

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2021

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

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2021**

Table of Contents

	<u>Page No.</u>
FINANCIAL SECTION	
Required Supplementary Information:	
Management’s Discussion and Analysis	i--ix
Independent Auditor's Report.....	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Modified Cash Basis	4
Statement of Activities - Modified Cash Basis	5
Fund Financial Statements:	
Balance Sheet - Modified Cash Basis - Governmental Funds	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis- Governmental Funds.....	7
Statement of Fiduciary Net Position - Modified Cash Basis- Trust and Agency Funds	8
Notes to Financial Statements	9-25

SUPPLEMENTAL INFORMATION

REQUIRED SUPPLEMENTAL INFORMATION

Required Supplementary Information - Unaudited:	
Funds 10, 20 and 45 General Government Comparative Statement of Revenues and Expenditures- Budget to Actual – Modified Cash Basis	26-38
Employee Retirement Plan Schedules:	
Schedule of Changes in Net Pension Liability and Related Ratios	39
Schedule of Employer Contributions	40

OTHER SUPPLEMENTAL INFORMATION

Individual Fund Schedules and Accounting Group Schedules:	
General Fund:	
Combining Balance Sheet - Modified Cash Basis	41
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis	42

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2021**

Table of Contents – continued

	<u>Page No.</u>
Special Revenue Funds:	
Combining Balance Sheet - Modified Cash Basis.....	43-44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis	45-47
Texas Department of Agriculture:	
Community Development Block Grant Schedules	48-49
Governmental Reporting Section:	
Schedule of Expenditures of Federal and State Awards.....	50
Notes to Schedule of Expenditures of Federal and State Awards.....	51
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial State- ments Performed in Accordance With <i>Government Auditing Standards</i>	52-53
Schedule of Significant Deficiencies.....	54
Management’s Response to Significant Deficiencies	55
Status of Prior Year Findings	56



Corelio Garibay

Culberson County Commissioner Pt. #1

(County Judge Pro-Tem)

P.O. Box 927

Van Horn, TX 79855

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 21, 2021

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, 2021. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$1,238,218 in fiscal year 2021 as compared to \$1,528,805 in 2020 (as restated).

During the year, the County's general fund revenues exceeded expenditures after transfers by \$1,030,937 and total governmental fund revenues exceeded total governmental expenditures by \$1,053,193. General fund revenues increased \$447,826 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 \$9,103,963 as of yearend as compared to \$8,073,026 for the beginning of the year (as restated).

USING THIS ANNUAL REPORT

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

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

Reporting the County as a Whole

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

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

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

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

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

Reporting the County's Most Significant Funds

The fund financial statements begin on page 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 \$1,238,218 in 2020/2021 fiscal year and this is after recording \$416,561 in fixed asset depreciation.

Revenues

The County's total revenues increased \$351,690 as compared to prior year, which is primarily attributed to increases in property tax collections of \$579,755 less effect of decrease in grant and intergovernmental revenues. Licenses and permit revenues decreased \$58,070 which is attributed to a full twelve month economic effect in current year of the ongoing COVID-19 pandemic. Intergovernmental revenues included in prior year the value of airport improvements paid for by TXDOT to improve the County airport facilities, which did not occur in the current year.

Expenses

The County's total expenses increased \$642,277 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. Also, depreciation expense increased \$199,321 due to depreciation associated with completion of the airport improvement project and changes in estimated lives of various assets.

THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 6) reported a combined fund balance of \$8,327,948 as compared to \$7,274,755 in prior year (as restated).

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the 2021 fiscal year, the County had approximately \$12 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 2021 the County purchased and capitalized a \$279,342 purchase of a motor-grader, \$23,081 for a utility tractor, \$143,825 food pantry building construction in process, and \$42,197 for a law enforcement vehicle. The food pantry building project was mostly funded with federal grant money.

Debt

The County had no new borrowings in 2020/2021 and made scheduled principal payments of notes payable of \$55,198 resulting in yearend debt obligations of \$63,458 which is scheduled to be paid in the next two 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 Commissioners Court contingency to provide for air purification equipment as to improve work place safety due to the COVID-19 pandemic. The County decreased radio responder capital budget by \$25,000, reallocated airport fencing capital budget of \$12,500 to other airport related expenditures, and decreased courtroom furniture capital budget by \$5,200 to reflect changes in estimates of actual purchases which occurred subsequent to year end. Prisoner medical expenses were increased \$15,000 and supplies were increased \$9,000 which is attributed to increased holding periods associated with court back log due to the ongoing effect of the COVID-19 pandemic. Various sheriff department unused budgets were decreased to net these increase budget items to zero.

The property tax collections/ revenue exceeded budget by \$521,128 due to collections exceeding expectations. Autopsy expenses exceeded budget by \$23,487. See pages 26-38 for detailed comparisons of selected fund budgets to actual comparisons.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

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

Due to slight increased valuation the effective tax rate was set at .162707 per \$100 valuation for 2021/2022 and tax revenues are expected to increase.

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 implemented continue to help maintain and upgrade the County's infrastructure within the adopted budget on a yearly basis. Staying within the confines of the adopted budget is the key to healthy fiduciary outcomes. This in the long run will help sustain the services offered to our citizens.

Culberson County experienced moderate growth in 2020-2021. For the fiscal year 2021-2022 the court expects this moderate growth to continue.

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.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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

Carlos Urias
County Judge

CULBERSON COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION -
MODIFIED CASH BASIS
SEPTEMBER 30, 2021 AND 2020

	<u>PRIMARY GOVERNMENT</u>	
	<u>2021</u>	<u>(Restated)</u> <u>2020</u>
	<u>Governmental</u> <u>Activities</u>	<u>Governmental</u> <u>Activities</u>
ASSETS:		
Cash and Cash Equivalents	\$ 6,079,310	\$ 5,581,834
Cash and Cash Equivalents - restricted	1,911,802	1,299,733
Certificates of Deposit	585,724	583,357
Total Cash and Deposits	<u>8,576,836</u>	<u>7,464,924</u>
Capital Assets		
Land	182,810	182,810
Other Capital Assets	3,819,275	3,689,448
Total Capital Assets	<u>4,002,085</u>	<u>3,872,258</u>
Total Assets	<u>12,578,921</u>	<u>11,337,182</u>
 DEFERRED OUTFLOWS	 <u>(3,468)</u>	 <u>6,902</u>
 LIABILITIES:		
Amounts due others	205,819	195,723
Other liabilities	6,551	1,348
Long term debt		
Due within one year	31,170	55,054
Due in more than one year	32,288	63,602
Total liabilities	<u>275,828</u>	<u>315,727</u>
 DEFERRED INFLOWS	 <u>33,050</u>	 <u>-</u>
 NET POSITION:		
Net investment in capital assets	3,938,627	3,753,602
Restricted for:		
Restricted	255,796	186,671
Committed	2,545,806	2,447,998
Assigned	13,056	18,541
Unrestricted	<u>5,513,290</u>	<u>4,621,545</u>
Total Net Position	<u>\$ 12,266,575</u>	<u>\$ 11,028,357</u>

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2021 AND 2020

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities (Restated)
	2021	2020
REVENUES:		
Property Tax	\$ 5,445,151	\$ 4,865,396
License & Permits	36,688	94,758
Fines and Fees	913,819	875,654
Public Service Fees	26,203	46,512
Grant Revenues and Intergovernmental	894,889	1,119,875
Intergovernmental Reimbursements	117,761	168,102
Charges for Services	16,827	17,683
Interest Income	20,904	28,272
Corrections and rehabilitation	-	-
Other	113,160	17,460
Total revenues	7,585,402	7,233,712
EXPENDITURES:		
Current:		
General Government	1,899,618	1,754,732
Justice System	1,361,092	1,263,727
Public Safety	1,198,484	1,192,293
Corrections and Rehabilitation	471,952	357,917
Health and Human Services	354,191	500,927
Community and Economic Development	356,684	165,872
Infrastructure and Environmental Services	705,163	469,439
Total expenditures	6,347,184	5,704,907
Excess (deficiency) of revenues over expenditures before transfers	1,238,218	1,528,805
Transfers	-	-
Excess (deficiency) of revenues over expenditures after transfers	1,238,218	1,528,805
Net Position beginning as Previously Reported	11,164,547	9,558,245
Prior Period Adjustment	(136,190)	(58,693)
Net Position beginning of year -as restated	11,028,357	9,499,552
Net Position - end of year	\$ 12,266,575	\$ 11,028,357

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, 2021, 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, 2021, 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, 2021, 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 26 through 38 and pension fund supplementary schedules on pages 39 through 40 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 Schedules, 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 21, 2021, 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 21, 2021

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2021

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 6,079,310
Cash and Cash Equivalents - Restricted	1,911,802
Certificates of Deposit	585,724
Total Cash and Bank Deposits	8,576,836
Capital Assets:	
Land	182,810
Other Capital Assets	3,819,275
Total Capital Assets	4,002,085
Total Assets	12,578,921
 <u>DEFERRED OUTFLOWS</u>	 (3,468)
<u>LIABILITIES</u>	
Amounts Due to Others	205,819
Other Liabilities	6,551
Long-Term Debt	
Due Within One Year	31,170
Due in More Than One Year	32,288
Total Liabilities	275,828
 <u>DEFERRED INFLOWS</u>	 33,050
<u>NET POSITION</u>	
Net Investment in Capital Assets	3,938,627
Restricted	255,796
Committed	2,545,806
Assigned	13,056
Unrestricted	5,513,290
Total Net Position	\$ 12,266,575

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	\$ 1,899,618	\$ 16,810	\$ 290,884	\$ -	\$ (1,591,924)
Justice System	1,361,092	-	538,305	-	(822,787)
Public Safety	1,198,484	-	13,230	-	(1,185,254)
Corrections and Rehabilitation	471,952	-	-	-	(471,952)
Health and Human Services	354,191	-	-	143,852	(210,339)
Community and Economic Development	356,684	-	-	-	(356,684)
Infrastructure and Environmental Services	705,163	17	26,379	-	(678,767)
Total Governmental Activities	<u>6,347,184</u>	<u>16,827</u>	<u>868,798</u>	<u>143,852</u>	<u>(5,317,707)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	5,445,151
Investment Earnings	20,904
License & Permits	36,688
Fines and Fees	940,022
Contributions	45,600
Other	67,560
Total General Revenues	<u>6,555,925</u>
Change in Net Position Before Net Transfers	1,238,218
Net Transfers	-
Change in Net Position After Net Transfers	<u>1,238,218</u>
Net Position as Previously Reported	11,164,547
Prior Period Adjustment	<u>(136,190)</u>
Net Position - Beginning as restated	<u>11,028,357</u>
Net Position - Ending	<u>\$ 12,266,575</u>

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2021

-- GOVERNMENTAL FUNDS--

<u>ASSETS</u>	<u>GOVERNMENTAL FUNDS</u>			<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>MAJOR GENERAL FUND</u>	<u>Non-Major Funds</u>		
		<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	
Cash in Bank	\$ 8,399,547	\$ (2,325,783)	\$ 5,546	\$ 6,079,310
Cash in Bank - Restricted	205,804	1,705,998	-	1,911,802
Certificates of Deposit	585,724	-	-	585,724
Postage Inventory	(3,136)	(332)	-	(3,468)
Due from Other Funds	212,862	-	-	212,862
TOTAL ASSETS	\$ 9,400,801	\$ (620,117)	\$ 5,546	\$ 8,786,230
 <u>LIABILITIES</u>				
Due to Others	\$ 205,804	\$ 15	\$ -	\$ 205,819
Due to Other Funds	52,292	142,632	17,938	212,862
Deferred Revenue / Inflows	33,050	-	-	33,050
Other Liabilities	5,692	859	-	6,551
TOTAL LIABILITIES	296,838	143,506	17,938	458,282
 <u>FUND BALANCES</u>				
Nonspendable				-
Restricted	-	255,796	-	255,796
Committed	2,545,806	-	-	2,545,806
Assigned	5,245	7,811	-	13,056
Unassigned	6,552,912	(1,027,230)	(12,392)	5,513,290
Total Fund Balances	9,103,963	(763,623)	(12,392)	8,327,948 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,400,801	\$ (620,117)	\$ 5,546	\$ 8,786,230

Total fund balances as reported above.	\$ 8,327,948 a)
Amounts reported for governmental activities in the statement of net assets are different because:	
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.	4,002,085
2) Loans payable reported as debt.	(63,458)
3) Loan proceeds recorded as debt	-
Net Assets of Governmental Activities	<u>\$ 12,266,575</u>

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2021

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			
	MAJOR	NON-MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	
REVENUES:				
Property Tax	\$ 5,445,151	\$ -	\$ -	\$ 5,445,151
License & Permits	36,688	-	-	36,688
Fines and Fees	704,022	209,797	-	913,819
Public Service Fees	26,203	-	-	26,203
Grant Revenues and Intergovernmental	173,123	721,766	-	894,889
Intergovernmental Reimbursements	117,761	-	-	117,761
Charges for Services	16,810	17	-	16,827
Investment Income	10,176	10,719	9	20,904
Contributions	-	45,600	-	45,600
Corrections and Rehabilitation	-	-	-	-
Other	67,560	-	-	67,560
Total Revenues	<u>6,597,494</u>	<u>987,899</u>	<u>9</u>	<u>7,585,402</u>
EXPENDITURES:				
Current:				
General Government	1,907,072	6,000	-	1,913,072
Justice System	766,550	588,208	-	1,354,758
Public Safety	1,175,543	9,576	-	1,185,119
Corrections and Rehabilitation	483,786	-	-	483,786
Health and Human Services	153,537	331,506	-	485,043
Community and Economic Development	126,346	143,852	-	270,198
Infrastructure and Environmental Services	805,642	34,591	-	840,233
Total Expenditures	<u>5,418,476</u>	<u>1,113,733</u>	<u>-</u>	<u>6,532,209</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,179,018</u>	<u>(125,834)</u>	<u>9</u>	<u>1,053,193</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	-	-
Transfers In	(148,081)	-	-	(148,081)
Transfers (Out)	-	148,081	-	148,081
Total Other Financing Sources	<u>(148,081)</u>	<u>148,081</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,030,937	22,247	9	1,053,193 a)
Fund Balance - Beginning as previously reported	8,209,216	(785,870)	(12,401)	7,410,945
Prior Period Adjustment	(136,190)	-	-	(136,190)
Fund Balance - Beginning of Year	<u>8,073,026</u>	<u>(785,870)</u>	<u>(12,401)</u>	<u>7,274,755</u>
Fund Balance - Ending	<u>\$ 9,103,963</u>	<u>\$ (763,623)</u>	<u>\$ (12,392)</u>	<u>\$ 8,327,948</u>

**Reconciliation of changes in fund balances to changes in net assets
as reported in the Government Wide Statement of Activities**

Change in net assets as reported above on a fund accounting basis	\$ 1,053,193 a)
Capitalized - capital expenditures	546,388
Loan proceeds reported as other sources	-
Debt payments recorded as expenditure	55,198
Depreciation expense recorded	(416,561)
Changes in net assets as reported in the Government Wide Statement of Activities	<u>\$ 1,238,218</u>

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

CULBERSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS - MODIFIED CASH BASIS
- TRUST AND AGENCY FUNDS
AS OF SEPTEMBER 30, 2021

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 421,160
Certificates of Deposit	10,685
Due from Other Funds	<u>-</u>
Total Assets	<u><u>431,845</u></u>
 <u>LIABILITIES</u>	
Trust and Agency Funds Payable	431,845
Due to Other Funds	<u>-</u>
Total Liabilities	<u><u>431,845</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>\$ 431,845</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, 2021, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. The Culberson-Hudspeth Counties Juvenile Probation Board issues separate reporting entity financial statements as of and for the year ended August 31, 2021, 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 2021 since the County had no bonds payable outstanding during the year.
- Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

Financial Statement Amounts:

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

Investments - The County has not formally adopted a deposit and investment policy that limits the County's allowable deposits or investments by amount or nature; however, investments, when applicable, are stated at lower of cost or market. Investments primarily consist of bank certificates of deposit. Certificates of deposit at year end had a maximum of one year maturity and are reported at cost which approximates market value.

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

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

Compensated Absences – The County’s accounting policy provides employees the option to be paid unused vacation. The County continues to expense vacation leave and associated employee-related costs when paid. As of September 30, 2021, accrued vacation and accrued compensation time totaled \$102,510, 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, 2021, the County’s contingent liability for employee accrued sick and emergency leave benefits totaled \$87,130, 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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) by a county judge who is the official delegated by the commissioners' court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

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

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

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

Subsequent Events – Management has conducted a review of subsequent events through the date of the auditor's report. The financial statements were available for distribution December 21, 2021.

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 2020/2021 tax year was \$.161306 per \$100 valuation.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 2: PROPERTY TAX – continued

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

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

Current and delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property tax receivables, which are not reported in the financial statements under the modified cash basis of accounting, consisted of the following at September 30, 2021:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>535,424</u>
	\$	<u><u>535,424</u></u>
Delinquent taxes by year:		
2020	\$	60,471
2019		54,021
2018		18,435
2017		17,739
2016		27,082
2015		24,620
2014		33,186
2013 and prior		<u>299,870</u>
Total delinquent taxes	\$	<u><u>535,424</u></u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: DUE TO/FROM OTHER FUNDS

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

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

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2021, the carrying amount of the County's deposits held in one depository bank was \$8,578,836 for governmental funds and \$431,845 for trust and agency funds. Of the bank balances, \$250,000 of the governmental funds and \$250,000 of the trust and agency funds were insured by the Federal Deposit Insurance Corporation. The County's depository bank also has pledged bank owned securities with a fair market value in excess of County deposits in excess of FDIC insurance limits. Amounts in excess of FDIC insurance limits are considered unsecured for financial reporting purposes considering the custody arrangements.

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CASH AND CASH EQUIVALENTS - continued

Pooled Cash - The County operates two pooled accounts, a primary checking account and an interest-bearing money market account, to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of September 30, 2021:

	<u>Operating</u> <u>Checking</u>	<u>Payroll</u> <u>Clearing</u>	
General	\$ 1,484,155	\$ 7,932	
Road and Bridge	2,463,755	-	
Attorney Hot Checks	(929)	-	
Due from Juvenile Probation	-	-	
Due from Juvenile Probation	(694)	-	
JAG ARRA Grant	128	-	
Senior Nutrition	23,317	-	
Constable #3 checking	(1,386)	-	
A/P Clearing Acct - Cash	(1,840,796)	-	
Linebacker	(1,240)	-	
CJD	(96,809)	-	
LBSP 08	(251,506)	-	
JAG Grant	(134,503)	-	
	<u>\$ 1,643,491</u>	<u>\$ 7,932</u>	

NOTE 5: CHANGES IN FIXED ASSETS

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

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2021</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	3,007,394	143,825	-	3,151,219
Furniture and Equipment	2,501,529	337,966	59,808	2,779,687
Vehicles	1,193,131	42,198	23,530	1,211,799
Infrastructure - Airport	1,363,429	22,399	-	1,385,828
Infrastructure - Streets	3,272,515	-	-	3,272,515
	<u>11,520,808</u>	<u>546,388</u>	<u>83,338</u>	<u>11,983,858</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,380,572	101,174	-	1,481,746
Furniture and Equipment	1,794,815	146,533	59,808	1,881,540
Vehicles	942,991	73,133	23,530	992,594
Infrastructure - Airport	373,136	72,624	-	445,760
Infrastructure - Streets	3,157,036	23,097	-	3,180,133
	<u>7,648,550</u>	<u>416,561</u>	<u>83,338</u>	<u>7,981,773</u>
Net Fixed Assets	<u>\$ 3,872,258</u>	<u>\$ 129,827</u>	<u>\$ -</u>	<u>\$ 4,002,085</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: CHANGES IN FIXED ASSETS – continued

Following is a recap of Changes by function:
 (For the Year Ended 9/30/2021)

	Capital <u>Additions</u>	<u>Retirements</u>	<u>Depreciation</u>
General Government	\$ 10,108	\$ -	\$ 26,798
Justice System	-	-	6,334
Public Safety	47,633	-	86,052
Corrections and Rehabilitation	20,000	23,530	8,166
Health and Human Services	143,825	-	12,973
Community and Economic Development	-	-	86,486
Infrastructure and Environmental Services	<u>324,822</u>	<u>59,808</u>	<u>189,752</u>
	<u>\$ 546,388</u>	<u>\$ 83,338</u>	<u>\$ 416,561</u>

NOTE 6: LONG-TERM DEBT

Following is a schedule of changes in long term debt.

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2021</u>	<u>Interest</u> <u>Paid</u>
1) Note Payable - Public Safety	\$ 25,054	\$ -	\$ 25,054	\$ -	\$ 1,942
2) Note Payable - General Government	<u>93,602</u>	<u>-</u>	<u>30,144</u>	<u>63,458</u>	<u>3,304</u>
Total	<u>\$ 118,656</u>	<u>\$ -</u>	<u>\$ 55,198</u>	<u>\$ 63,458</u>	<u>\$ 5,246</u>

- 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 2021 required three annual payments of \$33,467. The note bears interest at 3.59%.

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

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 31,170	\$ 2,278	\$ 33,448
2023	<u>32,288</u>	<u>1,160</u>	<u>33,448</u>
Total	<u>\$ 63,458</u>	<u>\$ 3,438</u>	<u>\$ 66,896</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7: CONCENTRATIONS OF CREDIT RISK

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

As of September 30, 2021, 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, 2021, the Senior Nutrition Fund reported a deficit fund balance of (\$115,092).

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, 2021, the County reported a deficit fund balance of \$(422,978) for this fund. The County reports revenues and expense on a cash basis.

As of September 30, 2021, 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, 2021:

	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	-	3,445	-	3,445
Constable Fund 49	-	2,182	-	2,182
Records Preservation Fund 50	-	32,118	-	32,118
Records Preservation Fund 60	-	26,722	-	26,722
Child Welfare Board	-	7,789	-	7,789
Homeland Security Fund 77	-	1	-	1
Border Colonia Fund 80	-	4,018	-	4,018
Linebacker Fund 81	-	3,655	-	3,655
Justice Tech Fund 84	-	18,305	-	18,305
Block Grant Fund 86	-	47,223	-	47,223
Clerk Archive Fund 87	-	107,118	-	107,118
Clerk Archive Fund 90	-	2,735	-	2,735
Commissary Fund 88	-	357	-	357
	<u>-</u>	<u>255,796</u>	<u>-</u>	<u>255,796</u>
Committed				
Roads & Bridges	<u>2,545,806</u>	<u>-</u>	<u>-</u>	<u>2,545,806</u>
Assigned				
Tax Claims	5,245	-	-	5,245
Airport Improvements	<u>-</u>	<u>7,811</u>	<u>-</u>	<u>7,811</u>
	<u>5,245</u>	<u>7,811</u>	<u>-</u>	<u>13,056</u>
Unassigned				
Fund 10 - General Fund	2,352,303	-	-	2,352,303
Fund 91 Contingency	3,765,532	-	-	3,765,532
Criminal Justice Fund 35	435,077	-	-	435,077
Fund Deficits:				
Capital Projects	-	-	(12,392)	(12,392)
Hot Checks Fund 30	-	(5,484)	-	(5,484)
Senior Nutrition Fund 45	-	(115,092)	-	(115,092)
Linebacker Fund 87	-	(96,809)	-	(96,809)
Indigent Defense 83	-	(422,978)	-	(422,978)
Linebacker Fund 89	-	(251,900)	-	(251,900)
JAG Fund 90	-	(134,967)	-	(134,967)
	<u>6,552,912</u>	<u>(1,027,230)</u>	<u>(12,392)</u>	<u>5,513,290</u>
Fund Balance - Ending	<u>\$ 9,103,963</u>	<u>\$ (763,623)</u>	<u>\$ (12,392)</u>	<u>\$ 8,327,948</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 2020 and 2021 were 7.29% and 7.37% of participant salaries, respectively. The employee contribution rate was 7% of salaries for calendar year 2020 and 2021. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

At December 31, 2020 there were 86 active plan members, 38 retirees and beneficiaries receiving benefits, and 42 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, 2020
Net Pension Liability/(Asset):	
Total Pension Liability	11,287,647
Fiduciary net position	10,710,974
Net Pension Liability (asset)	576,673
Fiduciary net position as a percentage of total pension liability	94.89%
Pensionable covered payroll	3,254,040
Net Pension Liability as a percentage of covered payroll	17.72%

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

	Dec. 31, 2020
Discount Rate:	
Discount Rate	7.60%
Long-term expected rate of return, net of investment expense	7.60%
Economic Assumptions:	
Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%
Employer -specific economic assumptions:	
Growth in membership	0.00%
Payroll growth	3.00%

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Discount Rate. - The discount rate used to measure the total pension liability changed from 8.1% in prior year to 7.6% as of December 31, 2020. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The estimated long-term rate of return was reduced to 7.6% as of December 31, 2020 from 8.1% as of December 31, 2019. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.25%
Private Equity	25.00%	7.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Hedge Funds	6.00%	1.85%
Cash Equivalents	<u>2.00%</u>	-0.70%
	100.00%	

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 9: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2020:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2019	\$ 9,832,303	\$ 9,596,651	\$ 235,652
Changes for the Year:			
Service Cost	348,596	-	348,596
Interest on Total Pension Liability (1)	811,295	-	811,295
Effect of Plan Changes (2)	-	-	-
Effect of Economic/Demographic Gains or Losses	3,616	-	3,616
Effect of Assumptions Changes or Inputs	628,199	-	628,199
Refund of Contributions	(25,914)	(25,914)	-
Benefit Payments	(310,448)	(310,448)	-
Administrative Expenses	-	(7,837)	7,837
Member Contributions	-	227,783	(227,783)
Net Investment Income	-	991,655	(991,655)
Employer Contributions	-	237,221	(237,221)
Other (3)	-	1,863	(1,863)
Net Changes	<u>1,455,344</u>	<u>1,114,323</u>	<u>341,021</u>
Balances as of December 31, 2020	<u>\$ 11,287,647</u>	<u>\$ 10,710,974</u>	<u>\$ 576,673</u>

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

(2) - No plan changes valued.

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

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.6 percent, as well as what the Culberson County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6 percent) or 1-percentage-point higher (8.6 percent) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 12,778,985	\$ 11,287,647	\$ 10,032,753
Fiduciary net position	<u>10,710,974</u>	<u>10,710,974</u>	<u>10,710,974</u>
Net pension liability/ (asset)	<u>\$ 2,068,011</u>	<u>\$ 576,673</u>	<u>\$ (678,221)</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, 2021, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$247,075 and \$231,200, respectively. The County annual contributions include \$5,436 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2020 actuarial valuation is the most recent valuation.

NOTE 10: CONTINGENCIES

Litigation - In the normal course of providing services to the public the County from time to time is subjected to litigation claims. As of September 30, 2021 the County was defending a case arising from a custodial death of an inmate in the Culberson County Jail. Plaintiffs are seeking actual and compensatory damages. The County defends itself against such claims based on internal assessment of liability and risk. Litigation expenses and damages are recorded as an expense in the period when paid. No liabilities have been accrued in the modified cash basis financial statements relative to litigation in process.

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

COVID-19 Pandemic - 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. In the current fiscal year, the pandemic had no significant economic impact to the County.

NOTE 11: PRIOR PERIOD ADJUSTMENT

County beginning balances were adjusted to properly present pooled cash and related Culberson / Hudspeth Counties Juvenile Probation Department salary reimbursements. Following is a schedule of changes to previously reported information:

	<u>As Previously Reported</u>	<u>Adjustment</u>	<u>As Restated</u>
Cash as of Sept. 30, 2020	\$ 5,718,024	\$ (136,190)	\$ 5,581,834
Net Position Sept 30, 2020	<u>\$ 11,164,547</u>	<u>\$ (136,190)</u>	<u>\$ 11,028,357</u>
Intergovernmental Revenues			
For the year ended Sept. 30, 2020	\$ 168,102	\$ (77,497)	\$ 90,605
Beginning Net Position Oct 1, 2019	<u>\$ 9,558,245</u>	<u>\$ (58,693)</u>	<u>\$ 9,499,552</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, 2021

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	GENERAL FUND REVENUE				
===	=====				
10-300-100	CURRENT TAXES	4,125,737	4,125,737	4,593,623	\$ 467,886
10-300-110	DELINQUENT TAXES	100,000	100,000	92,846	(7,154)
10-300-111	VEHICLE INVENTORY TAX	-	-	-	-
10-300-120	FEES OF OFFICE-CLERK	75,000	75,000	25,931	(49,069)
10-300-121	FEES OF OFFICE-TAX OFFICE	6,000	6,000	2,871	(3,129)
10-300-122	VAN HORN CEMETARY PAY OUT FEES	-	-	-	-
10-300-141	REIMBURSEMENTS	-	-	7,769	7,769
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	-	-	-	-
10-300-145	H&HS OFF. RENT	10,643	10,643	11,610	967
10-300-162	MIXED BEVERAGE TAX ALLOCATION	-	-	9,576	9,576
10-300-165	HOT CHECK FEE	-	-	15	15
10-300-170	MOTOR VEHICLE REGISTRATION	5,000	5,000	10,788	5,788
10-300-175	J. P. COURT	390,000	390,000	397,972	7,972
10-300-180	INTEREST REVENUE	32,000	32,000	4,040	(27,960)
10-300-185	AUCTION PROCEEDS	-	-	25,686	25,686
10-300-190	IN LIEU OF TAXES- STATE COMPTROLLE	-	-	-	-
10-300-191	IN LIEU OF TAXES	1,000	1,000	-	(1,000)
10-300-200	STATE SALARY SUPPLEMENT	53,200	53,200	48,231	(4,969)
10-300-202	LEOSE FUND/ CONSTABLE	-	-	995	995
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	649	(1,851)
10-300-206	COURTHOUSE SECURITY FEE	7,000	7,000	2,583	(4,417)
10-300-207	LAW LIBRARY REVENUE	800	800	245	(555)
10-300-208	COUNTY FINES/CLERK	42,000	42,000	19,855	(22,145)
10-300-214	RESTITUTION FEES	-	-	4,676	4,676
10-300-215	OMNI FEE - COUNTY REVENUE	2,000	2,000	3,613	1,613
10-300-220	WORKERS COMP REIMBURSEMENT	-	-	-	-
10-300-222	UTILITIES PERMITS	-	-	4,000	4,000
10-300-224	INDIGENT FORMULA GRANT	5,000	5,000	-	(5,000)
10-300-225	BOND FORFEITURE FEES	-	-	1,410	1,410
10-300-331	CD REVENUE	3,000	3,000	2,367	(633)
10-300-333	JAIL-PAY PHONE REVENUE/CALLING CAR	-	-	4,200	4,200
10-300-334	VENDING MACHINES REVENUE	250	250	400	150
10-300-335	PILT PROGRAM REVENUE	155,000	155,000	173,123	18,123
10-300-336	STATE EXCESS CONTRIBUTIONS	-	-	-	-
10-300-337	EXCESS CONTRIBUTION RCGOG	-	-	61,761	61,761
10-300-338	FAX/COPIES REVENUE - CO.JUDGE	10	10	-	(10)
10-300-339	FEES OF OFFICE - SHERIFF	2,000	2,000	2,444	444
10-300-340	CONSTABLE CIVIL PORCESS FEES	-	-	75	75
10-300-341	INSURANCE CLAIM FUNDS	-	-	-	-
10-300-342	UNEMPLOYMENT COMPENSATION	-	-	-	-
10-300-343	SAVINGS ACCOUNT	88,791	88,791	-	(88,791)
10-300-346	UNBUDGETED REVENUE	-	-	-	-
10-300-505	SHERIFF PROCEEDS FROM TAX SALE OF LAND	-	-	-	-
10-300-510	SALES TAX COMMISSION REVENUE	-	-	4,468	4,468
10-300-515	AWOS GRANT REVENUE	-	-	-	-
10-300-518	U.S. DISTRICT COURT RESTITUTION	-	-	-	-
10-300-xxx	CAPITAL IMPROVEMENTS CONTRIBUTION	-	-	-	-
10-300-517	GROSS WEIGHT AXEL	-	-	41,875	41,875
	GENERAL FUND REVENUE	<u>5,110,881</u>	<u>5,110,881</u>	<u>5,560,297</u>	<u>449,416</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, 2021

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
400	COUNTY JUDGE				
===	=====				
10-400-100	SALARY - COUNTY JUDGE	68,601	68,601	68,601	-
10-400-103	STATE SALARY SUPPLEMENT E	25,200	25,200	25,200	-
10-400-104	LONGEVITY	450	450	450	-
10-400-105	SALARY - SECRETARY	47,694	47,694	47,694	-
10-400-118	CELL PHONE ALLOTMENT	600	600	600	-
10-400-200	FICA EXPENSE	10,905	10,905	10,904	1
10-400-205	TCDRS EXPENSE	9,978	9,978	11,034	(1,056)
10-400-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	14,175	1,224
10-400-300	TELEPHONE EXPENSE	1,250	1,250	297	953
10-400-305	POSTAGE EXPENSE	300	300	11	289
10-400-310	CAPITAL OUTLAY	1,500	1,500	1,429	71
10-400-315	CONTINUING EDUCATION	6,000	6,000	50	5,950
10-400-900	VEHICLE - LEASE	9,718	9,718	-	9,718
	COUNTY JUDGE	<u>197,595</u>	<u>197,595</u>	<u>180,445</u>	<u>17,150</u>
401	COMMISSIONERS COURT				
===	=====				
10-401-101	SALARY-COMMISSIONER PCT 1	29,273	29,273	28,597	676
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	2,350	2,350	2,350	-
10-401-200	FICA EXPENSE	9,137	9,137	11,059	(1,922)
10-401-205	TCDRS EXPENSE	8,361	8,361	10,146	(1,785)
10-401-215	MEDICAL INSURANCE EXPENSE	30,797	30,797	27,760	3,037
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	-	2,400
10-401-310	CAPITAL OUTLAY	6,000	9,888	14,547	(4,659)
10-401-450	UNIFORMS (PY Chevron Van)	-	-	4,973	(4,973)
10-401-600	SUMMER READING PROGRAM /MURAL	2,500	2,500	939	1,561
10-401-700	INDEPENDENT AUDIT CONTRACT	32,000	26,612	26,230	382
10-401-701	HEALTH OFFICER	4,800	4,800	5,200	(400)
10-401-702	UNEMPLOYMENT	7,000	7,000	1,988	5,012
10-401-703	COMPUTER TECHNICIAN	-	-	-	-
10-401-704	PRINTING & ADVERTISING	4,000	5,500	6,464	(964)
10-401-705	CITY - COUNTY LIBRARY	66,000	66,000	66,000	-
10-401-706	LAW LIBRARY	10,000	10,000	6,312	3,688
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	107,726	(17,726)
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	58,700	58,318	382
10-401-715	BANK FEES	1,500	1,500	105	1,395
10-401-718	MEMBERSHIP DUES	8,000	9,600	9,892	(292)
10-401-719	PART-TIME STUDENT HELP	21,000	21,000	20,416	584
10-401-720	METAL DETECTOR/SPECIALIST	41,600	41,600	37,800	3,800
10-401-721	HIGH POINT SOIL & WATER CONS.D.#230	1,000	1,000	-	1,000
10-401-722	Far West Tx Public Defender	15,000	15,000	15,000	-
10-401-723	DAY CARE CENTER	16,000	16,000	16,000	-
10-401-725	JUVENILE PROBATION MATCH	27,746	27,746	20,539	7,207

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, 2021

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-401-726	TDEM REIMBURSEMENT	-	-	3,509	(3,509)
	COMMISSIONERS COURT	<u>583,883</u>	<u>599,183</u>	<u>602,289</u>	<u>(3,106)</u>
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	16,744	16,744	12,305	4,439
10-402-200	FICA EXPENSE	1,714	1,714	941	773
10-402-205	TCDRS EXPENSE	1,569	1,569	953	616
10-402-300	TELEPHONE EXPENSE	2,000	2,000	1,071	929
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	<u>3,000</u>	<u>3,000</u>	<u>1,233</u>	<u>1,767</u>
	HIGHWAY PATROL	<u>25,027</u>	<u>25,027</u>	<u>16,503</u>	<u>8,524</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	66,370	66,370	66,369	1
10-403-101	SALARY-DEPUTY 6	39,900	39,900	39,900	-
10-403-102	SALARY-DEPUTY 5	52,402	52,402	52,402	-
10-403-103	SALARY-DEPUTY 1	39,900	39,900	29,035	10,865
10-403-104	SALARY-DEPUTY 2	44,919	44,919	24,045	20,874
10-403-105	SALARY-DEPUTY 3	52,402	52,402	52,402	-
10-403-106	SALARY-DEPUTY 4	44,919	44,919	44,919	-
10-403-107	SALARY-JAIL ADMIN.	47,694	47,694	47,694	-
10-403-108	SALARY-DISPATCH ADMIN.	44,919	44,919	44,919	-
10-403-109	SALARY-JAIL-DISP 1	36,839	36,839	36,839	-
10-403-110	SALARY-JAIL-DISP 2	33,656	33,656	33,656	-
10-403-111	SALARY-P/T DISPATCH 1	30,160	30,160	22,620	7,540
10-403-112	SALARY-P/T DISPATCH 2	30,160	30,160	28,493	1,667
10-403-113	SALARY-P/T DISPATCH 3	30,160	30,160	30,160	-
10-403-114	SALARY-COOK	47,090	47,090	42,198	4,892
10-403-115	SALARY-P/T COOK 1	27,040	27,040	26,501	539
10-403-116	SALARY-P/T COOK 2	16,016	16,016	1,026	14,990
10-403-117	COMP. TIME SHERIFF'S DEPT.	8,000	8,000	22,166	(14,166)
10-403-118	CELL PHONE ALLOTMENT	600	600	600	-
10-403-119	SALARY - SECTRETARY	30,160	30,160	15,232	14,928
10-403-120	LONGEVITY	4,950	4,950	4,950	-
10-403-121	SALARY - DEPUTY 7	41,895	41,895	41,895	-
10-403-122	SALARY - JAIL DISP 3	30,160	30,160	26,959	3,201
10-403-123	SALARY - DEPUTY 8	41,895	41,895	41,895	-
10-403-124	SALARY - DEPUTY 9	41,895	41,895	42,875	(980)
10-403-125	SALARY - DEPUTY 10	44,919	44,919	44,919	-
10-403-126	DISPATCH	30,160	30,160	30,160	-
10-403-127	DISPATCH	30,160	30,160	27,028	3,132
10-403-130	OPERATION STONEGARDEN	-	-	-	-
10-403-200	FICA EXPENSE	75,685	75,685	70,040	5,645
10-403-205	TCDRS EXPENSE	69,254	69,254	71,368	(2,114)
10-403-215	MEDICAL INSURANCE EXPENSE	192,484	192,484	150,574	41,910
10-403-300	TELEPHONE EXPENSE	6,500	6,500	6,950	(450)
10-403-301	INMATE CALLING CARD EXPENSE	500	500	-	500
10-403-302	CAR LEASE PURCHASE PAYMENTS	26,057	26,057	26,996	(939)
10-403-303	PRINTER/INK	-	-	-	-
10-403-305	POSTAGE EXPENSE	600	600	2,698	(2,098)
10-403-310	CAPITAL OUTLAY	50,000	50,000	42,198	7,802
10-403-311	COPSYNC SOFTWARE LICENSE	-	-	-	-

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, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-315	5,000	5,000	7,837	(2,837)
10-403-316	-	-	5,854	(5,854)
10-403-320	27,000	42,000	46,875	(4,875)
10-403-322	2,000	-	1,000	(1,000)
10-403-323	6,000	4,000	3,525	475
10-403-350	20,000	29,000	58,054	(29,054)
10-403-351	22,000	22,000	25,449	(3,449)
10-403-365	48,000	48,000	71,589	(23,589)
10-403-400	35,000	30,000	34,144	(4,144)
10-403-401	45,000	30,000	17,071	12,929
10-403-402	-	-	1,586	(1,586)
10-403-403	-	-	1,000	(1,000)
10-403-404	-	-	-	-
COUNTY SHERIFF	<u>1,620,420</u>	<u>1,620,420</u>	<u>1,566,665</u>	<u>53,755</u>
404	COUNTY-DISTRICT CLERK			
=====	=====			
10-404-100	66,370	66,370	66,369	1
10-404-105	47,694	47,694	47,694	-
10-404-106	39,940	39,940	39,940	-
10-404-107	30,737	30,737	27,661	3,076
10-404-108	2,700	2,700	2,700	-
10-404-109	3,500	3,500	3,500	-
10-404-200	14,607	14,607	14,222	385
10-404-205	13,366	13,366	14,541	(1,175)
10-404-215	30,797	30,797	28,349	2,448
10-404-300	500	500	146	354
10-404-302	10,000	10,000	10,258	(258)
10-404-305	5,000	5,000	3,606	1,394
10-404-310	4,000	4,000	1,513	2,487
10-404-315	5,000	5,000	1,606	3,394
10-404-900	4,000	4,000	4,000	-
COUNTY-DISTRICT CLERK	<u>278,211</u>	<u>278,211</u>	<u>266,105</u>	<u>12,106</u>
405	TAX ASSESSOR COLLECTOR			
===	=====			
10-405-100	63,209	63,209	63,151	58
10-405-105	47,694	47,694	47,694	-
10-405-106	-	-	-	-
10-405-110	24,960	24,960	24,096	864
10-05-111	1,650	1,650	650	1,000
10-405-200	10,520	10,520	10,231	289
10-405-205	9,626	9,626	10,497	(871)
10-405-215	23,100	23,100	20,646	2,454
10-405-300	350	350	206	144
10-405-305	6,000	6,000	2,625	3,375
10-405-306	1,780	1,780	-	1,780
10-405-310	1,500	1,500	1,624	(124)
10-405-312	21,495	21,495	20,700	795
10-405-313	-	-	-	-
10-405-315	4,500	4,500	7,225	(2,725)
TAX ASSESSOR COLLECTOR	<u>216,384</u>	<u>216,384</u>	<u>209,345</u>	<u>7,039</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, 2021

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
406	COUNTY ATTORNEY				
===	=====				
10-406-100	SALARY - COUNTY ATTORNEY	63,209	63,209	63,209	-
10-406-103	STATE SALARY -H.B. 804	28,000	28,000	-	28,000
10-406-105	SALARY-PARA/CT.COORDINATOR	49,269	49,269	49,269	-
10-406-106	LONGEVITY	2,000	2,000	2,000	-
10-406-200	FICA EXPENSE	10,900	10,900	10,826	74
10-406-205	TCDRS EXPENSE	9,974	9,974	11,029	(1,055)
10-406-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	12,996	2,403
10-406-300	TELEPHONE EXPENSE	350	350	133	217
10-406-305	POSTAGE EXPENSE	150	150	18	132
10-406-310	CAPITAL OUTLAY	1,500	1,500	125	1,375
10-406-315	CONT. EDUCATION	6,000	6,000	1,145	4,855
10-406-320	STATE SALARY-H.B.804	-	-	28,000	(28,000)
	COUNTY ATTORNEY	<u>186,751</u>	<u>186,751</u>	<u>178,750</u>	<u>8,001</u>
407	COUNTY TREASURER				
===	=====				
10-407-100	SALARY-COUNTY TREASURER	63,209	63,209	63,209	-
10-407-110	SALARY-ASSISTANT TREASURER	47,694	47,694	47,694	-
10-407-111	LONGEVITY	650	650	650	-
10-407-200	FICA EXPENSE	8,534	8,534	8,477	57
10-407-205	TCDRS EXPENSE	7,809	7,809	8,635	(826)
10-407-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	14,175	1,224
10-407-300	TELEPHONE EXPENSE	300	300	23	277
10-407-305	POSTAGE EXPENSE	500	500	345	155
10-407-310	CAPITAL OUTLAY	4,000	4,000	1,189	2,811
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,738	5,229	(1,491)
10-407-315	CONTINUING EDUCATION	6,000	6,000	4,424	1,576
	COUNTY TREASURER	<u>157,833</u>	<u>157,833</u>	<u>154,050</u>	<u>3,783</u>
408	COUNTY AUDITOR				
=====	=====				
10-408-100	SALARY - COUNTY AUDITOR	69,453	69,453	69,453	-
10-408-105	SALARY-ASSISTANT AUDITOR	48,482	48,482	41,582	6,900
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-111	LONGEVITY	1,000	1,000	1,000	-
10-408-200	FICA EXPENSE	9,099	9,099	8,567	532
10-408-205	TCDRS EXPENSE	8,325	8,325	8,671	(346)
10-408-215	MEDICAL INSURANCE EXPENSE	15,399	15,399	11,818	3,581
10-408-300	TELEPHONE EXPENSE	300	300	146	154
10-408-305	POSTAGE EXPENSE	500	500	2	498
10-408-310	CAPITAL OUTLAY	2,000	2,000	350	1,650
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	3,738	5,229	(1,491)
10-408-315	CONT. EDUCATION	6,000	6,000	3,987	2,013
	COUNTY AUDITOR	<u>164,296</u>	<u>164,296</u>	<u>150,805</u>	<u>13,491</u>
409	JUDICIAL LAW				
=====	=====				
10-409-101	SALARY-JP 1	63,209	63,209	63,209	-
10-409-102	SALARY-JP 2	24,252	24,252	24,252	-
10-409-103	SALARY JP 3	34,028	34,028	34,028	-
10-409-104	SALARY JP 4	-	-	-	-

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, 2021

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-409-105	SALARY - CLERK JP1	47,694	47,694	47,694	-
10-409-110	SALARY - CLERK II JP1	32,177	32,177	32,177	-
10-409-114	SALARY - PART TIME	18,928	18,928	683	18,245
10-409-115	SALARY-CLERK JP3	30,737	30,737	30,736	1
10-409-116	LONGEVITY "SALARY - PART TIME JP3"	18,200	18,200	14,650	3,550
10-409-119	LONGEVITY	2,600	2,600	2,600	-
10-409-200	FICA EXPENSE	20,795	20,795	18,928	1,867
10-409-205	TCDRS EXPENSE	19,028	19,028	19,356	(328)
10-409-215	MEDICAL INSURANCE EXPENSE	53,895	53,895	42,524	11,371
10-409-300	TELEPHONE EXPENSE	6,000	6,000	1,952	4,048
10-409-305	POSTAGE EXPENSE	6,000	6,000	1,552	4,448
10-409-310	CAPITAL OUTLAY JP#1	700	700	452	248
10-409-311	CAPITAL OUTLAY JP#2	700	700	-	700
10-409-312	CAPITAL OUTLAY JP#3	700	700	154	546
10-409-313	CAPITAL OUTLAY JP#4	700	700	-	700
10-409-314	JP 1 CONT. ED.	4,200	4,200	963	3,237
10-409-315	JP 2 CONT. ED.	2,000	2,000	154	1,846
10-409-316	JP 3 CONT. ED.	3,000	3,000	800	2,200
10-409-317	JP 4 CONT. ED.	2,000	2,000	39	1,961
10-409-360	AUTOPSY EXPENSE	41,000	50,700	74,187	(23,487)
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	3,822	178
	JUDICIAL LAW	<u>451,543</u>	<u>461,243</u>	<u>434,912</u>	<u>26,331</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	350	10,650
10-410-200	FICA EXPENSE	200	200	-	200
10-410-365	COURT COSTS	10,000	10,000	1,500	8,500
10-410-366	JURIES & RELATED EXPENSES	8,000	8,000	2,513	5,487
	JURY	<u>47,565</u>	<u>47,565</u>	<u>14,863</u>	<u>32,702</u>
411	BUILDING MAINTENANCE				
===	=====				
10-411-105	SALARIES - BUILDING MAINTENANCE 1	36,305	36,305	36,305	-
10-411-106	SALARIES - BUILDING MAINTENANCE 2	37,128	37,128	24,562	12,566
10-411-109	SALARIES - PART/TIME	-	-	8,146	(8,146)
10-411-110	SALARIES - PART/TIME	18,928	18,928	13,200	5,728
10-411-111	SALARIES - PART/TIME	23,864	23,864	12,194	11,670
10-411-112	LONGEVITY	300	300	350	(50)
10-411-200	FICA EXPENSE	8,914	8,914	7,249	1,665
10-411-205	TCDRS EXPENSE	8,157	8,157	7,342	815
10-411-215	MEDICAL INSURANCE EXPENSE	23,099	23,099	18,299	4,800
10-411-310	CAPITAL OUTLAY	-	-	-	-
10-411-350	SUPPLIES - JANITORIAL	3,000	5,500	8,907	(3,407)
10-411-355	REPAIRS & REPLACEMENTS	20,000	22,500	32,352	(9,852)

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, 2021

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-411-370	UTILITIES	70,000	70,000	69,036	964
10-411-400	FUEL - BUILDING MAINTENANCE	6,000	6,000	3,931	2,069
	BUILDING MAINTENANCE	255,695	260,695	241,873	18,822
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	11,597	11,597	-	11,597
10-412-115	SALARY - COURT COORDINATOR	8,901	8,901	8,901	-
10-412-200	FICA EXPENSE	1,866	1,866	962	904
10-412-205	TCDRS EXPENSE	1,708	1,708	974	734
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	1,800	(1,470)
10-412-225	UNEMPLOYMENT FUND	580	580	-	580
10-412-300	TELEPHONE EXPENSE	750	750	403	347
10-412-305	POSTAGE EXPENSE	200	200	8	192
10-412-310	CAPITAL OUTLAY	389	389	-	389
10-412-312	JUDGE'S LIBRARY	700	700	17	683
10-412-314	VISITING JUDGES	1,015	1,015	-	1,015
10-412-315	CONT. EDUCATION	388	388	153	235
10-412-350	SUPPLIES	250	250	231	19
10-412-370	UTILITIES	385	385	-	385
10-412-398	COURT REPORTER SUPPLEMENT	-	-	979	(979)
10-412-399	VISITING COURT REPORTER	-	-	-	-
10-412-400	COURT REPORTER EXPENSES	1,860	1,860	497	1,363
10-412-401	TECHNOLOGY MAINTENANCE	135	135	-	135
10-412-402	JUDICIAL ADMIN. DISTRICT	340	340	-	340
10-412-900	MISCELLANEOUS EXPENSE	350	350	221	129
	394TH DISTRICT COURT	37,562	37,562	17,846	19,716
413	EXTENSION SERVICE				
===	=====				
10-413-105	SALARY - EXTENSION AGENT	14,518	14,518	14,518	-
10-413-110	SALARY - PART-TIME HELP	18,200	18,200	17,775	425
10-413-200	FICA EXPENSE	2,670	2,670	2,471	199
10-413-205	TCDRS EXPENSE	2,239	2,239	1,376	863
10-413-300	TELEPHONE EXPENSE	200	200	160	40
10-413-305	POSTAGE EXPENSE	200	200	80	120
10-413-310	CAPITAL OUTLAY	500	500	603	(103)
10-413-311	TRAVEL	6,000	6,000	3,939	2,061
10-413-315	CONT. EDUCATION	2,000	2,000	1,636	364
10-413-900	MISCELLANEOUS EXPENSE	-	-	-	-
10-413-316	PROMO/EDU EXPENSE	1,000	1,000	850	150
	EXTENSION SERVICE	47,527	47,527	43,408	4,119
414	CONSTABLES				
===	=====				
10-414-100	SALARY - CONSTABLE	-	-	-	-
10-414-104	SALARY - CONSTABLE 2	53,896	53,896	53,896	-
10-414-105	SALARY - CONSTABLE 3	18,132	18,132	18,132	-
10-414-106	LONGEVITY	1,450	1,450	1,400	50
10-414-200	FICA EXPENSE	1,324	1,324	5,535	(4,211)

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, 2021

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-414-205	TCDRS EXPENSE	1,211	1,211	5,683	(4,472)
10-414-215	MEDICAL INSURANCE EXPENSE	-	-	7,087	(7,087)
10-414-300	FUEL/AUTO REPAIR CONST. 2	-	-	-	-
10-414-301	FUEL/AUTO REPAIR CONST. 3	5,000	5,000	256	4,744
10-414-302	FUEL/AUTO REPAIR CONST. 1	-	-	125	(125)
	EXTENSION SERVICE	<u>81,013</u>	<u>81,013</u>	<u>92,114</u>	<u>(11,101)</u>
415	AIRPORT				
===	=====				
10-415-353	IMPROVEMENTS - AIRPORT	1,750	8,750	9,208	(458)
10-415-370	UTILITIES - AIRPORT	6,000	8,500	8,043	457
10-415-900	MISCELLANEOUS EXPENSES	500	3,500	2,567	933
	AIRPORT	<u>8,250</u>	<u>20,750</u>	<u>19,818</u>	<u>932</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	5,500	1,281	4,219
10-417-370	UTILITIES - VET.MEM.PARK	12,000	12,000	10,749	1,251
	VETERANS MEMORIAL PARK	<u>17,500</u>	<u>17,500</u>	<u>12,030</u>	<u>5,470</u>
418	RED SOX FIELD				
===	=====				
10-418-370	UTILITIES	5,000	5,000	2,546	2,454
	RED SOX FIELD	<u>5,000</u>	<u>5,000</u>	<u>2,546</u>	<u>2,454</u>
421	CEMETERY				
===	=====				
10-421-100	SALARY - CEMETERY	42,585	42,585	42,585	-
10-421-110	PART-TIME HELP	19,729	19,729	16,274	3,455
10-421-115	LONGEVITY	500	500	500	-
10-421-200	FICA EXPENSE	4,631	4,631	4,468	163
10-421-205	TCDRS EXPENSE	4,237	4,237	4,596	(359)
10-421-350	SUPPLIES - CEMETERY	2,500	2,500	3,057	(557)
10-421-353	IMPROVEMENTS - CEMETERY	14,000	14,000	5,753	8,247
10-421-370	UTILITIES - CEMETERY	14,000	14,000	13,192	808
10-421-400	PEST CONTROL	2,500	2,500	-	2,500
10-421-900	MONTHLY ALLOTMENT-GATEKEEPER	-	-	-	-
	CEMETERY	<u>104,682</u>	<u>104,682</u>	<u>90,425</u>	<u>14,257</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	284	1,716
10-423-315	CONT.EDUCATION - VETERANS OFFICER	-	-	-	-
	VETERANS OFFICER	<u>2,000</u>	<u>2,000</u>	<u>284</u>	<u>1,716</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, 2021

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
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	-	-	903	(903)
10-425-215	MEDICAL INSURANCE EXPENSE	7,699	7,699	7,087	612
10-425-350	SUPPLIES EXPENSE	500	500	38	462
10-425-400	FUEL EXPENSE	1,000	1,000	264	736
10-425-500	EMERGENCY MGNT. EXPENSE	3,500	3,500	-	3,500
	EMERGENCY MANAGEMENT	<u>25,261</u>	<u>25,261</u>	<u>20,854</u>	<u>4,407</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	289	-
10-435-900	MISC. EXPENSE - RMP	1,000	1,000	-	1,000
	205TH DIST. COURT	<u>5,735</u>	<u>5,735</u>	<u>4,303</u>	<u>1,432</u>
436	BOYS & GIRLS CLUB				
===	=====				
10-436-105	PART-TIME HELP	19,729	19,729	8,631	11,098
10-436-106	PART-TIME HELP	19,729	19,729	8,631	11,098
10-436-200	FICA EXPENSE	3,019	3,019	1,321	1,698
10-436-205	TCDRS EXPENSE	-	-	1,337	(1,337)
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	5,427	2,573
	BOYS & GIRLS CLUB	<u>54,977</u>	<u>54,977</u>	<u>25,347</u>	<u>29,630</u>
440	NON-DEPATMENTAL				
===	=====				
10-440-114	SYSTEM IMAGING - LEASE	15,000	15,000	11,602	3,398
10-440-200	FICA EXPENSE	1,000	1,000	230	770
10-440-205	TCDRS EXPENSE	500	500	-	500
10-440-300	COURTHOUSE TELEPHONE EXPENSE	17,500	22,700	38,865	(16,165)
10-440-312	Computer Tech/ Internet Expense	25,000	25,000	35,267	(10,267)
10-440-314	VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	1,920	1,080
10-440-601	ELECTION EXPENSE	25,000	25,000	15,817	9,183
10-440-602	HAVA-ELECTION EXPENSE	9,715	9,715	-	9,715
10-440-603	PAUPERS BURIAL/ EXPENSES	6,000	6,000	69	5,931
10-440-604	EMPLOYEE MORALE	1,000	1,000	951	49
10-440-605	APPRAISAL DISTRICT	67,915	67,915	31,777	36,138
10-440-606	REPEATER LEASE SITE	13,836	13,836	7,870	5,966
10-440-607	POST OFFICE BOX RENTALS	1,000	1,000	940	60
10-440-608	EMPLOYEE APPRECIATION DINNER	3,000	3,000	-	3,000
10-440-609	PRIMARY ELECTION EXPENSE	1,000	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, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)	
10-440-610	LEASE POSTAGE METER	4,320	4,320	14,636	(10,316)
10-440-611	TRAPPER	34,800	34,800	34,800	-
10-440-612	HH&H OFFICE MAINT.	4,750	4,750	-	4,750
10-440-617	ADULT PROBATION	1,500	1,500	1,498	2
10-440-621	OFFICE SUPPLIES	18,000	18,000	13,549	4,451
10-440-623	CHRISTMAS DECORATIONS	1,000	1,000	1,200	(200)
10-440-625	RECORDS MANAGEMENT	7,500	7,500	6,766	734
10-440-627	PUBLIC TRAINING SERVICE EXPENSE	500	500	-	500
10-440-628	EMPLOYEE FLU VACCINATIONS	1,550	1,550	840	710
10-440-629	SHERIFF'S TAX SALE	-	-	-	-
10-440-630	941 REPORT EXPENSE	-	-	2	(2)
10-440-631	COUNTY FOOD BANK	6,600	6,600	5,000	1,600
10-440-632	COUNTY FOOD BANK STORAGE	-	-	-	-
10-440-633	LEASE-ELECTIONS EQUIPMENT	33,448	33,448	33,448	-
	NON-DEPATMENTAL	<u>304,434</u>	<u>309,634</u>	<u>257,047</u>	<u>52,587</u>
450	CAPITAL PROJECTS				
===	=====				
10-450-700	PROJECT 1-Fire Dept. Paint	2,500	2,500	4,800	(2,300)
10-450-700b	Project 1 Mower Purchase	-	-	-	-
10-450-710	PROJECT 2- SECURITY CAMERAS JAIL	20,000	20,000	20,000	-
10-450-710b	Project 2 Live stream/ wire organiz	-	-	-	-
10-450-720	PROJECT 3- CCFC WALL REPAIR	2,500	2,500	-	2,500
10-450-730	Project 4 Radios 1st Responders	25,000	-	-	-
10-450-730b	Project 4 Shop Fence	-	-	-	-
10-450-731	PROJECT 5- RE-DISTRICTING	5,000	-	-	-
10-450-731 b	Project 5 4 H Barn	-	-	-	-
10-450-732	PROJECT 6- AIRPORT FENCING/OFFICE/	12,500	-	-	-
10-450-732	Project 6 FD Truck	-	-	-	-
10-450-733	PROJECT 7- Food Pantry Match	13,500	13,500	5,225	8,275
10-450-733b	Project 7 COURTHOUSE SECURITY	-	-	-	-
10-450-734	Project 8 Courtroom furniture/ South	5,200	-	-	-
10-450-734	Project 8 Jail Improvements	-	-	-	-
10-450-735	Project 9 Airport Lighting /AWOS	-	-	14,487	(14,487)
10-450-736	Project 10 Canopies JP1, CCFC, DC	-	-	-	-
		<u>86,200</u>	<u>38,500</u>	<u>44,512</u>	<u>(6,012)</u>
	GENERAL FUND				
	INCOME TOTALS	5,110,881	5,110,881	5,560,297	449,416
	EXPENSE TOTALS	<u>4,965,344</u>	<u>4,965,344</u>	<u>4,647,139</u>	<u>318,205</u>
	NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	145,537	145,537	913,158	767,621
10-401-724	NUTRITION CENTER MATCH	(160,922)	(160,922)	(148,081)	12,841
10-200-200	TRANSFERS IN	-	-	-	-
10-200-220	TRANSFERS WITHIN	-	-	-	-
10-300-506	LOAN PROCEEDS	-	-	-	-
10-200-210	TRANSFERS OUT -- posted with P&L	-	-	-	-
		<u>(15,385)</u>	<u>(15,385)</u>	<u>765,077</u>	<u>780,462</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, 2021

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
Expenses Grouped by Uniform Chart of Accounts:					
	General government			1,907,072	
	Justice System			766,550	
	Public Safety			1,175,543	
	Corrections and Rehabilitation			483,786	
	Health and Human Services			153,537	
	Community and Economic Development			126,346	
	Infrastructure and Environmental Services			<u>34,305</u>	
				<u>4,647,139</u>	
300	R & B REVENUES				
===	=====				
20-300-100	ROAD & BRIDGE CURRENT TAXES	688,286	688,286	748,685	60,399
20-300-110	ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	9,997	(3)
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	137,775	27,775
20-300-180	INTEREST REVENUE - R & B	-	-	-	-
20-300-185	AUCTION PROCEEDS	-	-	-	-
20-300-190	LATERAL ROAD - STATE COMPROLLER	75,000	75,000	32,688	(42,312)
20-300-192	REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517	SAVINGS ACCOUNT REVENUE	-	-	-	-
	R & B REVENUES	<u>883,286</u>	<u>883,286</u>	<u>929,145</u>	<u>45,859</u>
500	COUNTY BARN				
===	=====				
20-500-101	SALARIES - COUNTY BARN		-	-	-
20-500-102	SALARY	60,495	60,495	60,494	1
20-500-103	SALARY	39,312	39,312	37,044	2,268
20-500-104	SALARY	36,839	36,839	36,839	-
20-500-105	SALARY	45,658	45,658	45,658	-
20-500-106	SALARY	37,474	37,474	30,907	6,567
20-500-107	SALARY	39,792	39,792	39,792	-
20-500-110	SALARY-PART TIME	44,681	44,681	34,484	10,197
20-500-111	LONGEVITY	3,000	3,000	2,050	950
20-500-115	SOLID WASTE MGMT COORDINATOR	-	-	-	-
20-500-118	CELL PHONE ALLOTMENT	600	600	600	-
20-500-200	FICA EXPENSE	23,551	23,551	21,832	1,719
20-500-205	TCDRS EXPENSE	21,550	21,550	22,287	(737)
20-500-215	MEDICAL INSURANCE EXPENSE	61,595	61,595	45,470	16,125
20-500-300	TELEPHONE	1,700	1,700	1,183	517
20-500-310	CAPITAL OUTLAY	7,000	-	282	(282)
20-500-315	CONT. EDUCATION	1,000	1,000	-	1,000
20-500-350	MAINT. & SUPPLIES	8,000	8,000	16,363	(8,363)
20-500-351	SAFETY SUPPLIES	2,000	2,000	388	1,612
20-500-370	UTILITIES	6,000	6,000	3,733	2,267
20-500-271	UNIFORMS	3,000	3,000	2,254	746
20-500-400	FUEL - COUNTY BARN	10,000	10,000	1,210	8,790
	COUNTY BARN	<u>453,247</u>	<u>446,247</u>	<u>402,870</u>	<u>43,377</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, 2021

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,500	1,500	-	1,500
20-505-315	PREC.1 CONT. ED.	3,500	3,500	4,268	(768)
20-505-350	MAINT. & SUPPLIES	1,500	1,500	-	1,500
20-505-400	FUEL - PREC. #1	10,300	10,300	10,010	290
	PRECINCT #-1	<u>16,800</u>	<u>16,800</u>	<u>14,278</u>	<u>2,522</u>
510	PRECINCT #-2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	4,750	(4,750)
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,013	987
20-510-350	MAINT. & SUPPLIES	4,500	4,500	405	4,095
20-510-400	FUEL - PREC. #2	7,800	7,800	10,420	(2,620)
	PRECINCT #-2	<u>15,300</u>	<u>15,300</u>	<u>17,588</u>	<u>(2,288)</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	3,317	6,983
	PRECINCT #-4	<u>15,300</u>	<u>15,300</u>	<u>3,317</u>	<u>11,983</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	3,215	(215)
20-520-350	MAINT. & SUPPLIES	1,000	1,000	1,841	(841)
20-520-370	UTILITIES	-	-	-	-
20-515-400	FUEL - PREC. #4	10,300	10,300	10,510	(210)
	PRECINCT #-4	<u>15,300</u>	<u>15,300</u>	<u>15,566</u>	<u>(266)</u>
540	NON-DEPARTMENTAL				
===	=====				
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	50,000	23,081	23,081	-
20-540-600	R & B SUPPLIES	28,542	28,542	13,047	15,495
20-540-601	WATER SHED REPAIRS	7,000	-	-	-
20-540-603	HEAVY EQUIPMENT	218,799	259,717	279,342	(19,625)
20-540-702	UNEMPLOYMENT	3,000	3,000	2,248	752
	NON-DEPARTMENTAL	<u>307,341</u>	<u>314,340</u>	<u>317,718</u>	<u>(3,378)</u>
	ROAD & BRIDGE FUND				
	INCOME TOTALS	883,286	883,286	929,145	45,859
	EXPENSE TOTALS	<u>823,288</u>	<u>823,287</u>	<u>771,337</u>	<u>51,950</u>
	INCOME AND EXPENSE BEFORE:	59,998	59,999	157,808	97,809
20-540-302	SAVINGS REIMBURSEMENT TRANSFER	(60,000)	(60,000)	(60,000)	-
20-540-302	TRANSFER OUT	-	-	-	-
		<u>(2)</u>	<u>(1)</u>	<u>97,808</u>	<u>97,809</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, 2021

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300	NUTRITION CENTER REVENUE -45			
===	=====			
45-300-110	140,000	140,000	183,290	43,290
45-300-111	-	-	-	-
45-300-120	150	150	-	(150)
45-300-130	100	100	-	(100)
45-300-140	200	200	17	(183)
45-300-210	200	200	100	(100)
45-300-500	-	-	-	-
45-300-901	-	-	-	-
	<u>140,650</u>	<u>140,650</u>	<u>183,407</u>	<u>42,757</u>
550	NUTRITION CENTER EXPENSES -45			
=====	=====			
45-550-105	35,103	35,103	36,427	(1,324)
45-550-106	23,864	23,864	33,833	(9,969)
45-550-107	23,864	23,864	23,557	307
45-550-108	23,864	23,864	21,073	2,791
45-550-109	23,864	23,864	19,164	4,700
45-550-110	19,729	19,729	17,168	2,561
45-550-200	11,497	11,497	11,462	35
45-550-205	10,520	10,520	11,705	(1,185)
45-550-215	7,699	7,699	5,320	2,379
45-550-300	2,500	2,500	1,170	1,330
45-550-305	100	100	49	51
45-550-310	500	500	-	500
45-550-315	350	350	40	310
45-550-350	17,000	17,000	23,620	(6,620)
45-550-355	1,900	1,900	1,949	(49)
45-550-370	12,000	12,000	14,101	(2,101)
45-550-380	80,500	80,500	107,614	(27,114)
45-550-400	3,217	3,217	1,326	1,891
45-550-702	500	500	224	276
45-550-703	-	-	-	-
45-550-704	3,000	3,000	1,679	1,321
45-550-705	-	-	-	-
	<u>301,571</u>	<u>301,571</u>	<u>331,481</u>	<u>(29,910)</u>
	140,650	140,650	183,407	42,757
	<u>301,571</u>	<u>301,571</u>	<u>331,481</u>	<u>(29,910)</u>
	(160,921)	(160,921)	(148,074)	12,847
45-300-500	-	-	-	-
45-300-901	-	-	-	-
45-300-115	160,922	160,922	148,081	(12,841)
	<u>1</u>	<u>1</u>	<u>7</u>	<u>6</u>

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

	Year Ended December 31									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Pension Liability										
Service Cost	\$348,596	\$322,592	\$269,241	\$241,240	\$229,426	\$198,912	\$194,054	N/A	N/A	N/A
Interest on Total Pension Liability	811,295	730,111	670,031	612,433	577,953	535,817	499,911	N/A	N/A	N/A
Effect of Plan Changes	-	17,977	-	-	-	(42,069)	-	N/A	N/A	N/A
Effect of Assumption Changes or Inputs	628,199	-	-	90,984	-	80,408	-	N/A	N/A	N/A
Effect of Economic/Demographic (gains) or losses	3,616	224,359	66,556	60,140	(212,347)	35,830	29,830	N/A	N/A	N/A
Benefit Payments/Refunds of Contributions	<u>(336,362)</u>	<u>(301,835)</u>	<u>(332,467)</u>	<u>(311,367)</u>	<u>(285,378)</u>	<u>(284,364)</u>	<u>(318,369)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net Change in Total Pension Liability	1,455,344	993,204	673,361	693,430	309,654	524,534	405,426	N/A	N/A	N/A
Total Pension Liability, Beginning	<u>\$9,832,303</u>	<u>\$8,839,099</u>	<u>\$8,165,738</u>	<u>\$7,472,308</u>	<u>7,162,654</u>	<u>6,638,120</u>	<u>6,232,694</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Pension Liability, Ending (a)	<u>\$11,287,647</u>	<u>\$9,832,303</u>	<u>\$8,839,099</u>	<u>\$8,165,738</u>	<u>\$7,472,308</u>	<u>\$7,162,654</u>	<u>\$6,638,120</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer Contributions	\$237,221	\$252,635	\$178,769	\$152,119	\$140,089	\$128,023	\$116,937	N/A	N/A	N/A
Member Contributions	227,783	252,635	178,769	152,119	140,089	128,023	115,936	N/A	N/A	N/A
Investment Income Net of Investment Expenses	991,655	1,324,650	(152,483)	1,045,967	505,496	(37,401)	441,378	N/A	N/A	N/A
Benefit Payments/Refunds of Contributions	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)	N/A	N/A	N/A
Administrative Expenses	(7,837)	(7,313)	(6,480)	(5,453)	(5,495)	(4,936)	(5,167)	N/A	N/A	N/A
Other	<u>1,863</u>	<u>8,303</u>	<u>1,571</u>	<u>(147)</u>	<u>(167,049)</u>	<u>16,108</u>	<u>17,698</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net Change in Fiduciary Net Position	\$1,114,323	\$1,529,075	(\$132,321)	\$1,033,238	\$327,752	(\$54,547)	\$368,413	N/A	N/A	N/A
Fiduciary Net Position, Beginning	<u>\$9,596,651</u>	<u>\$8,067,576</u>	<u>\$8,199,897</u>	<u>\$7,166,659</u>	<u>6,838,907</u>	<u>6,893,454</u>	<u>6,525,041</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position, Ending (b)	<u>\$10,710,974</u>	<u>\$9,596,651</u>	<u>\$8,067,576</u>	<u>\$8,199,897</u>	<u>\$7,166,659</u>	<u>\$6,838,907</u>	<u>\$6,893,454</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net Pension Liability / (Asset), Ending = (a) - (b)	<u>\$576,673</u>	<u>\$235,652</u>	<u>\$771,523</u>	<u>(\$34,159)</u>	<u>\$305,649</u>	<u>\$323,747</u>	<u>(\$255,334)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position as a % of Total Pension Liability	94.89%	97.60%	91.27%	100.42%	95.91%	95.48%	103.85%	N/A	N/A	N/A
Pensionable Covered Payroll	\$3,609,074	\$3,609,074	\$2,553,836	\$2,173,125	\$2,001,268	\$1,828,903	\$1,656,221	N/A	N/A	N/A
Net Pension Liability as a % of Covered Payroll	15.98%	6.53%	30.21%	-1.57%	15.27%	17.70%	-15.42%	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
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%
2020	237,221	237,221	-	3,254,040	7.3%

(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, 2020

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	20 years (based on contribution rate calculated in 12/31/18 valuation)

Asset valuation method	5-yr smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.

Investment rate of return	7.5%, net of administration and investment expenses, including inflation.
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality	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, 2019, and 2020 : 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.

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
AS OF SEPTEMBER 30, 2021

	<u>General Government</u>	<u>Roads & Bridges</u>	<u>Contingency Fund 91</u>	<u>Tax Claims</u>	<u>Criminal Justice</u>	<u>Combined</u>
ASSETS						
Cash - Checking	\$ 1,484,155	\$ 2,463,755	\$ -	\$ 5,245	\$ 554,292	\$ 4,507,447
Cash - Payroll Clearing	7,932	-	-	-	-	7,932
Cash - Checking Clerk	144,772	-	-	-	-	144,772
Cash - Checking Tax Assessor	95,124	-	-	-	-	95,124
Cash - JP Accounts	84,544	-	-	-	-	84,544
Cash - Savings	-	-	3,765,532	-	-	3,765,532
Certificates of Deposit	585,724	-	-	-	-	585,724
Postage Inventory and Other	(3,136)	-	-	-	-	(3,136)
Due from (to) Other Funds	<u>212,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>212,862</u>
Total Assets	<u>2,611,977</u>	<u>2,463,755</u>	<u>3,765,532</u>	<u>5,245</u>	<u>554,292</u>	<u>9,400,801</u>
LIABILITIES						
Other Liabilities	5,692	-	-	-	-	5,692
Deferred Revenue	33,050	-	-	-	-	33,050
Due to Others	138,881	-	-	-	66,923	205,804
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>259,674</u>	<u>(82,051)</u>	<u>-</u>	<u>-</u>	<u>119,215</u>	<u>296,838</u>
FUND EQUITY (DEFICIT)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	2,545,806	-	-	-	2,545,806
Assigned	-	-	-	5,245	-	5,245
Unassigned	<u>2,352,303</u>	<u>-</u>	<u>3,765,532</u>	<u>-</u>	<u>435,077</u>	<u>6,552,912</u>
Total Fund Equity (Deficit)	<u>2,352,303</u>	<u>2,545,806</u>	<u>3,765,532</u>	<u>5,245</u>	<u>435,077</u>	<u>9,103,963</u>
Total Liabilities and Fund Equity	<u>\$ 2,611,977</u>	<u>\$ 2,463,755</u>	<u>\$ 3,765,532</u>	<u>\$ 5,245</u>	<u>\$ 554,292</u>	<u>\$ 9,400,801</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	GENERAL	ROAD &	CONTINGENCY	TAX CLAIMS	CRIMINAL	
	GOVERNMENT	BRIDGE	FUND 91	FUND 41	JUSTICE	COMBINED
REVENUE						
10-300-100 CURRENT TAXES	\$ 4,593,623	\$ 748,685	\$ -	\$ -	\$ -	\$ 5,342,308
10-300-110 DELINQUENT TAXES	92,846	9,997	-	-	-	102,843
10-300-111 VEHICLE INVENTORY TAX	-	-	-	-	-	-
10-300-120 FEES OF OFFICE-CLERK	25,931	-	-	-	-	25,931
10-300-121 FEES OF OFFICE-TAX OFFICE	2,871	-	-	-	-	2,871
10-300-122 VAN HORN CEMETARY PAY OUT FEES	-	-	-	-	-	-
91-300-140 INTEREST ON SAVINGS	-	-	3,761	-	-	3,761
10-300-141 REIMBURSEMENTS	7,769	-	-	-	-	7,769
10-300-143 LEASE PAYMENT- AIRPORT LAND	600	-	-	-	-	600
10-300-142 QRTERLY REIMB. JUROR PAYMENTS	-	-	-	-	-	-
10-300-145 H&HS OFF RENT	11,610	-	-	-	-	11,610
10-300-162 MIXED BEVERAGE TAX ALLOCATION	9,576	-	-	-	-	9,576
10-300-165 HOT CHECK FEE	15	-	-	-	-	15
10-300-170 MOTOR VEHICLE REGISTRATIO	10,788	137,775	-	-	-	148,563
10-300-175 J. P. COURT	397,972	-	-	-	-	397,972
10-300-180 INTEREST REVENUE	4,040	-	-	8	-	4,048
10-300-185 AUCTION PROCEEDS	25,686	-	-	-	-	25,686
10-300-200 STATE SALARY SUPPLEMENT	48,231	-	-	-	-	48,231
10-300-202 LEOSE FUND/ CONSTABLE	995	-	-	-	-	995
10-300-205 J.P. COURT SECURITY FEE	649	-	-	-	-	649
10-300-206 COURTHOUSE SECURITY FEE	2,583	-	-	-	-	2,583
10-300-207 LAW LIBRARY REVENUE	245	-	-	-	-	245
10-300-208 COUNTY FINES/CLERK	19,855	-	-	-	-	19,855
10-300-214 RESTITUTION FEES	4,676	-	-	-	-	4,676
10-300-215 OMNI FEE - COUNTY REVENUE	3,613	-	-	-	-	3,613
10-300-220 WORKERS COMP REIMBURSEMENT	-	-	-	-	-	-
10-300-225 BOND FORFEITURE FEES	1,410	-	-	-	-	1,410
20-300-160 UTILITIES PERMITS	4,000	-	-	-	-	4,000
10-300-224 INDIGENT FORMULA GRANT	-	-	-	-	-	-
10-300-331 CD REVENUE	2,367	-	-	-	-	2,367
10-300-333 JAIL-PAY PHONE REVENUE	4,200	-	-	-	-	4,200
10-300-334 VENDING MACHINES REVENUE	400	-	-	-	-	400
10-300-335 PILT PROGRAM REVENUE	173,123	-	-	-	-	173,123
10-300-336 STATE EXCESS CONTRIBUTIONS	-	-	-	-	-	-
10-300-337 EXCESS CONTRIBUTION RGCOG	61,761	-	-	-	-	61,761
10-300-338 FAX/COPIES REVENUE - CO.JUDGE	-	-	-	-	-	-
10-300-339 FEES OF OFFICE - SHERIFF	2,444	-	-	-	-	2,444
10-300-340 CONSTABLE CIVIL PORCESS FEES	75	-	-	-	-	75
10-300-341 INSURANCE CLAIM FUNDS	-	-	-	-	-	-
10-300-346 UNBUDGETED REVENUE	(1)	-	-	-	-	(1)
10-300-510 SALES TAX COMMISSION REVENUE	4,468	-	-	-	-	4,468
10-300-517 OIL COMPANY DONATION	41,875	-	-	-	-	41,875
20-300-190 LATERAL ROAD - STATE COMP	-	32,688	-	-	-	32,688
35-300-300 CRIMINAL JUSTICE REVENUE	-	-	-	-	104,284	104,284
TOTAL REVENUE	5,560,296	929,145	3,761	8	104,284	6,597,494
EXPENDITURES						
General government	\$ 1,907,072	\$ -	\$ -	\$ -	\$ -	\$ 1,907,072
Justice System	766,550	-	-	-	-	766,550
Public Safety	1,175,543	-	-	-	-	1,175,543
Corrections and Rehabilitation	483,786	-	-	-	-	483,786
Health and Human Services	153,537	-	-	-	-	153,537
Community and Economic Development	126,346	-	-	-	-	126,346
Infrastructure and Environmental Services	34,305	771,337	-	-	-	805,642
Total Expenditures	4,647,139	771,337	-	-	-	5,418,476
Revenue Over (Under) Expenditures	913,157	157,808	3,761	8	104,284	1,179,018
Other Source and Uses:						
LOAN PROCEEDS	-	-	-	-	-	-
TRANSFERS IN (OUT)	(148,081)	-	-	-	-	(148,081)
TRANSFERS IN (OUT)	-	(60,000)	60,000	-	-	-
	(148,081)	(60,000)	60,000	-	-	(148,081)
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	765,076	97,808	63,761	8	104,284	1,030,937
Fund Balance Beginning of Year						
As previously reported	1,723,417	2,447,998	3,701,771	5,237	330,793	8,209,216
Prior period Adjustment	(136,190)	-	-	-	-	(136,190)
Fund Balance Beginning as Adjusted	1,587,227	2,447,998	3,701,771	5,237	330,793	8,073,026
Fund Balance End of Year	\$ 2,352,303	\$ 2,545,806	\$ 3,765,532	\$ 5,245	\$ 435,077	\$ 9,103,963

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2021

	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	\$ 23,317	\$ 3,445	\$ 7,811	\$ 2,182	\$ 32,118	\$ 26,722	\$ 7,789	\$ 1	\$ 4,018
Pooled Cash Deficit	(929)	-	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	(332)	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Assets	(929)	128	22,985	3,445	7,811	2,182	32,118	26,722	7,789	1	4,018
LIABILITIES											
Due to Others	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	4,555	-	138,077	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	4,555	-	138,077	-	-	-	-	-	-	-	-
FUND BALANCE											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	128	-	3,445	-	2,182	32,118	26,722	7,789	1	4,018
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	7,811	-	-	-	-	-	-
Unassigned	(5,484)	-	(115,092)	-	-	-	-	-	-	-	-
Total Fund Balance	(5,484)	128	(115,092)	3,445	7,811	2,182	32,118	26,722	7,789	1	4,018
Total Liabilities and Fund Balance	\$ (929)	\$ 128	\$ 22,985	\$ 3,445	\$ 7,811	\$ 2,182	\$ 32,118	\$ 26,722	\$ 7,789	\$ 1	\$ 4,018

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2021

	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	\$ 3,655	\$ 1,417,818	\$ 18,305	\$ 1,240	\$ 47,223	\$ 107,118	\$ 372	\$ 1	\$ 2,735	\$ -	\$ 1,705,998
Pooled Cash Deficit	-	(1,840,796)	-	(1,240)	-	(96,809)	-	(251,506)	-	(134,503)	(2,325,783)
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	-	-	-	-	-	-	-	-	(332)
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Assets	3,655	(422,978)	18,305	-	47,223	10,309	372	(251,505)	2,735	(134,503)	(620,117)
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	3,655	-	18,305	-	47,223	107,118	357	-	2,735	-	255,796
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	7,811
Unassigned	-	(422,978)	-	-	-	(96,809)	-	(251,900)	-	(134,967)	(1,027,230)
Total Fund Balance	3,655	(422,978)	18,305	-	47,223	10,309	357	(251,900)	2,735	(134,967)	(763,623)
Total Liabilities and Fund Balance	\$ 3,655	\$ (422,978)	\$ 18,305	\$ -	\$ 47,223	\$ 10,309	\$ 372	\$ (251,505)	\$ 2,735	\$ (134,503)	\$ (620,117)

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	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	-	-	183,290	-	-	748	6,850
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	-	-	-	-
Contributions	-	-	100	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Rent	-	-	17	-	-	-	-
Interest	-	-	-	5	2,719	-	6,699
Other	-	-	-	-	-	-	-
Total Revenue	-	-	183,407	5	2,719	748	13,549
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Local:							
Salary and Benefits	-	-	179,709	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	6,000
Juvenile Probation	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	151,772	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-	-
Training	-	-	-	-	-	1,602	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	8,212	-	-
Total Expenditures	-	-	331,481	-	8,212	1,602	6,000
Revenue Over (Under) Expenditures	-	-	(148,074)	5	(5,493)	(854)	7,549
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	148,081	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	-	-	7	5	(5,493)	(854)	7,549
Fund Balance Beginning of Year	(5,484)	128	(115,099)	3,440	13,304	3,036	24,569
Fund Balance End of Year	\$ (5,484)	\$ 128	\$ (115,092)	\$ 3,445	\$ 7,811	\$ 2,182	\$ 32,118
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Justice System	-	-	-	-	-	1,602	-
Public Safety	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	331,481	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	8,212	-	-
Total Expenditures by Function	\$ -	\$ -	\$ 331,481	\$ -	\$ 8,212	\$ 1,602	\$ 6,000

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	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	\$ -	\$ -	\$ -	\$ -	\$ 13,230	\$ -	\$ -	\$ -
Fees	444	1,000	-	-	-	-	3,413	-
Intergovernmental	-	-	-	-	-	538,305	-	-
Seizures	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Interest	319	-	-	-	-	-	977	-
Other	-	-	-	-	-	-	-	-
Total Revenue	763	1,000	-	-	13,230	538,305	4,390	-
EXPENDITURES								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Salary and Benefits	-	-	-	-	-	520,809	-	-
Law Enforcement Expenses	-	-	-	-	9,576	-	-	-
Records Management	-	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	58,888	-	-
Technology Expenses	-	-	-	-	-	-	6,909	-
Training	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	25	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	25	-	-	9,576	579,697	6,909	-
Revenue Over (Under) Expenditures	763	975	-	-	3,654	(41,392)	(2,519)	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	763	975	-	-	3,654	(41,392)	(2,519)	-
Fund Balance Beginning of Year	25,959	6,814	1	4,018	1	(381,586)	20,824	-
Fund Balance End of Year	\$ 26,722	\$ 7,789	\$ 1	\$ 4,018	\$ 3,655	\$ (422,978)	\$ 18,305	\$ -
Expenditures grouped by function:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	579,697	6,909	-
Public Safety	-	-	-	-	9,576	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	25	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ 25	\$ -	\$ -	\$ 9,576	\$ 579,697	\$ 6,909	\$ -

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2021

	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	\$ 170,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,461
Fees	-	13,537	-	-	-	515	-	209,797
Intergovernmental	-	-	-	-	-	-	-	538,305
Seizures	-	-	-	-	-	-	-	-
Contributions	45,500	-	-	-	-	-	-	45,600
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	17
Interest	-	-	-	-	-	-	-	10,719
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>215,731</u>	<u>13,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>515</u>	<u>-</u>	<u>987,899</u>
<u>EXPENDITURES</u>								
Federal/State:								
Administration	4,400	-	-	-	-	-	-	4,400
Engineering/Consulting	50,379	-	-	-	-	-	-	50,379
Construction	115,452	-	-	-	-	-	-	115,452
Local:								
Salary and Benefits	-	-	-	-	-	-	-	700,518
Law Enforcement Expenses	-	-	-	-	-	-	-	9,576
Records Management	-	-	-	-	-	-	-	6,000
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	151,772
Operating Costs/Supplies	-	-	-	-	-	-	-	58,888
Technology Expenses	-	-	-	-	-	-	-	6,909
Training	-	-	-	-	-	-	-	1,602
Miscellaneous Expense	-	-	-	-	-	-	-	25
Capital Outlay	-	-	-	-	-	-	-	8,212
Total Expenditures	<u>170,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,113,733</u>
Revenue Over (Under) Expenditures	45,500	13,537	-	-	-	515	-	(125,834)
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	148,081
Revenue Over (Under) Expenditures and Transfers	45,500	13,537	-	-	-	515	-	22,247
Fund Balance Beginning 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>
Fund Balance End of Year	<u>\$ 47,223</u>	<u>\$ 107,118</u>	<u>\$ (96,809)</u>	<u>\$ 357</u>	<u>\$ (251,900)</u>	<u>\$ 2,735</u>	<u>\$ (134,967)</u>	<u>\$ (763,623)</u>
Expenditures grouped by function:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Justice System	-	-	-	-	-	-	-	588,208
Public Safety	-	-	-	-	-	-	-	9,576
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	331,506
Community and Economic Development	143,852	-	-	-	-	-	-	143,852
Infrastructure and Environmental Services	26,379	-	-	-	-	-	-	34,591
Total Expenditures by Function	<u>\$ 170,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,113,733</u>

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE
 YEAR ENDED SEPTEMBER 30, 2021

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
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 7217044
 CONTRACT PERIOD:3/1/18 TO 2/29/20

	<u>REVENUE</u>	FEDERAL/STATE					VARIANCE
		BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	
Federal/State	\$ 29,310	\$ -	\$ 26,379	\$ -	\$ 26,379	\$ 2,931	
TDA adjustment	(2,931)	-	-	-	-	(2,931)	
Local:	<u>2,931</u>	<u>2,931</u>	<u>-</u>	<u>-</u>	<u>2,931</u>	<u>-</u>	
Total Revenue	<u>29,310</u>	<u>2,931</u>	<u>26,379</u>	<u>-</u>	<u>29,310</u>	<u>-</u>	
	<u>EXPENDITURES</u>						
Federal/State:							
Administration	-	-	-	-	-	-	
Consultation	29,310	-	26,379	-	26,379	2,931	
TDA Adjustment	(2,931)	-	-	-	-	(2,931)	
Local:							
Consultation	2,931	2,931	-	-	2,931	-	
Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Expenditures	<u>29,310</u>	<u>2,931</u>	<u>26,379</u>	<u>-</u>	<u>29,310</u>	<u>-</u>	
Excess Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CULBERSON COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT SCHEDULE
 YEAR ENDED SEPTEMBER 30, 2021

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

COMMUNITY DEVELOPMENT BLOCK GRANT
 FOOD PANTRY FACILITIES IMPROVEMENTS
 CFDA NUMBER: 14.228
 CONTRACT NUMBER: 7218109
 CONTRACT PERIOD: 11/1/18 TO 10/31/20

	<u>REVENUE</u>	FEDERAL/STATE					VARIANCE
		BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	
Federal/State		\$ 275,000	\$ 6,600	\$ 143,852	\$ -	\$ 150,452	\$ 124,548
State:		-	-	-	-	-	-
Local:		<u>13,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,750</u>
Total Revenue		<u>288,750</u>	<u>6,600</u>	<u>143,852</u>	<u>-</u>	<u>150,452</u>	<u>138,298</u>
	<u>EXPENDITURES</u>						
Federal/State:							
Administration		13,750	6,600	4,400	-	11,000	2,750
Architectural and Engineering		36,000	-	24,000	-	24,000	12,000
Facilities - Construction		225,250	-	115,452	-	115,452	109,798
Local:							
Engineering/Architectural Services		-	-	-	-	-	-
Construction - Fire Station Facilities		-	-	-	-	-	-
Administration		<u>13,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,750</u>
Total Expenditures		<u>288,750</u>	<u>6,600</u>	<u>143,852</u>	<u>-</u>	<u>150,452</u>	<u>138,298</u>
Excess Revenue Over (Under) Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CULBERSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2021

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	\$ 143,852
Community Development Block Grant	14.228	\$ 26,379	7217044	26,379
U.S. Department of Interior				
Payments in Lieu of Taxes (PILT) program	15.000	\$ 171,929	n/a	<u>171,929</u>
Total Federal Expenditures				<u>342,160</u>
State:				
Linebacker State	n/a	\$ 13,230	n/a	<u>13,230</u>
Total State Expenditures				<u>13,230</u>
Total Federal and State Financial Assistance				<u>\$ 355,390</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.

KNAPP & COMPANY, P.C.
9036 DUNMORE DRIVE
DALLAS, TEXAS 75231
(214) 343-3777 // RICK_KNAPP@SBCGLOBAL.NET

**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 21, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of significant deficiencies that we consider to be significant deficiencies. Reference numbers 2021-1 and 2021-2

Compliance and Other Matters

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

County's Response to Significant Deficiencies

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

Purpose of this Report

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

Knapp & Company, P.C.

Dallas, Texas,
December 21, 2021

CULBERSON COUNTY, TEXAS

SCHEDULE OF SIGNIFICANT DEFICIENCIES

For Fiscal Year Ended September 30, 2021

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

Grant Program – None

Questioned Cost – None

Condition – County management did not properly or timely post the effect of prior year management approved audit adjustments until current year end which did not provide sufficient time to resolve posting errors identified after year end.

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

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

Effect: Prior year audit adjustments were not posted until September 30, 2021. Beginning fund balances did not reconcile to prior year reported ending fund balances for all funds that were subject to prior year audit adjustment. As a result, numerous revenue and expense accounts were misstated when the effect of revenue and expense of prior year adjustments were posted in error to the current year operations.

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

Grant Program – None

Questioned Cost – None

Condition and Effect– The County in its role as sponsor fiscal agent for the Culberson / Hudspeth Counties Juvenile Probation Department processes payroll for the component unit. The County in 2019, 2020, and 2021 reported salary reimbursements in error as revenue in the County general fund verses as receipt and recovery of interorganizational receivables.

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

Effect: Reported general fund cash and related fund balance was overstated by \$58,693, \$77,497, and \$81,005 in 2019, 2020, and 2021, respectively. The accounting errors were resolved by management approved prior period adjustment of \$136,190 and current year approved audit adjustment of \$81,190.

CULBERSON COUNTY, TEXAS

MANAGEMENTS' RESPOSE TO SIGNIFICANT DEFICIENCIES

For Fiscal Year Ended September 30, 2012

2021-1 Timely and Effective Posting Prior Year Audit Adjustments

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

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

The County Auditor will review the accounting procedures for posting component unit salary reimbursement to the County. Accounting and review procedures will be revised to resolve this matter and correct year to date errors posted in 2021/2022 fiscal year.

CULBERSON COUNTY, TEXAS

STATUS OF PRIOR YEAR FINDINGS

For Fiscal Year Ended September 30, 2012

\

Not Applicable