

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2020

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

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2020**

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MANAGEMENT DISCUSSION AND ANALYSIS
(Unaudited)



Adrian J. Norman

Culberson County Commissioner Pt. #4

(County Judge Pro-Tem)

P.O. Box 927

Van Horn, TX 79855

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 30, 2020

To the Citizens and Residents of
Culberson County, Texas

Our discussion and analysis of the County's financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$1,606,303 in fiscal year 2020 as compared to \$531,656 in 2019.

During the year, the County's general fund revenues exceeded expenditures after transfers by \$936,723 and total governmental fund revenues exceeded total governmental expenditures by \$703,278. General fund revenues increased \$964,630 as compared to prior year. The increase is primarily attributed to an increase in tax collections which was accomplished even with a decrease in the tax rate due to increases in taxable property values in the County.

The combined general funds reported fund balance was \$8,209,217 as of yearend as compared to \$7,272,494 for the beginning of the year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 4 and 5) provide information about the activities of the County as a whole and present a long-term view of the County's finances.

Fund financial statements start on page 6. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the County as a Whole

The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. The County's financial reporting policy is to use the modified cash basis of accounting, also referred to as the cash basis of accounting, where revenues are recognized when received and expenses when paid. Therefore; tax receivables and accounts payables are not reported in the County's financial statements. Such information is disclosed to the extent the information is deemed relevant to the financial statements.

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

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

- Governmental activities - Most of the County's basic services are reported here, including law enforcement, fire, public works, and parks departments, and general administration. Property taxes, licenses and fees, and state and federal grants finance most of these activities. Also, the County operates a detention and rehabilitation facility (jail) and charges outside governmental entities for these services. These fees cover or help cover the cost of certain services the jail provides. The County jail operations are also reported with governmental activities since the net revenues are unrestricted.
- Business-type activities - The County currently does not report business type activities.
- Component units - The County's annual financial statements exclude the Juvenile Probation Board of Culberson and Hudspeth Counties which is considered a component unit. The County is responsible for accounting for the component unit financial activities which are reported separately from County financial activities.

A separate regulatory basis audit is performed on the component unit financial statements every other year as required by State regulators.

Reporting the County's Most Significant Funds

The fund financial statements begin on page 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 \$1,606,303 in 2019/2020 and this is after recording \$217,509 in fixed asset depreciation.

Revenues

The County's total revenues increased \$1,447,957 as compared to prior year, which is primarily attributed to increases in property tax collections of \$1,053,921 and an increase grant and intergovernmental revenues of \$814,288 which more than offset decreases in fine and fees attributed to COVID-19 effect on economic activities in the County in the last quarter of the fiscal year. Intergovernmental revenues includes the value of airport improvements paid for by TXDOT to improve the County airport facilities.

Expenses

The County's total expenses increased \$373,310 as compared to prior year. The increase is related to approved salary increases of 5% and healthcare costs have also increased which results in increase in all expense categories.

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 \$7,410,946 as compared to \$6,707,668 in prior year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the 2020 fiscal year, the County had approximately \$11.5 million invested in capital assets. Depreciation and fixed assets are only reported in the government wide financial statement presentation on pages 4 and 5 and does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance with the current generally accepted reporting model for state and local governments since fixed assets are expended in the fund basis financial statements.

During 2020 the County purchased and capitalized \$975,110 in airport improvements of which \$607,248 was paid for by TXDOT using Federal grant funds and \$125,549 was paid for by Federal grant funds received by the County as subrecipient of the TXDOT grant. The County also purchased \$93,602 in voting equipment that was funded using financial institution borrowing. The County also purchase \$73,113 in vehicles and equipment for public safety purposes.

Debt

The County borrowed \$93,602 to fund purchase of voting equipment and made scheduled principal payments of notes payable of \$32,788 resulting in yearend debt obligations of \$118,656 which is scheduled to be paid in the next three fiscal years.

Budget - Highlights

Over the course of the year the Commissioners' Court made only minor amendments to the County budget primarily to address unanticipated expenditures in excess of the original budget due to changes in circumstances and needs of the County. The County increased constable department budget expense for salaries and benefits of \$25,229 and fuel costs of \$15,000 to fund a new position. Cemetery improvements budget was increased \$8,000 to fund contract improvements.

The Court budgeted for \$613,595 transfer from savings that was not needed. The Court budgeted \$50,000 for airport equipment but expended \$167,398 for equipment that was funded by Federal grant revenue of \$125,549 which also was not budgeted for. The County's actual property tax revenues exceeded budget by \$623,609 which is attributed to the County effect of increases in property values in the County and conservative estimates of collections. The County purchased a \$26,544 vehicle for the Nutrition Center that was not budgeted for.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

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

Due to increased valuation the effective tax rate was set at .161306 per \$100 valuation for 2020/2021 and tax revenues are also expected to increase as tax payments become more timely. Although the adopted tax rate was the "roll-back" rate it was still less than the previous tax rate of .171726, thus simultaneously benefiting the taxpayer while still potentially yielding over half a million more dollars in revenue. This increase of revenue was budgeted with public safety in mind. Additional funding was allocated to the Culberson County Sheriff's Department to help bolster deputy and 911 personnel. The extra funds will also supplement grant funding to bring Culberson County a new food pantry to service the community.

Economic Factors

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

Culberson County experienced moderate growth in 2019-2020. For the fiscal year 2020-2021 the court expects this moderate growth to continue. Oil and gas production along with the Blue Origin aerospace company has continued to show growth and stability thus supporting confidence the court's confidence.

The COVID-19 pandemic in the United States has caused business disruption and a reduction in economic activity. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration and the impact it will have on the County's operations and financial position. The pandemic resulted in lower fines and fee income in the last two quarters of the County's fiscal year. And while services were interrupted by employee quarantines and other COVID-19 preventive measures, services never ceased. The pandemic has only fortified our dedication to servicing the people of Culberson County.

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 black ink, appearing to read 'Adrian J. Norman', written in a cursive style.

Adrian J. Norman,
Commissioner Pct. #4, (County Judge Pro-Tem)

CULBERSON COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION -
MODIFIED CASH BASIS
SEPTEMBER 30, 2020 AND 2019

| | PRIMARY GOVERNMENT | |
|--|----------------------------|----------------------------|
| | 2020 | 2019 |
| | Governmental Activities | Governmental Activities |
| ASSETS: | | |
| Cash and Cash Equivalents | \$ 5,718,024 | \$ 5,365,834 |
| Cash and Cash Equivalents - restricted | 1,299,733 | 992,254 |
| Certificates of Deposit | 583,357 | 578,686 |
| Total Cash and Deposits | 7,601,114 | 6,936,774 |
| Capital Assets | | |
| Land | 182,810 | 182,810 |
| Other Capital Assets | 3,689,448 | 2,725,609 |
| Total Capital Assets | 3,872,258 | 2,908,419 |
| Total Assets | 11,473,372 | 9,845,193 |
| DEFERRED OUTFLOWS | 6,902 | 4,088 |
| LIABILITIES: | | |
| Amounts due others | 195,723 | 189,582 |
| Other liabilities | 1,348 | 43,612 |
| Long term debt | | |
| Due within one year | 55,054 | 32,788 |
| Due in more than one year | 63,602 | 25,054 |
| Total liabilities | 315,727 | 291,036 |
| DEFERRED INFLOWS | - | - |
| NET POSITION: | | |
| Net investment in capital assets | 3,753,602 | 2,850,577 |
| Restricted for: | | |
| Restricted | 186,671 | 181,485 |
| Committed | 2,447,998 | 2,007,991 |
| Assigned | 18,541 | 26,990 |
| Unrestricted | 4,757,735 | 4,491,202 |
| Total Net Position | \$ 11,164,547 | \$ 9,558,245 |

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2020 AND 2019

| <u>Functions/Programs</u> | PRIMARY GOVERNMENT | |
|---|----------------------------|----------------------------|
| | Governmental Activities | Governmental Activities |
| | 2020 | 2019 |
| REVENUES: | | |
| Property Tax | \$ 4,865,396 | \$ 3,811,475 |
| License & Permits | 94,758 | 101,008 |
| Fines and Fees | 875,654 | 1,057,932 |
| Public Service Fees | 46,512 | 74,631 |
| Grant Revenues and Intergovernmental | 1,197,372 | 383,084 |
| Intergovernmental Reimbursements | 168,102 | 342,358 |
| Charges for Services | 17,683 | 20,196 |
| Interest Income | 28,272 | 53,263 |
| Corrections and rehabilitation | - | - |
| Other | 17,460 | 19,306 |
| Total revenues | 7,311,209 | 5,863,253 |
| EXPENDITURES: | | |
| Current: | | |
| General Government | 1,754,732 | 1,797,014 |
| Justice System | 1,263,727 | 1,089,847 |
| Public Safety | 1,192,293 | 976,623 |
| Corrections and Rehabilitation | 357,917 | 365,003 |
| Health and Human Services | 500,927 | 438,027 |
| Community and Economic Development | 165,872 | 179,927 |
| Infrastructure and Environmental Services | 469,439 | 485,156 |
| Total expenditures | 5,704,907 | 5,331,597 |
| Excess (deficiency) of revenues | | |
| over expenditures before transfers | 1,606,302 | 531,656 |
| Transfers | - | - |
| Excess (deficiency) of revenues | | |
| over expenditures after transfers | 1,606,302 | 531,656 |
| Net Position beginning of year | 9,558,245 | 9,026,589 |
| Net Position - end of year | \$ 11,164,547 | \$ 9,558,245 |

FINANCIAL SECTION

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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Summary of Opinions:

| <u>Opinion Unit</u> | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| 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

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

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of Culberson County, Texas, as of September 30, 2020, or the changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting and accounting principles generally accepted in the United States of America.

Unmodified Opinion on the Primary Government Financial statements

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the **primary government** of Culberson County, Texas as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through ix and the budgetary comparison information on pages 25 through 37 and pension fund supplementary schedules on pages 38 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Culberson County, Texas' basic financial statements. The combining fund financial statements, Texas Department of Agriculture Contract Schedule presented on pages 47, and the schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statement, Texas Department of Agriculture Contract Schedules, and schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, Texas Department of Agriculture Contract Schedules, and schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic modified cash basis financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2020, on our consideration of the Culberson County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Culberson County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
December 30, 2020

GOVERNMENT WIDE FINANCIAL STATEMENTS

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2020

| | Governmental Activities |
|--|----------------------------|
| <u>ASSETS</u> | |
| Cash and Cash Equivalents | \$ 5,718,024 |
| Cash and Cash Equivalents - Restricted | 1,299,733 |
| Certificates of Deposit | 583,357 |
| Total Cash and Bank Deposits | 7,601,114 |
| Capital Assets: | |
| Land | 182,810 |
| Other Capital Assets | 3,689,448 |
| Total Capital Assets | 3,872,258 |
| Total Assets | 11,473,372 |
| <u>DEFERRED OUTFLOWS</u> | 6,902 |
| <u>LIABILITIES</u> | |
| Amounts Due to Others | 195,723 |
| Other Liabilities | 1,348 |
| Long-Term Debt | |
| Due Within One Year | 55,054 |
| Due in More Than One Year | 63,602 |
| Total Liabilities | 315,727 |
| <u>DEFERRED INFLOWS</u> | - |
| <u>NET POSITION</u> | |
| Net Investment in Capital Assets | 3,753,602 |
| Restricted | 186,671 |
| Committed | 2,447,998 |
| Assigned | 18,541 |
| Unrestricted | 4,757,735 |
| Total Net Position | \$ 11,164,547 |

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

| 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 | \$ 1,754,732 | \$ 16,183 | \$ 217,511 | \$ - | \$ (1,521,038) |
| Justice System | 1,263,727 | - | 304,903 | - | (958,824) |
| Public Safety | 1,192,293 | - | - | - | (1,192,293) |
| Corrections and Rehabilitation | 357,917 | - | 103,663 | - | (254,254) |
| Health and Human Services | 500,927 | - | - | 6,600 | (494,327) |
| Community and Economic Development | 165,872 | - | - | - | (165,872) |
| Infrastructure and Environmental Services | 469,439 | 1,500 | - | 732,797 | 264,858 |
| Total Governmental Activities | <u>5,704,907</u> | <u>17,683</u> | <u>626,077</u> | <u>739,397</u> | <u>(4,321,750)</u> |

General Revenues:

Taxes:

| | |
|---|----------------------|
| Property Taxes, Levied for General Purposes | 4,865,396 |
| Investment Earnings | 28,272 |
| License & Permits | 94,758 |
| Fines and Fees | 922,166 |
| Contributions | 472 |
| Other | 16,988 |
| Total General Revenues | <u>5,928,052</u> |
| Change in Net Position Before Net Transfers | 1,606,302 |
| Net Transfers | - |
| Change in Net Position After Net Transfers | 1,606,302 |
| Net Position - Beginning | <u>9,558,245</u> |
| Net Position - Ending | <u>\$ 11,164,547</u> |

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

FUND BASIS FINANCIAL STATEMENTS

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2020

-- GOVERNMENTAL FUNDS--

| <u>ASSETS</u> | MAJOR GENERAL FUND | Non-Major Funds SPECIAL REVENUE | CAPITAL PROJECTS | TOTAL GOVERNMENTAL FUNDS |
|--|--------------------------|---------------------------------------|---------------------|--------------------------------|
| Cash in Bank | \$ 7,458,573 | \$ (1,746,086) | \$ 5,537 | \$ 5,718,024 |
| Cash in Bank - Restricted | 195,708 | 1,104,025 | - | 1,299,733 |
| Certificates of Deposit | 583,357 | - | - | 583,357 |
| Postage Inventory | 7,205 | (303) | - | 6,902 |
| Due from Other Funds | 212,862 | - | - | 212,862 |
| TOTAL ASSETS | \$ 8,457,705 | \$ (642,364) | \$ 5,537 | \$ 7,820,878 |
| <u>LIABILITIES</u> | | | | |
| Due to Others | \$ 195,708 | \$ 15 | \$ - | \$ 195,723 |
| Due to Other Funds | 52,292 | 142,632 | 17,938 | 212,862 |
| Deferred Revenue / Inflows | - | - | - | - |
| Other Liabilities | 489 | 859 | - | 1,348 |
| TOTAL LIABILITIES | 248,489 | 143,506 | 17,938 | 409,933 |
| <u>FUND BALANCES</u> | | | | |
| Nonspendable | | | | - |
| Restricted | - | 186,671 | - | 186,671 |
| Committed | 2,447,998 | - | - | 2,447,998 |
| Assigned | 5,237 | 13,304 | - | 18,541 |
| Unassigned | 5,755,981 | (985,845) | (12,401) | 4,757,735 |
| Total Fund Balances | 8,209,216 | (785,870) | (12,401) | 7,410,945 a) |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 8,457,705 | \$ (642,364) | \$ 5,537 | \$ 7,820,878 |
| Total fund balances as reported above. \$ 7,410,945 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. | | | | 3,872,258 |
| 2) Loans payable reported as debt. | | | | (25,054) |
| 3) Loan proceeds recorded as debt | | | | (93,602) |
| Net Assets of Governmental Activities | | | | \$ 11,164,547 |

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

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | GOVERNMENTAL FUNDS | | | TOTAL GOVERNMENTAL FUNDS |
|--|--------------------------|--|-------------|--------------------------------|
| | MAJOR GENERAL FUND | NON-MAJOR FUNDS SPECIAL REVENUE CAPITAL PROJECTS | | |
| | | | | |
| FUNCTIONS/PROGRAMS | | | | |
| REVENUES: | | | | |
| Property Tax | \$ 4,865,396 | \$ - | \$ - | \$ 4,865,396 |
| License & Permits | 94,758 | - | - | 94,758 |
| Fines and Fees | 702,696 | 172,958 | - | 875,654 |
| Public Service Fees | 46,512 | - | - | 46,512 |
| Grant Revenues and Intergovernmental | 295,077 | 902,295 | - | 1,197,372 |
| Intergovernmental Reimbursements | 168,102 | - | - | 168,102 |
| Charges for Services | 16,183 | 1,500 | - | 17,683 |
| Investment Income | 21,830 | 6,416 | 26 | 28,272 |
| Contributions | - | 472 | - | 472 |
| Corrections and Rehabilitation | - | - | - | - |
| Other | 16,611 | 377 | - | 16,988 |
| Total Revenues | 6,227,165 | 1,084,018 | 26 | 7,311,209 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government | 1,833,311 | 4,000 | - | 1,837,311 |
| Justice System | 704,962 | 559,502 | - | 1,264,464 |
| Public Safety | 1,215,169 | - | - | 1,215,169 |
| Corrections and Rehabilitation | 352,436 | - | - | 352,436 |
| Health and Human Services | 201,280 | 318,710 | - | 519,990 |
| Community and Economic Development | 120,105 | 6,600 | - | 126,705 |
| Infrastructure and Environmental Services | 769,441 | 616,018 | - | 1,385,459 |
| Total Expenditures | 5,196,704 | 1,504,830 | - | 6,701,534 |
| Excess (Deficiency) of Revenues Over Expenditures | 1,030,461 | (420,812) | 26 | 609,675 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Loan Proceeds | 93,602 | - | - | 93,602 |
| Transfers In | (187,341) | - | - | (187,341) |
| Transfers (Out) | - | 187,341 | - | 187,341 |
| Total Other Financing Sources | (93,739) | 187,341 | - | 93,602 |
| Net Change in Fund Balances | 936,722 | (233,471) | 26 | 703,277 a) |
| Fund Balance - Beginning of Year | 7,272,494 | (552,399) | (12,427) | 6,707,668 |
| Fund Balance - Ending | \$ 8,209,216 | \$ (785,870) | \$ (12,401) | \$ 7,410,945 |

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 | \$ 703,277 | a) |
| Capitalized - capital expenditures | 1,181,348 | |
| Loan proceeds reported as other sources | (93,602) | |
| Debt payments recorded as expenditure | 32,788 | |
| Depreciation expense recorded | (217,509) | |
| Changes in net assets as reported in the Government Wide Statement of Activities | \$ 1,606,302 | |

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, 2020

| <u>ASSETS</u> | <u>REGISTRY TRUST FUND</u> |
|---|------------------------------------|
| Cash - Restricted | \$ 381,920 |
| Certificates of Deposit | 10,645 |
| Due from Other Funds | <u>-</u> |
| Total Assets | <u><u>392,565</u></u> |
| | |
| <u>LIABILITIES</u> | |
| Trust and Agency Funds Payable | 392,565 |
| Due to Other Funds | <u>-</u> |
| Total Liabilities | <u><u>392,565</u></u> |
| | |
| <u>FUND BALANCE (DEFICIT)</u> | |
| Restricted Fund Balance | <u>-</u> |
| Total Fund Balance | <u><u>-</u></u> |
| Total Liabilities and Fund Balance | <u><u>\$ 392,565</u></u> |

The accompanying notes are an integral part of the financial statements

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity – The County's primary government financial statements presented herein, reports only the primary government of Culberson County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the Culberson-Hudspeth Counties Juvenile Probation Board which is considered a separate component unit entity of the County because of the County's responsibilities as fiscal agent. Accounting principles generally accepted in the United States of America would require the financial information of the Culberson-Hudspeth Counties Juvenile Probation Board District to be reported with the financial data of the County's primary government as a component unit. As a result, the primary government financial statements presented do not purport to, and do not, present fairly the financial position of the reporting entity of the Culberson County, Texas, as of September 30, 2020, 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, 2020, 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 2020 since the County had no bonds payable outstanding during the year.
- Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

Financial Statement Amounts:

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

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

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

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

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

| <u>Assets</u> | Estimated Depreciable <u>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, 2020, accrued vacation and accrued compensation time totaled \$101,606, 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, 2020, the County’s contingent liability for employee accrued sick and emergency leave benefits totaled \$115,230, which would only be expensed when paid.

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

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

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

Subsequent Events – Management has conducted a review of subsequent events through the date of the auditor's report. The financial statements were available for distribution December 30, 2020.

NOTE 2: PROPERTY TAX

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

All taxes are assessed based on 100% of the actual value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80 for general fund, and \$.15 for road and bridge maintenance. There is no debt limit or margin set by State Law or County Charter. The tax rate for 2019/2020 tax year was \$.173329 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, 2020:

| | |
|-----------------------------|-------------------|
| Current taxes receivable | \$ - |
| Delinquent taxes receivable | 528,247 |
| | <u>\$ 528,247</u> |

| | |
|---------------------------|-------------------|
| Delinquent taxes by year: | |
| 2019 | \$ 72,981 |
| 2018 | 25,437 |
| 2017 | 25,842 |
| 2016 | 31,245 |
| 2015 | 26,660 |
| 2014 | 36,022 |
| 2013 and prior | 310,060 |
| Total delinquent taxes | <u>\$ 528,247</u> |

NOTE 3: DUE TO/FROM OTHER FUNDS

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2020, the carrying amount of the County's deposits held in one depository bank was \$7,573,610 for governmental funds and \$392,565 for trust and agency funds. Of the banks' balances, \$250,000 of the governmental funds and \$260,645 of the trust and agency funds were insured by the Federal Deposit Insurance Corporation. The County's depository bank also has pledged bank owned securities with a fair market value of \$9,230,942 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, 2020:

| | | <u>Operating</u> <u>Checking</u> | <u>Payroll</u> <u>Clearing</u> |
|------------|-----------------------------|-------------------------------------|-----------------------------------|
| 10-100-110 | General | \$ 846,515 | \$ 7,932 |
| 20-100-110 | Road and Bridge | 2,365,947 | - |
| 30-100-110 | Attorney Hot Checks | (928) | - |
| 40-100-110 | Due from Juvenile Probation | (136,190) | - |
| 42-100-100 | Due from Juvenile Probation | (694) | - |
| 43-100-110 | JAG ARRA Grant | 128 | - |
| 45-100-110 | Senior Nutrition | 23,281 | - |
| 83-100-110 | A/P Clearing Acct - Cash | (1,261,099) | - |
| 85-100-110 | Linebacker | (1,240) | - |
| 87-100-110 | CJD | (96,809) | - |
| 89-100-110 | LBSP 08 | (251,506) | - |
| 90-100-110 | JAG Grant | (134,503) | - |
| | | <u>\$ 1,352,902</u> | <u>\$ 7,932</u> |

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: CHANGES IN FIXED ASSETS

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

| | <u>Balance</u> <u>9/30/2019</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>9/30/2020</u> |
|--------------------------------|------------------------------------|-------------------|------------------|------------------------------------|
| Primary Government Unit: | | | | |
| Land | \$ 182,810 | \$ - | \$ - | \$ 182,810 |
| Buildings and Improvements | 3,000,794 | 6,600 | - | 3,007,394 |
| Furniture and Equipment | 2,517,242 | 99,981 | - | 2,617,223 |
| Vehicles | 977,778 | 99,657 | - | 1,077,435 |
| Infrastructure - Airport | 388,319 | 975,110 | - | 1,363,429 |
| Infrastructure - Streets | 3,272,517 | - | - | 3,272,517 |
| | <u>10,339,460</u> | <u>1,181,348</u> | <u>-</u> | <u>11,520,808</u> |
| Less Accumulated Depreciation: | | | | |
| Buildings and Improvements | 1,320,329 | 60,243 | - | 1,380,572 |
| Furniture and Equipment | 1,739,796 | 55,019 | - | 1,794,815 |
| Vehicles | 874,947 | 68,044 | - | 942,991 |
| Infrastructure - Airport | 408,752 | 23,096 | - | 431,848 |
| Infrastructure - Streets | 3,087,217 | 11,107 | - | 3,098,324 |
| | <u>7,431,041</u> | <u>217,509</u> | <u>-</u> | <u>7,648,550</u> |
| Net Fixed Assets | <u>\$ 2,908,419</u> | <u>\$ 963,839</u> | <u>\$ -</u> | <u>\$ 3,872,258</u> |

Following is a recap of Changes by function:
(For the Year Ended 9/30/2020)

| | <u>Capital</u> <u>Additions</u> | <u>Retirements</u> | <u>Depreciation</u> |
|---|------------------------------------|--------------------|---------------------|
| General Government | \$ 93,602 | \$ - | \$ 19,709 |
| Justice System | 6,379 | - | 5,642 |
| Public Safety | 73,113 | - | 74,339 |
| Corrections and Rehabilitation | - | - | 5,481 |
| Health and Human Services | 33,144 | - | 14,081 |
| Community and Economic Development | - | - | 39,167 |
| Infrastructure and Environmental Services | 975,110 | - | 59,090 |
| | <u>\$ 1,181,348</u> | <u>\$ -</u> | <u>\$ 217,509</u> |

NOTE 6: LONG-TERM DEBT

Following is a schedule of changes in long term debt.

| | <u>Balance</u> <u>9/30/2019</u> | <u>Additions</u> | <u>Retired</u> | <u>Balance</u> <u>9/30/2020</u> | <u>Interest</u> <u>Paid</u> |
|--------------------------------------|------------------------------------|------------------|------------------|------------------------------------|--------------------------------|
| 1) Note Payable - Public Safety | 49,155 | - | 24,101 | 25,054 | 1,942 |
| 2) Note Payable - General Government | - | 93,602 | - | 93,602 | - |
| 3) Note Payable - General Government | 8,687 | - | 8,687 | - | 1,032 |
| Total | <u>\$ 57,842</u> | <u>\$ 93,602</u> | <u>\$ 32,788</u> | <u>\$ 118,656</u> | <u>\$ 2,974</u> |

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: LONG-TERM DEBT - continued

- 1) The County entered into a financing agreement to finance the purchase two police vehicles. The note dated March 13, 2017 required no down payment and four annual payments of \$26,043. The note bears interest at 3.95%.
- 2) The County entered into a financing agreement to finance the purchase a voting equipment and software. The note dated March 2020 required three annual payments of \$33,467. The note bears interest at 3.59%.
- 3) The County entered into a financing agreement to finance the purchase a vehicle for general county purposes. The note dated April 7, 2018 required an initial payment of \$10,000 and two annual payments of \$9,718 and was fully paid during the year. The note bore interest at 5.79%.

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

| <u>Fiscal</u> <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|------------------------------|-------------------|-----------------|-------------------|
| 2020 | \$ 55,054 | \$ 4,457 | \$ 59,511 |
| 2021 | 31,000 | 2,467 | 33,467 |
| 2020 | <u>32,602</u> | <u>865</u> | <u>33,467</u> |
| Total | <u>\$ 118,656</u> | <u>\$ 7,789</u> | <u>\$ 126,445</u> |

NOTE 7: CONCENTRATIONS OF CREDIT RISK

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

As of September 30, 2020, 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, 2020, the Senior Nutrition Fund reported a deficit fund balance of (\$115,099).

The County is the agent administrator for the Far West Texas Regional Public Defender Program which is funded by Texas Indigent Defense Commission grants and interlocal agreements with Jeff Davis, Hudspeth, Presidio, Brewster counties. As of September 30, 2020, the County reported a deficit fund balance of \$(381,586) for this fund. The County reports revenues and expense on a cash basis.

As of September 30, 2020, Linebacker fund 87, Linebacker fund 89 and JAG fund 90 reported deficit fund balances of \$(96,809), \$(251,900), and \$(134,967), respectively. No provision for collection loss has been recorded in the general fund in the modified cash basis financial statements.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: FUND BALANCE CLASSIFICATIONS

The following schedule discloses the details of fund balance classifications at September 30, 2020:

| | GOVERNMENTAL FUNDS | | | TOTAL GOVERNMENTAL FUNDS |
|--------------------------------------|---------------------|---------------------|---------------------|--------------------------------|
| | MAJOR | NON-MAJOR FUNDS | | |
| | GENERAL FUND | SPECIAL REVENUE | CAPITAL PROJECTS | |
| Fund Balance Classifications: | | | | |
| Restricted | | | | |
| JAG ARRA Fund 43 | \$ - | \$ 128 | \$ - | \$ 128 |
| Law Enforcement Fund 47 | - | 3,440 | - | 3,440 |
| Constable Fund 49 | - | 3,036 | - | 3,036 |
| Records Preservation Fund 50 | - | 24,569 | - | 24,569 |
| Records Preservation Fund 60 | - | 25,959 | - | 25,959 |
| Child Welfare Board | - | 6,814 | - | 6,814 |
| Homeland Security Fund 77 | - | 1 | - | 1 |
| Border Colonia Fund 80 | - | 4,018 | - | 4,018 |
| Linebacker Fund 81 | - | 1 | - | 1 |
| Justice Tech Fund 84 | - | 20,824 | - | 20,824 |
| Block Grant Fund 86 | - | 1,723 | - | 1,723 |
| Clerk Archive Fund 87 | - | 93,581 | - | 93,581 |
| Clerk Archive Fund 90 | - | 2,220 | - | 2,220 |
| Commissary Fund 88 | - | 357 | - | 357 |
| | <u>-</u> | <u>186,671</u> | <u>-</u> | <u>186,671</u> |
| Committed | | | | |
| Roads & Bridges | <u>2,447,998</u> | <u>-</u> | <u>-</u> | <u>2,447,998</u> |
| Assigned | | | | |
| Tax Claims | 5,237 | - | - | 5,237 |
| Airport Improvements | <u>-</u> | <u>13,304</u> | <u>-</u> | <u>13,304</u> |
| | <u>5,237</u> | <u>13,304</u> | <u>-</u> | <u>18,541</u> |
| Unassigned | | | | |
| Fund 10 - General Fund | 1,723,417 | - | - | 1,723,417 |
| Fund 91 Contingency | 3,701,771 | - | - | 3,701,771 |
| Criminal Justice Fund 35 | 330,793 | - | - | 330,793 |
| Fund Deficits: | | | | |
| Capital Projects | - | - | (12,401) | (12,401) |
| Hot Checks Fund 30 | - | (5,484) | - | (5,484) |
| Senior Nutrition Fund 45 | - | (115,099) | - | (115,099) |
| Linebacker Fund 87 | - | (96,809) | - | (96,809) |
| Indigent Defense 83 | - | (381,586) | - | (381,586) |
| Linebacker Fund 89 | - | (251,900) | - | (251,900) |
| JAG Fund 90 | - | (134,967) | - | (134,967) |
| | <u>5,755,981</u> | <u>(985,845)</u> | <u>(12,401)</u> | <u>4,757,735</u> |
| Fund Balance - Ending | <u>\$ 8,209,216</u> | <u>\$ (785,870)</u> | <u>\$ (12,401)</u> | <u>\$ 7,410,945</u> |

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAMS

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

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act).

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

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The actuarially determined contribution rates for calendar year 2019 and 2020 were 7% and 7.29% of participant salaries, respectively. The employee contribution rate was 7% of salaries for calendar year 2019 and 2020. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

At December 31, 2019 there were 93 active plan members, 33 retirees and beneficiaries receiving benefits, and 35 former employees entitled to but not yet receiving benefits.

Net pension liability (asset) is not reported in the modified cash basis financial statements; however, the following table provides a recap of net pension liability/(asset) as determined in accordance with Governmental Accounting Standards Board guidelines.

| | Dec. 31, 2019 |
|--|---------------|
| Net Pension Liability/(Asset): | |
| Total Pension Liability | 9,832,303 |
| Fiduciary net position | 9,596,651 |
| Net Pension Liability (asset) | 235,652 |
| Fiduciary net position as a percentage of total pension liability | 97.60% |
| Pensionable covered payroll | 3,609,074 |
| Net Pension Liability as a percentage of covered payroll | 6.53% |

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below:

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

Other Key Actuarial Assumptions

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the year then ended.

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Discount Rate. The discount rate used to measure the total pension liability was 8.10 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Geometric Real Rate of Return (Expected minus Inflation) |
|------------------------------------|-------------------|---|
| US Equities | 14.50% | 5.20% |
| Private Equity | 20.00% | 8.20% |
| Global Equities | 2.50% | 5.50% |
| International Equities - Developed | 7.00% | 5.20% |
| International Equities - Emerging | 7.00% | 5.70% |
| Investment-Grade Bonds | 3.00% | -0.20% |
| Strategic Credit | 12.00% | 3.14% |
| Direct Lending | 11.00% | 7.16% |
| Distressed Debt | 4.00% | 6.90% |
| REIT Equities | 3.00% | 4.50% |
| Master Limited Partnerships (MLPs) | 2.00% | 8.40% |
| Private Real Estate Partnerships | 6.00% | 5.50% |
| Hedge Funds | <u>8.00%</u> | 2.30% |
| | <u>100.00%</u> | |

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2018:

| | Increase (Decrease) | | |
|--|--------------------------------|-------------------------------|---|
| | Total Pension Liability (a) | Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) - (b) |
| Balances as of December 31, 2018 | \$ 8,839,099 | \$ 8,067,576 | \$ 771,523 |
| Changes for the Year: | | | |
| Service Cost | 322,592 | - | 322,592 |
| Interest on Total Pension Liability (1) | 730,111 | - | 730,111 |
| Effect of Plan Changes (2) | 17,977 | - | 17,977 |
| Effect of Economic/Demographic Gains or Losses | 224,359 | - | 224,359 |
| Effect of Assumptions Changes or Inputs | - | - | - |
| Refund of Contributions | (18,781) | (18,781) | - |
| Benefit Payments | (283,054) | (283,054) | - |
| Administrative Expenses | - | (7,313) | 7,313 |
| Member Contributions | - | 252,635 | (252,635) |
| Net Investment Income | - | 1,324,650 | (1,324,650) |
| Employer Contributions | - | 252,635 | (252,635) |
| Other (3) | - | 8,303 | (8,303) |
| Net Changes | <u>993,204</u> | <u>1,529,075</u> | <u>(535,871)</u> |
| Balances as of December 31, 2019 | <u>\$ 9,832,303</u> | <u>\$ 9,596,651</u> | <u>\$ 235,652</u> |

(1) - Reflects the change in the liability due to the time value of money. TCDRS does not change fees or interest.

(2) - No plan changes valued.

(3) - Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10 percent, as well as what the Culberson County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10 percent) or 1-percentage-point higher (9.10 percent) than the current rate:

| | 1% Decrease 7.10% | Current Discount Rate 8.10% | 1% Increase 9.10% |
|--------------------------------|----------------------|-----------------------------------|----------------------|
| Total pension liability | \$ 11,118,408 | \$ 9,832,303 | \$ 8,744,560 |
| Fiduciary net position | <u>9,596,651</u> | <u>9,596,651</u> | <u>9,596,651</u> |
| Net pension liability/ (asset) | <u>\$ 1,521,757</u> | <u>\$ 235,652</u> | <u>\$ (852,091)</u> |

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2020, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$231,200 and \$225,061, respectively. The County annual contributions include approximately \$5,116 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2019 actuarial valuation is the most recent valuation.

NOTE 10: CONTINGENCIES

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

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

The COVID-19 pandemic in the United States has caused business disruption and a reduction in economic activity. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration and the impact it will have on the County's operations and financial position. The pandemic resulted in decreases in fines and fees in the last two quarters of the County's fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual – Modified Cash Basis

(Unaudited)

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|--|------------------|------------------|------------------|----------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 300 | GENERAL FUND REVENUE | | | | |
| === | ===== | | | | |
| 10-300-100 | CURRENT TAXES | 3,435,367 | 3,435,367 | 4,058,975 | \$ 623,608 |
| 10-300-110 | DELINQUENT TAXES | 100,000 | 100,000 | 129,431 | 29,431 |
| 10-300-111 | VEHICLE INVENTORY TAX | - | - | - | - |
| 10-300-120 | FEES OF OFFICE-CLERK | 75,000 | 75,000 | 76,407 | 1,407 |
| 10-300-121 | FEES OF OFFICE-TAX OFFICE | 6,000 | 6,000 | 4,861 | (1,139) |
| 10-300-122 | VAN HORN CEMETARY PAY OUT FEES | - | - | - | - |
| 10-300-141 | REIMBURSEMENTS | - | - | 121,838 | 121,838 |
| 10-300-142 | LEASE PAYMENT-AIRPORT LAND | - | - | 600 | 600 |
| 10-300-143 | LEASE PAYMENT-LOBO LAND | 450 | 450 | - | (450) |
| 10-300-144 | QRTERLY REIMB. JUROR PAYMENTS | - | - | 1,472 | 1,472 |
| 10-300-145 | H&HS OFF. RENT | 10,643 | 10,643 | 13,618 | 2,975 |
| 10-300-162 | MIXED BEVERAGE TAX ALLOCATION | - | - | 9,284 | 9,284 |
| 10-300-165 | HOT CHECK FEE | - | - | 30 | 30 |
| 10-300-170 | MOTOR VEHICLE REGISTRATION | 5,000 | 5,000 | 7,621 | 2,621 |
| 10-300-175 | J. P. COURT | 390,000 | 390,000 | 433,883 | 43,883 |
| 10-300-180 | INTEREST REVENUE | 32,000 | 32,000 | 11,398 | (20,602) |
| 10-300-185 | AUCTION PROCEEDS | - | - | - | - |
| 10-300-190 | IN LIEU OF TAXES- STATE COMPTROLLE | 155,000 | 155,000 | - | (155,000) |
| 10-300-191 | IN LIEU OF TAXES | 1,000 | 1,000 | - | (1,000) |
| 10-300-200 | STATE SALARY SUPPLEMENT | 53,200 | 53,200 | 29,808 | (23,392) |
| 10-300-202 | LEOSE FUND/ CONSTABLE | - | - | 483 | 483 |
| 10-300-204 | CLERK RECORDS MGT SUPPLEMENT | 3,500 | 3,500 | - | (3,500) |
| 10-300-205 | J.P. COURT SECURITY FEE | 2,500 | 2,500 | 2,420 | (80) |
| 10-300-206 | COURTHOUSE SECURITY FEE | 7,000 | 7,000 | 7,692 | 692 |
| 10-300-207 | LAW LIBRARY REVENUE | 800 | 800 | 210 | (590) |
| 10-300-208 | COUNTY FINES/CLERK | 42,000 | 42,000 | 31,329 | (10,671) |
| 10-300-214 | RESTITUTION FEES | - | - | 1,438 | 1,438 |
| 10-300-215 | OMNI FEE - COUNTY REVENUE | 2,000 | 2,000 | 3,750 | 1,750 |
| 10-300-220 | WORKERS COMP REIMBURSEMENT | - | - | - | - |
| 10-300-222 | UTILITIES PERMITS | - | - | 1,100 | 1,100 |
| 10-300-224 | INDIGENT FORMULA GRANT | 5,000 | 5,000 | 16,456 | 11,456 |
| 10-300-225 | BOND FORFEITURE FEES | - | - | 1,110 | 1,110 |
| 10-300-331 | CD REVENUE | 3,000 | 3,000 | 4,671 | 1,671 |
| 10-300-333 | JAIL-PAY PHONE REVENUE/CALLING CAR | - | - | 1,965 | 1,965 |
| 10-300-334 | VENDING MACHINES REVENUE | 250 | 250 | - | (250) |
| 10-300-335 | PILT PROGRAM REVENUE | - | - | 169,528 | 169,528 |
| 10-300-336 | STATE EXCESS CONTRIBUTIONS | - | - | - | - |
| 10-300-338 | FAX/COPIES REVENUE - CO.JUDGE | 10 | 10 | - | (10) |
| 10-300-339 | FEES OF OFFICE - SHERIFF | 2,000 | 2,000 | 1,404 | (596) |
| 10-300-340 | CONSTABLE CIVIL PORCESS FEES | - | - | - | - |
| 10-300-341 | INSURANCE CLAIM FUNDS | - | - | - | - |
| 10-300-342 | UNEMPLOYMENT COMPENSATION | - | - | - | - |
| 10-300-343 | SAVINGS ACCOUNT | 613,595 | 613,595 | - | (613,595) |
| 10-300-346 | UNBUDGETED REVENUE | - | - | 140 | 140 |
| 10-300-505 | SHERIFF PROCEEDS FROM TAX SALE OF LANI | - | - | - | - |
| 10-300-510 | SALES TAX COMMISSION REVENUE | - | - | - | - |
| 10-300-515 | AWOS GRANT REVENUE | - | - | 125,549 | 125,549 |
| 10-300-518 | U.S. DISTRICT COURT RESTITUTION | - | - | - | - |
| 10-300-xxx | CAPITAL IMPROVEMENTS CONTRIBUTION | - | - | - | - |
| 10-300-517 | OIL COMPANY DONATION | - | - | 15,000 | 15,000 |
| | GENERAL FUND REVENUE | <u>4,945,315</u> | <u>4,945,315</u> | <u>5,283,471</u> | <u>338,156</u> |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|-------------------------------------|----------------|----------------|----------------|-----------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 400 | COUNTY JUDGE | | | | |
| === | ===== | | | | |
| 10-400-100 | SALARY - COUNTY JUDGE | 65,334 | 65,334 | 65,334 | - |
| 10-400-103 | STATE SALARY SUPPLEMENT E | 25,200 | 25,200 | 25,200 | - |
| 10-400-104 | LONGEVITY | 400 | 400 | 400 | - |
| 10-400-105 | SALARY - SECRETARY | 45,423 | 45,423 | 45,423 | - |
| 10-400-118 | CELL PHONE ALLOTMENT | 600 | 600 | 600 | - |
| 10-400-200 | FICA EXPENSE | 10,477 | 10,477 | 10,477 | - |
| 10-400-205 | TCDRS EXPENSE | 9,587 | 9,587 | 10,421 | (834) |
| 10-400-215 | MEDICAL INSURANCE EXPENSE | 15,399 | 15,399 | 14,352 | 1,047 |
| 10-400-300 | TELEPHONE EXPENSE | 1,250 | 1,250 | 338 | 912 |
| 10-400-305 | POSTAGE EXPENSE | 300 | 300 | 48 | 252 |
| 10-400-310 | CAPITAL OUTLAY | 1,500 | 1,500 | 2,037 | (537) |
| 10-400-315 | CONTINUING EDUCATION | 6,000 | 6,000 | 1,187 | 4,813 |
| 10-400-900 | VEHICLE - LEASE | 9,718 | 9,718 | 9,718 | - |
| | COUNTY JUDGE | <u>191,188</u> | <u>191,188</u> | <u>185,535</u> | <u>5,653</u> |
| 401 | COMMISSIONERS COURT | | | | |
| === | ===== | | | | |
| 10-401-101 | SALARY-COMMISSIONER PCT 1 | 29,273 | 29,273 | 29,273 | - |
| 10-401-102 | SALARY-COMMISSIONER PCT 2 | 29,273 | 29,273 | 29,273 | - |
| 10-401-103 | SALARY-COMMISSIONER PCT 3 | 29,273 | 29,273 | 29,273 | - |
| 10-401-104 | SALARY-COMMISSIONER PCT 4 | 29,273 | 29,273 | 29,273 | - |
| 10-401-105 | LONGEVITY | 2,200 | 2,200 | 2,200 | - |
| 10-401-200 | FICA EXPENSE | 9,126 | 9,126 | 9,421 | (295) |
| 10-401-205 | TCDRS EXPENSE | 8,350 | 8,350 | 9,397 | (1,047) |
| 10-401-215 | MEDICAL INSURANCE EXPENSE | 30,797 | 30,797 | 28,704 | 2,093 |
| 10-401-220 | SALARY-RABIES CONTROL | 2,400 | 2,400 | 2,250 | 150 |
| 10-401-310 | CAPITAL OUTLAY | 6,000 | 6,000 | 1,164 | 4,836 |
| 10-401-450 | CHEVRON VAN | - | - | 14,928 | (14,928) |
| 10-401-600 | SUMMER READING PROGRAM /MURAL | 2,500 | 2,500 | 1,534 | 966 |
| 10-401-700 | INDEPENDENT AUDIT CONTRACT | 32,000 | 32,000 | 27,750 | 4,250 |
| 10-401-701 | HEALTH OFFICER | 4,800 | 4,800 | 4,000 | 800 |
| 10-401-702 | UNEMPLOYMENT | 7,000 | 7,000 | 10,442 | (3,442) |
| 10-401-703 | COMPUTER TECHNICIAN | - | - | 1,538 | (1,538) |
| 10-401-704 | PRINTING & ADVERTISING | 4,000 | 4,000 | 12,640 | (8,640) |
| 10-401-705 | CITY - COUNTY LIBRARY | 66,000 | 66,000 | 66,000 | - |
| 10-401-706 | LAW LIBRARY | 10,000 | 10,000 | 6,825 | 3,175 |
| 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 | 9,000 | 9,000 | 9,000 | - |
| 10-401-710 | LIABILITY INSURANCE | 90,000 | 90,000 | 85,672 | 4,328 |
| 10-401-711 | FIRE MARSHALL | 600 | 600 | 600 | - |
| 10-401-712 | WORKER'S COMP | 2,000 | 2,000 | - | 2,000 |
| 10-401-713 | CHILD WELFARE BOARD | 1,000 | 1,000 | 1,000 | - |
| 10-401-714 | GENERAL FUND CONTINGENCY | 45,000 | 45,000 | 40,336 | 4,664 |
| 10-401-715 | BANK FEES | 1,500 | 1,500 | 661 | 839 |
| 10-401-718 | MEMBERSHIP DUES | 8,000 | 8,000 | 8,933 | (933) |
| 10-401-719 | BANK CHGS FOR STOP PAYMENTS | - | - | - | - |
| 10-401-720 | METAL DETECTOR/SPECIALIST | 8,500 | 8,500 | 9,863 | (1,363) |
| 10-401-721 | HIGH POINT SOIL & WATER CONS.D.#230 | 1,000 | 1,000 | 1,000 | - |
| 10-401-722 | Far West Tx Public Defender | 15,000 | 18,000 | 18,280 | (280) |
| 10-401-723 | DAY CARE CENTER | 12,000 | 12,000 | 12,000 | - |
| 10-401-725 | JUVENILE PROBATION MATCH | 27,746 | 27,746 | 21,139 | 6,607 |
| 10-401-726 | NUTRITION CENTER -CAR VEHICLE | - | - | 26,544 | (26,544) |
| | COMMISSIONERS COURT | <u>525,611</u> | <u>528,611</u> | <u>552,913</u> | <u>(24,302)</u> |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|---------------------------------|---------------|---------------|---------------|---------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 402 | HIGHWAY PATROL | | | | |
| ===== | ===== | | | | |
| 10-402-110 | SALARY - PART-TIME HELP | 22,408 | 22,408 | 8,982 | 13,426 |
| 10-402-200 | FICA EXPENSE | 1,714 | 1,714 | 687 | 1,027 |
| 10-402-205 | TCDRS EXPENSE | 1,569 | 1,569 | 687 | 882 |
| 10-402-300 | TELEPHONE EXPENSE | 2,000 | 2,000 | 1,056 | 944 |
| 10-402-305 | POSTAGE EXPENSE | - | - | - | - |
| 10-402-310 | CAPITAL OUTLAY | 3,000 | 3,000 | 2,078 | 922 |
| | HIGHWAY PATROL | <u>30,691</u> | <u>30,691</u> | <u>13,490</u> | <u>17,201</u> |
| 403 | COUNTY SHERIFF | | | | |
| === | ===== | | | | |
| 10-403-100 | SALARY-COUNTY SHERIFF | 63,209 | 63,209 | 63,209 | - |
| 10-403-101 | SALARY-DEPUTY 6 | 42,780 | 42,780 | 42,068 | 712 |
| 10-403-102 | SALARY-DEPUTY 5 | 49,907 | 49,907 | 49,907 | - |
| 10-403-103 | SALARY-DEPUTY 1 | 51,330 | 51,330 | 60,678 | (9,348) |
| 10-403-104 | SALARY-DEPUTY 2 | 42,780 | 42,780 | 42,780 | - |
| 10-403-105 | SALARY-DEPUTY 3 | 49,907 | 49,907 | 49,907 | - |
| 10-403-106 | SALARY-DEPUTY 4 | 42,780 | 42,780 | 42,780 | - |
| 10-403-107 | SALARY-JAIL ADMIN. | 45,423 | 45,423 | 45,423 | - |
| 10-403-108 | SALARY-DISPATCH ADMIN. | 42,780 | 42,780 | 42,780 | - |
| 10-403-109 | SALARY-JAIL-DISP 1 | 35,085 | 35,085 | 35,085 | - |
| 10-403-110 | SALARY-JAIL-DISP 2 | 32,053 | 32,053 | 32,053 | - |
| 10-403-111 | SALARY-P/T DISPATCH 1 | 20,384 | 20,384 | 52,901 | (32,517) |
| 10-403-112 | SALARY-P/T DISPATCH 2 | 20,384 | 20,384 | 48,671 | (28,287) |
| 10-403-113 | SALARY-P/T DISPATCH 3 | 20,384 | 20,384 | 61,108 | (40,724) |
| 10-403-114 | SALARY-COOK | 44,848 | 44,848 | 44,848 | - |
| 10-403-115 | SALARY-P/T COOK 1 | 18,200 | 18,200 | 31,141 | (12,941) |
| 10-403-116 | SALARY-P/T COOK 2 | 18,200 | 18,200 | - | 18,200 |
| 10-403-117 | COMP. TIME SHERIFF'S DEPT. | 8,000 | 8,000 | 6,063 | 1,937 |
| 10-403-118 | CELL PHONE ALLOTMENT | 600 | 600 | 600 | - |
| 10-403-119 | SALARY - SECRETARY | 30,645 | 30,645 | 15,528 | 15,117 |
| 10-403-120 | LONGEVITY | 7,000 | 7,000 | 5,750 | 1,250 |
| 10-403-121 | SALARY - DEPUTY 7 | 39,900 | 39,900 | 39,804 | 96 |
| 10-403-122 | SALARY - JAIL DISP 3 | 29,273 | 29,273 | 1,950 | 27,323 |
| 10-403-123 | SALARY - DEPUTY 8 | 39,900 | 39,900 | 39,900 | - |
| 10-403-124 | SALARY - DEPUTY 9 | 39,900 | 39,900 | 39,132 | 768 |
| 10-403-125 | SALARY - DEPUTY 10 | 42,780 | 42,780 | 42,780 | - |
| 10-403-130 | OPERATION STONEGARDEN | - | - | - | - |
| 10-403-200 | FICA EXPENSE | 67,407 | 67,407 | 70,880 | (3,473) |
| 10-403-205 | TCDRS EXPENSE | 61,680 | 61,680 | 71,308 | (9,628) |
| 10-403-215 | MEDICAL INSURANCE EXPENSE | 130,889 | 130,889 | 123,788 | 7,101 |
| 10-403-300 | TELEPHONE EXPENSE | 6,500 | 6,500 | 6,417 | 83 |
| 10-403-301 | INMATE CALLING CARD EXPENSE | 500 | 500 | - | 500 |
| 10-403-302 | CAR LEASE PURCHASE PAYMENTS | 36,043 | 36,043 | 79,191 | (43,148) |
| 10-403-303 | PRINTER/INK | - | - | - | - |
| 10-403-305 | POSTAGE EXPENSE | 600 | 600 | 323 | 277 |
| 10-403-310 | CAPITAL OUTLAY | 6,000 | 6,000 | 844 | 5,156 |
| 10-403-311 | COPSYNC SOFTWARE LICENSE | - | - | - | - |
| 10-403-315 | CONT. EDUCATION-SHERIFF'S DEPT. | 7,000 | 7,000 | 3,317 | 3,683 |
| 10-403-316 | ANSEL SYSTEM | - | - | - | - |
| 10-403-320 | INDIGENT PRISONERS MED. EXPENSE | 25,000 | 25,000 | 25,668 | (668) |
| 10-403-322 | BODY ARMOR | 40,000 | 40,000 | 1,383 | 38,617 |
| 10-403-323 | UNIFORMS - SHERIFF'S DEPT. | 2,000 | 2,000 | 3,410 | (1,410) |
| 10-403-350 | MAINT. & SUPPLIES | 20,000 | 20,000 | 21,537 | (1,537) |
| 10-403-351 | JAIL SUPPLIES | 19,000 | 19,000 | 20,782 | (1,782) |
| 10-403-365 | PRISONERS' FOOD EXPENSE | 45,000 | 45,000 | 48,337 | (3,337) |
| 10-403-400 | FUEL & TRAVEL SHERIFF | 35,000 | 35,000 | 24,956 | 10,044 |
| 10-403-401 | AUTO REPAIRS | 20,000 | 20,000 | 47,551 | (27,551) |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|---------------------------------|------------------|------------------|------------------|-----------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 10-403-402 | LEOSE-SHERIFF DEPT. | - | - | - | - |
| 10-403-403 | SUPPLIMENTAL BUDGET (REEVES CO) | - | - | 180 | (180) |
| 10-403-404 | SCAAP AWARD EXPENSE | - | - | - | - |
| | COUNTY SHERIFF | <u>1,401,051</u> | <u>1,401,051</u> | <u>1,486,718</u> | <u>(85,667)</u> |
| | | | | | |
| 404 | COUNTY-DISTRICT CLERK | | | | |
| ===== | ===== | | | | |
| 10-404-100 | SALARY - COUNTY-DISTRICT CLERK | 63,209 | 63,209 | 63,209 | - |
| 10-404-105 | SALARY - CHIEF DEPUTY | 45,423 | 45,423 | 45,423 | - |
| 10-404-106 | SALARY - DEPUTY | 38,038 | 38,038 | 38,038 | - |
| 10-404-107 | SALARY - DEPUTY | 29,273 | 29,273 | 28,507 | 766 |
| 10-404-108 | LONGEVITY | 2,650 | 2,650 | 2,650 | - |
| 10-404-109 | RECORDS MGT. SUPPLEMENT | 3,500 | 3,500 | 3,500 | - |
| 10-404-200 | FICA EXPENSE | 13,930 | 13,930 | 13,722 | 208 |
| 10-404-205 | TCDRS EXPENSE | 12,747 | 12,747 | 13,794 | (1,047) |
| 10-404-215 | MEDICAL INSURANCE EXPENSE | 30,797 | 30,797 | 28,704 | 2,093 |
| 10-404-300 | TELEPHONE EXPENSE | 500 | 500 | 137 | 363 |
| 10-404-302 | E-RECORDS CONVERSION | 10,000 | 10,000 | 1,990 | 8,010 |
| 10-404-305 | POSTAGE EXPENSE | 5,000 | 5,000 | 3,758 | 1,242 |
| 10-404-310 | CAPITAL OUTLAY | 4,000 | 4,000 | 4,092 | (92) |
| 10-404-315 | CONT. EDUCATION | 5,000 | 5,000 | 824 | 4,176 |
| 10-404-900 | CMS ANNUAL SUPPORT FEE | 4,000 | 4,000 | 6,000 | (2,000) |
| | COUNTY-DISTRICT CLERK | <u>268,067</u> | <u>268,067</u> | <u>254,348</u> | <u>13,719</u> |
| | | | | | |
| 405 | TAX ASSESSOR COLLECTOR | | | | |
| === | ===== | | | | |
| 10-405-100 | SALARY - TAX ASSESSOR COLLECTOR | 60,199 | 60,199 | 60,199 | - |
| 10-405-105 | SALARY - CHIEF DEPUTY | 45,423 | 45,423 | 45,432 | (9) |
| 10-405-106 | SALARY - DEPUTY | - | - | - | - |
| 10-405-110 | SALARY - PART-TIME HELP | 23,920 | 23,920 | 15,939 | 7,981 |
| 10-05-111 | LONGEVITY | 1,600 | 1,600 | 1,600 | - |
| 10-405-200 | FICA EXPENSE | 10,032 | 10,032 | 9,274 | 758 |
| 10-405-205 | TCDRS EXPENSE | 9,180 | 9,180 | 9,370 | (190) |
| 10-405-215 | MEDICAL INSURANCE EXPENSE | 23,100 | 23,100 | 14,352 | 8,748 |
| 10-405-300 | TELEPHONE EXPENSE | 350 | 350 | 191 | 159 |
| 10-405-305 | POSTAGE EXPENSE | 6,000 | 6,000 | 5,763 | 237 |
| 10-405-306 | VOTER REGISTRATION EXPENSE | 1,780 | 1,780 | - | 1,780 |
| 10-405-310 | CAPITAL OUTLAY | 1,500 | 1,500 | 3,434 | (1,934) |
| 10-405-312 | PRITCHARD & ABBOTT CONTRACT | 21,495 | 21,495 | 22,003 | (508) |
| 10-405-313 | MAINT. AGREEMENT - COPIER | - | - | - | - |
| 10-405-315 | CONT. EDUCATION | 4,500 | 4,500 | 1,120 | 3,380 |
| | TAX ASSESSOR COLLECTOR | <u>209,079</u> | <u>209,079</u> | <u>188,677</u> | <u>20,402</u> |
| | | | | | |
| 406 | COUNTY ATTORNEY | | | | |
| === | ===== | | | | |
| 10-406-100 | SALARY - COUNTY ATTORNEY | 60,199 | 60,199 | 60,199 | - |
| 10-406-105 | SALARY-PARA/CT.COORDINATOR | 46,923 | 46,923 | 46,923 | - |
| 10-406-106 | LONGEVITY | 2,000 | 2,000 | 2,000 | - |
| 10-406-200 | FICA EXPENSE | 10,133 | 10,133 | 10,416 | (283) |
| 10-406-205 | TCDRS EXPENSE | 9,272 | 9,272 | 10,431 | (1,159) |
| 10-406-215 | MEDICAL INSURANCE EXPENSE | 15,399 | 15,399 | 14,352 | 1,047 |
| 10-406-300 | TELEPHONE EXPENSE | 350 | 350 | 110 | 240 |
| 10-406-305 | POSTAGE EXPENSE | 150 | 150 | 11 | 139 |
| 10-406-310 | CAPITAL OUTLAY | 1,500 | 1,500 | 160 | 1,340 |
| 10-406-315 | CONT. EDUCATION | 6,000 | 6,000 | 445 | 5,555 |
| 10-406-320 | STATE SALARY-H.B.804 | 28,000 | 28,000 | 28,000 | - |
| | COUNTY ATTORNEY | <u>179,926</u> | <u>179,926</u> | <u>173,047</u> | <u>6,879</u> |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|------------------------------------|----------------|----------------|----------------|----------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 407 | COUNTY TREASURER | | | | |
| ==== | ===== | | | | |
| 10-407-100 | SALARY-COUNTY TREASURER | 60,199 | 60,199 | 60,199 | - |
| 10-407-110 | SALARY-ASSISTANT TREASURER | 45,423 | 45,423 | 45,423 | - |
| 10-407-111 | LONGEVITY | 600 | 600 | 600 | - |
| 10-407-200 | FICA EXPENSE | 8,126 | 8,126 | 8,083 | 43 |
| 10-407-205 | TCDRS EXPENSE | 7,436 | 7,436 | 8,083 | (647) |
| 10-407-215 | MEDICAL INSURANCE EXPENSE | 15,399 | 15,399 | 14,352 | 1,047 |
| 10-407-300 | TELEPHONE EXPENSE | 300 | 300 | 22 | 278 |
| 10-407-305 | POSTAGE EXPENSE | 500 | 500 | 778 | (278) |
| 10-407-310 | CAPITAL OUTLAY | 1,500 | 1,500 | 5,492 | (3,992) |
| 10-407-313 | MAINT.AGREEMENT-COPIER | - | - | - | - |
| 10-407-314 | MAINT. AGREEMENT SOFTWARE | 3,738 | 3,738 | 3,842 | (104) |
| 10-407-315 | CONTINUING EDUCATION | 6,000 | 6,000 | 1,298 | 4,702 |
| | COUNTY TREASURER | <u>149,221</u> | <u>149,221</u> | <u>148,172</u> | <u>1,049</u> |
| 408 | COUNTY AUDITOR | | | | |
| ==== | ===== | | | | |
| 10-408-100 | SALARY - COUNTY AUDITOR | 61,332 | 61,332 | 64,109 | (2,777) |
| 10-408-105 | SALARY-ASSISTANT AUDITOR | 45,423 | 45,423 | 45,856 | (433) |
| 10-408-110 | SALARY-PART/TIME ASST. | - | - | - | - |
| 10-408-111 | LONGEVITY | 900 | 900 | 900 | - |
| 10-408-200 | FICA EXPENSE | 8,149 | 8,149 | 8,481 | (332) |
| 10-408-205 | TCDRS EXPENSE | 7,457 | 7,457 | 8,438 | (981) |
| 10-408-215 | MEDICAL INSURANCE EXPENSE | 15,399 | 15,399 | 14,352 | 1,047 |
| 10-408-300 | TELEPHONE EXPENSE | 300 | 300 | 116 | 184 |
| 10-408-305 | POSTAGE EXPENSE | 500 | 500 | 63 | 437 |
| 10-408-310 | CAPITAL OUTLAY | 1,500 | 1,500 | 3,063 | (1,563) |
| 10-408-314 | MAINT. AGREEMENT SOFTWARE | 3,738 | 3,738 | 3,842 | (104) |
| 10-408-315 | CONT. EDUCATION | 6,000 | 6,000 | 2,507 | 3,493 |
| | COUNTY AUDITOR | <u>150,698</u> | <u>150,698</u> | <u>151,727</u> | <u>(1,029)</u> |
| 409 | JUDICIAL LAW | | | | |
| ==== | ===== | | | | |
| 10-409-101 | SALARY-JP 1 | 60,199 | 60,199 | 60,199 | - |
| 10-409-102 | SALARY-JP 2 | 23,097 | 23,097 | 23,097 | - |
| 10-409-103 | SALARY JP 3 | 32,408 | 32,408 | 32,408 | - |
| 10-409-104 | SALARY JP 4 | 23,097 | 23,097 | - | 23,097 |
| 10-409-105 | SALARY - CLERK JP1 | 45,423 | 45,423 | 45,423 | - |
| 10-409-110 | SALARY - CLERK II JP1 | 30,645 | 30,645 | 30,645 | - |
| 10-409-114 | SALARY - PART TIME | 18,200 | 18,200 | 8,988 | 9,212 |
| 10-409-115 | SALARY-CLERK JP3 | 29,273 | 29,273 | 23,713 | 5,560 |
| 10-409-116 | LONGEVITY "SALARY - PART TIME JP3" | 16,016 | 16,016 | 14,952 | 1,064 |
| 10-409-119 | LONGEVITY | - | - | 2,400 | (2,400) |
| 10-409-200 | FICA EXPENSE | 21,543 | 21,543 | 18,293 | 3,250 |
| 10-409-205 | TCDRS EXPENSE | 19,713 | 19,713 | 18,393 | 1,320 |
| 10-409-215 | MEDICAL INSURANCE EXPENSE | 53,895 | 53,895 | 45,449 | 8,446 |
| 10-409-300 | TELEPHONE EXPENSE | 6,000 | 6,000 | 2,276 | 3,724 |
| 10-409-305 | POSTAGE EXPENSE | 6,000 | 6,000 | 3,606 | 2,394 |
| 10-409-310 | CAPITAL OUTLAY JP#1 | 700 | 700 | 503 | 197 |
| 10-409-311 | CAPITAL OUTLAY JP#2 | 700 | 700 | - | 700 |
| 10-409-312 | CAPITAL OUTLAY JP#3 | 700 | 700 | 740 | (40) |
| 10-409-313 | CAPITAL OUTLAY JP#4 | 700 | 700 | - | 700 |
| 10-409-314 | JP 1 CONT. ED. | 4,200 | 4,200 | 672 | 3,528 |
| 10-409-315 | JP 2 CONT. ED. | 2,000 | 2,000 | 115 | 1,885 |
| 10-409-316 | JP 3 CONT. ED. | 3,000 | 3,000 | 315 | 2,685 |
| 10-409-317 | JP 4 CONT. ED. | 2,000 | 2,000 | - | 2,000 |
| 10-409-360 | AUTOPSY EXPENSE | 41,000 | 41,000 | 26,660 | 14,340 |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|-----------------------------------|----------------|----------------|----------------|---------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 10-409-365 | NETData Software Maintenance | 15,000 | 15,000 | 20,000 | (5,000) |
| 10-409-366 | CONST.PRCT.#4 FUEL | - | - | - | - |
| 10-409-367 | CONST.PRCT.#2 FUEL | - | - | - | - |
| 10-409-368 | COPIER LEASE - JP 1 | 4,000 | 4,000 | 3,674 | 326 |
| | JUDICIAL LAW | <u>459,509</u> | <u>459,509</u> | <u>382,521</u> | <u>76,988</u> |
| 410 | JURY | | | | |
| === | ===== | | | | |
| 10-410-100 | SALARY - DISTRICT ATTORNE | 15,000 | 15,000 | 10,500 | 4,500 |
| 10-410-111 | SALARY - BAILIFFS | 665 | 665 | - | 665 |
| 10-410-112 | SALARY - COURT REPORTER | 2,000 | 2,000 | - | 2,000 |
| 10-410-113 | SALARY - COURT ADMINISTRA | 700 | 700 | - | 700 |
| 10-410-114 | SALARY - COURT APPOINTED | - | - | - | - |
| 10-410-115 | INDIGENT ATTYS/FORMUAL GR | 11,000 | 11,000 | 4,669 | 6,331 |
| 10-410-200 | FICA EXPENSE | 200 | 200 | - | 200 |
| 10-410-365 | COURT COSTS | 10,000 | 10,000 | - | 10,000 |
| 10-410-366 | JURIES & RELATED EXPENSES | 8,000 | 8,000 | 9,885 | (1,885) |
| | JURY | <u>47,565</u> | <u>47,565</u> | <u>25,054</u> | <u>22,511</u> |
| 411 | BUILDING MAINTENANCE | | | | |
| === | ===== | | | | |
| 10-411-105 | SALARIES - BUILDING MAINTENANCE 1 | 34,576 | 34,576 | 34,576 | - |
| 10-411-106 | SALARIES - BUILDING MAINTENANCE 2 | 42,553 | 42,553 | 42,553 | - |
| 10-411-110 | SALARIES - PART/TIME | 18,200 | 18,200 | 2,575 | 15,625 |
| 10-411-111 | SALARIES - PART/TIME | 23,136 | 23,136 | 14,475 | 8,661 |
| 10-411-112 | LONGEVITY | 950 | 950 | 950 | - |
| 10-411-200 | FICA EXPENSE | 9,135 | 9,135 | 7,277 | 1,858 |
| 10-411-205 | TCDRS EXPENSE | 8,359 | 8,359 | 7,237 | 1,122 |
| 10-411-215 | MEDICAL INSURANCE EXPENSE | 23,099 | 23,099 | 21,528 | 1,571 |
| 10-411-310 | CAPITAL OUTLAY | - | - | 692 | (692) |
| 10-411-350 | SUPPLIES - JANITORIAL | 3,000 | 3,000 | 6,383 | (3,383) |
| 10-411-355 | REPAIRS & REPLACEMENTS | 20,000 | 20,000 | 30,669 | (10,669) |
| 10-411-370 | UTILITIES | 70,000 | 70,000 | 64,326 | 5,674 |
| 10-411-400 | FUEL - BUILDING MAINTENANCE | 6,000 | 6,000 | 4,826 | 1,174 |
| | BUILDING MAINTENANCE | <u>259,008</u> | <u>259,008</u> | <u>238,067</u> | <u>20,941</u> |
| 412 | 394TH DISTRICT COURT | | | | |
| === | ===== | | | | |
| 10-412-105 | SALARY - 394TH DIST. JUDGE | 3,900 | 3,900 | 2,700 | 1,200 |
| 10-412-110 | SALARY - COURT REPORTER | 11,598 | 2,498 | 2,498 | - |
| 10-412-115 | SALARY - COURT COORDINATOR | 8,901 | 10,926 | 8,901 | 2,025 |
| 10-412-200 | FICA EXPENSE | 1,867 | 1,867 | 1,158 | 709 |
| 10-412-205 | TCDRS EXPENSE | 1,708 | 1,708 | 1,147 | 561 |
| 10-412-210 | WORKER'S COMP. | 53 | 53 | - | 53 |
| 10-412-215 | MEDICAL INSURANCE EXPENSE | 1,865 | 1,865 | - | 1,865 |
| 10-412-220 | LIBILITY INS. | 330 | 330 | 300 | 30 |
| 10-412-225 | UNEMPLOYMENT FUND | 580 | 580 | - | 580 |
| 10-412-300 | TELEPHONE EXPENSE | 750 | 750 | 232 | 518 |
| 10-412-305 | POSTAGE EXPENSE | 200 | 200 | 675 | (475) |
| 10-412-310 | CAPITAL OUTLAY | 389 | 389 | - | 389 |
| 10-412-312 | JUDGE'S LIBRARY | 700 | 700 | 39 | 661 |
| 10-412-314 | VISITING JUDGES | 1,015 | 1,015 | 762 | 253 |
| 10-412-315 | CONT. EDUCATION | 388 | 388 | 229 | 159 |
| 10-412-350 | SUPPLIES | 250 | 250 | 2,191 | (1,941) |
| 10-412-370 | UTILITIES | 385 | 385 | 2,545 | (2,160) |
| 10-412-398 | COURT REPORTER SUPPLEMENT | - | 500 | 1,035 | (535) |
| 10-412-399 | VISITING COURT REPORTER | - | 1,000 | - | 1,000 |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|-----------------------------|---------------|---------------|---------------|---------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 10-412-400 | COURT REPORTER EXPENSES | 1,860 | 1,054 | 6,228 | (5,174) |
| 10-412-401 | TECHNOLOGY MAINTENANCE | 135 | 135 | - | 135 |
| 10-412-402 | JUDICIAL ADMIN. DISTRICT | 340 | 340 | - | 340 |
| 10-412-900 | MISCELLANEOUS EXPENSE | 350 | 6,730 | 630 | 6,100 |
| | 394TH DISTRICT COURT | <u>37,564</u> | <u>37,563</u> | <u>31,270</u> | <u>6,293</u> |
| 413 | EXTENSION SERVICE | | | | |
| === | ===== | | | | |
| 10-413-105 | SALARY - EXTENSION AGENT | 14,518 | 14,518 | 11,111 | 3,407 |
| 10-413-110 | SALARY - PART-TIME HELP | 17,472 | 17,472 | 16,725 | 747 |
| 10-413-200 | FICA EXPENSE | 2,670 | 2,670 | 2,129 | 541 |
| 10-413-205 | TCDRS EXPENSE | 2,239 | 2,239 | 1,274 | 965 |
| 10-413-300 | TELEPHONE EXPENSE | 200 | 200 | 136 | 64 |
| 10-413-305 | POSTAGE EXPENSE | 200 | 200 | 47 | 153 |
| 10-413-310 | CAPITAL OUTLAY | 500 | 500 | 160 | 340 |
| 10-413-311 | TRAVEL | 6,000 | 6,000 | - | 6,000 |
| 10-413-315 | CONT. EDUCATION | 2,000 | 2,000 | 425 | 1,575 |
| 10-413-900 | MISCELLANEOUS EXPENSE | - | - | - | - |
| 10-413-316 | PROMO/EDU EXPENSE | 1,000 | 1,000 | - | 1,000 |
| | EXTENSION SERVICE | <u>46,799</u> | <u>46,799</u> | <u>32,007</u> | <u>14,792</u> |
| 414 | CONSTABLES | | | | |
| === | ===== | | | | |
| 10-414-100 | SALARY - CONSTABLE | - | - | - | - |
| 10-414-104 | SALARY - CONSTABLE 2 | - | 21,716 | 21,716 | - |
| 10-414-105 | SALARY - CONSTABLE 3 | 16,901 | 16,901 | 16,901 | - |
| 10-414-106 | LONGEVITY | 400 | 400 | 400 | - |
| 10-414-200 | FICA EXPENSE | 1,324 | 1,324 | 2,951 | (1,627) |
| 10-414-205 | TCDRS EXPENSE | 1,211 | 1,211 | 2,983 | (1,772) |
| 10-414-215 | MEDICAL INSURANCE EXPENSE | - | 3,513 | 2,990 | 523 |
| 10-414-300 | FUEL/AUTO REPAIR CONST. 2 | - | 10,000 | - | 10,000 |
| 10-414-301 | FUEL/AUTO REPAIR CONST. 3 | 5,000 | 5,000 | 388 | 4,612 |
| 10-414-302 | FUEL/AUTO REPAIR CONST. 1 | - | 5,000 | 474 | 4,526 |
| | EXTENSION SERVICE | <u>24,836</u> | <u>65,065</u> | <u>48,803</u> | <u>16,262</u> |
| 415 | AIRPORT | | | | |
| === | ===== | | | | |
| 10-415-353 | IMPROVEMENTS - AIRPORT | 1,750 | 1,750 | 222 | 1,528 |
| 10-415-370 | UTILITIES - AIRPORT | 6,000 | 6,000 | 7,198 | (1,198) |
| 10-415-900 | MISCELLANEOUS EXPENSES | 500 | 500 | 660 | (160) |
| | AIRPORT | <u>8,250</u> | <u>8,250</u> | <u>8,080</u> | <u>170</u> |
| 417 | VETERANS MEMORIAL PARK | | | | |
| === | ===== | | | | |
| 10-417-110 | SALARY - PART TIME | - | - | - | - |
| 10-447-200 | FICA EXPENSE | - | - | - | - |
| 10-417-353 | IMPROVEMENTS - VET.MEM.PARK | 5,500 | 500 | - | 500 |
| 10-417-370 | UTILITIES - VET.MEM.PARK | 12,000 | 12,000 | 8,395 | 3,605 |
| | VETERANS MEMORIAL PARK | <u>17,500</u> | <u>12,500</u> | <u>8,395</u> | <u>4,105</u> |
| 418 | RED SOX FIELD | | | | |
| === | ===== | | | | |
| 10-418-370 | UTILITIES | 5,000 | 2,000 | 2,493 | (493) |
| | RED SOX FIELD | <u>5,000</u> | <u>2,000</u> | <u>2,493</u> | <u>(493)</u> |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL | AMENDED | MODIFIED | VARIANCE |
|------------|------------------------------------|---------------|----------------|----------------|----------------|
| | | BUDGET | BUDGET | CASH BASIS | TO FINAL |
| | | | | ACTUAL | BUDGET |
| | | | | | POSITIVE |
| | | | | | (NEGATIVE) |
| 421 | CEMETERY | | | | |
| === | ===== | | | | |
| 10-421-100 | SALARY - CEMETERY | 38,385 | 38,385 | 40,557 | (2,172) |
| 10-421-110 | PART-TIME HELP | 19,015 | 19,015 | 18,416 | 599 |
| 10-421-115 | LONGEVITY | 450 | 450 | 450 | - |
| 10-421-200 | FICA EXPENSE | 4,426 | 4,426 | 4,473 | (47) |
| 10-421-205 | TCDRS EXPENSE | 4,049 | 4,049 | 4,522 | (473) |
| 10-421-350 | SUPPLIES - CEMETERY | 2,500 | 2,500 | 7,544 | (5,044) |
| 10-421-353 | IMPROVEMENTS - CEMETERY | 14,000 | 22,000 | 23,489 | (1,489) |
| 10-421-370 | UTILITIES - CEMETERY | 14,000 | 14,000 | 13,128 | 872 |
| 10-421-400 | PEST CONTROL | 2,500 | 2,500 | - | 2,500 |
| 10-421-900 | MONTHLY ALLOTMENT-GATEKEEPER | - | - | - | - |
| | CEMETERY | <u>99,325</u> | <u>107,325</u> | <u>112,579</u> | <u>(5,254)</u> |
| 423 | VETERANS OFFICER | | | | |
| === | ===== | | | | |
| 10-423-105 | SALARY - VETERANS OFFICER | - | - | - | - |
| 10-423-200 | FICA EXPENSE | - | - | - | - |
| 10-423-350 | SUPPLIES - VETERANS OFFICE | 2,000 | 2,000 | 367 | 1,633 |
| 10-423-315 | CONT. EDUCATION - VETERANS OFFICER | - | - | - | - |
| | VETERANS OFFICER | <u>2,000</u> | <u>2,000</u> | <u>367</u> | <u>1,633</u> |
| 425 | EMERGENCY MANAGEMENT | | | | |
| === | ===== | | | | |
| 10-425-100 | SALARY-EMERGENCY MGNT. | 6,869 | 6,869 | 6,869 | - |
| 10-425-105 | CONSULTANT SALARY | 4,800 | 4,800 | 4,800 | - |
| 10-425-200 | FICA EXPENSE | 893 | 893 | 893 | - |
| 10-425-205 | TCDRS EXPENSE | - | - | 888 | (888) |
| 10-425-215 | MEDICAL INSURANCE EXPENSE | 7,699 | 7,699 | 7,176 | 523 |
| 10-425-350 | SUPPLIES EXPENSE | 500 | 500 | 458 | 42 |
| 10-425-400 | FUEL EXPENSE | 1,000 | 1,000 | 241 | 759 |
| 10-425-500 | EMERGENCY MGNT. EXPENSE | 3,500 | 3,500 | - | 3,500 |
| | EMERGENCY MANAGEMENT | <u>25,261</u> | <u>25,261</u> | <u>21,325</u> | <u>3,936</u> |
| 435 | 205TH DIST. COURT | | | | |
| === | ===== | | | | |
| 10-435-105 | SALARY- 205TH DIST. JUDGE | - | - | - | - |
| 10-435-110 | SALARY- COURT REPORTER | 2,625 | 2,625 | 2,625 | - |
| 10-435-111 | SALARY- BAILIF | 761 | 761 | 761 | - |
| 10-435-115 | SALARY- COURT COORDINATOR | 744 | 744 | 343 | 401 |
| 10-435-200 | FICA EXPENSE | 316 | 316 | 285 | 31 |
| 10-435-205 | TCDRS EXPENSE | 289 | 289 | 284 | 5 |
| 10-435-900 | MISC. EXPENSE - RMP | 1,000 | 1,000 | 520 | 480 |
| | 205TH DIST. COURT | <u>5,735</u> | <u>5,735</u> | <u>4,818</u> | <u>917</u> |
| 436 | BOYS & GIRLS CLUB | | | | |
| === | ===== | | | | |
| 10-436-105 | PART-TIME HELP | 18,273 | 18,273 | 7,112 | 11,161 |
| 10-436-106 | PART-TIME HELP | 18,273 | 18,273 | 7,112 | 11,161 |
| 10-436-200 | FICA EXPENSE | 2,796 | 2,796 | 1,088 | 1,708 |
| 10-436-205 | TCDRS EXPENSE | - | - | 1,083 | (1,083) |
| 10-436-300 | TELEPHONE EXPENSE | 1,500 | 1,500 | - | 1,500 |
| 10-436-310 | CAPITAL OUTLAY GYM FLOOR | - | - | - | - |
| 10-436-350 | SUPPLIES | 3,000 | 3,000 | - | 3,000 |
| 10-436-355 | REPAIRS & REPLACEMENTS | - | - | - | - |
| 10-436-370 | UTILITIES | 8,000 | 8,000 | 7,055 | 945 |
| | BOYS & GIRLS CLUB | <u>51,842</u> | <u>51,842</u> | <u>23,450</u> | <u>28,392</u> |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL BUDGET | AMENDED BUDGET | MODIFIED CASH BASIS ACTUAL | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
|--------------|--------------------------------------|--------------------|-------------------|----------------------------------|--|
| 440 | NON-DEPATMENTAL | | | | |
| === | ===== | | | | |
| 10-440-114 | SYSTEM IMAGING - LEASE | 15,000 | 15,000 | 12,489 | 2,511 |
| 10-440-200 | FICA EXPENSE | 1,000 | 1,000 | 316 | 684 |
| 10-440-205 | TCDRS EXPENSE | 500 | 500 | 313 | 187 |
| 10-440-300 | COURTHOUSE TELEPHONE EXPENSE | 17,500 | 17,500 | 19,320 | (1,820) |
| 10-440-312 | Computer Tech/ Internet Expense | 25,500 | 25,500 | 21,450 | 4,050 |
| 10-440-314 | VENDING MACHINE SUPPLIES EXPENSE | 3,000 | 3,000 | 1,377 | 1,623 |
| 10-440-601 | ELECTION EXPENSE | 25,000 | 25,000 | 114,930 | (89,930) |
| 10-440-602 | HAVA-ELECTION EXPENSE | 9,715 | 9,715 | - | 9,715 |
| 10-440-603 | PAUPERS BURIAL/ EXPENSES | 6,000 | 6,000 | - | 6,000 |
| 10-440-604 | EMPLOYEE MORALE | 1,000 | 1,000 | 900 | 100 |
| 10-440-605 | APPRAISAL DISTRICT | 67,915 | 67,915 | 35,645 | 32,270 |
| 10-440-606 | REPEATER LEASE SITE | 13,836 | 13,836 | 7,815 | 6,021 |
| 10-440-607 | POST OFFICE BOX RENTALS | 1,000 | 1,000 | 912 | 88 |
| 10-440-608 | EMPLOYEE APPRECIATION DINNER | 3,000 | 3,000 | 3,146 | (146) |
| 10-440-609 | PRIMARY ELECTION EXPENSE | 1,000 | 1,000 | - | 1,000 |
| 10-440-610 | LEASE POSTAGE METER | 4,320 | 4,320 | 5,160 | (840) |
| 10-440-611 | TRAPPER | 34,800 | 34,800 | 34,800 | - |
| 10-440-612 | HH&H OFFICE MAINT. | 4,750 | 4,750 | 4,125 | 625 |
| 10-440-617 | ADULT PROBATION | 1,500 | 1,500 | 1,590 | (90) |
| 10-440-621 | OFFICE SUPPLIES | 18,000 | 18,000 | 30,161 | (12,161) |
| 10-440-623 | CHRISTMAS DECORATIONS | 1,000 | 1,000 | 3,866 | (2,866) |
| 10-440-625 | RECORDS MANAGEMENT | 4,200 | 4,200 | - | 4,200 |
| 10-440-627 | PUBLIC TRAINING SERVICE EXPENSE | 500 | 500 | 71 | 429 |
| 10-440-628 | EMPLOYEE FLU VACCINATIONS | 1,550 | 1,550 | 700 | 850 |
| 10-440-629 | SHERIFF'S TAX SALE | - | - | - | - |
| 10-440-630 | 941 REPORT EXPENSE | - | - | 39 | (39) |
| 10-440-631 | COUNTY FOOD BANK | 6,600 | 6,600 | 4,996 | 1,604 |
| 10-440-632 | COUNTY FOOD BANK STORAGE | - | - | - | - |
| 10-440-633 | INSURANCE TAX PAYOUTS | - | - | - | - |
| | NON-DEPATMENTAL | <u>268,186</u> | <u>268,186</u> | <u>304,121</u> | <u>(35,935)</u> |
| 450 | CAPITAL PROJECTS | | | | |
| === | ===== | | | | |
| 10-450-700 | Project 1 A/C Courtroom | 20,000 | 20,000 | 14,344 | 5,656 |
| 10-450-700b | Project 1 Mower Purchase | - | - | - | - |
| 10-450-710 | PROJECT 2- SECURITY CAMERAS AIRPORT | 17,000 | 17,000 | 16,984 | 16 |
| 10-450-710b | Project 2 Live stream/ wire organiz | - | - | - | - |
| 10-450-720 | PROJECT 3- CCFC WALL REPAIR | 10,000 | 10,000 | 12,911 | (2,911) |
| 10-450-730 | Project 4 Radios 1st Responders | - | - | - | - |
| 10-450-730b | Project 4 Shop Fence | - | - | - | - |
| 10-450-731 | PROJECT 5- RE-DISTRICTING | 5,000 | 5,000 | 5,000 | - |
| 10-450-731 b | Project 5 4 H Barn | - | - | - | - |
| 10-450-732 | PROJECT 6- AIRPORT GRANT MATCH | 180,000 | 180,000 | 180,000 | - |
| 10-450-732 | Project 6 FD Truck | - | - | - | - |
| 10-450-733 | PROJECT 7- FREEZER FOOD BANK | 6,000 | 6,000 | 6,111 | (111) |
| 10-450-733b | Project 7 COURTHOUSE SECURITY | - | - | - | - |
| 10-450-734 | Project 8 Courtroom furniture/ South | 5,200 | 5,200 | - | 5,200 |
| 10-450-734 | Project 8 Jail Improvements | - | - | - | - |
| 10-450-735 | Project 9 Airport Lighting /AWOS | 50,000 | 50,000 | 170,878 | (120,878) |
| 10-450-736 | Project 10 Canopies JP1, CCFC, DC | 50,000 | 50,000 | - | 50,000 |
| | | <u>343,200</u> | <u>343,200</u> | <u>406,228</u> | <u>(63,028)</u> |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | ORIGINAL BUDGET | AMENDED BUDGET | MODIFIED CASH BASIS ACTUAL | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
|--|--------------------|-------------------|----------------------------------|--|
| GENERAL FUND | | | | |
| INCOME TOTALS | 4,945,315 | 4,945,315 | 5,283,471 | 338,156 |
| EXPENSE TOTALS | <u>4,807,112</u> | <u>4,850,340</u> | <u>4,804,205</u> | <u>46,135</u> |
| NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other | 138,203 | 94,975 | 479,266 | 384,291 |
| 10-401-724 NUTRITION CENTER MATCH | (152,829) | (152,829) | (187,341) | (34,512) |
| 10-200-200 TRANSFERS IN -- posted at P&L | - | - | - | - |
| 10-200-220 TRANSFERS WITHIN | - | - | - | - |
| 10-300-xxx LOAN PROCEEDS | - | - | 93,602 | 93,602 |
| 10-200-210 TRANSFERS OUT -- posted with P&L | - | - | - | - |
| | <u>(14,626)</u> | <u>(57,854)</u> | <u>385,527</u> | <u>443,381</u> |

Expenses Grouped by Uniform Chart of Accounts:

| | |
|---|------------------|
| General government | 1,833,311 |
| Justice System | 704,962 |
| Public Safety | 1,215,169 |
| Corrections and Rehabilitation | 352,436 |
| Health and Human Services | 201,280 |
| Community and Economic Development | 120,105 |
| Infrastructure and Environmental Services | <u>376,942</u> |
| | <u>4,804,205</u> |

300 R & B REVENUES

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 20-300-100 ROAD & BRIDGE CURRENT TAXES | 573,098 | 573,098 | 661,557 | 88,459 |
| 20-300-110 ROAD & BRIDGE DELINQUENT TAXES | 10,000 | 10,000 | 15,433 | 5,433 |
| 20-300-150 MISCELLANEOUS REVENUE - R & B | - | - | - | - |
| 20-300-160 UTILITIES/FACILITIES/ PERMITS | - | - | - | - |
| 20-300-170 MOTOR VEHICLE REG. - R & B | 110,000 | 110,000 | 121,858 | 11,858 |
| 20-300-180 INTEREST REVENUE - R & B | - | - | - | - |
| 20-300-185 AUCTION PROCEEDS | - | - | - | - |
| 20-300-190 LATERAL ROAD - STATE COMPTROLLER | 75,000 | 75,000 | 93,658 | 18,658 |
| 20-300-192 REIMB. ST/PROJ. #721841 | - | - | - | - |
| 20-300-517 SAVINGS ACCOUNT REVENUE | - | - | - | - |
| R & B REVENUES | <u>768,098</u> | <u>768,098</u> | <u>892,506</u> | <u>124,408</u> |

500 COUNTY BARN

| | | | | |
|---|--------|--------|--------|--------|
| 20-500-101 SALARIES - COUNTY BARN | - | - | - | - |
| 20-500-102 SALARY | 57,614 | 57,614 | 57,614 | - |
| 20-500-103 SALARY | 39,312 | 39,312 | 8,004 | 31,308 |
| 20-500-104 SALARY | 35,085 | 35,085 | 35,085 | - |
| 20-500-105 SALARY | 43,483 | 43,483 | 43,483 | - |
| 20-500-106 SALARY | 35,690 | 35,690 | 35,637 | 53 |
| 20-500-107 SALARY | 37,897 | 37,897 | 37,897 | - |
| 20-500-110 SALARY-PART TIME | 35,360 | 35,360 | 33,571 | 1,789 |
| 20-500-111 LONGEVITY | 3,000 | 3,000 | 1,950 | 1,050 |
| 20-500-115 SOLID WASTE MGMT COORDINATOR | - | - | - | - |
| 20-500-118 CELL PHONE ALLOTMENT | 1,200 | 1,200 | 600 | 600 |
| 20-500-200 FICA EXPENSE | 22,081 | 22,081 | 19,279 | 2,802 |
| 20-500-205 TCDRS EXPENSE | 20,205 | 20,205 | 19,298 | 907 |
| 20-500-215 MEDICAL INSURANCE EXPENSE | 61,595 | 61,595 | 45,449 | 16,146 |
| 20-500-300 TELEPHONE | 1,700 | 1,700 | 1,159 | 541 |
| 20-500-310 CAPITAL OUTLAY | 7,000 | 7,000 | - | 7,000 |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | | ORIGINAL BUDGET | AMENDED BUDGET | MODIFIED CASH BASIS ACTUAL | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
|------------|--------------------------------|--------------------|-------------------|----------------------------------|--|
| 20-500-315 | CONT. EDUCATION | 1,000 | 1,000 | - | 1,000 |
| 20-500-350 | MAINT. & SUPPLIES | 8,000 | 8,000 | 4,990 | 3,010 |
| 20-500-351 | SAFETY SUPPLIES | 2,000 | 2,000 | - | 2,000 |
| 20-500-370 | UTILITIES | 6,000 | 6,000 | 3,204 | 2,796 |
| 20-500-271 | UNIFORMS | 3,000 | 3,000 | 774 | 2,226 |
| 20-500-400 | FUEL - COUNTY BARN | 10,000 | 10,000 | 1,116 | 8,884 |
| | COUNTY BARN | <u>431,222</u> | <u>431,222</u> | <u>349,110</u> | <u>82,112</u> |
| 505 | PRECINCT # 1 | | | | |
| === | ===== | | | | |
| 20-505-310 | CAPITAL OUTLAY | 1,500 | 1,500 | 426 | 1,074 |
| 20-505-315 | PREC.1 CONT. ED. | 3,500 | 3,500 | - | 3,500 |
| 20-505-350 | MAINT. & SUPPLIES | 1,500 | 1,500 | - | 1,500 |
| 20-505-400 | FUEL - PREC. #1 | 10,300 | 10,300 | 6,065 | 4,235 |
| | PRECINCT #-1 | <u>16,800</u> | <u>16,800</u> | <u>6,491</u> | <u>10,309</u> |
| 510 | PRECINCT #-2 | | | | |
| === | ===== | | | | |
| 20-510-310 | CAPITAL OUTLAY | - | - | - | - |
| 20-510-315 | PREC.2 CONT. ED. | 3,000 | 3,000 | - | 3,000 |
| 20-510-350 | MAINT. & SUPPLIES | 4,500 | 4,500 | 898 | 3,602 |
| 20-510-400 | FUEL - PREC. #2 | 7,800 | 7,800 | 4,925 | 2,875 |
| | PRECINCT #-2 | <u>15,300</u> | <u>15,300</u> | <u>5,823</u> | <u>9,477</u> |
| 515 | PRECINCT #-3 | | | | |
| === | ===== | | | | |
| 20-515-200 | FICA EXPENSE | - | - | - | - |
| 20-515-310 | CAPITAL OUTLAY | 1,000 | 1,000 | - | 1,000 |
| 20-515-315 | PREC.3 CONT. ED. | 3,000 | 3,000 | - | 3,000 |
| 20-515-350 | MAINT. & SUPPLIES | 1,000 | 1,000 | - | 1,000 |
| 20-515-400 | FUEL - PREC. #3 | 10,300 | 10,300 | 1,895 | 8,405 |
| | PRECINCT #-4 | <u>15,300</u> | <u>15,300</u> | <u>1,895</u> | <u>13,405</u> |
| 520 | PRECINCT #-4 | | | | |
| === | ===== | | | | |
| 20-520-110 | PART/TIME HELP | - | - | - | - |
| 20-520-200 | FICA EXPENSE | - | - | - | - |
| 20-520-310 | CAPITAL OUTLAY | 1,000 | 1,000 | - | 1,000 |
| 20-520-315 | PREC.4 CONT. ED. | 3,000 | 3,000 | 1,698 | 1,302 |
| 20-520-350 | MAINT. & SUPPLIES | 1,000 | 1,000 | 220 | 780 |
| 20-520-370 | UTILITIES | - | - | - | - |
| 20-515-400 | FUEL - PREC. #4 | 10,300 | 10,300 | 5,308 | 4,992 |
| | PRECINCT #-4 | <u>15,300</u> | <u>15,300</u> | <u>7,226</u> | <u>8,074</u> |
| 540 | NON-DEPARTMENTAL | | | | |
| === | ===== | | | | |
| 20-540-310 | CAPITAL OUTLAY - NEW EQUIPMENT | 50,000 | 50,000 | - | 50,000 |
| 20-540-600 | R & B SUPPLIES | 28,543 | 28,543 | 20,005 | 8,538 |
| 20-540-601 | WATER SHED REPAIRS | 7,000 | 7,000 | - | 7,000 |
| 20-540-603 | HEAVY EQUIPMENT | 125,634 | 125,634 | - | 125,634 |
| 20-540-702 | UNEMPLOYMENT | 3,000 | 3,000 | 1,949 | 1,051 |
| | NON-DEPARTMENTAL | <u>214,177</u> | <u>214,177</u> | <u>21,954</u> | <u>192,223</u> |
| | ROAD & BRIDGE FUND | | | | |
| | INCOME TOTALS | 768,098 | 768,098 | 892,506 | 124,408 |
| | EXPENSE TOTALS | <u>708,099</u> | <u>708,099</u> | <u>392,499</u> | <u>315,600</u> |
| | INCOME AND EXPENSE BEFORE: | 59,999 | 59,999 | 500,007 | 440,008 |

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2020

| | ORIGINAL BUDGET | AMENDED BUDGET | MODIFIED CASH BASIS ACTUAL | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
|--|--------------------|-------------------|----------------------------------|--|
| 20-540-302 SAVINGS REIMBURSEMENT TRANSFER | (60,000) | (60,000) | (60,000) | - |
| 20-540-302 TRANSFER OUT | - | - | - | - |
| | <u>(1)</u> | <u>(1)</u> | <u>440,007</u> | <u>440,008</u> |
| | | | | |
| 300 NUTRITION CENTER REVENUE -45 | | | | |
| ===== ===== | | | | |
| 45-300-110 CONTRACT INCOME - TITLE III RGCOG | 140,000 | 140,000 | 145,098 | 5,098 |
| 45-300-111 TDA GRANT INCOME | - | - | - | - |
| 45-300-115 COUNTY MATCHING NUT. CENTER | - | - | - | - |
| 45-300-120 PROGRAM INCOME - DOOR | 150 | 150 | - | (150) |
| 45-300-130 PROGRAM INCOME - DELIVERY | 100 | 100 | - | (100) |
| 45-300-140 CENTER RENTAL | 200 | 200 | 1,300 | 1,100 |
| 45-300-210 DONATIONS | 200 | 200 | 472 | 272 |
| 45-300-500 RGCPG REIMBURSEMENT | - | - | 377 | 377 |
| 45-300-901 TRANSFER FROM GENERAL FUND | - | - | - | - |
| NUTRITION CENTER REVENUE -45 | <u>140,650</u> | <u>140,650</u> | <u>147,247</u> | <u>6,597</u> |
| | | | | |
| 550 NUTRITION CENTER EXPENSES -45 | | | | |
| ===== ===== | | | | |
| 45-550-105 SALARY - N/C DIRECTOR | 33,432 | 33,432 | 32,152 | 1,280 |
| 45-550-106 SALARY-PART-TIME HELP A | 22,699 | 22,699 | 28,619 | (5,920) |
| 45-550-107 SALARY-PART-TIME HELP B | 22,699 | 22,699 | 24,165 | (1,466) |
| 45-550-108 SALARY-PART-TIME HELP C | 22,699 | 22,699 | 26,167 | (3,468) |
| 45-550-109 SALARY-PART-TIME HELP D | 22,699 | 22,699 | 17,217 | 5,482 |
| 45-550-110 SALARY-PART-TIME HELP E | 19,001 | 19,001 | 18,652 | 349 |
| 45-550-200 FICA EXPENSE | 10,957 | 10,957 | 11,137 | (180) |
| 45-550-205 TCDRS EXPENSE | 10,026 | 10,026 | 11,186 | (1,160) |
| 45-550-215 MEDICAL INSURANCE EXPENSE | 7,699 | 7,699 | 7,176 | 523 |
| 45-550-300 TELEPHONE EXPENSE | 2,500 | 2,500 | 1,126 | 1,374 |
| 45-550-305 POSTAGE | 100 | 100 | - | 100 |
| 45-550-310 CAPITAL OUTLAY | 500 | 500 | - | 500 |
| 45-550-315 CONT. EDUCATION - N/C | 350 | 350 | 125 | 225 |
| 45-550-350 N/C SUPPLIES | 17,000 | 17,000 | 18,245 | (1,245) |
| 45-550-355 REPAIRS & REPLACEMENTS | 1,900 | 1,900 | 881 | 1,019 |
| 45-550-370 UTILITIES EXPENSE | 12,000 | 12,000 | 12,898 | (898) |
| 45-550-380 FOOD EXPENSE | 80,500 | 80,500 | 103,144 | (22,644) |
| 45-550-400 FUEL/AUTO EXPENSE | 3,217 | 3,217 | 1,517 | 1,700 |
| 45-550-702 UNEMPLOYMENT EXPENSE | 500 | 500 | 317 | 183 |
| 45-550-703 Promo/Decorations | - | - | 145 | (145) |
| 45-550-704 UNIFORMS | 3,000 | 3,000 | 2,801 | 199 |
| 45-550-705 N/C REIMBURSEMENT | - | - | 740 | (740) |
| NUTRITION CENTER EXPENSES -45 | <u>293,478</u> | <u>293,478</u> | <u>318,410</u> | <u>(24,932)</u> |
| | | | | |
| INCOME TOTALS | 140,650 | 140,650 | 147,247 | 6,597 |
| EXPENSE TOTALS | <u>293,478</u> | <u>293,478</u> | <u>318,410</u> | <u>(24,932)</u> |
| INCOME AND EXPENSE BEFORE: | (152,828) | (152,828) | (171,163) | (18,335) |
| 45-300-500 TRANSFER TO DEBT SERVICE FUND | - | - | - | - |
| 45-300-901 TRANSFERS OTHER | - | - | - | - |
| 45-300-115 TRANSFERS FROM GENERAL FUND | 152,829 | 152,829 | 187,341 | 34,512 |
| INCOME OVER (UNDER) EXPENSES | <u>1</u> | <u>1</u> | <u>16,178</u> | <u>16,177</u> |

REQUIRED SUPPLEMENTARY INFORMATION

Employee Retirement Plan Supplementary Schedules

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

| | Year Ended December 31 | | | | | | | | | |
|--|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|------------|------------|------------|
| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| Total Pension Liability | | | | | | | | | | |
| Service Cost | \$322,592 | \$269,241 | \$241,240 | \$229,426 | \$198,912 | \$194,054 | N/A | N/A | N/A | N/A |
| Interest on Total Pension Liability | 730,111 | 670,031 | 612,433 | 577,953 | 535,817 | 499,911 | N/A | N/A | N/A | N/A |
| Effect of Plan Changes | 17,977 | - | - | - | (42,069) | - | N/A | N/A | N/A | N/A |
| Effect of Assumption Changes or Inputs | - | - | 90,984 | - | 80,408 | - | N/A | N/A | N/A | N/A |
| Effect of Economic/Demographic (gains) or losses | 224,359 | 66,556 | 60,140 | (212,347) | 35,830 | 29,830 | N/A | N/A | N/A | N/A |
| Benefit Payments/Refunds of Contributions | <u>(301,835)</u> | <u>(332,467)</u> | <u>(311,367)</u> | <u>(285,378)</u> | <u>(284,364)</u> | <u>(318,369)</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Net Change in Total Pension Liability | 993,204 | 673,361 | 693,430 | 309,654 | 524,534 | 405,426 | N/A | N/A | N/A | N/A |
| Total Pension Liability, Beginning | <u>\$8,839,099</u> | <u>\$8,165,738</u> | <u>\$7,472,308</u> | <u>7,162,654</u> | <u>6,638,120</u> | <u>6,232,694</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Total Pension Liability, Ending (a) | <u>\$9,832,303</u> | <u>\$8,839,099</u> | <u>\$8,165,738</u> | <u>\$7,472,308</u> | <u>\$7,162,654</u> | <u>\$6,638,120</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Fiduciary Net Position | | | | | | | | | | |
| Employer Contributions | \$252,635 | \$178,769 | \$152,119 | \$140,089 | \$128,023 | \$116,937 | N/A | N/A | N/A | N/A |
| Member Contributions | 252,635 | 178,769 | 152,119 | 140,089 | 128,023 | 115,936 | N/A | N/A | N/A | N/A |
| Investment Income Net of Investment Expenses | 1,324,650 | (152,483) | 1,045,967 | 505,496 | (37,401) | 441,378 | N/A | N/A | N/A | N/A |
| Benefit Payments/Refunds of Contributions | (301,835) | (332,467) | (311,367) | (285,378) | (284,364) | (318,369) | N/A | N/A | N/A | N/A |
| Administrative Expenses | (7,313) | (6,480) | (5,453) | (5,495) | (4,936) | (5,167) | N/A | N/A | N/A | N/A |
| Other | <u>8,303</u> | <u>1,571</u> | <u>(147)</u> | <u>(167,049)</u> | <u>16,108</u> | <u>17,698</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Net Change in Fiduciary Net Position | \$1,529,075 | (\$132,321) | \$1,033,238 | \$327,752 | (\$54,547) | \$368,413 | N/A | N/A | N/A | N/A |
| Fiduciary Net Position, Beginning | <u>\$8,067,576</u> | <u>\$8,199,897</u> | <u>\$7,166,659</u> | <u>6,838,907</u> | <u>6,893,454</u> | <u>6,525,041</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Fiduciary Net Position, Ending (b) | <u>\$9,596,651</u> | <u>\$8,067,576</u> | <u>\$8,199,897</u> | <u>\$7,166,659</u> | <u>\$6,838,907</u> | <u>\$6,893,454</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Net Pension Liability / (Asset), Ending = (a) - (b) | <u>\$235,652</u> | <u>\$771,523</u> | <u>(\$34,159)</u> | <u>\$305,649</u> | <u>\$323,747</u> | <u>(\$255,334)</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| Fiduciary Net Position as a % of Total Pension Liability | 97.60% | 91.27% | 100.42% | 95.91% | 95.48% | 103.85% | N/A | N/A | N/A | N/A |
| Pensionable Covered Payroll | \$3,609,074 | \$2,553,836 | \$2,173,125 | \$2,001,268 | \$1,828,903 | \$1,656,221 | N/A | N/A | N/A | N/A |
| Net Pension Liability as a % of Covered Payroll | 6.53% | 30.21% | -1.57% | 15.27% | 17.70% | -15.42% | N/A | N/A | N/A | N/A |

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

CULBERSON COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS

| Year Ending December 31 | Actuarially Determined Contribution (1) | Actual Employer Contribution (1) | Contribution Deficiency (Excess) | Pensionable Covered Payroll (2) | Actual Contribution as a % of Covered Payroll |
|----------------------------|---|-------------------------------------|--|---------------------------------------|--|
| 2010 | 106,292 | 112,564 | (6,272) | 1,608,053 | 7.0% |
| 2011 | 101,262 | 111,629 | (10,367) | 1,594,678 | 7.0% |
| 2012 | 104,051 | 109,199 | (5,148) | 1,559,992 | 7.0% |
| 2013 | 115,446 | 115,446 | - | 1,629,843 | 7.1% |
| 2014 | 116,929 | 116,937 | (8) | 1,656,221 | 7.1% |
| 2015 | 124,731 | 128,023 | (3,292) | 1,828,903 | 7.0% |
| 2016 | 129,482 | 140,089 | (10,607) | 2,001,268 | 7.0% |
| 2017 | 140,819 | 152,119 | (11,300) | 2,173,125 | 7.0% |
| 2018 | 164,722 | 178,769 | (14,047) | 2,553,836 | 7.0% |
| 2019 | 245,417 | 252,635 | (7,218) | 3,609,074 | 7.0% |

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

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

Notes to Schedule

Valuation Date: December 31, 2019

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

Methods and assumptions used to determine contribution rates:

| | |
|-------------------------------|--|
| Actuarial cost method | Entry Age |
| Amortization method | Level percentage of payroll, closed |
| Remaining amortization period | 15.9 years (based on contribution rate calculated in 12/31/18 valuation) |

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

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

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

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

| | |
|--|---|
| Change in Plan Provisions Reflected in the Schedule of Employer Contributions* | 2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 and 2019 : No changes in plan provisions were reflected in the Schedule. |
|--|---|

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

GENERAL FUND
Combining Schedules

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
AS OF SEPTEMBER 30, 2020

| | <u>General</u> <u>Government</u> | <u>Roads &</u> <u>Bridges</u> | <u>Contingency</u> <u>Fund 91</u> | <u>Tax</u> <u>Claims</u> | <u>Criminal</u> <u>Justice</u> | <u>Combined</u> |
|--|-------------------------------------|--------------------------------------|--------------------------------------|-----------------------------|-----------------------------------|---------------------|
| ASSETS | | | | | | |
| Cash - Checking | \$ 846,515 | \$ 2,365,947 | \$ - | \$ 5,237 | \$ 450,008 | \$ 3,667,707 |
| Cash - Payroll Clearing | 7,932 | - | - | - | - | 7,932 |
| Cash - Checking Clerk | 154,856 | - | - | - | - | 154,856 |
| Cash - Checking Tax Assessor | 78,168 | - | - | - | - | 78,168 |
| Cash - JP Accounts | 43,847 | - | - | - | - | 43,847 |
| Cash - Savings | - | - | 3,701,771 | - | - | 3,701,771 |
| Certificates of Deposit | 583,357 | - | - | - | - | 583,357 |
| Postage Inventory and Other | 7,205 | - | - | - | - | 7,205 |
| Due from (to) Other Funds | <u>212,862</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>212,862</u> |
| Total Assets | <u>1,934,742</u> | <u>2,365,947</u> | <u>3,701,771</u> | <u>5,237</u> | <u>450,008</u> | <u>8,457,705</u> |
| LIABILITIES | | | | | | |
| Other Liabilities | 489 | - | - | - | - | 489 |
| Deferred Revenue | - | - | - | - | - | - |
| Due to Others | 128,785 | - | - | - | 66,923 | 195,708 |
| Due to Other Funds | <u>82,051</u> | <u>(82,051)</u> | <u>-</u> | <u>-</u> | <u>52,292</u> | <u>52,292</u> |
| Total Liabilities | <u>211,325</u> | <u>(82,051)</u> | <u>-</u> | <u>-</u> | <u>119,215</u> | <u>248,489</u> |
| FUND EQUITY (DEFICIT) | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - |
| Committed | - | 2,447,998 | - | - | - | 2,447,998 |
| Assigned | - | - | - | 5,237 | - | 5,237 |
| Unassigned | <u>1,723,417</u> | <u>-</u> | <u>3,701,771</u> | <u>-</u> | <u>330,793</u> | <u>5,755,981</u> |
| Total Fund Equity (Deficit) | <u>1,723,417</u> | <u>2,447,998</u> | <u>3,701,771</u> | <u>5,237</u> | <u>330,793</u> | <u>8,209,216</u> |
| Total Liabilities and Fund Equity | <u>\$ 1,934,742</u> | <u>\$ 2,365,947</u> | <u>\$ 3,701,771</u> | <u>\$ 5,237</u> | <u>\$ 450,008</u> | <u>\$ 8,457,705</u> |

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2020

| | GENERAL GOVERNMENT | ROAD & BRIDGE | CONTINGENCY FUND 91 | TAX CLAIMS FUND 41 | CRIMINAL JUSTICE | COMBINED |
|---|-----------------------|---------------------|------------------------|-----------------------|---------------------|---------------------|
| REVENUE | | | | | | |
| 10-300-100 CURRENT TAXES | \$ 4,058,975 | \$ 661,557 | \$ - | \$ - | \$ - | \$ 4,720,532 |
| 10-300-110 DELINQUENT TAXES | 129,431 | 15,433 | - | - | - | 144,864 |
| 10-300-111 VEHICLE INVENTORY TAX | - | - | - | - | - | - |
| 10-300-120 FEES OF OFFICE-CLERK | 76,407 | - | - | - | - | 76,407 |
| 10-300-121 FEES OF OFFICE-TAX OFFICE | 4,861 | - | - | - | - | 4,861 |
| 10-300-122 VAN HORN CEMETARY PAY OUT FEES | - | - | - | - | - | - |
| 91-300-140 INTEREST ON SAVINGS | - | - | 5,736 | - | - | 5,736 |
| 10-300-141 REIMBURSEMENTS | 121,838 | - | - | - | - | 121,838 |
| 10-300-143 LEASE PAYMENT- AIRPORT LAND | 600 | - | - | - | - | 600 |
| 10-300-142 QRTERLY REIMB. JUROR PAYMENTS | 1,472 | - | - | - | - | 1,472 |
| 10-300-145 H&HS OFF RENT | 13,618 | - | - | - | - | 13,618 |
| 10-300-162 MIXED BEVERAGE TAX ALLOCATION | 9,284 | - | - | - | - | 9,284 |
| 10-300-165 HOT CHECK FEE | 30 | - | - | - | - | 30 |
| 10-300-170 MOTOR VEHICLE REGISTRATIO | 7,621 | 121,858 | - | - | - | 129,479 |
| 10-300-175 J. P. COURT | 433,883 | - | - | - | - | 433,883 |
| 10-300-180 INTEREST REVENUE | 11,398 | - | - | 25 | - | 11,423 |
| 10-300-190 IN LIEU OF TAXES- (PILT) PROGRAM | - | - | - | - | - | - |
| 10-300-191 IN LIEU OF TAXES | - | - | - | - | - | - |
| 10-300-200 STATE SALARY SUPPLEMENT | 29,808 | - | - | - | - | 29,808 |
| 10-300-202 LEOSE FUND/ CONSTABLE | 483 | - | - | - | - | 483 |
| 10-300-205 J.P. COURT SECURITY FEE | 2,420 | - | - | - | - | 2,420 |
| 10-300-206 COURTHOUSE SECURITY FEE | 7,692 | - | - | - | - | 7,692 |
| 10-300-207 LAW LIBRARY REVENUE | 210 | - | - | - | - | 210 |
| 10-300-208 COUNTY FINES/CLERK | 31,329 | - | - | - | - | 31,329 |
| 10-300-214 RESTITUTION FEES | 1,438 | - | - | - | - | 1,438 |
| 10-300-215 OMNI FEE - COUNTY REVENUE | 3,750 | - | - | - | - | 3,750 |
| 10-300-220 WORKERS COMP REIMBURSEMENT | - | - | - | - | - | - |
| 10-300-225 BOND FORFEITURE FEES | 1,110 | - | - | - | - | 1,110 |
| 20-300-160 UTILITIES PERMITS | 1,100 | - | - | - | - | 1,100 |
| 10-300-224 INDIGENT FORMULA GRANT | 16,456 | - | - | - | - | 16,456 |
| 10-300-331 CD REVENUE | 4,671 | - | - | - | - | 4,671 |
| 10-300-333 JAIL-PAY PHONE REVENUE | 1,965 | - | - | - | - | 1,965 |
| 10-300-334 VENDING MACHINES REVENUE | - | - | - | - | - | - |
| 10-300-335 PILT PROGRAM REVENUE | 169,528 | - | - | - | - | 169,528 |
| 10-300-336 STATE EXCESS CONTRIBUTIONS | - | - | - | - | - | - |
| 10-300-338 FAX/COPIES REVENUE - CO.JUDGE | - | - | - | - | - | - |
| 10-300-339 FEES OF OFFICE - SHERIFF | 1,404 | - | - | - | - | 1,404 |
| 10-300-340 CONSTABLE CIVIL PORCESS FEES | - | - | - | - | - | - |
| 10-300-341 INSURANCE CLAIM FUNDS | - | - | - | - | - | - |
| 10-300-342 UMEMPLOYMENT COMPENSATION | - | - | - | - | - | - |
| 10-300-346 UNBUDGETED REVENUE | 139 | - | - | - | - | 139 |
| 10-300-510 SALES TAX COMMISSION REVENUE | - | - | - | - | - | - |
| 10-300-515 AWOS GRANT REVENUE | 125,549 | - | - | - | - | 125,549 |
| 10-300-517 OIL COMPANY DONATION | 15,000 | - | - | - | - | 15,000 |
| 10-300-518 U.S. DISTRICT COURT RESTITUTION | - | - | - | - | - | - |
| 10-300-xxx CAPITAL IMPROVEMENTS CONTRIBUTION | - | - | - | - | - | - |
| 20-300-190 LATERAL ROAD - STATE COMP | - | 93,658 | - | - | - | 93,658 |
| 35-300-300 CRIMINAL JUSTICE REVENUE | - | - | - | - | 45,428 | 45,428 |
| TOTAL REVENUE | 5,283,470 | 892,506 | 5,736 | 25 | 45,428 | 6,227,165 |
| EXPENDITURES | | | | | | |
| General government | \$ 1,833,311 | \$ - | \$ - | \$ - | \$ - | \$ 1,833,311 |
| Justice System | 704,962 | - | - | - | - | 704,962 |
| Public Safety | 1,215,169 | - | - | - | - | 1,215,169 |
| Corrections and Rehabilitation | 352,436 | - | - | - | - | 352,436 |
| Health and Human Services | 201,280 | - | - | - | - | 201,280 |
| Community and Economic Development | 120,105 | - | - | - | - | 120,105 |
| Infrastructure and Environmental Services | 376,942 | 392,499 | - | - | - | 769,441 |
| Total Expenditures | 4,804,205 | 392,499 | - | - | - | 5,196,704 |
| Revenue Over (Under) Expenditures | 479,265 | 500,007 | 5,736 | 25 | 45,428 | 1,030,461 |
| Other Source and Uses: | | | | | | |
| LOAN PROCEEDS | 93,602 | - | - | - | - | 93,602 |
| TRANSFERS IN (OUT) | (187,341) | - | - | - | - | (187,341) |
| TRANSFERS IN (OUT) | - | (60,000) | 60,000 | - | - | - |
| | (93,739) | (60,000) | 60,000 | - | - | (93,739) |
| Revenue and Other Sources Over (Under) Expenditures and Other (Uses) | 385,526 | 440,007 | 65,736 | 25 | 45,428 | 936,722 |
| Fund Balance Beginning of Year | 1,337,891 | 2,007,991 | 3,636,035 | 5,212 | 285,365 | 7,272,494 |
| Fund Balance End of Year | \$ 1,723,417 | \$ 2,447,998 | \$ 3,701,771 | \$ 5,237 | \$ 330,793 | \$ 8,209,216 |

Special Revenue Funds

Combining Schedules

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2020

| | HOT CHECK FUND - 30 | JAG ARRA Fund 43 | SENIOR NUTRITION FUND - 45 | LAW ENFORCEMENT FUND-47 | AIRPORT IMPROV. FUND - 48 | CONSTABLE PCT#2 Fund -49 | RECORDS PRESERVATION FUND - 50 | RECORDS PRESERVATION FUND - 60 | CHILD WELFARE BRD FUND - 61 | HOMELAND SECURITY FUND 77 | BORDER COLONIA FUND 80 |
|---|------------------------------------|---------------------------------|---|--|--|---|---|---|--|--|---------------------------------------|
| ASSETS | | | | | | | | | | | |
| Cash in Bank | \$ - | \$ 128 | \$ 23,281 | \$ 3,440 | \$ 13,304 | \$ 3,036 | \$ 24,569 | \$ 25,959 | \$ 6,814 | \$ 1 | \$ 4,018 |
| Pooled Cash Deficit | (929) | - | - | - | - | - | - | - | - | - | - |
| Payroll Clearing | - | - | - | - | - | - | - | - | - | - | - |
| Postage Inventory and Other | - | - | (303) | - | - | - | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | (929) | 128 | 22,978 | 3,440 | 13,304 | 3,036 | 24,569 | 25,959 | 6,814 | 1 | 4,018 |
| LIABILITIES | | | | | | | | | | | |
| Due to Others | - | - | - | - | - | - | - | - | - | - | - |
| Due to Other Funds | 4,555 | - | 138,077 | - | - | - | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total Liabilities | 4,555 | - | 138,077 | - | - | - | - | - | - | - | - |
| FUND BALANCE | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | - | 128 | - | 3,440 | - | 3,036 | 24,569 | 25,959 | 6,814 | 1 | 4,018 |
| Committed | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | 13,304 | - | - | - | - | - | - |
| Unassigned | (5,484) | - | (115,099) | - | - | - | - | - | - | - | - |
| Total Fund Balance | (5,484) | 128 | (115,099) | 3,440 | 13,304 | 3,036 | 24,569 | 25,959 | 6,814 | 1 | 4,018 |
| Total Liabilities and Fund Balance | \$ (929) | \$ 128 | \$ 22,978 | \$ 3,440 | \$ 13,304 | \$ 3,036 | \$ 24,569 | \$ 25,959 | \$ 6,814 | \$ 1 | \$ 4,018 |

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2020

| | LINEBACKER FEDERAL FUND 81 | INDIGENT DEFENSE FUND 83 | JUSTICE TEC FUND FUND 84 | GRANT TBSC FUND 85 | CDBG GRANT FUND 86 | ARCHIVE FUND 87 | COMMISSARY FUND 88 | LINEBACKER FUND 89 | ARCHIVE FUND 90 | JAG FUND 90 | TOTAL COMBINED |
|---|----------------------------------|--------------------------------|--------------------------------|--------------------------|--------------------------|--------------------|-----------------------|-----------------------|--------------------|---------------------|---------------------|
| ASSETS | | | | | | | | | | | |
| Cash in Bank | \$ 1 | \$ 879,513 | \$ 20,824 | \$ 1,240 | \$ 1,723 | \$ 93,581 | \$ 372 | \$ 1 | \$ 2,220 | \$ - | \$ 1,104,025 |
| Pooled Cash Deficit | - | (1,261,099) | - | (1,240) | - | (96,809) | - | (251,506) | - | (134,503) | (1,746,086) |
| Payroll Clearing | - | - | - | - | - | - | - | - | - | - | - |
| Postage Inventory and Other | - | - | - | - | - | - | - | - | - | - | (303) |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - | - |
| Total Assets | 1 | (381,586) | 20,824 | - | 1,723 | (3,228) | 372 | (251,505) | 2,220 | (134,503) | (642,364) |
| LIABILITIES | | | | | | | | | | | |
| Due to Others | - | - | - | - | - | - | 15 | - | - | - | 15 |
| Due to Other Funds | - | - | - | - | - | - | - | - | - | - | 142,632 |
| Deferred Revenue | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | 395 | - | 464 | 859 |
| Total Liabilities | - | - | - | - | - | - | 15 | 395 | - | 464 | 143,506 |
| FUND BALANCE | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 1 | - | 20,824 | - | 1,723 | 93,581 | 357 | - | 2,220 | - | 186,671 |
| Committed | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | 13,304 |
| Unassigned | - | (381,586) | - | - | - | (96,809) | - | (251,900) | - | (134,967) | (985,845) |
| Total Fund Balance | 1 | (381,586) | 20,824 | - | 1,723 | (3,228) | 357 | (251,900) | 2,220 | (134,967) | (785,870) |
| Total Liabilities and Fund Balance | \$ 1 | \$ (381,586) | \$ 20,824 | \$ - | \$ 1,723 | \$ (3,228) | \$ 372 | \$ (251,505) | \$ 2,220 | \$ (134,503) | \$ (642,364) |

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2020

| | HOT CHECK FUND - 30 | JAG ARRA Fund 43 | SENIOR NUTRITION FUND - 45 | LAW ENFORCEMENT FUND-47 | AIRPORT IMPROV. FUND - 48 | CONSTABLE PCT#2 Fund -49 | RECORDS PRESERVATION FUND - 50 |
|--|---------------------------|------------------------|----------------------------------|-------------------------------|---------------------------------|--------------------------------|--------------------------------------|
| REVENUE | | | | | | | |
| Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fees | - | - | 145,098 | - | - | 685 | 6,591 |
| Intergovernmental | - | - | - | - | 607,248 | - | - |
| Seizures | - | - | - | - | - | - | - |
| Contributions | - | - | 472 | - | - | - | - |
| Miscellaneous Revenue | - | - | - | - | - | - | - |
| Rent | - | - | 1,300 | - | 200 | - | - |
| Interest | - | - | - | 17 | 96 | - | 2,130 |
| Other | - | - | 377 | - | - | - | - |
| Total Revenue | - | - | 147,247 | 17 | 607,544 | 685 | 8,721 |
| EXPENDITURES | | | | | | | |
| Federal/State: | | | | | | | |
| Administration | - | - | - | - | - | - | - |
| Engineering/Consulting | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - |
| Local: | | | | | | | |
| Salary and Benefits | - | - | 176,471 | - | - | - | - |
| Law Enforcement Expenses | - | - | - | - | - | - | - |
| Records Management | - | - | - | - | - | - | 4,000 |
| Juvenile Probation | - | - | - | - | - | - | - |
| Senior Nutrition Services | - | - | 141,939 | - | - | - | - |
| Operating Costs/Supplies | - | - | - | - | - | - | - |
| Technology Expenses | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - |
| Miscellaneous Expense | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 616,018 | - | - |
| Total Expenditures | - | - | 318,410 | - | 616,018 | - | 4,000 |
| Revenue Over (Under) Expenditures | - | - | (171,163) | 17 | (8,474) | 685 | 4,721 |
| Transfer from (to) Other Funds | - | - | - | - | - | - | - |
| Transfer from (to) Other Funds | - | - | 187,341 | - | - | - | - |
| Revenue Over (Under) Expenditures and Transfers | - | - | 16,178 | 17 | (8,474) | 685 | 4,721 |
| Fund Balance Beginning of Year | (5,484) | 128 | (131,277) | 3,423 | 21,778 | 2,351 | 19,848 |
| Fund Balance End of Year | \$ (5,484) | \$ 128 | \$ (115,099) | \$ 3,440 | \$ 13,304 | \$ 3,036 | \$ 24,569 |
| Expenditures grouped by function: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,000 |
| Justice System | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - |
| Corrections and Rehabilitation | - | - | - | - | - | - | - |
| Health and Human Services | - | - | 318,410 | - | - | - | - |
| Community and Economic Development | - | - | - | - | - | - | - |
| Infrastructure and Environmental Services | - | - | - | - | 616,018 | - | - |
| Total Expenditures by Function | \$ - | \$ - | \$ 318,410 | \$ - | \$ 616,018 | \$ - | \$ 4,000 |

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2020

| | RECORDS PRESERVATION FUND - 60 | CHILD WELFARE BRD FUND - 61 | HOMELAND SECURITY FUND 77 | BORDER COLONIA FUND 80 | LINEBACKER FEDERAL FUND 81 | INDIGENT DEFENSE FUND 83 | JUSTICE TEC FUND FUND 84 | GRANT TBSC FUND 85 |
|--|---|--|--|---------------------------------------|---|---|---|-----------------------------------|
| REVENUE | | | | | | | | |
| Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 130,116 | \$ - | \$ - |
| Fees | 1,127 | 1,000 | - | - | - | - | 5,837 | - |
| Intergovernmental | - | - | - | - | - | 158,331 | - | - |
| Seizures | - | - | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - | - | - |
| Miscellaneous Revenue | - | - | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - | - | - |
| Interest | 121 | - | - | - | - | - | 4,052 | - |
| Other | - | - | - | - | - | - | - | - |
| Total Revenue | 1,248 | 1,000 | - | - | - | 288,447 | 9,889 | - |
| EXPENDITURES | | | | | | | | |
| Federal/State: | | | | | | | | |
| Administration | - | - | - | - | - | - | - | - |
| Engineering/Consulting | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Local: | | | | | | | | |
| Salary and Benefits | - | - | - | - | - | 478,514 | - | - |
| Law Enforcement Expenses | - | - | - | - | - | - | - | - |
| Records Management | - | - | - | - | - | - | - | - |
| Juvenile Probation | - | - | - | - | - | - | - | - |
| Senior Nutrition Services | - | - | - | - | - | - | - | - |
| Operating Costs/Supplies | - | - | - | - | - | 56,294 | - | - |
| Technology Expenses | - | - | - | - | - | - | 24,694 | - |
| Training | - | - | - | - | - | - | - | - |
| Miscellaneous Expense | - | 300 | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | - | 300 | - | - | - | 534,808 | 24,694 | - |
| Revenue Over (Under) Expenditures | 1,248 | 700 | - | - | - | (246,361) | (14,805) | - |
| Transfer from (to) Other Funds | - | - | - | - | - | - | - | - |
| Transfer from (to) Other Funds | - | - | - | - | - | - | - | - |
| Revenue Over (Under) Expenditures and Transfers | 1,248 | 700 | - | - | - | (246,361) | (14,805) | - |
| Fund Balance Beginning of Year | 24,711 | 6,114 | 1 | 4,018 | 1 | (135,225) | 35,629 | - |
| Fund Balance End of Year | \$ 25,959 | \$ 6,814 | \$ 1 | \$ 4,018 | \$ 1 | \$ (381,586) | \$ 20,824 | \$ - |
| Expenditures grouped by function: | | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Justice System | - | - | - | - | - | 534,808 | 24,694 | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Corrections and Rehabilitation | - | - | - | - | - | - | - | - |
| Health and Human Services | - | 300 | - | - | - | - | - | - |
| Community and Economic Development | - | - | - | - | - | - | - | - |
| Infrastructure and Environmental Services | - | - | - | - | - | - | - | - |
| Total Expenditures by Function | \$ - | \$ 300 | \$ - | \$ - | \$ - | \$ 534,808 | \$ 24,694 | \$ - |

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2020

| | CDBG GRANT FUND 86 | ARCHIVE FUND 87 | LINE- BACKER FUND 87 | COMMIS- SARY FUND 88 | LINE- BACKER FUND 89 | ARCHIVE FUND 90 | JAG FUND 90 | TOTAL COMBINED |
|--|--------------------------|--------------------|----------------------------|----------------------------|----------------------------|--------------------|---------------------|---------------------|
| <u>REVENUE</u> | | | | | | | | |
| Grants | \$ 6,600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 136,716 |
| Fees | - | 12,350 | - | - | - | 270 | - | 172,958 |
| Intergovernmental | - | - | - | - | - | - | - | 765,579 |
| Seizures | - | - | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - | - | 472 |
| Miscellaneous Revenue | - | - | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - | - | 1,500 |
| Interest | - | - | - | - | - | - | - | 6,416 |
| Other | - | - | - | - | - | - | - | 377 |
| Total Revenue | <u>6,600</u> | <u>12,350</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>270</u> | <u>-</u> | <u>1,084,018</u> |
| <u>EXPENDITURES</u> | | | | | | | | |
| Federal/State: | | | | | | | | |
| Administration | 6,600 | - | - | - | - | - | - | 6,600 |
| Engineering/Consulting | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Local: | | | | | | | | |
| Salary and Benefits | - | - | - | - | - | - | - | 654,985 |
| Law Enforcement Expenses | - | - | - | - | - | - | - | - |
| Records Management | - | - | - | - | - | - | - | 4,000 |
| Juvenile Probation | - | - | - | - | - | - | - | - |
| Senior Nutrition Services | - | - | - | - | - | - | - | 141,939 |
| Operating Costs/Supplies | - | - | - | - | - | - | - | 56,294 |
| Technology Expenses | - | - | - | - | - | - | - | 24,694 |
| Training | - | - | - | - | - | - | - | - |
| Miscellaneous Expense | - | - | - | - | - | - | - | 300 |
| Capital Outlay | - | - | - | - | - | - | - | 616,018 |
| Total Expenditures | <u>6,600</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,504,830</u> |
| Revenue Over (Under) Expenditures | - | 12,350 | - | - | - | 270 | - | (420,812) |
| Transfer from (to) Other Funds | - | - | - | - | - | - | - | - |
| Transfer from (to) Other Funds | - | - | - | - | - | - | - | 187,341 |
| Revenue Over (Under) Expenditures and Transfers | - | 12,350 | - | - | - | 270 | - | (233,471) |
| Fund Balance Beginning of Year | <u>1,723</u> | <u>81,231</u> | <u>(96,809)</u> | <u>357</u> | <u>(251,900)</u> | <u>1,950</u> | <u>(134,967)</u> | <u>(552,399)</u> |
| Fund Balance End of Year | <u>\$ 1,723</u> | <u>\$ 93,581</u> | <u>\$ (96,809)</u> | <u>\$ 357</u> | <u>\$ (251,900)</u> | <u>\$ 2,220</u> | <u>\$ (134,967)</u> | <u>\$ (785,870)</u> |
| Expenditures grouped by function: | | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,000 |
| Justice System | - | - | - | - | - | - | - | 559,502 |
| Public Safety | - | - | - | - | - | - | - | - |
| Corrections and Rehabilitation | - | - | - | - | - | - | - | - |
| Health and Human Services | - | - | - | - | - | - | - | 318,710 |
| Community and Economic Development | 6,600 | - | - | - | - | - | - | 6,600 |
| Infrastructure and Environmental Services | - | - | - | - | - | - | - | 616,018 |
| Total Expenditures by Function | <u>\$ 6,600</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,504,830</u> |

Texas Department of Agriculture

Contract Schedule

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE
 YEAR ENDED SEPTEMBER 30, 2020

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

COMMUNITY DEVELOPMENT BLOCK GRANT
 FOOD PANTRY FACILITIES IMPROVEMENTS
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 713119
 CONTRACT PERIOD: 11/1/18 TO 10/31/20

| | FEDERAL/STATE | | | | | | |
|---|----------------|----------------|----------------|-----------------|-------------|--------------|----------------|
| | <u>REVENUE</u> | BUDGET | PRIOR YEARS | CURRENT YEAR | LOCAL | TOTAL | VARIANCE |
| Federal/State | | \$ 275,000 | \$ - | \$ 6,600 | \$ - | \$ 6,600 | \$ 268,400 |
| State: | | - | - | - | - | - | - |
| Local: | | <u>13,750</u> | - | - | - | - | - |
| Total Revenue | | <u>288,750</u> | <u>-</u> | <u>6,600</u> | <u>-</u> | <u>6,600</u> | <u>268,400</u> |
| <u>EXPENDITURES</u> | | | | | | | |
| Federal/State: | | | | | | | |
| Administration | | 13,750 | - | 6,600 | - | 6,600 | 7,150 |
| Architectural and Engineering | | 36,000 | - | - | - | - | 36,000 |
| Facilities - Construction | | 225,250 | - | - | - | - | 225,250 |
| Local: | | | | | | | |
| Engineering/Architectural Services | | - | - | - | - | - | - |
| Construction - Fire Station Facilities | | - | - | - | - | - | - |
| Administration | | <u>13,750</u> | - | - | - | - | <u>13,750</u> |
| Total Expenditures | | <u>288,750</u> | <u>-</u> | <u>6,600</u> | <u>-</u> | <u>6,600</u> | <u>282,150</u> |
| Excess Revenue Over (Under) Expenditures | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

GOVERNMENTAL REPORTING SECTION

CULBERSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2020

| GRANT TITLE | FEDERAL CFDA NUMBER | AWARD AMOUNT | PASS-THROUGH CONTRACT NUMBER | AUDIT PERIOD EXPENDITURES |
|---|---------------------------|-----------------|------------------------------------|---------------------------------|
| Federal: | | | | |
| U.S. Department of Housing and Urban Development (HUD) | | | | |
| Pass Through: | | | | |
| Texas Department of Agriculture | | | | |
| Community Development Block Grant | 14.228 | \$ 275,000 | 7218109 | \$ 6,600 |
| U.S. Federal Aviation Administration (FAA) | | | | |
| Pass Through: | | | | |
| Texas Department of Transportation (TXDOT) | | | | |
| Airport Improvements Program | 20.106 | \$ 125,549 | 1924VHORN | <u>125,549</u> |
| Total Federal Expenditures | | | | <u>132,149</u> |
| State: | | | | |
| Texas Indigent Defense Commison Grant | n/a | \$ 280,831 | 212-SG-004 | 130,116 |
| TxDot Aviation Grant Participation Agreement | n/a | \$ 183,480 | 1924VHORN | <u>183,480</u> |
| Total State Expenditures | | | | <u>313,596</u> |
| Total Federal and State Financial Assistance | | | | <u>\$ 445,745</u> |

CULBERSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

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

3. INDIRECT COST RATE

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

4. TXDOT AVIATION GRANT PARTICIPATON AGREEMENT – Airport Improvements

In May 2020 the County executed an agreement to sponsor a TXDOT federally funded Airport Improvement Grant for the purpose of funding improvements to the County airport facilities. The County, in its role as sponsor, contributed \$183,480 to TXDOT. TXDOT remained the primary federal grantee organization and retained responsibility for procurement, project expenditures and substantially all related Federal grant compliance and monitoring. The County expended and was reimbursed \$125,549 for 75% of airport weather monitoring equipment that was purchased for the airport project, which represents Federal funded expenditures passed through TXDOT to the County.

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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, 2019, and the related notes to the financial statements, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated December 30, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
December 30, 2020

CULBERSON COUNTY, TEXAS

STATUS OF PRIOR YEAR FINDINGS

For Fiscal Year Ended September 30, 2019

Not Applicable