

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2023

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

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2023**

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

January 25, 2024

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, 2023. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$660,016 in fiscal year 2023 as compared to \$510,929 in 2022.

During the year, the County's general fund revenues exceeded expenditures after transfers by \$975,551 and total governmental fund revenues exceeded total governmental expenditures by \$734,470.

The combined general funds reported fund balance was \$10,499,229 as of yearend as compared to \$9,523,678 for the beginning of the year.

USING THIS ANNUAL REPORT

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

for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the County as a Whole

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

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

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

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

Reporting the County's Most Significant Funds

The fund financial statements begin on page 6 and provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State and Federal law or by debt covenants. However, the Commissioners' Court establishes many other funds to help us control and manage money for particular purposes. Examples are the Road & Bridge accounts and the Criminal Justice Fund. Some like the records preservation, grant funds, Homeland Security, senior nutrition, and Linebacker show that we are meeting legal responsibilities for using certain grant revenues for specified purposes. Governmental entities primarily use two kinds of funds, governmental and proprietary, which use different accounting approaches.

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

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

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

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

The County as Trustee

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

THE COUNTY AS A WHOLE

The County's combined net position increased by \$660,016 in 2022/2023 fiscal year and this is after recording \$510,929 in fixed asset depreciation.

Revenues

The County's total revenues increased by \$883,119 as compared to prior year, which is primarily attributed to increases in property tax collections from increased mineral property valuations as compared to prior year.

Expenses

The County's total expenses increased \$734,032 as compared to prior year. The increase is related to across-the-board increase in governmental activities.

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 \$9,485,374 as compared to \$8,750,905 in prior year (as restated).

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the 2023 fiscal year, the County had approximately \$12.8 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 2023 the County purchased and capitalized \$169,180 for four vehicles and other equipment used in public safety, and \$33,408 for technology equipment for the jail.

Debt

The County had no new borrowings in 2022/2023 and made scheduled principal payments of the only note payable of \$32,288 resulting in yearend reporting no debt in the County.

Budget - Highlights

Over the course of the year the Commissioners' Court made no significant amendments to the County budget. Amendment primarily are made to address unanticipated expenditures in excess of the original budget due to changes in circumstances and needs of the County. The County budgeted \$187,052 to help fund the senior nutrition center but that was not needed.

The property tax collections/ revenue exceeded budget by \$442,022 due to collections exceeding expectations. See pages 25-36 for detailed comparisons of selected fund budgets to actual comparisons.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The County Commissioners' Court considered many factors before passing the 2022-2023 budget and tax rate.

The effective tax rate was set at \$.078031 per \$100 valuation for 2022/2023 and tax revenues/ collections were expected to increase slightly but were actually higher than in 2021/2022 by \$574,081 due to increases in County mineral rights valuations.

Economic Factors

The Court's short and long-term goals are to continue cost saving measures that will reduce the tax burden on its constituents and provide better, more effective services. Meeting our goals are attainable through diligence and continued communication between departments. Strategies implemented continue to help maintain and upgrade the County's infrastructure within the adopted budget on a yearly basis. Commissioner's Court is always cognizant of changing laws like Tx Rural Law Enforcement Grant Senate Bill 22 and the American Rescue Plan Act of 20221 (ARPA) that provide financial relief to our budget. Staying within the confines of the adopted budget is the key to healthy fiduciary outcomes which will help sustain the services offered to our citizens.

Culberson County experienced moderate growth in 2022-2023. For the fiscal year 2023-2024 the court expects this moderate growth to continue.

The COVID-19 pandemic in the United States and at the local level, continues to subside and has less of an affect on business and economy. We expect this trend to continue but will always monitor the possible changes and the effect changes could have on County operations and financial position. Despite all these factors, the County's financial position remains strong.

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, 2023 AND 2022

	PRIMARY GOVERNMENT	
	2023	2022
	Governmental Activities	Governmental Activities
ASSETS:		
Cash and Cash Equivalents	\$ 7,086,112	\$ 6,299,465
Cash and Cash Equivalents - restricted	3,475,523	2,363,320
Certificates of Deposit	-	587,573
Total Cash and Deposits	10,561,635	9,250,358
Capital Assets		
Land	182,810	182,810
Other Capital Assets	3,769,336	3,876,077
Total Capital Assets	3,952,146	4,058,887
Total Assets	14,513,781	13,309,245
DEFERRED OUTFLOWS	120	(18,879)
LIABILITIES:		
Amounts due others	253,583	267,510
Other liabilities	88,108	7,018
Long term debt		
Due within one year	-	32,288
Due in more than one year	-	-
Total liabilities	341,691	306,816
DEFERRED INFLOWS	734,690	206,046
NET POSITION:		
Net investment in capital assets	3,952,146	4,026,599
Restricted for:		
Restricted	243,171	254,713
Committed	3,097,427	2,844,676
Assigned	8,391	11,231
Unrestricted	6,136,385	5,640,285
Total Net Position	\$ 13,437,520	\$ 12,777,504

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2023 AND 2022

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2023	2022
REVENUES:		
Property Tax	\$ 5,850,237	\$ 5,276,156
License & Permits	4,500	3,100
Fines and Fees	1,023,569	1,089,356
Public Service Fees	45,488	12,589
Grant Revenues and Intergovernmental	991,957	1,010,913
Intergovernmental Reimbursements	225,814	19,403
Charges for Services	15,699	21,103
Interest Income	176,316	22,572
Corrections and rehabilitation	-	-
Other	161,040	156,309
Total revenues	8,494,620	7,611,501
EXPENDITURES:		
Current:		
General Government	2,370,843	2,118,325
Justice System	1,898,658	1,520,098
Public Safety	1,382,030	1,398,035
Corrections and Rehabilitation	497,958	457,010
Health and Human Services	647,180	434,120
Community and Economic Development	232,372	435,516
Infrastructure and Environmental Services	805,563	737,468
Total expenditures	7,834,604	7,100,572
Excess (deficiency) of revenues over expenditures before transfers	660,016	510,929
Transfers	-	-
Excess (deficiency) of revenues over expenditures after transfers	660,016	510,929
Net Position beginning of year	12,777,504	12,266,575
Net Position - end of year	\$ 13,437,520	\$ 12,777,504

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Independent Auditor's Report

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Culberson County, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Culberson County, Texas' basic financial statements as listed in the table of contents.

Summary of Opinions:

Governmental Activities	Unmodified
Aggregate Discretely Presented Component Unit	Adverse
Governmental Fund – General	Unmodified
Aggregate Remaining Non-Major Fund information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present the discretely presented component unit and therefor does not present fairly the financial position of the aggregate discretely presented component unit of the Culberson County, Texas, as of September 30, 2023, or the changes in financial position for the year then ended in accordance with the modified cash basis of accounting.

Unmodified Opinions on Governmental Activities and Each Major Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining non-major fund information of the Culberson County, Texas as of September 30, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Culberson County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units and Qualified Opinion on the Aggregate Remaining Fund Information

The financial statements do not include financial data for Culberson-Hudspeth Counties Juvenile Probation Board, Culberson County Texas' legally separate component unit . Accounting principles generally accepted in the United States of America require the financial data for component unit(s) to be reported with the financial data of the County's primary government unless Culberson County, Texas also issues financial statements for the financial reporting entity that include the financial data for its component unit. Culberson County has not issued such reporting entity financial statements. The effects

of not including Culberson County's legally separate component unit on the aggregate discretely presented component unit and the aggregate remaining fund information has not been determined.

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Culberson County Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Culberson County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Culberson County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-viii), budgetary comparison information (on pages 25-36), and employee retirement plan historical data (on pages 37-38) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Culberson County, Texas' modified cash basis basic financial statements. The accompanying combining fund schedules, as listed in the table of contents as "Other Supplementary Information" and the Schedule of Expenditures of Federal and State Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund schedules and Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic modified cash basis financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2024, on our consideration of the Culberson County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Culberson County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Culberson County, Texas' internal control over financial reporting and compliance.

Knapp & Company, P.C.

Dallas, Texas
January 25, 2024

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2023

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 7,086,112
Cash and Cash Equivalents - Restricted	3,475,523
Certificates of Deposit	-
Total Cash and Bank Deposits	10,561,635
Capital Assets:	
Land	182,810
Other Capital Assets	3,769,336
Total Capital Assets	3,952,146
Total Assets	14,513,781
 <u>DEFERRED OUTFLOWS</u>	 120
<u>LIABILITIES</u>	
Amounts Due to Others	253,583
Other Liabilities	88,108
Long-Term Debt	
Due Within One Year	-
Due in More Than One Year	-
Total Liabilities	341,691
 <u>DEFERRED INFLOWS</u>	 734,690
<u>NET POSITION</u>	
Net Investment in Capital Assets	3,952,146
Restricted	243,171
Committed	3,097,427
Assigned	8,391
Unrestricted	6,136,385
Total Net Position	\$ 13,437,520

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

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	\$ 2,370,843	\$ 12,799	\$ 403,962	\$ 47,750	\$ (1,906,332)
Justice System	1,898,658	-	662,386	22,033	(1,214,239)
Public Safety	1,382,030	-	-	-	(1,382,030)
Corrections and Rehabilitation	497,958	-	-	33,408	(464,550)
Health and Human Services	647,180	-	-	36,300	(610,880)
Community and Economic Development	232,372	-	-	6,650	(225,722)
Infrastructure and Environmental Services	805,563	2,900	262	5,020	(797,381)
Total Governmental Activities	<u>7,834,604</u>	<u>15,699</u>	<u>1,066,610</u>	<u>151,161</u>	<u>(6,601,134)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	5,850,237
Investment Earnings	176,316
License & Permits	4,500
Fines and Fees	1,069,057
Contributions	2,760
Other	<u>158,280</u>
Total General Revenues	<u>7,261,150</u>
Change in Net Position Before Net Transfers	660,016
Net Transfers	<u>-</u>
Change in Net Position After Net Transfers	660,016
Net Position - Beginning of year	<u>12,777,504</u>
Net Position - Ending	<u>\$ 13,437,520</u>

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

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2023

-- GOVERNMENTAL FUNDS--

<u>ASSETS</u>	<u>MAJOR</u>			<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
	<u>GENERAL</u> <u>FUND</u>	<u>Non-Major Funds</u> <u>SPECIAL</u> <u>REVENUE</u>	<u>CAPITAL</u> <u>PROJECTS</u>	
Cash in Bank	\$ 10,425,451	\$ (3,345,137)	\$ 5,798	\$ 7,086,112
Cash in Bank - Restricted	253,568	3,221,955	-	3,475,523
Certificates of Deposit	-	-	-	-
Postage Inventory	457	(337)	-	120
Due from Other Funds	212,862	-	-	212,862
TOTAL ASSETS	<u>\$ 10,892,338</u>	<u>\$ (123,519)</u>	<u>\$ 5,798</u>	<u>\$ 10,774,617</u>
 <u>LIABILITIES</u>				
Due to Others	\$ 253,568	\$ 15	\$ -	\$ 253,583
Due to Other Funds	52,292	142,632	17,938	212,862
Deferred Revenue / Inflows	-	734,690	-	734,690
Other Liabilities	87,249	859	-	88,108
TOTAL LIABILITIES	<u>393,109</u>	<u>878,196</u>	<u>17,938</u>	<u>1,289,243</u>
 <u>FUND BALANCES</u>				
Nonspendable	-	-	-	-
Restricted	-	243,171	-	243,171
Committed	3,097,427	-	-	3,097,427
Assigned	5,483	2,908	-	8,391
Unassigned	7,396,319	(1,247,794)	(12,140)	6,136,385
Total Fund Balances	<u>10,499,229</u>	<u>(1,001,715)</u>	<u>(12,140)</u>	<u>9,485,374</u> a)
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,892,338</u>	<u>\$ (123,519)</u>	<u>\$ 5,798</u>	<u>\$ 10,774,617</u>

Total fund balances as reported above.

\$ 9,485,374 a)

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

1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.	3,952,146
2) not used	-
3) not used	-
Net Assets of Governmental Activities	<u>\$ 13,437,520</u>

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2023

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON-MAJOR FUNDS SPECIAL CAPITAL REVENUE PROJECTS		
REVENUES:				
Property Tax	\$ 5,850,237	\$ -	\$ -	\$ 5,850,237
License & Permits	4,500	-	-	4,500
Fines and Fees	566,930	456,639	-	1,023,569
Public Service Fees	45,488	-	-	45,488
Grant Revenues and Intergovernmental	188,715	803,242	-	991,957
Intergovernmental Reimbursements	225,814	-	-	225,814
Charges for Services	12,799	2,900	-	15,699
Investment Income	171,165	4,928	223	176,316
Contributions	-	2,760	-	2,760
Corrections and Rehabilitation	-	-	-	-
Other	97,907	60,373	-	158,280
Total Revenues	7,163,555	1,330,842	223	8,494,620
EXPENDITURES:				
Current:				
General Government	2,268,253	148,071	-	2,416,324
Justice System	1,027,457	860,099	-	1,887,556
Public Safety	1,445,861	31,027	-	1,476,888
Corrections and Rehabilitation	479,438	33,408	-	512,846
Health and Human Services	180,271	481,372	-	661,643
Community and Economic Development	154,842	6,650	-	161,492
Infrastructure and Environmental Services	631,882	11,519	-	643,401
Total Expenditures	6,188,004	1,572,146	-	7,760,150
Excess (Deficiency) of Revenues				
Over Expenditures	975,551	(241,304)	223	734,470
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	975,551	(241,304)	223	734,470 a)
Fund Balance - Beginning of Year	9,523,678	(760,411)	(12,363)	8,750,904
Fund Balance - Ending	\$ 10,499,229	\$ (1,001,715)	\$ (12,140)	\$ 9,485,374

**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	\$ 734,470	a)
Capitalized - capital expenditures	361,378	
Loan proceeds reported as other sources	-	
Debt payments recorded as expenditure	32,287	
Depreciation expense recorded	(468,119)	
Changes in net assets as reported in the Government Wide Statement of Activities	\$ 660,016	

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, 2023

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 508,796
Certificates of Deposit	10,816
Due from Other Funds	<u>-</u>
Total Assets	<u>519,612</u>
 <u>LIABILITIES</u>	
Trust and Agency Funds Payable	519,612
Due to Other Funds	<u>-</u>
Total Liabilities	<u>519,612</u>
 <u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 519,612</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, 2023, 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, 2023, 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 2023 since the County had no bonds payable outstanding during the year.
- Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

Financial Statement Amounts:

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

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

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

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

Compensated Absences – The County’s accounting policy provides employees the option to be paid unused vacation. The County expenses vacation leave and associated employee-related costs when paid. Accrued vacation and accrued compensation time are not reported as liabilities in the cash basis financial statements but are expensed when paid. Employees also earn sick leave benefits based on time of service up to a maximum of 84 hours which is only payable for specified sickness, injury, or medical related circumstances. Sick leave benefits expire at employee termination. The County’s liability for compensated absences and its contingent liability for employee accrued sick and emergency leave benefits has not been determined.

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

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

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

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

- Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

Subsequent Events – Management has conducted a review of subsequent events through the date of the auditor's report which is also the date the financial statements were available for distribution.

NOTE 2: PROPERTY TAX

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

All taxes are assessed based on 100% of the actual value of property. The State Constitution and the County Charter set a maximum tax rate per \$100 valuation of \$.80 for general fund, and \$.15 for road and bridge maintenance. There is no debt limit or margin set by State Law or County Charter. The tax rate for 2022/2023 tax year was \$.078031 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, 2023:

Current taxes receivable	\$	-
Delinquent taxes receivable		<u>464,620</u>
	\$	<u>464,620</u>
Delinquent taxes by year:		
2022	\$	56,121
2021		16,390
2020		16,964
2019		22,718
2018		15,664
2017		14,428
2016		22,937
2015 and prior		<u>299,398</u>
Total delinquent taxes	\$	<u>464,620</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, 2023, the carrying amount of the County's deposits held in one depository bank was \$10,561,635 for governmental funds and \$519,612 for trust and agency funds. Of the bank balances, \$250,000 of the governmental funds and \$260,816 of the trust and agency funds were insured by the Federal Deposit Insurance Corporation. The County's depository bank also has pledged bank owned securities with a fair market values of \$11,247,299 as of September 30, 2023 to secure County deposits in excess of FDIC insurance limits. Amounts in excess of FDIC insurance limits are considered unsecured for financial reporting purposes considering the custody arrangements in effect.

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

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, 2023:

		Operating <u>Checking</u>	Payroll <u>Clearing</u>
10-100-110	General	\$ 2,666,721	\$ (40,947)
20-100-110	Road and Bridge	3,002,091	13,285
30-100-110	Attorney Hot Checks	(929)	-
40-100-110	Due from Juvenile Probation	(17,128)	3,095
42-100-100	Due from Juvenile Probation	(695)	6,146
43-100-110	JAG ARRA Grant	127	-
45-100-110	Senior Nutrition	51,028	-
47-100-110	A/P Clearing account	(3,805)	-
49-100-110	Constable #3 checking	(1,511)	-
83-100-110	Indigent Defense Fund	(2,854,833)	18,421
85-100-110	Linebacker	(1,240)	-
87-100-110	CJD	(96,809)	-
89-100-110	LBSP 08	(251,505)	-
90-100-110	JAG Grant	(134,503)	-
		<u>\$ 2,357,009</u>	<u>\$ -</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>9/30/2022</u>	<u>Additions</u>	<u>Reclass</u>	<u>Balance</u> <u>9/30/2023</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	3,333,095	4,500	(1,242,921)	4,580,516
Buildings and Improvements - pending transfer to CCAISD (1)	-	-	1,242,921	(1,242,921)
Furniture and Equipment	2,897,418	178,521	-	3,075,939
Vehicles	1,402,621	163,200	-	1,565,821
Infrastructure - Airport	1,421,622	15,157	-	1,436,779
Infrastructure - Streets	<u>3,272,515</u>	<u>-</u>	<u>-</u>	<u>3,272,515</u>
	<u>12,510,081</u>	<u>361,378</u>	<u>-</u>	<u>12,871,459</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,616,150	122,981	(442,216)	1,296,915
Buildings and Improvements - pending transfer to CCAISD (1)	-	-	442,216	442,216
Furniture and Equipment	2,032,289	162,568	-	2,194,857
Vehicles	1,079,490	87,396	-	1,166,886
Infrastructure - Airport	520,035	72,079	-	592,114
Infrastructure - Streets	<u>3,203,230</u>	<u>23,095</u>	<u>-</u>	<u>3,226,325</u>
	<u>8,451,194</u>	<u>468,119</u>	<u>-</u>	<u>8,919,313</u>
Net Fixed Assets	<u>\$ 4,058,887</u>	<u>\$ (106,741)</u>	<u>\$ -</u>	<u>\$ 3,952,146</u>

1) See note 10

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 9/30/2023)

	Capital Additions	Retirements	Depreciation
General Government	\$ 44,477	\$ -	\$ 31,283
Justice System	-	-	11,102
Public Safety	169,180	-	74,322
Corrections and Rehabilitation	33,408	-	18,520
Health and Human Services	63,841	-	49,378
Community and Economic Development	12,300	-	83,180
Infrastructure and Environmental Services	38,172	-	200,334
	<u>\$ 361,378</u>	<u>\$ -</u>	<u>\$ 468,119</u>

NOTE 6: LONG-TERM DEBT

Following is a schedule of changes in long term debt.

	Balance 9/30/2022	Additions	Retired	Balance 9/30/2023	Interest Paid
Note Payable - General Government	32,288	-	32,288	-	1,090
Total	<u>\$ 32,288</u>	<u>\$ -</u>	<u>\$ 32,288</u>	<u>\$ -</u>	<u>\$ 1,090</u>

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 bore interest at 3.59% and was paid off in March 2024.

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, 2023, 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, 2023, the Senior Nutrition Fund reported a deficit fund balance of (\$81,240).

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7: CONCENTRATIONS OF CREDIT RISK- continued

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, 2023, the County reported a deficit fund balance of \$(677,394) for this fund. Uncertainty exists as to the program's ability to repay the pooled cash overdrafts from future operations. The County reports revenues and expense on a cash basis so no provision for credit losses has been reported.

As of September 30, 2023, Linebacker fund 87, Linebacker fund 89 and JAG fund 90 as in prior year reported deficit fund balances of \$(96,809), \$(251,900), and \$(134,967), respectively. No provision for credit loss has been recorded in the general fund in the modified cash basis financial statements.

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAMS

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

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

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The actuarially determined contribution rates for calendar year 2022 and 2023 were 9.18% and 8.4% of participant salaries, respectively. The employee contribution rate was 7% of salaries for calendar year 2023 and 2022. 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.

At December 31, 2022 there were 98 active plan members, 42 retirees and beneficiaries receiving benefits, and 63 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, 2022
Net Pension Liability/(Asset):	
Total Pension Liability	13,196,993
Fiduciary net position	12,605,016
Net Pension Liability (asset)	591,977
Fiduciary net position as a percentage of total pension liability	95.51%
Pensionable covered payroll	3,706,909
Net Pension Liability as a percentage of covered payroll	15.97%

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

Other Key Actuarial Assumptions

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

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Discount Rate. - The discount rate used to measure the total pension liability was 7.6% as of December 31, 2022. 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 7.6% as of December 31, 2022. 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%	4.95%
Private Equity	25.00%	7.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	2.90%
Cash Equivalents	<u>2.00%</u>	0.20%
	100.00%	

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2022:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2021	\$ 12,182,394	\$ 13,171,177	\$ (988,783)
Changes for the Year:			
Service Cost	432,983	-	432,983
Interest on Total Pension Liability (1)	943,576	-	943,576
Effect of Plan Changes (2)	-	-	-
Effect of Economic/Demographic Gains or Losses	45,301	-	45,301
Effect of Assumptions Changes or Inputs	-	-	-
Refund of Contributions	(8,100)	(8,100)	-
Benefit Payments	(399,161)	(399,161)	-
Administrative Expenses	-	(7,387)	7,387
Member Contributions	-	259,484	(259,484)
Net Investment Income	-	(788,462)	788,462
Employer Contributions	-	340,295	(340,295)
Other (3)	-	37,170	(37,170)
Net Changes	<u>1,014,599</u>	<u>(566,161)</u>	<u>1,580,760</u>
Balances as of December 31, 2022	<u>\$ 13,196,993</u>	<u>\$ 12,605,016</u>	<u>\$ 591,977</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	\$ 14,930,835	\$ 13,196,993	\$ 11,740,387
Fiduciary net position	<u>12,605,016</u>	<u>12,605,016</u>	<u>12,605,016</u>
Net pension liability/ (asset)	<u>\$ 2,325,819</u>	<u>\$ 591,977</u>	<u>\$ (864,629)</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2023, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$345,183 and \$280,360, respectively. The County annual contributions include \$6,949 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2022 actuarial valuation is the most recent valuation.

NOTE 9: CONTINGENCIES

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

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

NOTE 10: TRANSFER OF DAY CARE AND BOYS & GIRLS CLUB OPERATIONS

In May 2023 the Court approved transfer of the Day Care and Boys & Girls Club operations to the Culberson County Area Independent School District (CCAISD). It is the County's intention to deed and transfer all related property and assets to the CCAISD. As of September 30, 2023 the net book value of property to be transferred totaled approximately \$800,000. These assets will be reported as a contribution to CCAISD when the deeds are filed, subsequent to year end.

NOTE 11: DEFERRED INFLOWS

In fiscal years ended 2022 and 2023 the County was awarded and received \$421,691 and \$479,199 in Coronavirus State and Local Fiscal Recovery funds and State and Local & Tribal Support Local Assistance Tribal Consistency Funds (LATCF), respectively. These programs are for similar purpose. As of September 30, 2023 \$4,800 and \$161,401 had been expended in 2022 and 2023, respectively; and the unexpended funds totaling \$734,690 are reported in deferred inflows in the Statement of Position on page 4.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 12: FUND BALANCE CLASSIFICATION

The following schedule discloses the details of fund balance classifications at September 30, 2023:

	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	-	52,268	-	52,268
Constable Fund 49	-	1,694	-	1,694
Records Preservation Fund 50	-	50,029	-	50,029
Records Preservation Fund 60	-	30,972	-	30,972
Child Welfare Board	-	9,789	-	9,789
Homeland Security Fund 77	-	1	-	1
Border Colonia Fund 80	-	4,018	-	4,018
Linebacker Fund 81	-	38,178	-	38,178
Justice Tech Fund 84	-	3,478	-	3,478
Block Grant Fund 86	-	1,722	-	1,722
Clerk Archive Fund 87	-	47,352	-	47,352
Clerk Archive Fund 90	-	3,185	-	3,185
Commissary Fund 88	-	357	-	357
	<u>-</u>	<u>243,171</u>	<u>-</u>	<u>243,171</u>
Committed				
Roads & Bridges	<u>3,097,427</u>	<u>-</u>	<u>-</u>	<u>3,097,427</u>
Assigned				
Tax Claims	5,483	-	-	5,483
Airport Improvements	<u>-</u>	<u>2,908</u>	<u>-</u>	<u>2,908</u>
	<u>5,483</u>	<u>2,908</u>	<u>-</u>	<u>8,391</u>
Unassigned				
Fund 10 - General Fund	3,091,396	-	-	3,091,396
Fund 91 Contingency	4,385,854	-	-	4,385,854
Criminal Justice Fund 35	(80,931)	-	-	(80,931)
Fund Deficits:				
Capital Projects	-	-	(12,140)	(12,140)
Hot Checks Fund 30	-	(5,484)	-	(5,484)
Senior Nutrition Fund 45	-	(81,240)	-	(81,240)
Linebacker Fund 87	-	(96,809)	-	(96,809)
Indigent Defense 83	-	(677,394)	-	(677,394)
Linebacker Fund 89	-	(251,900)	-	(251,900)
JAG Fund 90	<u>-</u>	<u>(134,967)</u>	<u>-</u>	<u>(134,967)</u>
	<u>7,396,319</u>	<u>(1,247,794)</u>	<u>(12,140)</u>	<u>6,136,385</u>
Fund Balance - Ending	<u>\$ 10,499,229</u>	<u>\$ (1,001,715)</u>	<u>\$ (12,140)</u>	<u>\$ 9,485,374</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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300 GENERAL FUND REVENUE ===== =====				
10-300-100 CURRENT TAXES	4,433,229	4,433,229	4,875,251	\$ 442,022
10-300-110 DELINQUENT TAXES	100,000	100,000	254,821	154,821
10-300-111 VEHICLE INVENTORY TAX	-	-	-	-
10-300-120 FEES OF OFFICE-CLERK	75,000	75,000	32,194	(42,806)
10-300-121 FEES OF OFFICE-TAX OFFICE	6,000	6,000	12,433	6,433
10-300-122 VAN HORN CEMETARY PAY OUT FEES	-	-	-	-
10-300-141 REIMBURSEMENTS	-	-	35,534	35,534
10-300-142 LEASE PAYMENT-AIRPORT LAND	-	-	-	-
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	-	-	11,022	11,022
10-300-165 HOT CHECK FEE	-	-	-	-
10-300-170 MOTOR VEHICLE REGISTRATION	5,000	5,000	12,458	7,458
10-300-175 J. P. COURT	390,000	390,000	314,373	(75,627)
10-300-180 INTEREST REVENUE	12,000	12,000	142,923	130,923
10-300-185 AUCTION PROCEEDS	-	-	-	-
10-300-190 IN LIEU OF TAXES- STATE COMPTROLLER	155,000	155,000	188,715	33,715
10-300-191 IN LIEU OF TAXES	1,000	1,000	-	(1,000)
10-300-200 STATE SALARY SUPPLEMENT	53,200	53,200	81,579	28,379
10-300-202 LEOSE FUND/ CONSTABLE	-	-	-	-
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	386	(2,114)
10-300-206 COURTHOUSE SECURITY FEE	7,000	7,000	1,340	(5,660)
10-300-207 LAW LIBRARY REVENUE	800	800	-	(800)
10-300-208 COUNTY FINES/CLERK	42,000	42,000	31,329	(10,671)
10-300-214 RESTITUTION FEES	-	-	432	432
10-300-215 OMNI FEE - COUNTY REVENUE	2,000	2,000	2,245	245
10-300-220 WORKERS COMP REIMBURSEMENT	-	-	-	-
10-300-222 UTILITIES PERMITS	-	-	4,500	4,500
10-300-224 INDIGENT FORMULA GRANT	5,000	5,000	20,807	15,807
10-300-225 BOND FORFEITURE FEES	-	-	1,085	1,085
10-300-331 CD REVENUE	3,000	3,000	4,931	1,931
10-300-333 JAIL-PAY PHONE REVENUE/CALLING CAR	-	-	658	658
10-300-334 VENDING MACHINES REVENUE	250	250	531	281
10-300-335 PILT PROGRAM REVENUE	-	-	-	-
10-300-336 STATE EXCESS CONTRIBUTIONS	-	-	-	-
10-300-337 EXCESS CONTRIBUTION RGCOG	-	-	-	-
10-300-338 FAX/COPIES REVENUE - CO.JUDGE	10	10	-	(10)
10-300-339 FEES OF OFFICE - SHERIFF	2,000	2,000	4,479	2,479
10-300-340 CONSTABLE CIVIL PORCESS FEES	-	-	-	-
10-300-341 DONATION	-	-	9,615	9,615
10-300-342 UNEMPLOYMENT COMPENSATION	-	-	-	-
10-300-343 SAVINGS ACCOUNT	721,387	721,387	-	(721,387)
10-300-346 UNBUDGETED REVENUE	-	-	661	661
10-300-505 SHERIFF PROCEEDS FROM TAX SALE OF LANC	-	-	87,894	87,894
10-300-506 MANUAL AIR REFUND ELECTRIC CO-OP	-	-	15,407	15,407
10-300-510 SALES TAX COMMISSION REVENUE	-	-	9,884	9,884
10-300-515 HAVA GRANT REVENUE	-	-	-	-
10-300-518 U.S. DISTRICT COURT RESTITUTION	-	-	1,942	1,942
10-300-xxx CAPITAL IMPROVEMENTS CONTRIBUTION	-	-	-	-
10-300-xxx Other	-	-	-	-
10-300-517 GROSS WEIGHT AXEL	-	-	72,224	72,224
GENERAL FUND REVENUE	<u>6,030,969</u>	<u>6,030,969</u>	<u>6,243,263</u>	<u>212,294</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, 2023

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
400	COUNTY JUDGE				
===	=====				
10-400-100	SALARY - COUNTY JUDGE	73,601	73,601	73,601	-
10-400-103	STATE SALARY SUPPLEMENT E	25,200	25,200	25,200	-
10-400-104	LONGEVITY	550	550	550	-
10-400-105	SALARY - SECRETARY	53,584	53,352	53,352	-
10-400-118	CELL PHONE ALLOTMENT	600	600	600	-
10-400-200	FICA EXPENSE	11,742	11,742	11,727	15
10-400-205	TCDRS EXPENSE	10,744	13,746	13,746	-
10-400-215	MEDICAL INSURANCE EXPENSE	16,101	16,103	16,104	(1)
10-400-300	TELEPHONE EXPENSE	1,250	1,250	-	1,250
10-400-305	POSTAGE EXPENSE	300	300	-	300
10-400-310	CAPITAL OUTLAY	1,500	1,500	1,053	447
10-400-315	CONTINUING EDUCATION	6,000	4,500	3,468	1,032
10-400-900	VEHICLE - LEASE	-	-	-	-
	COUNTY JUDGE	<u>201,172</u>	<u>202,444</u>	<u>199,401</u>	<u>3,043</u>
401	COMMISSIONERS COURT				
===	=====				
10-401-101	SALARY-COMMISSIONER PCT 1	34,273	34,273	34,272	1
10-401-102	SALARY-COMMISSIONER PCT 2	34,273	34,273	34,273	-
10-401-103	SALARY-COMMISSIONER PCT 3	34,273	34,273	34,273	-
10-401-104	SALARY-COMMISSIONER PCT 4	34,273	34,273	34,273	-
10-401-105	LONGEVITY	1,400	1,650	1,650	-
10-401-200	FICA EXPENSE	10,595	11,814	11,814	-
10-401-205	TCDRS EXPENSE	9,694	12,717	12,717	-
10-401-215	MEDICAL INSURANCE EXPENSE	32,201	32,201	31,530	671
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310	CAPITAL OUTLAY	6,000	6,000	-	6,000
10-401-450	UNIFORMS (PY Chevron Van)	-	-	389	(389)
10-401-600	SUMMER READING PROGRAM /MURAL	2,500	2,500	858	1,642
10-401-700	INDEPENDENT AUDIT CONTRACT	32,000	32,000	28,581	3,419
10-401-701	HEALTH OFFICER	4,800	4,800	4,800	-
10-401-702	UNEMPLOYMENT	7,000	7,000	3,184	3,816
10-401-703	COMPUTER TECHNICIAN	-	-	-	-
10-401-704	PRINTING & ADVERTISING	7,500	7,500	6,486	1,014
10-401-705	CITY - COUNTY LIBRARY	83,000	83,000	66,000	17,000
10-401-706	LAW LIBRARY	7,000	7,000	5,852	1,148
10-401-707	HISTORICAL MUSEUM	9,000	9,000	9,000	-
10-401-708	HISTORICAL COMMISSION	-	-	-	-
10-401-709	CHRISTIAN SHELTER	9,000	9,000	9,000	-
10-401-710	LIABILITY INSURANCE	100,000	100,000	80,632	19,368
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	40,000	40,000	37,533	2,467
10-401-715	BANK FEES	1,500	1,500	-	1,500
10-401-718	MEMBERSHIP DUES	10,000	14,859	14,859	-
10-401-719	PART-TIME STUDENT HELP	4,000	8,268	8,268	-
10-401-720	METAL DETECTOR/SPECIALIST	52,000	60,010	60,010	-
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	30,000	30,000	-
10-401-723	DAY CARE CENTER	16,000	16,100	16,100	-
10-401-724	NUTRITION CENTER MATCH	-	-	-	-
10-401-725	JUVENILE PROBATION MATCH	27,746	27,746	20,539	7,207
10-401-726	ARPA GRANT EXPENSE	-	2,014	2,014	-
	COMMISSIONERS COURT	<u>632,028</u>	<u>670,771</u>	<u>602,907</u>	<u>67,864</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, 2023

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	20,384	20,384	13,034	7,350
10-402-200	FICA EXPENSE	1,559	1,559	997	562
10-402-205	TCDRS EXPENSE	1,427	1,427	1,169	258
10-402-300	TELEPHONE EXPENSE	2,000	2,000	1,812	188
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	3,000	3,000	1,176	1,824
	HIGHWAY PATROL	<u>28,370</u>	<u>28,370</u>	<u>18,188</u>	<u>10,182</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	74,024	74,024	74,024	-
10-403-101	SALARY-DEPUTY 6	44,828	11,045	11,045	-
10-403-102	SALARY-DEPUTY 5	54,570	54,570	54,570	-
10-403-103	SALARY-DEPUTY 1	42,693	42,693	42,693	-
10-403-104	SALARY-DEPUTY 2	38,000	40,660	40,660	-
10-403-105	SALARY-DEPUTY 3	58,874	58,874	58,874	-
10-403-106	SALARY-DEPUTY 4	40,660	40,660	40,660	-
10-403-107	SALARY-JAIL ADMIN.	53,584	53,584	53,584	-
10-403-108	SALARY-DISPATCH ADMIN.	50,467	50,467	50,467	-
10-403-109	SALARY-JAIL-DISP 1	41,389	41,389	41,389	-
10-403-110	SALARY-JAIL-DISP 2	37,812	37,960	37,960	-
10-403-111	SALARY-JAIL-DISP 3	33,885	34,520	34,520	-
10-403-112	SALARY-JAIL-DISP 4	32,271	32,271	28,800	3,471
10-403-113	SALARY-JAIL-DISP 5	32,271	37,440	37,440	-
10-403-114	SALARY HEAD COOK	35,610	35,610	35,610	-
10-403-115	SALARY-P/T COOK 1	32,271	32,271	32,271	-
10-403-116	SALARY-P/T COOK 2	20,384	11,683	11,683	-
10-403-117	COMP. TIME SHERIFF'S DEPT.	75,000	75,000	71,751	3,249
10-403-118	CELL PHONE ALLOTMENT	600	600	600	-
10-403-119	SALARY - SECRETARY	33,885	33,885	33,885	-
10-403-120	LONGEVITY	4,250	4,250	4,050	200
10-403-121	SALARY - DEPUTY 7	47,069	47,069	41,791	5,278
10-403-122	SALARY - JAIL DISP 3	32,271	37,440	37,440	-
10-403-123	SALARY - DEPUTY 8	47,069	47,069	47,069	-
10-403-124	SALARY - DEPUTY 9	40,660	11,943	11,943	-
10-403-125	SALARY - DEPUTY 10	50,467	50,467	50,467	-
10-403-126	DISPATCH	32,271	33,840	33,840	-
10-403-127	DISPATCH	32,271	37,440	37,440	-
10-403-128	FLOATER	23,616	25,272	25,272	-
10-403-130	OPERATION STONEGARDEN	-	3,058	3,059	(1)
10-403-200	FICA EXPENSE	87,238	87,238	82,522	4,716
10-403-205	TCDRS EXPENSE	79,825	97,108	97,108	-
10-403-215	MEDICAL INSURANCE EXPENSE	193,208	193,208	173,150	20,058
10-403-300	TELEPHONE EXPENSE	6,500	517	517	-
10-403-301	INMATE CALLING CARD EXPENSE	500	500	-	500
10-403-302	CAR LEASE PURCHASE PAYMENTS	-	-	-	-
10-403-303	PRINTER/INK	-	-	7,920	(7,920)
10-403-305	POSTAGE EXPENSE	600	600	171	429
10-403-310	CAPITAL OUTLAY/ VEHICLE	20,000	416,534	166,248	250,286
10-403-311	COPSYNC SOFTWARE LICENSE	-	-	-	-
10-403-315	CONT. EDUCATION-SHERIFF'S DEPT.	8,000	8,000	7,527	473
10-403-316	BODY ARMOR	-	-	-	-
10-403-320	INDIGENT PRISONERS MED. EXPENSE	50,000	31,842	31,842	-
10-403-322	JAIL BONDS	2,000	2,000	-	2,000
10-403-323	UNIFORMS - SHERIFF'S DEPT.	6,000	3,682	3,682	-
10-403-350	MAINT. & SUPPLIES	50,000	63,667	61,340	2,327
10-403-351	JAIL SUPPLIES	25,000	25,000	21,511	3,489
10-403-365	PRISONERS' FOOD EXPENSE	70,000	50,513	50,513	-
10-403-400	FUEL & TRAVEL SHERIFF	60,000	40,776	36,474	4,302
10-403-401	AUTO REPAIRS	45,000	26,436	26,436	-
10-403-402	LEOSE-SHERIFF DEPT.	-	-	-	-

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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-403-403 DONATION	-	-	8,879	(8,879)
10-403-404 SCAAP AWARD EXPENSE	-	-	-	-
COUNTY SHERIFF	<u>1,846,893</u>	<u>2,144,675</u>	<u>1,860,697</u>	<u>283,978</u>
404 COUNTY-DISTRICT CLERK				
=====				
10-404-100 SALARY - COUNTY-DISTRICT CLERK	74,024	74,024	74,023	1
10-404-105 SALARY - CHIEF DEPUTY	53,585	53,585	52,966	619
10-404-106 SALARY - DEPUTY	44,872	44,872	43,922	950
10-404-107 SALARY - DEPUTY	34,533	34,533	32,074	2,459
10-404-108 LONGEVITY	2,800	2,800	2,800	-
10-404-109 RECORDS MGT. SUPPLEMENT	3,500	3,500	-	3,500
10-404-110 CONSULTANT	-	5,775	5,775	-
10-404-111 COMP-TIME	-	17,569	17,568	1
10-404-200 FICA EXPENSE	16,315	17,407	17,407	-
10-404-205 TCDRS EXPENSE	14,928	20,513	20,512	1
10-404-215 MEDICAL INSURANCE EXPENSE	32,201	32,201	29,498	2,703
10-404-300 TELEPHONE EXPENSE	500	500	350	150
10-404-302 E-RECORDS CONVERSION	10,000	10,000	8,150	1,850
10-404-305 POSTAGE EXPENSE	5,000	5,000	-	5,000
10-404-310 CAPITAL OUTLAY	4,000	4,000	3,556	444
10-404-315 CONT. EDUCATION	5,000	150	150	-
10-404-900 CMS ANNUAL SUPPORT FEE	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
COUNTY-DISTRICT CLERK	<u>305,258</u>	<u>330,429</u>	<u>312,751</u>	<u>17,678</u>
405 TAX ASSESSOR COLLECTOR				
===				
10-405-100 SALARY - TAX ASSESSOR COLLECTOR	70,737	70,737	70,737	-
10-405-105 SALARY - CHIEF DEPUTY	53,584	53,584	53,584	-
10-405-106 SALARY - DEPUTY	-	-	-	-
10-405-110 SALARY - PART-TIME HELP	32,271	32,271	30,358	1,913
10-05-111 LONGEVITY	750	750	750	-
10-405-200 FICA EXPENSE	12,033	12,033	11,724	309
10-405-205 TCDRS EXPENSE	11,011	13,942	13,942	-
10-405-215 MEDICAL INSURANCE EXPENSE	24,151	24,151	23,478	673
10-405-300 TELEPHONE EXPENSE	350	350	-	350
10-405-305 POSTAGE EXPENSE	6,000	-	-	-
10-405-306 VOTER REGISTRATION EXPENSE	1,780	1,780	-	1,780
10-405-310 CAPITAL OUTLAY	1,500	5,014	5,014	-
10-405-312 PRITCHARD & ABBOTT CONTRACT	33,000	27,770	27,770	-
10-405-313 MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315 CONT. EDUCATION	<u>6,000</u>	<u>8,961</u>	<u>8,960</u>	<u>1</u>
TAX ASSESSOR COLLECTOR	<u>253,167</u>	<u>251,343</u>	<u>246,317</u>	<u>5,026</u>
406 COUNTY ATTORNEY				
===				
10-406-100 SALARY - COUNTY ATTORNEY	70,737	70,737	70,737	-
10-406-103 STATE SALARY -H.B. 804	28,000	28,000	28,000	-
10-406-105 SALARY-PARA/CT.COORDINATOR	55,354	55,354	55,354	-
10-406-106 LONGEVITY	2,000	2,000	2,000	-
10-406-200 FICA EXPENSE	11,941	11,941	11,867	74
10-406-205 TCDRS EXPENSE	10,927	14,005	14,005	-
10-406-215 MEDICAL INSURANCE EXPENSE	16,101	16,104	16,104	-
10-406-300 TELEPHONE EXPENSE	350	350	-	350
10-406-305 POSTAGE EXPENSE	150	150	-	150
10-406-310 CAPITAL OUTLAY	1,500	1,500	534	966
10-406-315 CONT. EDUCATION	6,000	-	-	-
10-406-320 STATE SALARY-H.B.804	-	-	-	-
COUNTY ATTORNEY	<u>203,060</u>	<u>200,141</u>	<u>198,601</u>	<u>1,540</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, 2023

		ORIGINAL	AMENDED	MODIFIED	VARIANCE
		BUDGET	BUDGET	CASH BASIS	TO FINAL
				ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
407	COUNTY TREASURER				
===	=====				
10-407-100	SALARY-COUNTY TREASURER	70,737	70,737	70,737	-
10-407-110	SALARY-ASSISTANT TREASURER	53,584	53,584	53,584	-
10-407-111	LONGEVITY	750	750	750	-
10-407-112	SALARY DEUTY TREASURER	-	9,072	9,072	-
10-407-200	FICA EXPENSE	9,568	10,196	10,195	1
10-407-205	TCDRS EXPENSE	8,755	12,008	12,008	-
10-407-215	MEDICAL INSURANCE EXPENSE	16,101	17,458	17,458	-
10-407-300	TELEPHONE EXPENSE	300	300	7	293
10-407-305	POSTAGE EXPENSE	500	500	-	500
10-407-310	CAPITAL OUTLAY	4,000	2,774	2,773	1
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	3,738	3,905	3,905	-
10-407-315	CONTINUING EDUCATION	6,000	3,922	3,922	-
	COUNTY TREASURER	<u>174,033</u>	<u>185,206</u>	<u>184,411</u>	<u>795</u>
408	COUNTY AUDITOR				
=====	=====				
10-408-100	SALARY - COUNTY AUDITOR	78,030	45,918	45,918	-
10-408-105	SALARY-ASSISTANT AUDITOR	54,469	54,469	54,469	-
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-111	LONGEVITY	800	800	800	-
10-408-200	FICA EXPENSE	10,194	10,194	7,720	2,474
10-408-205	TCDRS EXPENSE	9,327	9,327	9,151	176
10-408-215	MEDICAL INSURANCE EXPENSE	16,101	12,717	12,717	-
10-408-300	TELEPHONE EXPENSE	300	300	242	58
10-408-305	POSTAGE EXPENSE	500	500	-	500
10-408-310	CAPITAL OUTLAY	2,000	863	863	-
10-408-314	MAINT. AGREEMENT SOFTWARE	3,738	4,255	4,255	-
10-408-315	CONT. EDUCATION	6,000	6,000	1,245	4,755
	COUNTY AUDITOR	<u>181,459</u>	<u>145,343</u>	<u>137,380</u>	<u>7,963</u>
409	JUDICIAL LAW				
=====	=====				
10-409-101	SALARY-JP 1	70,738	70,738	70,737	1
10-409-102	SALARY-JP 2	30,222	30,222	30,221	1
10-409-103	SALARY JP 3	40,389	40,389	40,389	-
10-409-104	SALARY JP 4	30,222	30,222	30,222	-
10-409-105	SALARY - CLERK JP1	53,584	53,584	53,584	-
10-409-110	SALARY - CLERK II JP1	36,151	30,062	30,062	-
10-409-114	SALARY - PART TIME	19,874	19,874	19,572	302
10-409-115	SALARY-CLERK JP3	34,533	34,533	34,531	2
10-409-116	LONGEVITY "SALARY - PART TIME JP3"	20,559	14,838	14,838	-
10-409-119	LONGEVITY	3,050	3,050	2,900	150
10-409-200	FICA EXPENSE	25,958	25,958	24,789	1,169
10-409-205	TCDRS EXPENSE	23,752	29,354	29,354	-
10-409-215	MEDICAL INSURANCE EXPENSE	56,352	56,352	54,331	2,021
10-409-300	TELEPHONE EXPENSE	6,000	6,000	856	5,144
10-409-305	POSTAGE EXPENSE	7,000	7,000	145	6,855
10-409-310	CAPITAL OUTLAY JP#1	1,200	1,200	963	237
10-409-311	CAPITAL OUTLAY JP#2	700	3,655	3,655	-
10-409-312	CAPITAL OUTLAY JP#3	700	700	431	269
10-409-313	CAPITAL OUTLAY JP#4	700	3,051	2,468	583
10-409-314	JP 1 CONT. ED.	6,000	6,000	4,338	1,662
10-409-315	JP 2 CONT. ED.	6,000	6,000	3,502	2,498
10-409-316	JP 3 CONT. ED.	6,000	6,000	1,789	4,211
10-409-317	JP 4 CONT. ED.	6,000	6,000	4,844	1,156
10-409-360	AUTOPSY EXPENSE	80,000	131,730	131,730	-
10-409-365	NETData Software Maintenance	50,000	30,400	30,400	-
10-409-367	CONST.PRCT.#2 FUEL	-	-	-	-
10-409-368	COPIER LEASE - JP 1	4,000	4,000	3,654	346
	JUDICIAL LAW	<u>619,684</u>	<u>650,912</u>	<u>624,305</u>	<u>26,607</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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
410	JURY			
===	=====			
10-410-100	15,000	15,000	9,625	5,375
10-410-111	665	665	-	665
10-410-112	2,000	2,000	-	2,000
10-410-113	700	700	-	700
10-410-114	-	-	-	-
10-410-115	11,000	19,798	19,798	-
10-410-200	200	200	-	200
10-410-365	10,000	-	-	-
10-410-366	8,000	8,000	2,716	5,284
JURY	<u>47,565</u>	<u>46,363</u>	<u>32,139</u>	<u>14,224</u>
411	BUILDING MAINTENANCE			
===	=====			
10-411-105	40,788	40,788	38,019	2,769
10-411-106	41,714	41,714	41,713	1
10-411-107	42,064	42,064	38,070	3,994
10-411-108	18,928	18,928	16,805	2,123
10-411-109	20,384	20,384	14,560	5,824
10-411-110	20,384	20,384	15,008	5,376
10-411-111	26,499	26,499	19,798	6,701
10-411-112	400	400	-	400
10-411-200	16,150	16,150	13,967	2,183
10-411-205	14,778	15,663	15,663	-
10-411-215	32,201	32,201	29,498	2,703
10-411-310	-	-	-	-
10-411-350	8,000	12,378	12,378	-
10-411-355	25,000	43,799	43,799	-
10-411-370	70,000	79,330	79,330	-
10-411-400	6,000	10,782	10,767	15
BUILDING MAINTENANCE	<u>383,290</u>	<u>421,464</u>	<u>389,375</u>	<u>32,089</u>
412	394TH DISTRICT COURT			
===	=====			
10-412-105	3,900	3,900	2,700	1,200
10-412-110	11,597	11,597	-	11,597
10-412-115	8,901	9,524	9,524	-
10-412-200	1,866	1,866	954	912
10-412-205	1,708	1,708	1,117	591
10-412-210	53	53	-	53
10-412-215	1,865	1,865	-	1,865
10-412-220	330	330	300	30
10-412-225	580	580	-	580
10-412-300	750	750	429	321
10-412-305	200	200	18	182
10-412-310	389	389	-	389
10-412-312	700	700	18	682
10-412-314	1,015	1,015	-	1,015
10-412-315	389	389	274	115
10-412-350	250	272	232	40
10-412-370	385	385	-	385
10-412-398	-	247	248	(1)
10-412-399	-	-	-	-
10-412-400	1,860	1,860	-	1,860
10-412-401	135	135	-	135
10-412-402	340	659	659	-
10-412-900	350	491	491	-
394TH DISTRICT COURT	<u>37,563</u>	<u>38,915</u>	<u>16,964</u>	<u>21,951</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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
413	EXTENSION SERVICE			
===	=====			
10-413-105	14,518	14,518	14,518	-
10-413-110	18,928	18,928	524	18,404
10-413-200	2,572	2,572	1,111	1,461
10-413-205	2,354	2,354	-	2,354
10-413-300	200	200	-	200
10-413-305	200	200	-	200
10-413-310	500	500	-	500
10-413-311	6,000	7,870	7,870	-
10-413-315	2,000	5,978	5,977	1
10-413-900	-	-	-	-
10-413-316	1,000	3,011	3,011	-
	<u>48,272</u>	<u>56,131</u>	<u>33,011</u>	<u>23,120</u>
414	CONSTABLES			
===	=====			
10-414-100	-	-	-	-
10-414-104	61,052	61,052	61,052	-
10-414-105	23,858	23,858	23,857	1
10-414-106	1,550	1,550	1,550	-
10-414-200	6,610	6,610	6,585	25
10-414-205	6,049	7,756	7,756	-
10-414-215	8,050	8,050	8,052	(2)
10-414-300	-	692	692	-
10-414-301	5,000	5,000	89	4,911
10-414-302	10,000	10,000	3,900	6,100
10-414-305	-	812	812	-
	<u>122,169</u>	<u>125,380</u>	<u>114,345</u>	<u>11,035</u>
415	AIRPORT			
===	=====			
10-415-353	1,750	7,277	7,277	-
10-415-370	6,000	8,781	8,781	-
10-415-900	500	693	693	-
	<u>8,250</u>	<u>16,751</u>	<u>16,751</u>	<u>-</u>
417	VETERANS MEMORIAL PARK			
===	=====			
10-417-110	-	-	-	-
10-447-200	-	-	-	-
10-417-353	5,500	5,774	5,774	-
10-417-370	12,000	13,105	13,105	-
	<u>17,500</u>	<u>18,879</u>	<u>18,879</u>	<u>-</u>
418	RED SOX FIELD			
===	=====			
10-418-370	5,000	2,213	2,213	-
10-418-371	5,000	100	100	-
	<u>10,000</u>	<u>2,313</u>	<u>2,313</u>	<u>-</u>
421	CEMETERY			
===	=====			
10-421-100	48,451	48,451	48,451	-
10-421-110	22,160	22,799	22,800	(1)
10-421-115	600	600	600	-
10-421-200	5,448	5,448	5,424	24
10-421-205	4,985	6,444	6,445	(1)
10-421-350	2,500	4,006	4,006	-

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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-421-353 IMPROVEMENTS - CEMETERY	14,000	15,927	15,927	-
10-421-370 UTILITIES - CEMETERY	14,000	6,548	6,548	-
10-421-400 PEST CONTROL	2,500	-	-	-
10-421-900 MONTHLY ALLOTMENT-GATEKEEPER CEMETERY	-	-	-	-
	<u>114,644</u>	<u>110,223</u>	<u>110,201</u>	<u>22</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)	2,284
10-423-315 CONT.EDUCATION - VETERANS OFFICER VETERANS OFFICER	-	-	-	-
	<u>2,000</u>	<u>2,000</u>	<u>(284)</u>	<u>2,284</u>
 425 EMERGENCY MANAGEMENT === =====				
10-425-100 SALARY-EMERGENCY MGNT.	6,869	6,869	6,869	-
10-425-105 CONSULTANT SALARY	4,800	738	738	-
10-425-200 FICA EXPENSE	893	893	582	311
10-425-205 TCDRS EXPENSE	-	-	686	(686)
10-425-215 MEDICAL INSURANCE EXPENSE	8,050	8,052	8,052	-
10-425-350 SUPPLIES EXPENSE	500	500	-	500
10-425-400 FUEL EXPENSE	1,000	1,000	199	801
10-425-500 EMERGENCY MGNT. EXPENSE EMERGENCY MANAGEMENT	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
	<u>25,612</u>	<u>21,552</u>	<u>17,126</u>	<u>4,426</u>
 435 205TH DIST. COURT === =====				
10-435-105 SALARY- 205TH DIST. JUDGE	-	-	-	-
10-435-110 SALARY- COURT REPORTER	2,625	2,808	2,808	-
10-435-111 SALARY- BAILIF	761	815	815	-
10-435-115 SALARY- COURT COORDINATOR	744	744	367	377
10-435-200 FICA EXPENSE	316	316	305	11
10-435-205 TCDRS EXPENSE	289	357	357	-
10-435-900 MISC. EXPENSE - RMP 205TH DIST. COURT	<u>1,000</u>	<u>1,000</u>	<u>599</u>	<u>401</u>
	<u>5,735</u>	<u>6,040</u>	<u>5,251</u>	<u>789</u>
 436 BOYS & GIRLS CLUB === =====				
10-436-105 PART-TIME HELP	-	-	-	-
10-436-106 PART-TIME HELP	-	-	-	-
10-436-200 FICA EXPENSE	-	-	-	-
10-436-205 TCDRS EXPENSE	-	-	-	-
10-436-300 TELEPHONE EXPENSE	1,500	1,500	-	1,500
10-436-310 CAPITAL OUTLAY GYM FLOOR	-	-	-	-
10-436-350 SUPPLIES	3,000	3,000	769	2,231
10-436-355 REPAIRS & REPLACEMENTS	-	-	-	-
10-436-370 UTILITIES BOYS & GIRLS CLUB	<u>8,000</u>	<u>8,000</u>	<u>6,994</u>	<u>1,006</u>
	<u>12,500</u>	<u>12,500</u>	<u>7,763</u>	<u>4,737</u>
 440 NON-DEPATMENTAL === =====				
10-440-114 SYSTEM IMAGING - LEASE	15,000	15,000	11,183	3,817
10-440-200 FICA EXPENSE	1,000	1,000	519	481
10-440-205 TCDRS EXPENSE	500	500	-	500
10-440-300 COURTHOUSE TELEPHONE EXPENSE	30,500	30,500	22,485	8,015
10-440-312 Computer Tech/ Internet Expense	50,000	67,762	67,762	-
10-440-314 VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	1,195	1,805
10-440-601 ELECTION EXPENSE	25,000	25,000	16,930	8,070
10-440-602 HAVA-ELECTION EXPENSE	-	-	-	-
10-440-603 PAUPERS BURIAL/ EXPENSES	6,000	6,000	-	6,000

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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)	
10-440-604	2,000	2,000	506	1,494	
10-440-605	67,915	67,915	48,635	19,280	
10-440-606	13,836	13,836	8,149	5,687	
10-440-607	1,000	1,052	1,052	-	
10-440-608	4,000	9,341	9,332	9	
10-440-609	1,000	1,000	-	1,000	
10-440-610	15,000	1,085	1,085	-	
10-440-611	34,800	34,800	34,800	-	
10-440-612	4,750	4,750	-	4,750	
10-440-617	1,500	1,500	-	1,500	
10-440-621	18,000	18,000	15,289	2,711	
10-440-623	2,000	3,063	3,063	-	
10-440-625	10,000	10,000	6,786	3,214	
10-440-627	500	500	-	500	
10-440-628	1,550	1,550	805	745	
10-440-629	-	-	87,534	(87,534)	
10-440-630	-	-	-	-	
10-440-631	6,600	6,600	5,000	1,600	
10-440-632	-	-	-	-	
10-440-633	33,448	33,448	33,378	70	
NON-DEPARTMENTAL	348,899	359,202	375,488	(16,286)	
450	CAPITAL PROJECTS				
===	=====				
10-450-700	PROJECT 1-Airport upgrades	20,000	20,000	15,157	4,843
10-450-700b	Project 1 Mower Purchase	-	-	-	-
10-450-710	PROJECT 2- Cemetery GATOR	25,500	-	13,070	(13,070)
10-450-710b	Project 2 Live stream/ wire organize	-	-	-	-
10-450-720	PROJECT 3- CCFC WALL REPAIR	25,000	13,070	-	13,070
10-450-730	Project 4 Playground Equip. Install	35,000	-	-	-
10-450-730b	Project 4 Shop Fence	-	-	-	-
10-450-731	PROJECT 5- RE-DISTRICTING	10,000	10,000	5,000	5,000
10-450-731 b	Project 5 4 H Barn	-	-	-	-
10-450-732	PROJECT 6- AIRPORT FENCING/OFFICE/	12,500	12,500	-	12,500
10-450-732	Project 6 FD Truck	-	-	-	-
10-450-733	PROJECT 7- Food Pantry Match	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 4H Barn	9,900	9,900	5,550	4,350
10-450-736	Project 10 Financial Center	-	-	8	(8)
10-450-737	Project 11- Elections Equip Upgrade	20,000	24,965	24,965	-
		171,375	90,435	63,750	26,685
	GENERAL FUND				
	INCOME TOTALS	6,030,969	6,030,969	6,243,263	212,294
	EXPENSE TOTALS	5,800,498	6,137,782	5,588,030	549,752
	NET REVENUE OVER EXPENSE	230,471	(106,813)	655,233	762,046
	BEFORE TRANSFERS and other				
10-300-336	Transfer from fund 35	-	-	634,765	634,765
10-401-724	NUTRITION CENTER MATCH	189,069	189,069	-	(189,069)
10-200-200	TRANSFERS IN	-	-	-	-
10-200-220	TRANSFERS WITHIN	-	-	-	-
10-300-506	LOAN PROCEEDS	-	-	-	-
10-200-210	TRANSFERS OUT -- posted with P&L	-	-	(592,504)	(592,504)
		419,540	82,256	697,494	615,238

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, 2023

		ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,500	1,500	864	636
20-505-315	PREC.1 CONT. ED.	3,500	3,500	1,926	1,574
20-505-350	MAINT. & SUPPLIES	4,500	4,500	3,200	1,300
20-505-400	FUEL - PREC. #1	10,300	14,304	14,304	-
	PRECINCT #1	<u>19,800</u>	<u>23,804</u>	<u>20,294</u>	<u>3,510</u>
510	PRECINCT #2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	-	-
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,224	776
20-510-350	MAINT. & SUPPLIES	4,500	-	-	-
20-510-400	FUEL - PREC. #2	7,800	7,800	3,430	4,370
	PRECINCT #2	<u>15,300</u>	<u>10,800</u>	<u>5,654</u>	<u>5,146</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	1,882	1,118
20-515-350	MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-515-400	FUEL - PREC. #3	10,300	3,989	3,989	-
	PRECINCT #4	<u>15,300</u>	<u>8,989</u>	<u>5,871</u>	<u>3,118</u>
520	PRECINCT #4				
===	=====				
20-520-110	PART/TIME HELP	-	-	-	-
20-520-200	FICA EXPENSE	-	-	-	-
20-520-310	CAPITAL OUTLAY	1,000	1,000	1,000	-
20-520-315	PREC.4 CONT. ED.	3,000	3,000	1,048	1,952
20-520-350	MAINT. & SUPPLIES	1,000	1,000	638	362
20-520-370	UTILITIES	-	-	-	-
20-515-400	FUEL - PREC. #4	10,300	16,049	16,049	-
	PRECINCT #4	<u>15,300</u>	<u>21,049</u>	<u>18,735</u>	<u>2,314</u>
540	NON-DEPARTMENTAL				
===	=====				
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	50,000	50,000	23,015	26,985
20-540-600	R & B SUPPLIES	28,542	28,590	28,590	-
20-540-601	WATER SHED REPAIRS	7,000	7,000	-	7,000
20-540-603	HEAVY EQUIPMENT	238,361	238,361	49,912	188,449
20-540-702	UNEMPLOYMENT	3,000	3,000	2,606	394
	NON-DEPARTMENTAL	<u>326,903</u>	<u>326,951</u>	<u>104,123</u>	<u>222,828</u>
	ROAD & BRIDGE FUND				
	INCOME TOTALS	934,610	934,610	852,725	(81,885)
	EXPENSE TOTALS	<u>874,610</u>	<u>858,637</u>	<u>599,974</u>	<u>258,663</u>
	INCOME AND EXPENSE BEFORE:	60,000	75,973	252,751	176,778
20-540-302	SAVINGS REIMBURSEMENT (MACHINERY)	(60,000)	(60,000)	-	60,000
20-540-302	TRANSFER OUT	-	-	-	-
		<u>-</u>	<u>15,973</u>	<u>252,751</u>	<u>236,778</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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
300 NUTRITION CENTER REVENUE -45 ====				
45-300-110 CONTRACT INCOME - TITLE III RGCOG	150,000	150,000	424,651	274,651
45-300-111 TDA GRANT INCOME	-	-	-	-
45-300-120 PROGRAM INCOME - DOOR	150	150	50	(100)
45-300-130 PROGRAM INCOME - DELIVERY	100	100	1,103	1,003
45-300-140 CENTER RENTAL	200	200	-	(200)
45-300-210 DONATIONS	200	200	1,760	1,560
45-300-500 RGCPG REIMBURSEMENT	-	-	-	-
45-300-901 TRANSFER FROM GENERAL FUND	-	-	-	-
NUTRITION CENTER REVENUE -45	<u>150,650</u>	<u>150,650</u>	<u>427,564</u>	<u>276,914</u>
550 NUTRITION CENTER EXPENSES -45 =====				
45-550-105 SALARY - N/C DIRECTOR	39,470	39,470	39,470	-
45-550-106 SALARY-PART-TIME HELP A	20,384	20,384	19,723	661
45-550-107 SALARY-PART-TIME HELP B	26,499	26,499	26,158	341
45-550-108 SALARY-PART-TIME HELP C	26,499	26,499	25,052	1,447
45-550-109 SALARY-PART-TIME HELP D	26,499	26,499	22,846	3,653
45-550-110 SALARY-PART-TIME HELP E	20,384	20,384	39,197	(18,813)
45-550-200 FICA EXPENSE	12,401	12,401	12,995	(594)
45-550-205 TCDRS EXPENSE	11,348	11,348	15,454	(4,106)
45-550-215 MEDICAL INSURANCE EXPENSE	8,050	8,050	8,052	(2)
45-550-300 TELEPHONE EXPENSE	2,500	2,500	1,332	1,168
45-550-305 POSTAGE	100	100	20	80
45-550-310 CAPITAL OUTLAY	1,500	1,500	1,002	498
45-550-315 CONT. EDUCATION - N/C	350	350	-	350
45-550-350 N/C SUPPLIES	25,000	25,000	29,396	(4,396)
45-550-355 REPAIRS & REPLACEMENTS	2,000	2,000	5,497	(3,497)
45-550-370 UTILITIES EXPENSE	13,000	13,000	14,461	(1,461)
45-550-380 FOOD EXPENSE	95,000	95,000	179,021	(84,021)
45-550-400 FUEL/AUTO EXPENSE	3,218	3,218	3,194	24
45-550-702 UNEMPLOYMENT EXPENSE	500	500	327	173
45-550-703 Promo/Decorations	-	-	378	(378)
45-550-704 UNIFORMS	3,000	3,000	1,497	1,503
45-550-705 N/C REIMBURSEMENT	-	-	-	-
NUTRITION CENTER EXPENSES -45	<u>337,702</u>	<u>337,702</u>	<u>445,072</u>	<u>(107,370)</u>
INCOME TOTALS	150,650	150,650	427,564	276,914
EXPENSE TOTALS	<u>337,702</u>	<u>337,702</u>	<u>445,072</u>	<u>(107,370)</u>
INCOME AND EXPENSE BEFORE:	(187,052)	(187,052)	(17,508)	169,544
45-300-500 TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901 TRANSFERS OTHER	-	-	-	-
45-300-115 COUNTY MATCHING NUT. CENTER	<u>187,052</u>	<u>187,052</u>	-	<u>(187,052)</u>
INCOME OVER (UNDER) EXPENSES	<u>-</u>	<u>-</u>	<u>(17,508)</u>	<u>(17,508)</u>

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

	Year Ended December 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Pension Liability										
Service Cost	\$432,983	\$395,381	\$348,596	\$322,592	\$269,241	\$241,240	\$229,426	\$198,912	\$194,054	N/A
Interest on Total Pension Liability	943,576	872,465	811,295	730,111	670,031	612,433	577,953	535,817	499,911	N/A
Effect of Plan Changes	-	-	-	17,977	-	-	-	(42,069)	-	N/A
Effect of Assumption Changes or Inputs	-	(20,424)	628,199	-	-	90,984	-	80,408	-	N/A
Effect of Economic/Demographic (gains) or losses	45,301	61,347	3,616	224,359	66,556	60,140	(212,347)	35,830	29,830	N/A
Benefit Payments/Refunds of Contributions	(407,261)	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)	N/A
Net Change in Total Pension Liability	1,014,599	894,747	1,455,344	993,204	673,361	693,430	309,654	524,534	405,426	N/A
Total Pension Liability, Beginning	<u>\$12,182,394</u>	<u>\$11,287,647</u>	<u>\$9,832,303</u>	<u>\$8,839,099</u>	<u>\$8,165,738</u>	<u>\$7,472,308</u>	<u>7,162,654</u>	<u>6,638,120</u>	<u>6,232,694</u>	<u>N/A</u>
Total Pension Liability, Ending (a)	<u>\$13,196,993</u>	<u>\$12,182,394</u>	<u>\$11,287,647</u>	<u>\$9,832,303</u>	<u>\$8,839,099</u>	<u>\$8,165,738</u>	<u>\$7,472,308</u>	<u>\$7,162,654</u>	<u>\$6,638,120</u>	<u>N/A</u>
Fiduciary Net Position										
Employer Contributions	\$340,295	\$262,452	\$237,221	\$252,635	\$178,769	\$152,119	\$140,089	\$128,023	\$116,937	N/A
Member Contributions	259,484	249,276	227,783	252,635	178,769	152,119	140,089	128,023	115,936	N/A
Investment Income Net of Investment Expenses	(788,462)	2,363,905	991,655	1,324,650	(152,483)	1,045,967	505,496	(37,401)	441,378	N/A
Benefit Payments/Refunds of Contributions	(407,261)	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)	N/A
Administrative Expenses	(7,387)	(7,126)	(7,837)	(7,313)	(6,480)	(5,453)	(5,495)	(4,936)	(5,167)	N/A
Other	37,170	5,718	1,863	8,303	1,571	(147)	(167,049)	16,108	17,698	N/A
Net Change in Fiduciary Net Position	(\$566,161)	\$2,460,203	\$1,114,323	\$1,529,075	(\$132,321)	\$1,033,238	\$327,752	(\$54,547)	\$368,413	N/A
Fiduciary Net Position, Beginning	<u>\$13,171,177</u>	<u>\$10,710,974</u>	<u>\$9,596,651</u>	<u>\$8,067,576</u>	<u>\$8,199,897</u>	<u>\$7,166,659</u>	<u>6,838,907</u>	<u>6,893,454</u>	<u>6,525,041</u>	<u>N/A</u>
Fiduciary Net Position, Ending (b)	<u>\$12,605,016</u>	<u>\$13,171,177</u>	<u>\$10,710,974</u>	<u>\$9,596,651</u>	<u>\$8,067,576</u>	<u>\$8,199,897</u>	<u>\$7,166,659</u>	<u>\$6,838,907</u>	<u>\$6,893,454</u>	<u>N/A</u>
Net Pension Liability / (Asset), Ending = (a) - (b)	<u>\$591,977</u>	<u>(\$988,783)</u>	<u>\$576,673</u>	<u>\$235,652</u>	<u>\$771,523</u>	<u>(\$34,159)</u>	<u>\$305,649</u>	<u>\$323,747</u>	<u>(\$255,334)</u>	<u>N/A</u>
Fiduciary Net Position as a % of Total Pension Liability	95.51%	108.12%	94.89%	97.60%	91.27%	100.42%	95.91%	95.48%	103.85%	N/A
Pensionable Covered Payroll	\$3,706,909	\$3,561,087	\$3,609,074	\$3,609,074	\$2,553,836	\$2,173,125	\$2,001,268	\$1,828,903	\$1,656,221	N/A
Net Pension Liability as a % of Covered Payroll	15.97%	-27.77%	15.98%	6.53%	30.21%	-1.57%	15.27%	17.70%	-15.42%	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
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%
2021	262,452	262,452	-	3,561,087	7.4%
2021	340,295	340,295	-	3,706,909	9.2%

(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, 2022

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	18.1 years (based on contribution rate calculated in 12/31/21 valuation)

Asset valuation method	5-yr smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.

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

Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
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Change in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 through 2022 : No changes in plan provisions were reflected in the Schedule.
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* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the notes to Schedule.

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
AS OF SEPTEMBER 30, 2023

	<u>General Government</u>	<u>Roads & Bridges</u>	<u>Contingency Fund 91</u>	<u>Tax Claims</u>	<u>Criminal Justice</u>	<u>Combined</u>
<u>ASSETS</u>						
Cash - Checking	\$ 2,666,721	\$ 3,002,091	\$ -	\$ 5,483	\$ 38,284	\$ 5,712,579
Cash - Payroll Clearing	(40,947)	13,285	-	-	-	(27,662)
Cash - Checking Clerk	208,663	-	-	-	-	208,663
Cash - Checking Tax Assessor	223,163	-	-	-	-	223,163
Cash - JP Accounts	176,422	-	-	-	-	176,422
Cash - Savings	-	-	4,385,854	-	-	4,385,854
Certificates of Deposit	-	-	-	-	-	-
Postage Inventory and Other	457	-	-	-	-	457
Due from (to) Other Funds	212,862	-	-	-	-	212,862
Total Assets	<u>3,447,341</u>	<u>3,015,376</u>	<u>4,385,854</u>	<u>5,483</u>	<u>38,284</u>	<u>10,892,338</u>
<u>LIABILITIES</u>						
Other Liabilities	87,249	-	-	-	-	87,249
Deferred Revenue	-	-	-	-	-	-
Due to Others	186,645	-	-	-	66,923	253,568
Due to Other Funds	82,051	(82,051)	-	-	52,292	52,292
Total Liabilities	<u>355,945</u>	<u>(82,051)</u>	<u>-</u>	<u>-</u>	<u>119,215</u>	<u>393,109</u>
<u>FUND EQUITY (DEFICIT)</u>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	3,097,427	-	-	-	3,097,427
Assigned	-	-	-	5,483	-	5,483
Unassigned	3,091,396	-	4,385,854	-	(80,931)	7,396,319
Total Fund Equity (Deficit)	<u>3,091,396</u>	<u>3,097,427</u>	<u>4,385,854</u>	<u>5,483</u>	<u>(80,931)</u>	<u>10,499,229</u>
Total Liabilities and Fund Equity	<u>\$ 3,447,341</u>	<u>\$ 3,015,376</u>	<u>\$ 4,385,854</u>	<u>\$ 5,483</u>	<u>\$ 38,284</u>	<u>\$ 10,892,338</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	GENERAL GOVERNMENT	ROAD & BRIDGE	CONTINGENCY FUND 91	TAX CLAIMS FUND 41	CRIMINAL JUSTICE	COMBINED
REVENUE						
10-300-100	CURRENT TAXES	\$ 4,875,251	\$ 712,905	\$ -	\$ -	\$ 5,588,156
10-300-110	DELINQUENT TAXES	254,821	7,260	-	-	262,081
10-300-111	VEHICLE INVENTORY TAX	-	-	-	-	-
10-300-120	FEES OF OFFICE-CLERK	32,194	-	-	-	32,194
10-300-121	FEES OF OFFICE-TAX OFFICE	12,433	-	-	-	12,433
10-300-122	VAN HORN CEMETARY PAY OUT FEES	-	-	-	-	-
91-300-140	INTEREST ON SAVINGS	-	-	23,101	-	23,101
10-300-141	REIMBURSEMENTS	35,534	-	-	-	35,534
10-300-143	LEASE PAYMENT- AIRPORT LAND	-	-	-	-	-
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	11,022	-	-	-	11,022
10-300-165	HOT CHECK FEE	-	-	-	-	-
10-300-170	MOTOR VEHICLE REGISTRATIO	12,458	132,560	-	-	145,018
10-300-175	J. P. COURT	314,373	-	-	-	314,373
10-300-180	INTEREST REVENUE	142,923	-	210	-	143,133
10-300-185	AUCTION PROCEEDS	-	-	-	-	-
10-300-190	IN LIUE OF TAXES - STATE CONTROLLER	188,715	-	-	-	188,715
10-300-200	STATE SALARY SUPPLEMENT	81,579	-	-	-	81,579
10-300-202	LEOSE FUND/ CONSTABLE	-	-	-	-	-
10-300-205	J.P. COURT SECURITY FEE	386	-	-	-	386
10-300-206	COURTHOUSE SECURITY FEE	1,340	-	-	-	1,340
10-300-207	LAW LIBRARY REVENUE	-	-	-	-	-
10-300-208	COUNTY FINES/CLERK	31,329	-	-	-	31,329
10-300-214	RESTITUTION FEES	432	-	-	-	432
10-300-215	OMNI FEE - COUNTY REVENUE	2,245	-	-	-	2,245
10-300-220	WORKERS COMP REIMBURSEMENT	-	-	-	-	-
10-300-225	BOND FORFEITURE FEES	1,085	-	-	-	1,085
10-300-222	UTILITIES PERMITS	4,500	-	-	-	4,500
10-300-224	INDIGENT FORMULA GRANT	20,807	-	-	-	20,807
10-300-331	CD REVENUE	4,931	-	-	-	4,931
10-300-333	JAIL-PAY PHONE REVENUE	658	-	-	-	658
10-300-334	VENDING MACHINES REVENUE	531	-	-	-	531
10-300-335	PILT PROGRAM REVENUE	-	-	-	-	-
10-300-515	HAVA GRANT	-	-	-	-	-
10-300-518	U.S. DISTRICT COURT RESTITUTION	1,942	-	-	-	1,942
10-300-336	STATE EXCESS CONTRIBUTIONS	-	-	-	-	-
10-300-337	EXCESS CONTRIBUTION RGCOG	-	-	-	-	-
10-300-338	FAX/COPIES REVENUE - CO.JUDGE	-	-	-	-	-
10-300-339	FEES OF OFFICE - SHERIFF	4,479	-	-	-	4,479
10-300-340	CONSTABLE CIVIL PORCESS FEES	-	-	-	-	-
10-300-341	DONATION	9,615	-	-	-	9,615
10-300-346	UNBUDGETED REVENUE	661	-	-	-	661
10-300-505	SHERIFF PROCEEDS FROM PROPERTY TAX SALE	87,894	-	-	-	87,894
10-300-506	MANUAL AIR REFUND ELECTRIC CO-OP	15,407	-	-	-	15,407
10-300-510	SALES TAX COMMISSION REVENUE	9,884	-	-	-	9,884
10-300-517	GROSS WEIGHT AXEL FEES	72,224	-	-	-	72,224
20-300-190	LATERAL ROAD - STATE COMP	-	-	-	-	-
35-300-300	CRIMINAL JUSTICE REVENUE	-	-	-	44,256	44,256
	TOTAL REVENUE	6,243,263	852,725	23,101	210	7,163,555
EXPENDITURES						
	General government	\$ 2,268,253	\$ -	\$ -	\$ -	\$ 2,268,253
	Justice System	1,027,457	-	-	-	1,027,457
	Public Safety	1,445,861	-	-	-	1,445,861
	Corrections and Rehabilitation	479,438	-	-	-	479,438
	Health and Human Services	180,271	-	-	-	180,271
	Community and Economic Development	154,842	-	-	-	154,842
	Infrastructure and Environmental Services	31,908	599,974	-	-	631,882
	Total Expenditures	5,588,030	599,974	-	-	6,188,004
	Revenue Over (Under) Expenditures	655,233	252,751	23,101	210	975,551
	Other Source and Uses:					
	LOAN PROCEEDS	-	-	-	-	-
	TRANSFERS IN (OUT)	634,765	-	-	(634,765)	-
	TRANSFERS IN (OUT)	(592,504)	-	592,504	-	-
		42,261	-	592,504	(634,765)	-
	Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	697,494	252,751	615,605	210	(590,509)
	Fund Balance Beginning of Year	2,393,902	2,844,676	3,770,249	5,273	9,523,678
	Fund Balance End of Year	\$ 3,091,396	\$ 3,097,427	\$ 4,385,854	\$ 5,483	\$ (80,931)
						\$ 10,499,229

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2023

	HOT CHECK FUND - 30	JAG ARRA Fund 43	SENIOR NUTRITION FUND - 45	LAW ENFORCEMENT FUND-47	AIRPORT IMPROV. FUND - 48	CONSTABLE PCT#2+#3 Fund -49	RECORDS PRESERVATION FUND - 50	RECORDS PRESERVATION FUND - 60	CHILD WELFARE BRD FUND - 61	HOMELAND SECURITY FUND 77	BORDER COLONIA FUND 80	LINEBACKER FEDERAL FUND 81
ASSETS												
Cash in Bank	\$ -	\$ 128	\$ 51,029	\$ 56,073	\$ 2,908	\$ 3,205	\$ 50,029	\$ 30,972	\$ 9,789	\$ 1	\$ 4,018	\$ 38,178
Pooled Cash Deficit	(929)	-	-	(3,805)	-	(1,511)	-	-	-	-	-	-
Payroll Clearing	-	-	6,145	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	(337)	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	(929)	128	56,837	52,268	2,908	1,694	50,029	30,972	9,789	1	4,018	38,178
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	-	52,268	-	1,694	50,029	30,972	9,789	1	4,018	38,178
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	2,908	-	-	-	-	-	-	-
Unassigned	(5,484)	-	(81,240)	-	-	-	-	-	-	-	-	-
Total Fund Balance	(5,484)	128	(81,240)	52,268	2,908	1,694	50,029	30,972	9,789	1	4,018	38,178
Total Liabilities and Fund Balance	\$ (929)	\$ 128	\$ 56,837	\$ 52,268	\$ 2,908	\$ 1,694	\$ 50,029	\$ 30,972	\$ 9,789	\$ 1	\$ 4,018	\$ 38,178

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2023

	INDIGENT DEFENSE FUND 83	JUSTICE TEC FUND FUND 84	GRANT TBSC FUND 85	ARPA GRANT FUND 86	ARCHIVE FUND 87	COMMISSARY FUND 88	LINEBACKER FUND 89	ARCHIVE FUND 90	JAG FUND 90	TOTAL COMBINED
ASSETS										
Cash in Bank	\$ 2,177,440	\$ 3,478	\$ 1,240	\$ 736,412	\$ 47,352	\$ 372	\$ 1	\$ 3,185	\$ -	\$ 3,215,810
Pooled Cash Deficit	(2,854,834)	-	(1,240)	-	(96,809)	-	(251,506)	-	(134,503)	(3,345,137)
Payroll Clearing	-	-	-	-	-	-	-	-	-	6,145
Postage Inventory and Other	-	-	-	-	-	-	-	-	-	(337)
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	(677,394)	3,478	-	736,412	(49,457)	372	(251,505)	3,185	(134,503)	(123,519)
LIABILITIES										
Due to Others	-	-	-	-	-	15	-	-	-	15
Due to Other Funds	-	-	-	-	-	-	-	-	-	142,632
Deferred Revenue	-	-	-	734,690	-	-	-	-	-	734,690
Other	-	-	-	-	-	-	395	-	464	859
Total Liabilities	-	-	-	734,690	-	15	395	-	464	878,196
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	3,478	-	1,722	47,352	357	-	3,185	-	243,171
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	2,908
Unassigned	(677,394)	-	-	-	(96,809)	-	(251,900)	-	(134,967)	(1,247,794)
Total Fund Balance	(677,394)	3,478	-	1,722	(49,457)	357	(251,900)	3,185	(134,967)	(1,001,715)
Total Liabilities and Fund Balance	\$ (677,394)	\$ 3,478	\$ -	\$ 736,412	\$ (49,457)	\$ 372	\$ (251,505)	\$ 3,185	\$ (134,503)	\$ (123,519)

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	HOT CHECK FUND - 30	JAG ARRA Fund 43	SENIOR NUTRITION FUND - 45	LAW ENFORCEMENT FUND-47	AIRPORT IMPROV. FUND - 48	CONSTABLE PCT#2+#3 Fund -49	RECORDS PRESERVATION FUND - 50
REVENUE							
Grants	\$ -	\$ -	\$ -	\$ -	\$ 262	\$ -	\$ -
Fees	-	-	424,651	-	-	565	13,470
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	59,220	-	-	-
Contributions	-	-	1,760	-	-	-	-
Miscellaneous Revenue	-	-	1,153	-	-	-	-
Rent	-	-	-	-	2,900	-	-
Interest	-	-	-	1,378	287	-	1,703
Other	-	-	-	-	-	-	-
Total Revenue	-	-	427,564	60,598	3,449	565	15,173
EXPENDITURES							
Federal/State:							
Administration	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-
Local:							
Salary and Benefits	-	-	208,947	-	-	-	-
Law Enforcement Expenses	-	-	-	31,027	-	-	-
Records Management	-	-	-	-	-	-	2,600
Juvenile Probation	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	236,125	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-	-
Training and travel	-	-	-	-	-	1,423	-
Miscellaneous Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	6,499	-	-
Total Expenditures	-	-	445,072	31,027	6,499	1,423	2,600
Revenue Over (Under) Expenditures	-	-	(17,508)	29,571	(3,050)	(858)	12,573
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	-	-	(17,508)	29,571	(3,050)	(858)	12,573
Fund Balance Beginning of Year	(5,484)	128	(63,732)	22,697	5,958	2,552	37,456
Fund Balance End of Year	\$ (5,484)	\$ 128	\$ (81,240)	\$ 52,268	\$ 2,908	\$ 1,694	\$ 50,029
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600
Justice System	-	-	-	-	-	1,423	-
Public Safety	-	-	-	31,027	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	445,072	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	6,499	-	-
Total Expenditures by Function	\$ -	\$ -	\$ 445,072	\$ 31,027	\$ 6,499	\$ 1,423	\$ 2,600

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,101	\$ -	\$ -
Fees	1,446	-	-	-	-	-	1,557	-
Intergovernmental	-	-	-	-	17,308	212,170	-	-
Seizures	-	-	-	-	-	-	-	-
Contributions	-	1,000	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-
Interest	1,161	-	-	-	-	-	399	-
Other	-	-	-	-	-	-	-	-
Total Revenue	2,607	1,000	-	-	17,308	624,271	1,956	-
EXPENDITURES								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-
Local:								
Salary and Benefits	-	-	-	-	-	744,426	-	-
Law Enforcement Expenses	-	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	73,754	-	-
Technology Expenses	-	-	-	-	-	-	3,168	-
Training and travel	-	-	-	-	-	15,295	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	833,475	3,168	-
Revenue Over (Under) Expenditures	2,607	1,000	-	-	17,308	(209,204)	(1,212)	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	2,607	1,000	-	-	17,308	(209,204)	(1,212)	-
Fund Balance Beginning of Year	28,365	8,789	1	4,018	20,870	(468,190)	4,690	-
Fund Balance End of Year	\$ 30,972	\$ 9,789	\$ 1	\$ 4,018	\$ 38,178	\$ (677,394)	\$ 3,478	\$ -
Expenditures grouped by function:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	833,475	3,168	-
Public Safety	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 833,475	\$ 3,168	\$ -

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	ARPA 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	\$ 161,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573,764
Fees	-	14,770	-	-	-	180	-	456,639
Intergovernmental	-	-	-	-	-	-	-	229,478
Seizures	-	-	-	-	-	-	-	59,220
Contributions	-	-	-	-	-	-	-	2,760
Miscellaneous Revenue	-	-	-	-	-	-	-	1,153
Rent	-	-	-	-	-	-	-	2,900
Interest	-	-	-	-	-	-	-	4,928
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>161,401</u>	<u>14,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180</u>	<u>-</u>	<u>1,330,842</u>
<u>EXPENDITURES</u>								
Federal/State:								
Administration	10,240	-	-	-	-	-	-	10,240
Engineering/Consulting	-	-	-	-	-	-	-	-
Capital expenditures	151,161	-	-	-	-	-	-	151,161
Local:								
Salary and Benefits	-	-	-	-	-	-	-	953,373
Law Enforcement Expenses	-	-	-	-	-	-	-	31,027
Records Management	-	-	-	-	-	-	-	2,600
Juvenile Probation	-	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-	236,125
Operating Costs/Supplies	-	-	-	-	-	-	-	73,754
Technology Expenses	-	-	-	-	-	-	-	3,168
Training and travel	-	-	-	-	-	-	-	16,718
Miscellaneous Expense	-	87,481	-	-	-	-	-	87,481
Capital Outlay	-	-	-	-	-	-	-	6,499
Total Expenditures	<u>161,401</u>	<u>87,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,572,146</u>
Revenue Over (Under) Expenditures	-	(72,711)	-	-	-	180	-	(241,304)
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	-	(72,711)	-	-	-	180	-	(241,304)
Fund Balance Beginning of Year	<u>1,722</u>	<u>120,063</u>	<u>(96,809)</u>	<u>357</u>	<u>(251,900)</u>	<u>3,005</u>	<u>(134,967)</u>	<u>(760,411)</u>
Fund Balance End of Year	<u>\$ 1,722</u>	<u>\$ 47,352</u>	<u>\$ (96,809)</u>	<u>\$ 357</u>	<u>\$ (251,900)</u>	<u>\$ 3,185</u>	<u>\$ (134,967)</u>	<u>\$ (1,001,715)</u>
Expenditures grouped by function:								
General government	\$ 57,990	\$ 87,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,071
Justice System	22,033	-	-	-	-	-	-	860,099
Public Safety	-	-	-	-	-	-	-	31,027
Corrections and Rehabilitation	33,408	-	-	-	-	-	-	33,408
Health and Human Services	36,300	-	-	-	-	-	-	481,372
Community and Economic Development	6,650	-	-	-	-	-	-	6,650
Infrastructure and Environmental Services	5,020	-	-	-	-	-	-	11,519
Total Expenditures by Function	<u>\$ 161,401</u>	<u>\$ 87,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,572,146</u>

CULBERSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2023

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
Federal:				
U.S. Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds	21.019	\$ 421,691	SLT-10861	\$ 161,401
Coronavirus State and Local Fiscal Recovery Funds	21.019	\$ 479,199	latf-1008	-
U.S. Department of Interior				
Payments in Lieu of Taxes (PILT) program	15.000	\$ 171,929	n/a	<u>188,715</u>
Total Federal Financial Assistance				<u>350,116</u>
State:				
Texas Indigent Defense Commission Grants:				
Regional Public Defender	n/a	\$ 420,410	SG-21/22-322	200,730
Additional Regional Public Defender Staff	n/a	\$ 432,738	PB-22-055	-
Regional Public Defender MH Social Worker	n/a	\$ 160,698	MH-22-055	15,858
Regional Public Defender	n/a	\$ 430,363	SG-23-006	<u>412,101</u>
Total State Financial Assistance				<u>628,689</u>
Total Federal and State Financial Assistance				<u>\$ 978,805</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 expensed in the schedule of Federal and State Awards in the period of the cash payment.

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

3. INDIRECT COST RATE

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

4. CORONAVIRUS STATE AND LOCAL FISCAL RECOVER FUNDS

In Fiscal year 2022 and 2023 the County was awarded and received \$421,691 in advanced funding for the Coronavirus State and Local Fiscal Recover Funds, also know as American Rescue Plan Act. As of September 30, 2023 the County had expended \$4,800 and \$161,401 in 2022 and 2023, respectively of the funds. Unexpended funds totaling \$255,491 have been reported as deferred revenue/ deferred inflows as of September 30, 2023 in the financial statements of the County special revenue funds.

In Fiscal year 2023 the County was awarded and received \$479,199 in advanced funding for the State, Local & Tribal Support Local Assistance Tribal Consistency Fund (LATCF) which is also a COVOD -19 relief program. As of September 30, 2023 the County expended none of the funds. Unexpended funds have been reported as deferred revenue/ deferred inflows as of September 30, 2023 in the financial statements of the County special revenue funds.

**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, 2023, and the related notes to the financial statements, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated January 25, 2024.

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 2022-1, 2022-2, 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,
January 25, 2024

CULBERSON COUNTY, TEXAS

SCHEDULE OF SIGNIFICANT DEFICIENCIES

For Fiscal Year Ended September 30, 2023

2022-1 – Double Entry Accounting System Errors - Funds Out of Balance

Grant Program – None

Questioned Cost – None

Condition and Effect– Funds 10, 91 were not in balance as of the end of the year.

Criteria: Failure to maintain funds in balance compromises the fundamental accounting controls of the double entry accounting system and overall reality of system reports that are necessary to research accounts for the purpose of resolving accounting error that occur in the ordinary course of business. The County should establish effective procedures to monitor the cause and effect of system fund balancing errors, to provide for timely resolve of system balancing errors.

Effect: The system balancing errors were resolved by management approved adjustments.

2022-2 – Pooled Cash Management and Unresolved Deficit Fund Balances

Grant Program – Far West Regional Public Defender Program Grant

Questioned Cost – None

Condition and Effect– Special revenue funds 87, 83, 89, and 90 continue to reported deficit fund balances and negative pooled cash balances. The deficit activities in prior and current years have in substance been funded by the County through pooled cash. With respect to fund 83.

Criteria: The County should establish effective procedures to monitor the cause and effect of fund deficits and pursue funding sources and/or budget funds to resolve deficits timely.

Effect: Failure to resolve deficit fund activities subjects the County to credit risk and liquidity problems.

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

Grant Program – None

Questioned Cost – None

Condition – As was noted in the prior year, County management did not properly or timely post the effect of prior year management approved audit adjustments in the current 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 County'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 posting was incomplete in the current year. 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, some balance sheet accounts were misstated, when the effect of prior year adjustments were not posted.

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

Grant Program – None

Questioned Cost – None

Condition and Effect– As was noted in the prior year, 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 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 \$306,005 for the effect of prior years unposted audit adjustment plus \$69,815 for current year posting error. The accounting errors were resolved by management approved adjustment of \$375,820.

CULBERSON COUNTY, TEXAS

MANAGEMENTS' RESPOSE TO SIGNIFICANT DEFICIENCIES

For Fiscal Year Ended September 30, 2023

2022-1 – Double Entry Accounting System Errors - Funds Out of Balance

The County Treasurer has verified resolve of this matter. The errors were attributed to system anomalies.

2022-2 – Pooled Cash Management and Unresolved Deficit Fund Balances

The County Treasurer will research the cause of deficits and the Commissioners' Court will budget transfers to resolve fund deficits as deemed appropriate.

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 Treasurer 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 Treasurer 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 2023/2024 fiscal year.

CULBERSON COUNTY, TEXAS

STATUS OF PRIOR YEAR FINDINGS

For Fiscal Year Ended September 30, 2023

2022-1 – Double Entry Accounting System Errors - Funds Out of Balance – **Finding was repeated.**

2022-2 – Pooled Cash Management and Unresolved Deficit Fund Balances – **Finding was repeated.**

2021-1 Timely and Effective Posting Prior Year Audit Adjustments - **Finding was repeated**

2021-2 - Analysis and Resolve of Negative Component Unit Pooled Cash Balance – **Finding was repeated**