314	186
10-440-300	COURTHOUSE TELEPHONE EXPENSE	10,500	10,500	9,557	943
10-440-312	INTERNET EXPENSE	25,500	25,500	17,969	7,531
10-440-314	VENDING MACHINE SUPPLIES EXPENS	2,000	2,445	2,491	(46)
10-440-601	ELECTION EXPENSE	15,000	18,000	17,123	877
10-440-602	HAVA-ELECTION EXPENSE	-	-	-	-
10-440-603	CHARITY EXPENSE	3,000	3,000	2,962	38
10-440-604	MARLIN LEASING	4,173	4,172	-	4,172
10-440-605	APPRAISAL DISTRICT	67,915	67,915	73,188	(5,273)
10-440-606	REPEATER LEASE SITE	1,433	1,433	1,520	(87)

CULBERSON COUNTY, TEXAS
GENERAL FUND AND GENERAL GOVERNMENT
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-440-607 POST OFFICE BOX RENTALS	1,000	1,000	619	381
10-440-608 EMPLOYEE APPRECIATION DINNER	2,000	2,000	1,978	22
10-440-609 PRIMARY ELECTION EXPENSE	-	-	(639)	639
10-440-610 LEASE POSTAGE METER	4,320	4,320	4,108	212
10-440-611 TRAPPER	28,800	28,800	28,800	-
10-440-612 HH&H OFFICE MAINT.	4,750	4,750	4,500	250
10-440-617 ADULT PROBATION	1,500	1,500	1,478	22
10-440-621 OFFICE SUPPLIES	18,500	18,055	15,627	2,428
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	285	(35)
10-440-628 SHERIFFS TAX SALE EXPENSE	-	-	-	-
10-440-631 COUNTY FOOD BANK	3,000	3,000	3,000	-
10-440-633 TABC REFUND EXPENSE	-	-	-	-
10-440-632 SOLID WASTE PROJECT	-	-	-	-
NON-DEPATMENTAL	<u>215,641</u>	<u>218,640</u>	<u>202,618</u>	<u>16,022</u>
GENERAL FUND				
INCOME TOTALS	2,919,619	2,919,619	3,599,098	679,479
EXPENSE TOTALS	<u>2,859,142</u>	<u>2,859,142</u>	<u>2,663,041</u>	<u>196,101</u>
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	60,477	60,477	936,057	875,580
10-401-724 NUTRITION CENTER MATCH	(71,976)	(71,976)	(266,405)	(194,429)
10-200-200 TRANSFERS IN -- posted at P&L	-	-	116,105	116,105
10-200-210 TRANSFERS OUT -- posted with P&L	-	-	(555,255)	(555,255)
	<u>(11,499)</u>	<u>(11,499)</u>	<u>230,502</u>	<u>242,001</u>

Expenses Grouped by Uniform Chart of Accounts:

General government	1,168,079
Justice System	412,983
Public Safety	610,764
Corrections and Rehabilitation	233,550
Health and Human Services	56,902
Community and Economic Development	56,094
Infrastructure and Environmental Services	124,669
	<u>2,663,041</u>

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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	R & B REVENUES				
===	=====				
20-300-100	ROAD & BRIDGE CURRENT TAXES	328,198	328,198	398,398	70,200
20-300-110	ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	23,731	13,731
20-300-150	MISCELLANEOUS REVENUE - R & B	-	-	13,300	13,300
20-300-170	MOTOR VEHICLE REG. - R & B	90,000	90,000	115,966	25,966
20-300-180	INTEREST REVENUE - R & B	-	-	-	-
20-300-185	AUCTION PROCEEDS	-	-	-	-
20-300-190	LATERAL ROAD - STATE COMPTROLLE	40,000	40,000	73,447	33,447
20-300-192	REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517	CARRY OVER REVENUE	-	-	-	-
	R & B REVENUES	<u>468,198</u>	<u>468,198</u>	<u>624,842</u>	<u>156,644</u>
500	COUNTY BARN				
===	=====				
20-500-101	SALARIES - COUNTY BARN	40,707	40,707	40,707	-
20-500-102	SALARY	37,151	37,151	37,151	-
20-500-103	SALARY	29,873	29,873	29,873	-
20-500-104	SALARY	25,081	25,081	25,081	-
20-500-105	SALARY	29,872	29,872	29,873	(1)
20-500-106	SALARY	22,749	22,749	-	22,749
20-500-107	SALARY	25,081	25,081	25,081	-
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	16,264	16,264	14,205	2,059
20-500-205	TCDRS EXPENSE	16,536	16,536	14,268	2,268
20-500-215	MEDICAL INSURANCE EXPENSE	45,310	45,310	38,651	6,659
20-500-300	TELEPHONE	1,700	1,700	1,169	531
20-500-310	CAPITAL OUTLAY	5,250	5,250	5,678	(428)
20-500-315	CONT. EDUCATION	1,000	1,000	44	956
20-500-350	MAINT. & SUPPLIES	8,000	8,000	5,830	2,170
20-500-351	SAFETY SUPPLIES	2,000	2,000	385	1,615
20-500-370	UTILITIES	6,000	6,000	4,952	1,048
20-500-271	UNIFORMS	2,000	2,000	601	1,399
20-500-400	FUEL - COUNTY BARN	10,000	10,000	5,413	4,587
	COUNTY BARN	<u>327,849</u>	<u>327,849</u>	<u>281,962</u>	<u>45,887</u>
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,000	1,000	219	781
20-505-315	PREC.1 CONT. ED.	3,000	3,000	2,008	992
20-505-350	MAINT. & SUPPLIES	1,000	1,000	357	643
20-505-400	FUEL - PREC. #1	9,300	9,300	11,752	(2,452)
	PRECINCT #-1	<u>14,300</u>	<u>14,300</u>	<u>14,336</u>	<u>(36)</u>

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		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
510	PRECINCT #-2				
====	=====				
20-510-310	CAPITAL OUTLAY	1,000	1,000	219	781
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,468	532
20-510-350	MAINT. & SUPPLIES	1,000	1,000	28	972
20-510-400	FUEL - PREC. #2	9,300	9,300	3,364	5,936
	PRECINCT #-2	<u>14,300</u>	<u>14,300</u>	<u>6,079</u>	<u>8,221</u>
515	PRECINCT #-3				
====	=====				
20-515-200	FICA EXPENSE	-	-	-	-
20-515-310	CAPITAL OUTLAY	1,000	1,000	219	781
20-515-315	PREC.3 CONT. ED.	3,000	3,000	1,196	1,804
20-515-350	MAINT. & SUPPLIES	1,000	1,000	2,000	(1,000)
20-515-400	FUEL - PREC. #3	9,300	9,300	3,961	5,339
	PRECINCT #-4	<u>14,300</u>	<u>14,300</u>	<u>7,376</u>	<u>6,924</u>
520	PRECINCT #-4				
====	=====				
20-520-110	PART/TIME HELP	-	-	-	-
20-520-200	FICA EXPENSE	-	-	-	-
20-520-310	CAPITAL OUTLAY	1,000	1,000	219	781
20-520-315	PREC.4 CONT. ED.	3,000	3,000	2,008	992
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	4,924	4,376
	PRECINCT #-4	<u>14,300</u>	<u>14,300</u>	<u>7,151</u>	<u>7,149</u>
540	NON-DEPARTMENTAL				
====	=====				
20-540-302	SAVINGS REIMBURSEMENT (MACHINERY)			-	-
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	2,000	2,000	-	2,000
20-540-600	R & B SUPPLIES	28,183	28,183	14,395	13,788
20-540-601	WATER SHED REPAIRS	5,000	5,000	-	5,000
20-540-702	UNEMPLOYMENT	1,000	1,000	830	170
	NON-DEPARTMENTAL	<u>36,183</u>	<u>36,183</u>	<u>15,225</u>	<u>20,958</u>
	ROAD & BRIDGE FUND				
	INCOME TOTALS	468,198	468,198	624,842	156,644
	EXPENSE TOTALS	421,232	421,232	332,129	89,103
	INCOME AND EXPENSE BEFORE:	46,966	46,966	292,713	245,747
20-540-302	TRANSFER OUT	(46,965)	(46,965)	(46,965)	-
		-	-	-	-
		<u>1</u>	<u>1</u>	<u>245,748</u>	<u>245,747</u>

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BUDGET TO ACTUAL - MODIFIED CASH BASIS
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		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	NUTRITION CENTER REVENUE -45				
====	=====				
45-300-110	CONTRACT INCOME - TITLE III RGCOG	139,000	139,000	143,937	4,937
45-300-111	TDA GRANT INCOME	-	-	-	-
45-300-115	COUNTY MATCHING NUT. CENTER	-	-	-	-
45-300-120	PROGRAM INCOME - DOOR	150	150	24	(126)
45-300-130	PROGRAM INCOME - DELIVERY	100	100	-	(100)
45-300-140	CENTER RENTAL	200	200	400	200
45-300-210	DONATIONS	1,500	1,500	1,061	(439)
45-300-500	TRANSFER IN GENERAL FUND	-	-	-	-
45-300-901	TRANSFER FROM GENERAL FUND	-	-	-	-
	NUTRITION CENTER REVENUE -45	<u>140,950</u>	<u>140,950</u>	<u>145,422</u>	<u>4,472</u>
550	NUTRITION CENTER EXPENSES -45				-
=====	=====				
45-550-105	SALARY - N/C DIRECTOR	17,573	17,573	16,710	863
45-550-106	SALARY-PART-TIME HELP A	17,283	17,283	15,790	1,493
45-550-107	SALARY-PART-TIME HELP B	17,283	17,283	16,413	870
45-550-108	SALARY-PART-TIME HELP C	17,283	17,283	15,435	1,848
45-550-109	SALARY-PART-TIME HELP D	17,283	17,283	15,951	1,332
45-550-110	SALARY-PART-TIME HELP E	-	-	-	-
45-550-200	FICA EXPENSE	6,633	6,633	6,134	499
45-550-205	TCDRS EXPENSE	6,849	6,849	5,518	1,331
45-550-215	MEDICAL INSURANCE EXPENSE	-	-	-	-
45-550-300	TELEPHONE EXPENSE	2,500	2,500	1,678	822
45-550-305	POSTAGE	100	100	74	26
45-550-310	CAPITAL OUTLAY	636	636	11	625
45-550-315	CONT. EDUCATION - N/C	350	350	192	158
45-550-350	N/C SUPPLIES	16,000	16,000	16,761	(761)
45-550-355	REPAIRS & REPLACEMENTS	1,900	1,900	101	1,799
45-550-370	UTILITIES EXPENSE	11,946	11,946	11,450	496
45-550-380	FOOD EXPENSE	75,589	75,589	84,810	(9,221)
45-550-400	FUEL/AUTO EXPENSE	3,218	3,218	2,466	752
45-550-702	UNEMPLOYMENT EXPENSE	500	500	292	208
45-550-703	WORKER'S COMP. EXPENSE	-	-	-	-
45-550-704	RENTAL DEPOSIT RETURN	-	-	100	(100)
	NUTRITION CENTER EXPENSES -45	<u>212,926</u>	<u>212,926</u>	<u>209,886</u>	<u>3,040</u>
	INCOME TOTALS	140,950	140,950	145,422	4,472
	EXPENSE TOTALS	<u>212,926</u>	<u>212,926</u>	<u>209,886</u>	<u>3,040</u>
	INCOME AND EXPENSE BEFORE:	(71,976)	(71,976)	(64,464)	7,512
45-300-500	TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901	TRANSFERS OTHER	-	-	-	-
45-300-115	TRANSFERS FROM GENERAL FUND	<u>71,976</u>	<u>71,976</u>	<u>266,405</u>	<u>194,429</u>
	INCOME OVER (UNDER) EXPENSES	<u>-</u>	<u>-</u>	<u>201,941</u>	<u>201,941</u>

GENERAL FUND

Combining Schedules

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
AS OF SEPTEMBER 30, 2014

	<u>General Government</u>	<u>Roads & Bridges</u>	<u>Contingency Fund 91</u>	<u>Criminal Justice</u>	<u>Combined</u>
<u>ASSETS</u>					
Cash - Checking	\$ 2,145,728	\$ 853,465	\$ -	\$ 109,030	\$ 3,108,223
Cash - Payroll Clearing	(30)	-	-	-	(30)
Cash - Checking Clerk	147,184	-	-	-	147,184
Cash - Checking Tax Assessor	36,990	-	-	-	36,990
Cash - JP Accounts	47,105	-	-	-	47,105
Cash - Savings	-	-	714,172	-	714,172
Certificates of Deposit and savings	563,759	-	-	-	563,759
Postage Inventory	5,131	-	-	-	5,131
Due from (to) other funds	212,862	-	-	-	212,862
Total Assets	<u>3,158,729</u>	<u>853,465</u>	<u>714,172</u>	<u>109,030</u>	<u>4,835,396</u>
<u>LIABILITIES</u>					
Other liabilities	7,871	-	-	-	7,871
Deferred revenue	-	-	-	-	-
Due to others	120,190	-	-	60,916	181,106
Due to other funds	82,051	(82,051)	-	52,292	52,292
Total Liabilities	<u>210,112</u>	<u>(82,051)</u>	<u>-</u>	<u>113,208</u>	<u>241,269</u>
<u>FUND EQUITY (DEFICIT)</u>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	935,516	-	-	935,516
Assigned	-	-	-	-	-
Unassigned	2,948,617	-	714,172	(4,178)	3,658,611
Total Fund Equity (Deficit)	<u>2,948,617</u>	<u>935,516</u>	<u>714,172</u>	<u>(4,178)</u>	<u>4,594,127</u>
Total Liabilities and Fund Equity	<u>\$ 3,158,729</u>	<u>\$ 853,465</u>	<u>\$ 714,172</u>	<u>\$ 109,030</u>	<u>\$ 4,835,396</u>

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

GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2014

	GENERAL	ROAD &	CONTINGENCY	CRIMINAL	
	GOVERNMENT	BRIDGE	FUND 91	JUSTICE	COMBINED
REVENUE					
10-300-100 CURRENT TAXES	\$ 2,630,274	\$ 398,398	\$ -	\$ -	\$ 3,028,672
10-300-110 DELINQUENT TAXES	155,965	23,731			179,696
10-300-120 FEES OF OFFICE-CLERK	107,183				107,183
10-300-121 FEES OF OFFICE-TAX OFFICE	7,518				7,518
10-300-122 VAN HORN CEMETARY PAY OUT FEES	3,250				3,250
91-300-140 INTEREST ON SAVINGS	-		400		400
10-300-141 REIMBURSEMENT - BOND PAYMENT	481				481
10-300-143 LEASE PAYMENT-LOBO LAND	450				450
10-300-145 H&HS OFF RENT	11,610				11,610
10-300-162 MIXED BEVERAGE TAX ALLOCATION	2,043				2,043
10-300-165 INMATE HOUSING (REEVES COUNTY)	60,435				60,435
10-300-170 MOTOR VEHICLE REGISTRATIO	13,479	115,966			129,445
10-300-175 J. P. COURT	254,911				254,911
10-300-180 INTEREST REVENUE	7,549	-			7,549
10-300-181 ADMIN FEES FOR COBRA INSURANCE	95				95
10-300-185 AUCTION PROCEEDS	14,364				14,364
10-300-190 IN LIEU OF TAXES- STATE C	154,532				154,532
10-300-191 IN LIEU OF TAXES	1,684				1,684
10-300-200 STATE SALARY SUPPLEMENT	38,333				38,333
10-300-202 LEOSE - STATE	1,229				1,229
10-300-205 J.P. COURT SECURITY FEE	1,910				1,910
10-300-206 COURTHOUSE SECURITY FEE	6,613				6,613
10-300-207 LAW LIBRARY REVENUE	1,190				1,190
10-300-208 COUNTY FINES/CLERK	31,447				31,447
10-300-215 OMNI FEE - COUNTY REVENUE	794				794
10-300-224 INDIGENT FORMULA GRANT	3,014				3,014
10-300-225 BOND FORFEITURE FEES	4,421				4,421
10-300-330 COMMISSARY SALES REVENUE	32				32
10-300-331 CD REVENUE	2,103				2,103
10-300-333 JAIL-PAY PHONE REVENUE	968				968
10-300-334 VENDING MACHINES REVENUE	428				428
10-300-336 STATE EXCESS CONTRIBUTION	72				72
10-300-338 FAX/COPIES REVENUE - CO.J	16				16
10-300-339 FEES OF OFFICE - SHERIFF	4,078				4,078
10-300-346 UNBUDGETED REVENUE	59,093	13,300			72,393
10-300-510 SALES TAX COMMISSION REVENUE	5,332				5,332
10-300-515 REFUND REVENUE	7,899				7,899
10-300-518 U.S. DISTRICT COURT RESTITUTION	4,303				4,303
20-300-190 LATERAL ROAD - STATE COMP		73,447			73,447
35-300-300 CRIMINAL JUSTICE REVENUE	-	-	-	23,617	23,617
TOTAL REVENUE	3,599,098	624,842	400	23,617	4,247,957
EXPENDITURES					
General government	\$ 1,168,079	\$ -	\$ -	\$ -	\$ 1,168,079
Justice System	412,983				412,983
Public Safety	610,764				610,764
Corrections and Rehabilitation	233,550				233,550
Health and Human Services	56,902				56,902
Community and Economic Development	56,094				56,094
Infrastructure and Environmental Services	124,669	332,129	408,318	-	865,116
Total Expenditures	2,663,041	332,129	408,318	-	3,403,488
Revenue Over (Under) Expenditures	936,057	292,713	(407,918)	23,617	844,469
TRANSFERS IN (OUT)	(821,660)	(46,965)	439,152	-	(429,473)
TRANSFERS IN (OUT)	116,105	-	46,965	-	163,070
	(705,555)	(46,965)	486,117	-	(266,403)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	230,502	245,748	78,199	23,617	578,066
Beginning fund balance as previously reported	2,791,340	689,768	635,973	(27,795)	4,089,286
Prior period Adjustment	(73,225)	-	-	-	(73,225)
Beginning fund balance as restated	2,718,115	689,768	635,973	(27,795)	4,016,061
Fund Balance End of Year	\$ 2,948,617	\$ 935,516	\$ 714,172	\$ (4,178)	\$ 4,594,127

Special Revenue Funds

Combining Schedules

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2014

	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
ASSETS									
Cash in Bank	\$ -	\$ 128	\$ -	\$ 19,011	\$ 34,490	\$ 885	\$ 6,484	\$ 12,600	\$ 1
Pooled Cash overdraft	(999)	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-
Postage inventory and other	-	-	(245)	-	-	-	-	651	-
Due from other funds	-	-	-	-	-	-	-	-	-
Total Assets	(999)	128	(245)	19,011	34,490	885	6,484	13,251	1
LIABILITIES									
Due to others	-	-	-	-	-	-	-	-	-
Due to other funds	4,555	-	138,077	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Liabilities	4,555	-	138,077	-	-	-	-	-	-
FUND BALANCE									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	128	-	19,011	-	885	6,484	13,251	1
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	34,490	-	-	-	-
Unassigned	(5,554)	-	(138,322)	-	-	-	-	-	-
Total Fund Balance	(5,554)	128	(138,322)	19,011	34,490	885	6,484	13,251	1
Total Liabilities and Fund Balance	\$ (999)	\$ 128	\$ (245)	\$ 19,011	\$ 34,490	\$ 885	\$ 6,484	\$ 13,251	\$ 1

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2014

	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	JUSTICE TEC FUND FUND 84	LINEBACKER STATE FUND 85	HOME PROG GRANT FUND 86	ARCHIVE FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
ASSETS										
Cash in Bank	\$ 4,018	\$ 1	\$ 3,280	\$ 1,240	\$ 1,724	\$ 9,755	\$ 358	\$ 1	\$ 220	\$ 94,196
Pooled Cash overdraft	-	-	-	(1,240)	-	(96,809)	-	(227,105)	(134,503)	(460,656)
Payroll Clearing	-	-	-	-	-	-	-	-	-	-
Postage inventory and other	-	-	-	-	-	-	-	-	-	406
Due from other funds	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>4,018</u>	<u>1</u>	<u>3,280</u>	<u>-</u>	<u>1,724</u>	<u>(87,054)</u>	<u>358</u>	<u>(227,104)</u>	<u>(134,283)</u>	<u>(366,054)</u>
LIABILITIES										
Due to others	-	-	-	-	-	-	15	-	-	15
Due to other funds	-	-	-	-	-	-	-	395	464	143,491
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>395</u>	<u>464</u>	<u>143,506</u>
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	4,018	1	3,280	-	1,724	9,755	343	-	-	58,881
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	34,490
Unassigned	-	-	-	-	-	(96,809)	-	(227,499)	(134,747)	(602,931)
Total Fund Balance	<u>4,018</u>	<u>1</u>	<u>3,280</u>	<u>-</u>	<u>1,724</u>	<u>(87,054)</u>	<u>343</u>	<u>(227,499)</u>	<u>(134,747)</u>	<u>(509,560)</u>
Total Liabilities and Fund Balance	<u>\$ 4,018</u>	<u>\$ 1</u>	<u>\$ 3,280</u>	<u>\$ -</u>	<u>\$ 1,724</u>	<u>\$ (87,054)</u>	<u>\$ 358</u>	<u>\$ (227,104)</u>	<u>\$ (134,283)</u>	<u>\$ (366,054)</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE AND
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2014

	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
REVENUE						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	375	-	143,937	-	-	-
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	-	-	-
Contributions	-	-	1,061	-	-	-
Miscellaneous Revenue	-	-	24	-	-	-
Rent	-	-	400	-	5,100	-
Interest	-	-	-	189	85	-
Other	-	-	-	-	3,856	-
Total Revenue	375	-	145,422	189	9,041	-
EXPENDITURES						
Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Home constuction and rehabilitation	-	-	-	-	-	-
Local:						
Salary and benefits	121	-	91,951	-	-	-
Law Enforcement Expenses	-	-	-	87,593	-	-
Records management	-	-	-	-	-	-
Juvenile probation	-	-	-	-	-	-
Senior Nutrition services	-	-	117,935	-	-	-
Communications	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	-
Training	-	-	-	2,778	-	-
Miscellaneous Expense	1,046	-	-	-	-	-
Capital Outlay	-	-	-	-	7,710	-
Total Expenditures	1,167	-	209,886	90,371	7,710	-
Revenue Over (Under) Expenditures	(792)	-	(64,464)	(90,182)	1,331	-
Transfer from (to) other funds	-	-	266,405	-	-	-
Revenue Over (Under) Expenditures and Transfers	(792)	-	201,941	(90,182)	1,331	-
Fund Balance Beginning of Year	(4,762)	128	(340,263)	109,193	33,159	885
Fund Balance End of Year	\$ (5,554)	\$ 128	\$ (138,322)	\$ 19,011	\$ 34,490	\$ 885
Expenditures grouped by function:						
General government	\$ 1,167	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	90,371	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	209,886	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	7,710	-
Total expenditures by function	\$ 1,167	\$ -	\$ 209,886	\$ 90,371	\$ 7,710	\$ -

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE AND
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2014

	RECORDS PRESERVATION FUND - 50	RECORDS PRESERVATION FUND - 60	HOMELAND SECURITY FUND 77	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81	JUSTICE TEC FUND FUND 84
REVENUE						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	8,045	1,573	-	-	-	8,061
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Interest	22	28	-	-	-	8
Other	-	-	-	-	-	-
Total Revenue	8,067	1,601	-	-	-	8,069
EXPENDITURES						
Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Home construction and rehabilitation	-	-	-	-	-	-
Local:						
Salary and benefits	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-
Records management	10,795	-	-	-	-	-
Juvenile probation	-	-	-	-	-	-
Senior Nutrition services	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	5,531
Training	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	10,795	-	-	-	-	5,531
Revenue Over (Under) Expenditures	(2,728)	1,601	-	-	-	2,538
Transfer from (to) other funds	-	-	-	-	-	-
Transfer from (to) other funds	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	(2,728)	1,601	-	-	-	2,538
Fund Balance Beginning of Year	9,212	11,650	1	4,018	1	742
Fund Balance End of Year	\$ 6,484	\$ 13,251	\$ 1	\$ 4,018	\$ 1	\$ 3,280
Expenditures grouped by function:						
General government	\$ 10,795	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	5,531
Public Safety	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
Total expenditures by function	\$ 10,795	\$ -	\$ -	\$ -	\$ -	\$ 5,531

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE AND
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2014

	LINEBACKER STATE FUND 85	HOME PROG GRANT FUND 86	ARCHIVE FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	JAG FUND 90	TOTAL COMBINED
REVENUE							
Grants	\$ -	\$ 46,703	\$ -	\$ -	\$ -	\$ 220	\$ 46,923
Fees	-	-	9,754	-	-	-	171,745
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	1,061
Miscellaneous Revenue	-	-	-	1,022	-	-	1,046
Rent	-	-	-	-	-	-	5,500
Interest	-	-	-	-	-	-	332
Other	-	-	-	-	-	-	3,856
Total Revenue	-	46,703	9,754	1,022	-	220	230,463
EXPENDITURES							
Federal/State:							
Administration	-	5,250	-	-	-	-	5,250
Engineering/Consulting	-	-	-	-	-	-	-
Home constuction and rehabilitation	-	49,303	-	-	-	-	49,303
Local:							
Salary and benefits	-	-	-	-	8,126	-	100,198
Law Enforcement Expenses	-	-	-	-	-	-	87,593
Records management	-	-	-	-	-	-	10,795
Juvenile probation	-	-	-	-	-	-	-
Senior Nutrition services	-	-	-	-	-	-	117,935
Communications	-	-	-	-	-	-	-
Technology expenses	-	-	-	-	-	-	5,531
Training	-	-	-	-	-	-	2,778
Miscellaneous Expense	-	-	-	924	-	-	1,970
Capital Outlay	-	-	-	-	-	-	7,710
Total Expenditures	-	54,553	-	924	8,126	-	389,063
Revenue Over (Under) Expenditures	-	(7,850)	9,754	98	(8,126)	220	(158,600)
Transfer from (to) other funds	-	-	-	-	-	(1)	(1)
Transfer from (to) other funds	-	-	-	-	-	-	266,405
Revenue Over (Under) Expenditures and Transfers	-	(7,850)	9,754	98	(8,126)	219	107,804
Fund Balance Beginning of Year	-	9,574	(96,808)	245	(219,373)	(134,966)	(617,364)
Fund Balance End of Year	\$ -	\$ 1,724	\$ (87,054)	\$ 343	\$ (227,499)	\$ (134,747)	\$ (509,560)
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,962
Justice System	-	-	-	-	-	-	5,531
Public Safety	-	-	-	-	8,126	-	98,497
Corrections and Rehabilitation	-	-	-	924	-	-	924
Health and Human Services	-	-	-	-	-	-	209,886
Community and Economic Development	-	54,553	-	-	-	-	54,553
Infrastructure and Environmental Services	-	-	-	-	-	-	7,710
Total expenditures by function	\$ -	\$ 54,553	\$ -	\$ 924	\$ 8,126	\$ -	\$ 389,063

Texas Department of Agriculture

Contract Schedule

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SCHEDULE OF HOME INVESTMENT PARTNERSHIP PROGRAM GRANT
 YEAR ENDED SEPTEMBER 30, 2014

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 6/28/14

	FEDERAL/STATE					
	<u>REVENUE</u>	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL
Federal/State	\$ 451,975	\$ 405,272	\$ 46,703	\$ -	\$ 451,975	\$ -
State:					-	
Local:	-	-	-	-	-	-
Total Revenue	<u>451,975</u>	<u>405,272</u>	<u>46,703</u>	<u>-</u>	<u>451,975</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	15,700	10,450	5,250		15,700	-
Architectural and Engineering	-	-	-		-	-
Construction - Fire Protection Facilities	436,275	386,972	49,303		436,275	-
Local:						
Engineering/Architectural Services	-	-	-		-	-
Construction - neighborhood Facilities	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total Expenditures	<u>451,975</u>	<u>397,422</u>	<u>54,553</u>	<u>-</u>	<u>451,975</u>	<u>-</u>
Excess Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 7,850</u>	<u>\$ (7,850)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GOVERNMENTAL REPORTING SECTION

CULBERSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURE OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2014

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
U.S. Department of Housing and Urban Development (HUD)				
Pass Through:				
Texas Department of Agriculture				
Home Investment Partnership Program	14.239	\$ 451,975	1001476	\$ <u>54,553</u>
Total Federal Financial Assistance				\$ <u>54,553</u>

CULBERSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. *GENERAL*

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

2. *BASIS OF ACCOUNTING*

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

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

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Culberson County, Texas, as of and for the year ended September 30, 2014, 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 30, 2015.

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. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of significant deficiency that we consider to be a significant deficiency. 2014-1

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*.

Culberson County, Texas' Response to Finding

Culberson County, Texas' response to the findings identified in our audit is described following the accompanying schedule of significant deficiency. Culberson County, Texas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
January 30, 2015

CULBERSON COUNTY, TEXAS

SCHEDULE OF SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2014

2014-1 Significant Deficiency – County Clerk’s Office Accounting for Custody Funds

Deficiency – Control listings of bond and custody receipts did not properly include civil and probate bonds. As a result the beginning of the year net assets was overstated by \$73,225 and related liabilities were overstated by the same amount. This matter was resolved with a management approved prior period audit adjustment.

Reason Improvement Is Needed – Failure to identify and segregate custody funds from fee receipts increases the risk of reporting in error income for amounts received on behalf of others.

Recommendation – We recommend the County Clerk expand the use of control listing ledgers to also provide control listings of civil and probate bonds payable for amounts held in custody for third parties. We also recommend the County Clerk reconcile such ledgers to their related bank accounts on a monthly basis.

CULBERSON COUNTY, TEXAS

MANAGEMENT RESPONSE TO REPORTED SIGNIFICANT DEFICIENCY

For Fiscal Year Ended September 30, 2014

2014 -1 – The County Clerk will expand the use of control listings to include civil and probate bonds. Schedules of amounts payable to others will be reconciled to appropriate bank accounts to ensure completeness of bank deposits on hand for that purpose.

CULBERSON COUNTY, TEXAS

STATUS OF PRIOR YEAR FINDING

For Fiscal Year Ended September 30, 2014

Not Applicable