

CULBERSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2024

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

**CULBERSON COUNTY, TEXAS
Annual Financial Report
September 30, 2024**

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

February 6, 2025

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, 2024. Please read it in conjunction with the County's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets increased \$762,792 in fiscal year 2024 as compared to \$660,016 in 2023.

During the year, the County's general fund revenues exceeded expenditures after transfers by \$1,195,228 and total governmental fund revenues exceeded total governmental expenditures by \$1,088,665.

The combined general funds reported fund balance was \$11,694,457 as of year end as compared to \$10,499,229 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; “Has the County improved financially?”. 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 8. 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 2023/2024 fiscal year and this is after recording \$510,929 in fixed asset depreciation.

Revenues

The County's total revenues increased by \$2,667,898 as compared to prior year, which is primarily attributed to increases in grant revenues and property tax collections from as compared to prior year.

Expenses

The County's total expenses increased \$2,568,060 as compared to prior year. The increase is related to related increases in grant funded expenditures.

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 \$10,574,039 as compared to \$9,485,374 in prior year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the 2024 fiscal year, the County had approximately \$12.6 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 2024 the County purchased and capitalized \$406,531 in equipment using COVID recovery grant revenues. These purchases included two vehicles for general government use, \$124,299 in various public safety equipment, and one vehicle for the senior nutrition fund.

Debt

The County had no borrowings in 2023/2024.

Budget - Highlights

Over the course of the year the Commissioners' Court made few amendments to the County budget, primarily to address unanticipated revenues expenditures in excess of the original budget due to changes in circumstances and needs of the County. The County budgeted \$250,000 in Law enforcement Salary Assistance grant money; however, the revenue was deferred to be used in 2025. The County also budgeted \$964,737 in funds to be used from prior accumulated fund balances which was not needed. The County did not budget for \$102,588 in revenues associated with reimbursements for expenditures that occurred in prior reporting periods.

The property tax collections/ revenue exceeded budget by \$264,651 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 2023-2024 budget and tax rate.

The effective tax rate was set at \$.081117 per \$100 valuation for 2023/2024 and tax revenues/ collections were expected to increase slightly but were actually higher than in 2022/2023 by \$264,651 due to increases in County collections.

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 2021 (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 2023-2024. For the fiscal year 2024-2025 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".

Carlos Urias
County Judge

CULBERSON COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION -
MODIFIED CASH BASIS
SEPTEMBER 30, 2024 AND 2023

	PRIMARY GOVERNMENT	
	2024	2023
	Governmental Activities	Governmental Activities
ASSETS:		
Cash and Cash Equivalents	\$ 5,903,571	\$ 7,086,112
Cash and Cash Equivalents - restricted	1,064,905	3,475,523
Certificates of Deposit	4,196,026	-
Total Cash and Deposits	11,164,502	10,561,635
Capital Assets		
Land	182,810	182,810
Other Capital Assets	3,443,463	3,769,336
Total Capital Assets	3,626,273	3,952,146
Total Assets	14,790,775	14,513,781
 DEFERRED OUTFLOWS	 120	 120
 LIABILITIES:		
Amounts due others	301,274	253,583
Other liabilities	(18,503)	88,108
Long term debt		
Due within one year	-	-
Due in more than one year	-	-
Total liabilities	282,771	341,691
 DEFERRED INFLOWS	 307,812	 734,690
 NET POSITION:		
Net investment in capital assets	3,626,273	3,952,146
Restricted for:		
Restricted	243,984	243,171
Committed	3,281,995	3,097,427
Assigned	11,093	8,391
Unrestricted	7,036,967	6,136,385
Total Net Position	\$ 14,200,312	\$ 13,437,520

CULBERSON COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2024 AND 2023

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2024	2023
REVENUES:		
Property Tax	\$ 6,389,648	\$ 5,850,237
License & Permits	38,073	4,500
Fines and Fees	1,134,412	1,023,569
Public Service Fees	365,005	45,488
Grant Revenues and Intergovernmental	2,330,723	991,957
Intergovernmental Reimbursements	60,673	225,814
Charges for Services	22,067	15,699
Interest Income	426,481	176,316
Corrections and rehabilitation	-	-
Other	395,436	161,040
Total revenues	11,162,518	8,494,620
EXPENDITURES:		
Current:		
General Government	2,954,144	2,370,843
Justice System	2,581,767	1,898,658
Public Safety	1,709,204	1,382,030
Corrections and Rehabilitation	541,690	497,958
Health and Human Services	768,555	647,180
Community and Economic Development	959,265	232,372
Infrastructure and Environmental Services	888,039	805,563
Total expenditures	10,402,664	7,834,604
Excess (deficiency) of revenues over expenditures before transfers	759,854	660,016
Transfers	2,938	-
Excess (deficiency) of revenues over expenditures after transfers	762,792	660,016
Net Position beginning of year	13,437,520	12,777,504
Net Position - end of year	\$ 14,200,312	\$ 13,437,520

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, 2024, 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, 2024, 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, 2024, 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), Schedule of Expenditures of Federal and State Awards (page 47), 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" 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 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 February 6, 2025, 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
February 6, 2025

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AS OF SEPTEMBER 30, 2024

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 5,903,571
Cash and Cash Equivalents - Restricted	1,064,905
Certificates of Deposit	4,196,026
Total Cash and Bank Deposits	11,164,502
Capital Assets:	
Land	182,810
Other Capital Assets	3,443,463
Total Capital Assets	3,626,273
Total Assets	14,790,775
 <u>DEFERRED OUTFLOWS</u>	 120
<u>LIABILITIES</u>	
Amounts Due to Others	301,274
Other Liabilities	(18,503)
Long-Term Debt	
Due Within One Year	-
Due in More Than One Year	-
Total Liabilities	282,771
 <u>DEFERRED INFLOWS</u>	 307,812
<u>NET POSITION</u>	
Net Investment in Capital Assets	3,626,273
Restricted	243,984
Committed	3,281,995
Assigned	11,093
Unrestricted	7,036,967
Total Net Position	\$ 14,200,312

CULBERSON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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	\$ 2,954,144	\$ 14,584	\$ 640,020	\$ 167,296	\$ (2,132,244)
Justice System	2,581,767	-	1,356,313	-	(1,225,454)
Public Safety	1,709,204	-	(33,581)	124,229	(1,618,556)
Corrections and Rehabilitation	541,690	-	-	-	(541,690)
Health and Human Services	768,555	-	11,947	91,556	(665,052)
Community and Economic Development	959,265	-	3,864	8,000	(947,401)
Infrastructure and Environmental Services	888,039	7,483	6,302	15,450	(858,804)
Total Governmental Activities	<u>10,402,664</u>	<u>22,067</u>	<u>1,984,865</u>	<u>406,531</u>	<u>(7,989,201)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	6,389,648
Investment Earnings	426,481
License & Permits	38,073
Fines and Fees	1,499,417
Contributions	1,870
Other	393,566
Total General Revenues	<u>8,749,055</u>
Change in Net Position Before Net Transfers	759,854
Net Transfers	<u>2,938</u>
Change in Net Position After Net Transfers	762,792
Net Position - Beginning of year	<u>13,437,520</u>
Net Position - Ending	<u>\$ 14,200,312</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, 2024

-- GOVERNMENTAL FUNDS--

<u>ASSETS</u>	<u>MAJOR</u>				<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL FUND</u>	<u>MAJOR INDIGENT DEFENSE</u>	<u>Non-Major Funds</u>		
			<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	
Cash in Bank	\$ 7,568,042	\$ (1,168,654)	\$ (501,882)	\$ 6,065	\$ 5,903,571
Cash in Bank - Restricted	301,259	426,118	337,528	-	1,064,905
Certificates of Deposit	4,196,026	-	-	-	4,196,026
Postage Inventory	457	-	(337)	-	120
Due from Other Funds	212,862	-	-	-	212,862
TOTAL ASSETS	\$ 12,278,646	\$ (742,536)	\$ (164,691)	\$ 6,065	\$ 11,377,484
 <u>LIABILITIES</u>					
Due to Others	\$ 301,259	\$ -	\$ 15	\$ -	\$ 301,274
Due to Other Funds	52,292	-	142,632	17,938	212,862
Deferred Revenue / Inflows	250,000	-	57,812	-	307,812
Other Liabilities	(19,362)	-	859	-	(18,503)
TOTAL LIABILITIES	584,189	-	201,318	17,938	803,445
 <u>FUND BALANCES</u>					
Nonspendable	-	-	-	-	-
Restricted	-	-	243,984	-	243,984
Committed	3,281,995	-	-	-	3,281,995
Assigned	5,736	-	5,357	-	11,093
Unassigned	8,406,726	(742,536)	(615,350)	(11,873)	7,036,967
Total Fund Balances	11,694,457	(742,536)	(366,009)	(11,873)	10,574,039 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,278,646	\$ (742,536)	\$ (164,691)	\$ 6,065	\$ 11,377,484

Total fund balances as reported above.

\$ 10,574,039 a)

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

- 1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.
- 2) not used

3,626,273

Net Assets of Governmental Activities

\$ 14,200,312

CULBERSON COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

FUNCTIONS/PROGRAMS	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	MAJOR INDIGENT DEFENSE	NON-MAJOR FUNDS		
			SPECIAL REVENUE	CAPITAL PROJECTS	
REVENUES:					
Property Tax	\$ 6,389,648	\$ -	\$ -	\$ -	\$ 6,389,648
License & Permits	38,073	-	-	-	38,073
Fines and Fees	647,231	-	487,181	-	1,134,412
Public Service Fees	365,005	-	-	-	365,005
Grant Revenues and Intergovernmental	360,686	1,330,666	639,371	-	2,330,723
Intergovernmental Reimbursements	60,673	-	-	-	60,673
Charges for Services	14,584	-	7,483	-	22,067
Investment Income	419,162	-	7,052	267	426,481
Contributions	-	-	1,870	-	1,870
Corrections and Rehabilitation	-	-	-	-	-
Other	356,839	-	36,727	-	393,566
Total Revenues	<u>8,651,901</u>	<u>1,330,666</u>	<u>1,179,684</u>	<u>267</u>	<u>11,162,518</u>
EXPENDITURES:					
Current:					
General Government	2,763,659	-	414,308	-	3,177,967
Justice System	1,187,710	1,377,387	8,398	-	2,573,495
Public Safety	1,788,898	-	149,458	-	1,938,356
Corrections and Rehabilitation	553,977	-	-	-	553,977
Health and Human Services	195,082	-	606,201	-	801,283
Community and Economic Development	137,644	-	11,864	-	149,508
Infrastructure and Environmental Services	857,207	-	24,998	-	882,205
Total Expenditures	<u>7,484,177</u>	<u>1,377,387</u>	<u>1,215,227</u>	<u>-</u>	<u>10,076,791</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,167,724</u>	<u>(46,721)</u>	<u>(35,543)</u>	<u>267</u>	<u>1,085,727</u>
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	-	-	-	-	-
Transfers In	3,999,843	-	-	-	3,999,843
Transfers (Out)	(3,972,339)	(18,421)	(6,145)	-	(3,996,905)
Total Other Financing Sources	<u>27,504</u>	<u>(18,421)</u>	<u>(6,145)</u>	<u>-</u>	<u>2,938</u>
Net Change in Fund Balances	1,195,228	(65,142)	(41,688)	267	1,088,665 a)
Fund Balance - Beginning of Year	<u>10,499,229</u>	<u>(677,394)</u>	<u>(324,321)</u>	<u>\$ (12,140)</u>	<u>9,485,374</u>
Fund Balance - Ending	<u>\$ 11,694,457</u>	<u>\$ (742,536)</u>	<u>\$ (366,009)</u>	<u>\$ (11,873)</u>	<u>\$ 10,574,039</u>

Reconciliation of changes in fund balances to changes in net assets

as reported in the Government Wide Statement of Activities

Change in net assets as reported above on a fund accounting basis	\$ 1,088,665 a)
Capitalized - capital expenditures	945,337
Net value of of	(800,705)
Loan proceeds reported as other sources	-
Debt payments recorded as expenditure	-
Depreciation expense recorded	(470,505)
Changes in net assets as reported in the Government Wide Statement of Activities	<u>\$ 762,792</u>

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

CULBERSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS - MODIFIED CASH BASIS
- TRUST AND AGENCY FUNDS
AS OF SEPTEMBER 30, 2024

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ 542,409
Certificates of Deposit	11,018
Due from Other Funds	<u>-</u>
Total Assets	<u><u>553,427</u></u>
<u>LIABILITIES</u>	
Trust and Agency Funds Payable	553,427
Due to Other Funds	<u>-</u>
Total Liabilities	<u><u>553,427</u></u>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
Total Fund Balance	<u><u>-</u></u>
 Total Liabilities and Fund Balance	 <u><u>\$ 553,427</u></u>

The accompanying notes are an integral part of the financial statements

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity – The County's primary government financial statements presented herein, reports only the primary government of Culberson County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the Culberson-Hudspeth Counties Juvenile Probation Board which is considered a separate component unit entity of the County because of the County's responsibilities as fiscal agent. Accounting principles generally accepted in the United States of America would require the financial information of the Culberson-Hudspeth Counties Juvenile Probation Board District to be reported with the financial data of the County's primary government as a component unit. As a result, the primary government financial statements presented do not purport to, and do not, present fairly the financial position of the reporting entity of the Culberson County, Texas, as of September 30, 2024, 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, 2024, 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 2024 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. The Indigent Defense Special Revenue fund that was reported as a nonmajor special revenue fund in 2023 was reported as a Major fund in 2024.

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 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. The financial statements were available for distribution February 7, 2025.

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 combined tax rate for 2023/2024 tax year was \$.081117 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, 2024:

Current taxes receivable	\$	-
Delinquent taxes receivable		350,022
		<u>350,022</u>
	\$	<u>350,022</u>

Delinquent taxes by year:		
2023	\$	14,034
2022		7,058
2021		10,326
2020		10,353
2019		10,402
2018		13,760
2017		11,277
2016 and prior		272,812
Total delinquent taxes	\$	<u>350,022</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, 2024, the carrying amount of the County's deposits held in one depository bank was \$11,164,502 for governmental funds and \$553,427 for trust and agency funds. Of the bank balances, \$250,000 of the governmental funds and \$261,018 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 \$12,094,832 as of September 30, 2024 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, 2024:

		<u>Operating Checking</u>
10-100-110	General	\$ 2,798,127
20-100-110	Road and Bridge	3,199,944
30-100-110	Attorney Hot Checks	(929)
40-100-110	Due from Juvenile Probation	(17,574)
42-100-100	Due from Juvenile Probation	(695)
43-100-110	JAG ARRA Grant	127
45-100-110	Senior Nutrition	12,224
47-100-110	A/P Clearing account	(5,355)
49-100-110	Constable #3 checking	(1,511)
83-100-110	Indigent Defense Fund	(2,232,221)
85-100-110	Linebacker	(1,240)
87-100-110	CJD	(106,838)
89-100-110	LBSP 08	(251,506)
90-100-110	JAG Grant	(134,503)
		<u>\$ 3,258,050</u>

NOTE 5: CHANGES IN FIXED ASSETS

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

	<u>Balance 9/30/2023</u>	<u>Additions</u>	<u>Disposed</u>	<u>Balance 9/30/2024</u>
Primary Government Unit:				
Land	\$ 182,810	\$ -	\$ -	\$ 182,810
Buildings and Improvements	2,094,674	-	-	2,094,674
Buildings and Improvements - transfer to CCAISD (Note 10)	1,242,921	-	1,242,921	-
Furniture and Equipment	3,075,939	402,206	10,985	3,467,160
Vehicles	1,565,821	520,181	-	2,086,002
Infrastructure - Airport	1,436,779	22,950	-	1,459,729
Infrastructure - Streets	3,272,515	-	-	3,272,515
	<u>12,871,459</u>	<u>945,337</u>	<u>1,253,906</u>	<u>12,562,890</u>
Less Accumulated Depreciation:				
Buildings and Improvements	1,296,915	64,250	-	1,361,165
Buildings and Improvements - transfer to CCAISD (Note 10)	442,216	-	442,216	-
Furniture and Equipment	2,194,857	186,174	10,985	2,370,046
Vehicles	1,166,886	122,609	-	1,289,495
Infrastructure - Airport	592,114	74,375	-	666,489
Infrastructure - Streets	3,226,325	23,097	-	3,249,422
	<u>8,919,313</u>	<u>470,505</u>	<u>453,201</u>	<u>8,936,617</u>
Net Fixed Assets	<u>\$ 3,952,146</u>	<u>\$ 474,832</u>	<u>\$ 800,705</u>	<u>\$ 3,626,273</u>

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 5: CHANGES IN FIXED ASSETS – continued

Following is a recap of Changes by function:
 (For the Year Ended 9/30/2024)

	Capital <u>Additions</u>	Donation <u>Retirements</u>	<u>Depreciation</u>
General Government	\$ 279,118	\$ -	\$ 55,295
Justice System	-	-	8,272
Public Safety	335,080	-	105,928
Corrections and Rehabilitation	29,717	-	17,430
Health and Human Services	91,556	-	58,828
Community and Economic Development	8,000	800,705	17,052
Infrastructure and Environmental Services	201,866	-	207,700
	<u>\$ 945,337</u>	<u>\$ 800,705</u>	<u>\$ 470,505</u>

NOTE 6: LONG-TERM DEBT

The County had no long-term debt for the year ended September 30, 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, 2024, 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, 2024, the Senior Nutrition Fund reported a deficit fund balance of (\$126,190).

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, 2024, the County reported a deficit fund balance of \$(742,536) 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, 2024, 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.

CULBERSON COUNTY, TEXAS
NOTES TO 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.

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 2024 and 2023 were 8.63% and 8.4% of participant salaries, respectively. The employee contribution rate was 7% of salaries for calendar year 2024 and 2023. 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, 2023 there were 105 active plan members, 44 retirees and beneficiaries receiving benefits, and 72 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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

	Dec. 31, 2023
Net Pension Liability/(Asset):	
Total Pension Liability	14,234,397
Fiduciary net position	14,114,169
Net Pension Liability (asset)	120,228
Fiduciary net position as a percentage of total pension liability	99.16%
Pensionable covered payroll	4,245,979
Net Pension Liability as a percentage of covered payroll	2.83%

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, 2023 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, 2023. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Discount Rate. - The discount rate used to measure the total pension liability was 7.6% as of December 31, 2023. 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, 2023. 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:

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.75%
Private Equity	25.00%	7.75%
Global Equities	2.50%	4.75%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	3.25%
Cash Equivalents	<u>2.00%</u>	0.60%
	100.00%	

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2023:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2022	\$ 13,196,993	\$ 12,605,016	\$ 591,977
Changes for the Year:			
Service Cost	475,268	-	475,268
Interest on Total Pension Liability (1)	1,019,140	-	1,019,140
Effect of Plan Changes (2)	-	-	-
Effect of Economic/Demographic Gains or Losses	77,852	-	77,852
Effect of Assumptions Changes or Inputs	-	-	-
Refund of Contributions	(43,567)	(43,567)	-
Benefit Payments	(491,288)	(491,288)	-
Administrative Expenses	-	(7,370)	7,370
Member Contributions	-	297,219	(297,219)
Net Investment Income	-	1,386,482	(1,386,482)
Employer Contributions	-	356,662	(356,662)
Other (3)	(1)	11,015	(11,016)
Net Changes	<u>1,037,404</u>	<u>1,509,153</u>	<u>(471,749)</u>
Balances as of December 31, 2023	<u>\$ 14,234,397</u>	<u>\$ 14,114,169</u>	<u>\$ 120,228</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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 8: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

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	\$ 16,079,475	\$ 14,234,397	\$ 12,684,972
Fiduciary net position	14,114,169	14,114,169	14,114,169
Net pension liability/ (asset)	<u>\$ 1,965,306</u>	<u>\$ 120,228</u>	<u>\$ (1,429,197)</u>

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, 2024, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$419,887 and \$343,105, respectively. The County annual contributions include \$7,219 that was charged to the unreported Culberson – Hudspeth Counties Juvenile Probation Board component unit. The December 31, 2023 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.

CULBERSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

In May 2024 the Court approved transfer of the Day Care and Boys & Girls Club operations to the Culberson County Area Independent School District (CCAISD). The County deeded and transferred all related property and assets to the CCAISD February 29, 2024. The net book value of property transferred totaled \$800,705 and was reported as a donation expenditure for Community and Economic Development in the financial statements of operations.

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, 2024 \$4,800, \$161,401, and \$676,878 had been expended in 2022, 2023, and 2024, respectively; and the unexpended funds totaling \$57,812 were reported as deferred inflows in the Statement of Position on page 4.

The County received at year end another \$250,000 in advanced funding for the Rural Law Enforcement Salary Assistance Program / Texas Senate Bill 22 which will be expended subsequent to year end. The deferred revenue was reported as deferred inflows in the Statement of Position on page 4.

As of September 30, 2024

Deferred Inflows/ Deferred Revenue

State and Local Coronavirus Recovery Funds	\$ 57,812
Rural Law Enforcement Salary Assistance	<u>250,000</u>
	<u>\$ 307,812</u>

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, 2024:

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	MAJOR		NON-MAJOR FUNDS		
	GENERAL FUND	INDIGENT DEFENSE	SPECIAL REVENUE	CAPITAL PROJECTS	
Fund Balance Classifications:					
Restricted					
JAG ARRA Fund 43	\$ -	\$ -	\$ 128	\$ -	\$ 128
Law Enforcement Fund 47	-	-	71,026	-	71,026
Constable Fund 49	-	-	3,407	-	3,407
Records Preservation Fund 50	-	-	62,385	-	62,385
Records Preservation Fund 60	-	-	33,553	-	33,553
Child Welfare Board	-	-	10,789	-	10,789
Homeland Security Fund 77	-	-	1	-	1
Border Colonia Fund 80	-	-	4,018	-	4,018
Linebacker Fund 81	-	-	1	-	1
Justice Tech Fund 84	-	-	4,209	-	4,209
Block Grant Fund 86	-	-	1,722	-	1,722
Clerk Archive Fund 87	-	-	49,163	-	49,163
Clerk Archive Fund 90	-	-	3,225	-	3,225
Commissary Fund 88	-	-	357	-	357
	<u>-</u>	<u>-</u>	<u>243,984</u>	<u>-</u>	<u>243,984</u>
Committed					
Roads & Bridges	<u>3,281,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,281,995</u>
Assigned					
Tax Claims	5,736	-	-	-	5,736
Airport Improvements	<u>-</u>	<u>-</u>	<u>5,357</u>	<u>-</u>	<u>5,357</u>
	<u>5,736</u>	<u>-</u>	<u>5,357</u>	<u>-</u>	<u>11,093</u>
Unassigned					
Fund 10 - General Fund	6,007,784	-	-	-	6,007,784
Fund 91 Contingency	2,422,510	-	-	-	2,422,510
Criminal Justice Fund 35	(23,568)	-	-	-	(23,568)
Fund Deficits:					
Capital Projects	-	-	-	(11,873)	(11,873)
Hot Checks Fund 30	-	-	(5,484)	-	(5,484)
Senior Nutrition Fund 45	-	-	(126,190)	-	(126,190)
Linebacker Fund 87	-	-	(96,809)	-	(96,809)
Indigent Defense 83	-	(742,536)	-	-	(742,536)
Linebacker Fund 89	-	-	(251,900)	-	(251,900)
JAG Fund 90	-	-	(134,967)	-	(134,967)
	<u>8,406,726</u>	<u>(742,536)</u>	<u>(615,350)</u>	<u>(11,873)</u>	<u>7,036,967</u>
Fund Balance - Ending	<u>\$ 11,694,457</u>	<u>\$ (742,536)</u>	<u>\$ (366,009)</u>	<u>\$ (11,873)</u>	<u>\$ 10,574,039</u>

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

				VARIANCE TO
		ORIGINAL	AMENDED	MODIFIED
		BUDGET	BUDGET	CASH BASIS
				FINAL BUDGET
			ACTUAL	POSITIVE
				(NEGATIVE)
300	GENERAL FUND REVENUE			
===	=====			
10-300-100	CURRENT TAXES	5,170,023	5,170,023	5,434,674 \$ 264,651
10-300-110	DELINQUENT TAXES	100,000	100,000	110,694 10,694
10-300-111	VEHICLE INVENTORY TAX	-	-	-
10-300-120	FEES OF OFFICE-CLERK	15,000	15,000	37,829 22,829
10-300-121	FEES OF OFFICE-TAX OFFICE	6,000	6,000	(19) (6,019)
10-300-122	SB 22 Grant Income	250,000	250,000	352,167 102,167
10-300-141	REIMBURSEMENTS	-	-	17,151 17,151
10-300-142	REIMBURSEMENT FWTRPD	-	-	-
10-300-143	LEASE PAYMENT-LOBO LAND	-	-	-
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	10,000	10,000	19,802 9,802
10-300-165	HOT CHECK FEE	-	-	-
10-300-170	MOTOR VEHICLE REGISTRATION	5,000	5,000	(12,643) (17,643)
10-300-175	J. P. COURT	300,000	300,000	373,185 73,185
10-300-180	INTEREST REVENUE	12,000	12,000	186,227 174,227
10-300-185	AUCTION PROCEEDS	-	-	109,865 109,865
10-300-190	IN LIEU OF TAXES- STATE COMPTROLLER	180,000	180,000	200,706 20,706
10-300-191	IN LIEU OF TAXES	-	-	-
10-300-200	STATE SALARY SUPPLEMENT	53,200	53,200	25,200 (28,000)
10-300-202	LEOSE FUND/ CONSTABLE	-	-	70 70
10-300-204	CLERK RECORDS MGT SUPPLEMENT	-	-	-
10-300-205	J.P. COURT SECURITY FEE	2,500	2,500	289 (2,211)
10-300-206	COURTHOUSE SECURITY FEE	7,000	7,000	1,640 (5,360)
10-300-207	LAW LIBRARY REVENUE	-	-	-
10-300-208	COUNTY FINES/CLERK	42,000	42,000	10,928 (31,072)
10-300-214	RESTITUTION FEES	-	-	2,665 2,665
10-300-215	OMNI FEE - COUNTY REVENUE	2,000	2,000	-
10-300-220	WORKERS COMP REIMBURSEMENT	-	-	-
10-300-222	UTILITIES PERMITS	-	-	6,000 6,000
10-300-224	INDIGENT FORMULA GRANT	5,000	5,000	18,322 13,322
10-300-225	BOND FORFEITURE FEES	-	-	1,380 1,380
10-300-331	LONE STAR INTEREST	-	-	196,026 196,026
10-300-333	JAIL-PAY PHONE REVENUE/CALLING CAR	150	150	2,974 2,824
10-300-334	VENDING MACHINES REVENUE	250	250	-
10-300-335	PILT PROGRAM REVENUE	-	-	(250)
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	3,000	3,000	6,417 3,417
10-300-340	CONSTABLE CIVIL PORCESS FEES	-	-	-
10-300-341	DONATION	-	-	35,667 35,667
10-300-342	UNEMPLOYMENT COMPENSATION	-	-	-
10-300-343	SAVINGS ACCOUNT	964,737	964,737	-
10-300-346	UNBUDGETED REVENUE	-	-	(964,737)
10-300-505	SHERIFF PROCEEDS FROM TAX SALE OF LANL	-	-	170,236 170,236
10-300-506	MANUAL AIR REFUND ELECTRIC CO-OP	-	-	-
10-300-510	SALES TAX COMMISSION REVENUE	-	-	8,399 8,399
10-300-515	HAVA GRANT REVENUE	-	-	-
10-300-518	U.S. DISTRICT COURT RESTITUTION	2,400	2,400	2,782 382
10-300-519	STONEGARDEN REIMBURSEMENT	-	-	57,392 57,392
10-300-520	OPERATION LONESTAR REIMBURSEMENT	-	-	102,588 102,588
10-300-517	GROSS WEIGHT AXEL	-	-	41,071 41,071
	GENERAL FUND REVENUE	<u>7,140,903</u>	<u>7,140,903</u>	<u>7,531,294</u> <u>390,391</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, 2024

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
400	COUNTY JUDGE				
===	=====				
10-400-100	SALARY - COUNTY JUDGE	75,809	75,809	75,809	-
10-400-103	STATE SALARY SUPPLEMENT E	25,200	25,200	25,200	-
10-400-104	LONGEVITY	600	600	600	-
10-400-105	SALARY - SECRETARY	56,264	56,264	56,263	1
10-400-106	SALARY - IT SPECIALIST	60,000	60,000	42,460	17,540
10-400-107	SALARY - GRANT ADMIN	37,440	37,440	36,432	1,008
10-400-108	SALARY - IT ASSISTANT	15,120	15,120	13,590	1,530
10-400-118	CELL PHONE ALLOTMENT	600	600	600	-
10-400-200	FICA EXPENSE	16,713	19,103	19,103	-
10-400-205	TCDRS EXPENSE	19,510	22,305	22,305	-
10-400-215	MEDICAL INSURANCE EXPENSE	32,587	32,587	28,063	4,524
10-400-300	TELEPHONE EXPENSE	-	-	-	-
10-400-305	POSTAGE EXPENSE	-	-	-	-
10-400-310	CAPITAL OUTLAY	2,500	2,500	1,420	1,080
10-400-315	CONTINUING EDUCATION	6,000	4,500	5,342	(842)
10-400-900	VEHICLE - LEASE	-	-	-	-
	COUNTY JUDGE	<u>348,343</u>	<u>352,028</u>	<u>327,187</u>	<u>24,841</u>
401	COMMISSIONERS COURT				
===	=====				
10-401-101	SALARY-COMMISSIONER PCT 1	35,301	35,301	35,301	-
10-401-102	SALARY-COMMISSIONER PCT 2	35,301	35,301	35,301	-
10-401-103	SALARY-COMMISSIONER PCT 3	35,301	35,301	35,301	-
10-401-104	SALARY-COMMISSIONER PCT 4	35,301	35,301	35,301	-
10-401-105	LONGEVITY	1,800	1,800	1,800	-
10-401-106	CC PREMIUM PAY	-	96,564	96,564	-
10-401-200	FICA EXPENSE	10,940	20,851	20,851	-
10-401-205	TCDRS EXPENSE	12,770	21,291	21,292	(1)
10-401-215	MEDICAL INSURANCE EXPENSE	32,587	32,828	32,828	-
10-401-220	SALARY-RABIES CONTROL	2,400	2,400	2,400	-
10-401-310	CAPITAL OUTLAY	6,000	6,377	6,377	-
10-401-450	UNIFORMS (PY Chevron Van)	-	-	9,330	(9,330)
10-401-600	SUMMER READING PROGRAM /MURAL	2,500	2,500	1,963	537
10-401-700	INDEPENDENT AUDIT CONTRACT	32,000	32,978	32,978	-
10-401-701	HEALTH OFFICER	4,800	4,920	4,920	-
10-401-702	UNEMPLOYMENT	7,000	7,000	4,806	2,194
10-401-703	COMPUTER TECHNICIAN	-	-	-	-
10-401-704	PRINTING & ADVERTISING	7,500	8,118	8,118	-
10-401-705	CITY - COUNTY LIBRARY	83,000	83,000	66,000	17,000
10-401-706	LAW LIBRARY	7,000	8,366	8,366	-
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	159,263	159,263	-
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	37,932	2,068
10-401-715	BANK FEES	1,500	1,500	149	1,351
10-401-716	ALIVIANE	7,500	7,500	7,350	150
10-401-718	MEMBERSHIP DUES	15,000	15,000	10,646	4,354
10-401-719	PART-TIME STUDENT HELP	15,000	25,815	25,815	-
10-401-720	METAL DETECTOR/SPECIALIST	52,000	71,019	71,019	-
10-401-721	HIGH POINT SOIL & WATER CONS.D.#230	1,000	1,000	-	1,000
10-401-722	Far West Tx Public Defender	46,564	46,564	43,564	3,000
10-401-723	DAY CARE CENTER	-	-	-	-
10-401-724	NUTRITION CENTER MATCH	189,069	-	-	-
10-401-725	JUVENILE PROBATION MATCH	27,746	27,746	20,539	7,207
10-401-726	ARPA GRANT EXPENSE	-	-	-	-
	COMMISSIONERS COURT	<u>868,480</u>	<u>887,204</u>	<u>855,674</u>	<u>31,530</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, 2024

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
402	HIGHWAY PATROL				
=====	=====				
10-402-110	SALARY - PART-TIME HELP	21,840	21,840	13,950	7,890
10-402-200	FICA EXPENSE	1,671	1,671	1,067	604
10-402-205	TCDRS EXPENSE	1,950	1,950	1,238	712
10-402-300	TELEPHONE EXPENSE	2,000	2,000	1,730	270
10-402-305	POSTAGE EXPENSE	-	-	-	-
10-402-310	CAPITAL OUTLAY	3,000	3,021	3,021	-
	HIGHWAY PATROL	<u>30,461</u>	<u>30,482</u>	<u>21,006</u>	<u>9,476</u>
403	COUNTY SHERIFF				
===	=====				
10-403-100	SALARY-COUNTY SHERIFF	76,245	76,245	76,245	-
10-403-101	SALARY-DEPUTY 6	42,000	42,000	35,457	6,543
10-403-102	SALARY-DEPUTY 5	57,299	57,299	45,241	12,058
10-403-103	SALARY-DEPUTY 1	44,828	44,828	44,828	-
10-403-104	SALARY-DEPUTY 2	42,693	42,693	42,693	-
10-403-105	SALARY-DEPUTY 3	61,818	66,357	66,357	-
10-403-106	SALARY-DEPUTY 4	42,693	42,693	38,643	4,050
10-403-107	SALARY-JAIL ADMIN.	56,264	56,264	56,263	1
10-403-108	SALARY-DISPATCH ADMIN.	52,990	52,990	52,990	-
10-403-109	SALARY-JAIL-DISP 1	43,458	43,458	43,458	-
10-403-110	SALARY-JAIL-DISP 2	39,312	39,312	39,312	-
10-403-111	SALARY-JAIL-DISP 3	39,312	39,312	39,240	72
10-403-112	SALARY-JAIL-DISP 4	39,312	39,312	37,224	2,088
10-403-113	SALARY-JAIL-DISP 5	39,312	39,312	32,281	7,031
10-403-114	SALARY HEAD COOK	37,440	37,440	37,440	-
10-403-115	SALARY-P/T COOK 1	37,440	37,440	37,440	-
10-403-116	SALARY-P/T COOK 2	21,840	21,840	14,603	7,237
10-403-117	COMP. TIME SHERIFF'S DEPT.	75,000	84,437	84,437	-
10-403-118	CELL PHONE ALLOTMENT	600	600	600	-
10-403-119	SALARY - SECRETARY	40,085	40,085	40,085	-
10-403-120	LONGEVITY	4,600	4,600	4,600	-
10-403-121	SALARY - DEPUTY 7	42,000	42,000	2,423	39,577
10-403-122	SALARY - JAIL DISP 6	39,312	39,312	39,312	-
10-403-123	SALARY - DEPUTY 8	49,422	49,422	49,393	29
10-403-124	SALARY - DEPUTY 9	42,000	42,000	18,577	23,423
10-403-125	SALARY - DEPUTY 10	52,990	52,990	51,206	1,784
10-403-126	DISPATCH	39,312	39,312	39,312	-
10-403-127	DISPATCH	39,312	39,312	37,422	1,890
10-403-128	FLOATER	55,037	55,037	32,082	22,955
10-403-129	SALARIES - SB 22	68,348	68,348	63,922	4,426
10-403-130	OPERATION STONEGARDEN	-	46,241	46,241	-
10-403-131	SALARY JAIL DISP 9	-	37,440	11,520	25,920
10-403-200	FICA EXPENSE	101,154	101,154	95,912	5,242
10-403-205	TCDRS EXPENSE	118,079	118,079	111,927	6,152
10-403-215	MEDICAL INSURANCE EXPENSE	195,523	195,523	180,568	14,955
10-403-300	TELEPHONE EXPENSE	-	389	389	-
10-403-301	INMATE CALLING CARD EXPENSE	500	500	-	500
10-403-302	SB 22 EXPENSE	167,335	174,932	174,932	-
10-403-303	TASER LEASE	8,000	8,000	7,920	80
10-403-304	STONEGARDEN EQUIPMENT	-	16,000	16,000	-
10-403-305	POSTAGE EXPENSE	-	-	-	-
10-403-310	CAPITAL OUTLAY/ VEHICLE	20,000	26,443	26,443	-
10-403-311	LEASE BODY CAMERAS	-	-	-	-
10-403-315	CONT. EDUCATION-SHERIFF'S DEPT.	8,000	15,564	14,784	780
10-403-316	BODY ARMOR	6,000	6,000	5,157	843
10-403-320	INDIGENT PRISONERS MED. EXPENSE	50,000	50,000	18,885	31,115
10-403-322	JAIL BONDS	2,000	2,000	323	1,677
10-403-323	UNIFORMS - SHERIFF'S DEPT.	6,000	11,735	11,735	-
10-403-350	MAINT. & SUPPLIES	50,000	95,999	95,999	-
10-403-351	JAIL SUPPLIES	25,000	50,409	50,409	-
10-403-365	PRISONERS' FOOD EXPENSE	70,000	74,091	74,091	-

CULBERSON COUNTY, TEXAS
FUNDS 10, 20 AND 45 GENERAL GOVERNMENT
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

	ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
	BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
			ACTUAL	POSITIVE
				(NEGATIVE)
10-403-400 FUEL & TRAVEL SHERIFF	60,000	60,000	39,580	20,420
10-403-401 AUTO REPAIRS	45,000	45,000	25,895	19,105
10-403-402 LEOSE-SHERIFF DEPT.	-	-	-	-
10-403-403 DONATION	-	15,667	15,667	-
10-403-404 SB 22 MONIES "NEXT FISCAL"	1,500	250,000	-	250,000
COUNTY SHERIFF	<u>2,256,365</u>	<u>2,737,416</u>	<u>2,227,463</u>	<u>509,953</u>

404 COUNTY-DISTRICT CLERK

10-404-100 SALARY - COUNTY-DISTRICT CLERK	76,245	76,245	76,245	-
10-404-105 SALARY - CHIEF DEPUTY	56,264	56,264	56,263	1
10-404-106 SALARY - DEPUTY	47,116	47,116	47,116	-
10-404-107 SALARY - DEPUTY	47,116	47,116	47,116	-
10-404-108 LONGEVITY	350	350	350	-
10-404-109 RECORDS MGT. SUPPLEMENT	-	-	-	-
10-404-110 CONSULTANT	36,400	36,400	11,035	25,365
10-404-111 COMP-TIME	-	5,579	5,579	-
10-404-200 FICA EXPENSE	20,157	20,157	18,231	1,926
10-404-205 TCDRS EXPENSE	23,530	23,530	20,846	2,684
10-404-215 MEDICAL INSURANCE EXPENSE	32,587	32,828	32,828	-
10-404-300 TELEPHONE EXPENSE	-	-	-	-
10-404-302 E-RECORDS CONVERSION	10,000	10,000	-	10,000
10-404-305 POSTAGE EXPENSE	-	-	-	-
10-404-310 CAPITAL OUTLAY	7,500	7,500	7,173	327
10-404-315 CONT. EDUCATION	6,000	6,396	6,396	-
10-404-900 CMS ANNUAL SUPPORT FEE	4,000	4,000	165	3,835
COUNTY-DISTRICT CLERK	<u>367,265</u>	<u>373,481</u>	<u>329,343</u>	<u>44,138</u>

405 TAX ASSESSOR COLLECTOR

10-405-100 SALARY - TAX ASSESSOR COLLECTOR	72,859	72,859	72,859	-
10-405-105 SALARY - CHIEF DEPUTY	56,264	56,264	56,263	1
10-405-106 SALARY - DEPUTY	-	-	-	-
10-405-110 SALARY - PART-TIME HELP	47,116	47,116	47,116	-
10-405-111 LONGEVITY	800	800	800	-
10-405-200 FICA EXPENSE	13,543	13,543	13,402	141
10-405-205 TCDRS EXPENSE	15,810	15,810	15,713	97
10-405-215 MEDICAL INSURANCE EXPENSE	24,440	24,440	23,944	496
10-405-300 TELEPHONE EXPENSE	-	-	-	-
10-405-305 POSTAGE EXPENSE	-	-	-	-
10-405-306 VOTER REGISTRATION EXPENSE	1,780	1,780	-	1,780
10-405-310 CAPITAL OUTLAY	11,000	11,000	5,012	5,988
10-405-312 PRITCHARD & ABBOTT CONTRACT	5,913	5,913	5,913	-
10-405-313 MAINT. AGREEMENT - COPIER	-	-	-	-
10-405-315 CONT. EDUCATION	8,000	8,000	7,750	250
TAX ASSESSOR COLLECTOR	<u>257,525</u>	<u>257,525</u>	<u>248,772</u>	<u>8,753</u>

406 COUNTY ATTORNEY

10-406-100 SALARY - COUNTY ATTORNEY	72,859	72,859	32,506	40,353
10-406-101 SALARY ADMIN ASST	-	47,116	13,635	33,481
10-406-103 STATE SALARY -H.B. 804	28,000	28,000	12,492	15,508
10-406-104 SB 22 SALARY	-	20,000	20,000	-
10-406-105 SALARY-PARA/CT.COORDINATOR	58,122	58,122	58,122	-
10-406-106 LONGEVITY	3,500	3,500	3,500	-
10-406-200 FICA EXPENSE	12,430	12,430	10,655	1,775
10-406-205 TCDRS EXPENSE	14,510	14,510	12,432	2,078
10-406-215 MEDICAL INSURANCE EXPENSE	16,294	16,294	13,673	2,621
10-406-300 TELEPHONE EXPENSE	-	-	-	-
10-406-305 POSTAGE EXPENSE	-	-	-	-
10-406-310 CAPITAL OUTLAY	7,000	7,000	3,505	3,495

CULBERSON COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
10-406-315	CONT. EDUCATION	6,000	6,000	2,080	3,920
10-406-320	STATE SALARY-H.B.804	-	-	-	-
	COUNTY ATTORNEY	218,715	285,831	182,600	103,231
407	COUNTY TREASURER				
===	=====				
10-407-100	SALARY-COUNTY TREASURER	90,737	90,737	90,737	-
10-407-110	SALARY-ASSISTANT TREASURER	57,192	57,192	57,192	-
10-407-111	LONGEVITY	1,050	1,050	1,050	-
10-407-112	SALARY DEUTY TREASURER	47,116	47,116	45,304	1,812
10-407-113	SALARY DEPUTY TREASURER	-	26,396	13,521	12,875
10-407-200	FICA EXPENSE	15,001	15,800	15,800	-
10-407-205	TCDRS EXPENSE	17,511	18,456	18,456	-
10-407-215	MEDICAL INSURANCE EXPENSE	24,440	25,991	25,991	-
10-407-300	TELEPHONE EXPENSE	-	-	-	-
10-407-305	POSTAGE EXPENSE	-	-	-	-
10-407-310	CAPITAL OUTLAY	4,000	4,000	2,656	1,344
10-407-313	MAINT.AGREEMENT-COPIER	-	-	-	-
10-407-314	MAINT. AGREEMENT SOFTWARE	4,500	4,500	3,855	645
10-407-315	CONTINUING EDUCATION	8,000	8,459	8,459	-
	COUNTY TREASURER	269,547	299,697	283,021	16,676
408	COUNTY AUDITOR				
=====	=====				
10-408-100	SALARY - COUNTY AUDITOR	78,031	78,031	-	78,031
10-408-105	SALARY-ASSISTANT AUDITOR	57,192	57,192	57,192	-
10-408-110	SALARY-PART/TIME ASST.	-	-	-	-
10-408-111	LONGEVITY	-	-	-	-
10-408-200	FICA EXPENSE	10,345	10,345	4,336	6,009
10-408-205	TCDRS EXPENSE	12,075	12,075	5,076	6,999
10-408-215	MEDICAL INSURANCE EXPENSE	16,294	16,294	8,207	8,087
10-408-300	TELEPHONE EXPENSE	300	300	296	4
10-408-305	POSTAGE EXPENSE	-	-	-	-
10-408-310	CAPITAL OUTLAY	2,000	3,216	3,216	-
10-408-314	MAINT. AGREEMENT SOFTWARE	4,500	4,500	3,855	645
10-408-315	CONT. EDUCATION	6,000	6,000	3,406	2,594
	COUNTY AUDITOR	186,737	187,953	85,584	102,369
409	JUDICIAL LAW				
=====	=====				
10-409-101	SALARY-JP 1	72,859	72,859	72,859	-
10-409-102	SALARY-JP 2	45,000	45,000	45,000	-
10-409-103	SALARY JP 3	45,000	45,000	45,000	-
10-409-104	SALARY JP 4	45,000	45,000	45,000	-
10-409-105	SALARY - CLERK JP1	56,264	56,264	56,263	1
10-409-110	SALARY - CLERK II JP1	47,116	47,116	43,805	3,311
10-409-114	SALARY - PART TIME	22,786	22,786	20,235	2,551
10-409-115	SALARY-CLERK JP3	40,085	40,085	38,080	2,005
10-409-116	LONGEVITY "SALARY - PART TIME JP3"	22,015	22,015	8,671	13,344
10-409-119	LONGEVITY	2,400	2,400	2,400	-
10-409-200	FICA EXPENSE	30,487	30,487	28,370	2,117
10-409-205	TCDRS EXPENSE	35,588	35,588	33,488	2,100
10-409-215	MEDICAL INSURANCE EXPENSE	57,028	57,448	57,448	-
10-409-300	TELEPHONE EXPENSE	-	1,021	1,021	-
10-409-305	POSTAGE EXPENSE	-	-	-	-
10-409-310	CAPITAL OUTLAY JP#1	2,000	5,625	5,625	-
10-409-311	CAPITAL OUTLAY JP#2	2,000	2,000	562	1,438
10-409-312	CAPITAL OUTLAY JP#3	2,000	2,000	97	1,903
10-409-313	CAPITAL OUTLAY JP#4	2,000	2,000	746	1,254
10-409-314	JP 1 CONT. ED.	6,000	4,000	2,176	1,824
10-409-315	JP 2 CONT. ED.	6,000	6,000	1,566	4,434
10-409-316	JP 3 CONT. ED.	6,000	6,000	921	5,079
10-409-317	JP 4 CONT. ED.	6,000	6,000	1,566	4,434

CULBERSON COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

	ORIGINAL	AMENDED	MODIFIED	VARIANCE TO	
	BUDGET	BUDGET	CASH BASIS	FINAL BUDGET	
			ACTUAL	POSITIVE	
				(NEGATIVE)	
10-409-360	AUTOPSY EXPENSE	120,000	120,000	96,557	23,443
10-409-361	ANIMAL WELFARE		858	858	-
10-409-365	NETData Software Maintenance	50,000	50,000	8,585	41,415
10-409-500	JP FUEL EXPENSE	-	49	49	-
10-409-368	COPIER LEASE - JP 1	4,000	4,000	3,749	251
	JUDICIAL LAW	<u>727,628</u>	<u>731,601</u>	<u>620,697</u>	<u>110,904</u>
410	JURY				
===	=====				
10-410-100	SALARY - DISTRICT ATTORNE	15,000	15,000	10,500	4,500
10-410-111	SALARY - BAILIFFS	665	665	-	665
10-410-112	SALARY - COURT REPORTER	2,000	2,000	-	2,000
10-410-113	SALARY - COURT ADMINISTRA	700	700	-	700
10-410-114	SALARY - COURT APPOINTED	-	-	-	-
10-410-115	INDIGENT ATTYS/FORMUAL GR	11,000	13,724	13,724	-
10-410-200	FICA EXPENSE	200	200	-	200
10-410-365	COURT COSTS	10,000	10,000	75	9,925
10-410-366	JURIES & RELATED EXPENSES	8,000	8,000	6,319	1,681
	JURY	<u>47,565</u>	<u>50,289</u>	<u>30,618</u>	<u>19,671</u>
411	BUILDING MAINTENANCE				
===	=====				
10-411-105	SALARY - BUILDING MAINTENANCE 1	39,312	39,312	39,312	-
10-411-106	SALARY - BUILDING MAINTENANCE 2	43,799	43,799	43,799	-
10-411-107	SALARY - BUILDING MAINTENANCE 3	44,167	44,167	44,167	-
10-411-108	SALARY - BUILDING MAINTENANCE 4	37,440	37,440	37,062	378
10-411-109	SALARIES - PART/TIME	21,840	21,840	15,600	6,240
10-411-110	SALARIES - PART/TIME	21,840	21,840	15,480	6,360
10-411-111	SALARIES - PART/TIME	27,955	27,955	23,086	4,869
10-411-112	LONGEVITY	-	-	-	-
10-411-200	FICA EXPENSE	18,081	18,081	16,587	1,494
10-411-205	TCDRS EXPENSE	21,106	21,106	19,177	1,929
10-411-215	MEDICAL INSURANCE EXPENSE	32,587	39,680	39,680	-
10-411-310	CAPITAL OUTLAY	3,000	3,000	1,380	1,620
10-411-350	SUPPLIES - JANITORIAL	12,000	12,000	11,599	401
10-411-355	REPAIRS & REPLACEMENTS	35,000	40,216	40,216	-
10-411-370	UTILITIES	70,000	81,885	81,885	-
10-411-400	FUEL - BUILDING MAITENANCE	10,000	10,000	9,911	89
	BUILDING MAINTENANCE	<u>438,127</u>	<u>462,321</u>	<u>438,941</u>	<u>23,380</u>
412	394TH DISTRICT COURT				
===	=====				
10-412-105	SALARY - 394TH DIST. JUDGE	4,095	4,095	2,700	1,395
10-412-110	SALARY - COURT REPORTER	11,597	11,597	10,448	1,149
10-412-115	SALARY - COURT COORDINATOR	9,346	10,000	10,000	-
10-412-200	FICA EXPENSE	1,915	1,915	1,771	144
10-412-205	TCDRS EXPENSE	2,236	2,236	2,060	176
10-412-210	WORKER'S COMP.	53	53	-	53
10-412-215	MEDICAL INSURANCE EXPENSE	1,865	1,865	1,370	495
10-412-220	LIBILITY INS.	330	330	300	30
10-412-225	UNEMPLOYMENT FUND	580	580	-	580
10-412-300	TELEPHONE EXPENSE	750	750	366	384
10-412-305	POSTAGE EXPENSE	200	200	9	191
10-412-310	CAPITAL OUTLAY	389	654	654	-
10-412-312	JUDGE'S LIBRARY	700	700	18	682
10-412-314	VISITING JUDGES	1,015	1,015	-	1,015
10-412-315	CONT. EDUCATION	389	389	271	118
10-412-350	SUPPLIES	250	250	232	18
10-412-370	UTILITIES	385	385	-	385
10-412-398	COURT REPORTER SUPPLEMENT	-	121	121	-
10-412-399	VISITING COURT REPORTER	-	-	-	-
10-412-400	COURT REPORTER EXPENSES	1,860	1,860	203	1,657

CULBERSON COUNTY, TEXAS
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	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
10-412-401 TECHNOLOGY MAINTENANCE	135	135	-	135
10-412-402 JUDICIAL ADMIN. DISTRICT	340	548	548	-
10-412-900 MISCELLANEOUS EXPENSE	350	511	511	-
394TH DISTRICT COURT	<u>38,780</u>	<u>40,189</u>	<u>31,582</u>	<u>8,607</u>
413 EXTENSION SERVICE				
====				
10-413-105 SALARY - EXTENSION AGENT	15,244	15,244	5,569	9,675
10-413-110 SALARY - PART-TIME HELP	21,840	21,840	-	21,840
10-413-200 FICA EXPENSE	2,836	2,836	426	2,410
10-413-205 TCDRS EXPENSE	1,950	1,950	-	1,950
10-413-300 TELEPHONE EXPENSE	-	-	-	-
10-413-305 POSTAGE EXPENSE	-	-	-	-
10-413-310 CAPITAL OUTLAY	500	500	-	500
10-413-311 TRAVEL	6,000	6,000	1,368	4,632
10-413-315 CONT. EDUCATION	3,000	3,000	1,362	1,638
10-413-317 COMMUNITY GARDEN	5,000	5,000	154	4,846
10-413-318 4-H CLUB	5,000	5,000	4,889	111
10-413-900 MISCELLANEOUS EXPENSE	-	-	-	-
10-413-316 PROMO/EDU EXPENSE	3,000	3,000	42	2,958
EXTENSION SERVICE	<u>64,370</u>	<u>64,370</u>	<u>13,810</u>	<u>50,560</u>
414 CONSTABLES				
====				
10-414-100 SALARY - CONSTABLE	-	-	-	-
10-414-104 SALARY - CONSTABLE 2	62,884	62,884	62,884	-
10-414-105 SALARY - CONSTABLE 3	37,440	37,440	37,440	-
10-414-106 LONGEVITY	1,750	1,750	1,750	-
10-414-200 FICA EXPENSE	7,809	7,809	7,784	25
10-414-205 TCDRS EXPENSE	9,115	9,115	9,059	56
10-414-215 MEDICAL INSURANCE EXPENSE	8,147	8,207	8,207	-
10-414-300 FUEL/AUTO REPAIR CONST. 2	-	8,553	8,553	-
10-414-301 PREC 2 FUEL/AUTO REPAIR	5,000	5,000	3,499	1,501
10-414-302 PREC 2 MISC	10,000	10,000	6,919	3,081
10-414-305 PREC 3 MISC	2,000	2,000	-	2,000
EXTENSION SERVICE	<u>144,145</u>	<u>152,758</u>	<u>146,095</u>	<u>6,663</u>
415 AIRPORT				
====				
10-415-353 IMPROVEMENTS - AIRPORT	1,750	19,135	19,135	-
10-415-370 UTILITIES - AIRPORT	8,000	9,087	9,087	-
10-415-900 MISCELLANEOUS EXPENSES	500	500	660	(160)
AIRPORT	<u>10,250</u>	<u>28,722</u>	<u>28,882</u>	<u>(160)</u>
417 VETERANS MEMORIAL PARK				
====				
10-417-110 SALARY - PART TIME	-	-	-	-
10-447-200 FICA EXPENSE	-	-	-	-
10-417-353 IMPROVEMENTS - VET.MEM.PARK	5,500	21,631	21,631	-
10-417-370 UTILITIES - VET.MEM.PARK	12,000	14,469	14,469	-
VETERANS MEMORIAL PARK	<u>17,500</u>	<u>36,100</u>	<u>36,100</u>	<u>-</u>
418 RED SOX FIELD				
====				
10-418-370 UTILITIES	5,000	5,000	2,309	2,691
10-418-371 IMPROVEMENTS	5,000	5,188	5,188	-
RED SOX FIELD	<u>10,000</u>	<u>10,188</u>	<u>7,497</u>	<u>2,691</u>

CULBERSON COUNTY, TEXAS
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BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2024

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
421	CEMETERY				
===	=====				
10-421-100	SALARY - CEMETERY	50,873	50,873	50,873	-
10-421-110	PART-TIME HELP	23,616	23,616	14,405	9,211
10-421-115	LONGEVITY	650	650	650	-
10-421-200	FICA EXPENSE	5,748	5,748	4,971	777
10-421-205	TCDRS EXPENSE	6,710	6,710	5,848	862
10-421-350	SUPPLIES - CEMETERY	5,000	6,686	6,686	-
10-421-353	IMPROVEMENTS - CEMETERY	26,000	26,000	9,882	16,118
10-421-370	UTILITIES - CEMETERY	14,000	14,000	4,788	9,212
10-421-400	PEST CONTROL	2,500	2,500	2,500	-
10-421-900	MONTHLY ALLOTMENT-GATEKEEPER	-	-	-	-
	CEMETERY	<u>135,097</u>	<u>136,783</u>	<u>100,603</u>	<u>36,180</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	162	1,838
10-423-315	CONT. EDUCATION - VETERANS OFFICER	-	-	-	-
	VETERANS OFFICER	<u>2,000</u>	<u>2,000</u>	<u>162</u>	<u>1,838</u>
425	EMERGENCY MANAGEMENT				
===	=====				
10-425-100	SALARY-EMERGENCY MGNT.	7,213	7,213	7,213	-
10-425-105	CONSULTANT SALARY	4,800	4,800	4,800	-
10-425-200	FICA EXPENSE	919	919	917	2
10-425-205	TCDRS EXPENSE	1,073	1,073	1,073	-
10-425-215	MEDICAL INSURANCE EXPENSE	8,147	8,207	8,207	-
10-425-350	SUPPLIES EXPENSE	500	500	500	-
10-425-366	DONATION	-	18,401	18,401	-
10-425-400	FUEL EXPENSE	1,000	4,189	4,189	-
10-425-500	EMERGENCY MGNT. EXPENSE	3,500	3,500	147	3,353
	EMERGENCY MANAGEMENT	<u>27,152</u>	<u>48,802</u>	<u>45,447</u>	<u>3,353</u>
435	205TH DIST. COURT				
===	=====				
10-435-105	SALARY- 205TH DIST. JUDGE	-	-	-	-
10-435-110	SALARY- COURT REPORTER	2,756	2,949	2,949	-
10-435-111	SALARY- BAILIF	799	855	855	-
10-435-115	SALARY- COURT COORDINATOR	781	781	386	395
10-435-200	FICA EXPENSE	332	332	321	11
10-435-205	TCDRS EXPENSE	387	387	372	15
10-435-900	MISC. EXPENSE - RMP	1,000	1,000	-	1,000
	205TH DIST. COURT	<u>6,055</u>	<u>6,304</u>	<u>4,883</u>	<u>1,421</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	-	-	-	-
10-436-310	CAPITAL OUTLAY GYM FLOOR	-	-	-	-
10-436-350	SUPPLIES	-	-	-	-
10-436-355	REPAIRS & REPLACEMENTS	-	-	-	-
10-436-370	UTILITIES	-	-	1,153	(1,153)
	BOYS & GIRLS CLUB	<u>-</u>	<u>-</u>	<u>1,153</u>	<u>(1,153)</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, 2024

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
440	NON-DEPATMENTAL				
===	=====				
10-440-114	SYSTEM IMAGING - LEASE	15,000	15,000	7,986	7,014
10-440-200	FICA EXPENSE	1,000	1,000	631	369
10-440-205	TCDRS EXPENSE	500	500	-	500
10-440-300	COURTHOUSE TELEPHONE EXPENSE	30,500	42,130	42,130	-
10-440-312	Computer Tech/ Internet Expense	60,000	60,000	53,327	6,673
10-440-314	VENDING MACHINE SUPPLIES EXPENSE	3,000	3,000	244	2,756
10-440-601	ELECTION EXPENSE	25,000	25,000	21,410	3,590
10-440-602	HAVA-ELECTION EXPENSE	-	-	-	-
10-440-603	PAUPERS BURIAL/ EXPENSES	6,000	9,927	9,927	-
10-440-604	EMPLOYEE MORALE	2,000	4,431	4,431	-
10-440-605	APPRAISAL DISTRICT	67,915	67,915	43,948	23,967
10-440-606	REPEATER LEASE SITE	13,836	13,836	8,043	5,793
10-440-607	POST OFFICE BOX RENTALS	1,000	1,000	970	30
10-440-608	EMPLOYEE APPRECIATION DINNER	10,000	13,146	13,145	1
10-440-609	PRIMARY ELECTION EXPENSE	1,000	1,000	-	1,000
10-440-610	LEASE POSTAGE METER	15,000	15,000	12,351	2,649
10-440-611	TRAPPER	34,800	34,800	34,800	-
10-440-612	HH&H OFFICE MAINT.	4,750	4,750	-	4,750
10-440-617	ADULT PROBATION	1,500	1,500	-	1,500
10-440-621	OFFICE SUPPLIES	18,000	21,423	21,423	-
10-440-623	CHRISTMAS DECORATIONS	3,000	5,344	5,344	-
10-440-625	RECORDS MANAGEMENT	10,000	10,000	9,799	201
10-440-627	PUBLIC TRAINING SERVICE EXPENSE	500	500	-	500
10-440-628	EMPLOYEE FLU VACCINATIONS	1,550	1,550	700	850
10-440-629	SHERIFF'S TAX SALE	-	-	109,865	(109,865)
10-440-630	941 REPORT EXPENSE	-	-	-	-
10-440-631	COUNTY FOOD BANK	6,600	10,394	10,394	-
10-440-632	COUNTY FOOD BANK STORAGE	-	-	-	-
10-440-633	LEASE-ELECTIONS EQUIPMENT	33,448	33,448	-	33,448
	NON-DEPATMENTAL	<u>365,899</u>	<u>396,594</u>	<u>410,868</u>	<u>(14,274)</u>
450	CAPITAL PROJECTS				
===	=====				
10-450-700	PROJECT 1-City Park Canopy	16,000	16,000	-	16,000
10-450-700b		-	-	-	-
10-450-710		-	-	-	-
10-450-710b	PROJECT 2 BASEBALL FIELD LIGHTS	40,000	40,000	10,425	29,575
10-450-720	PROJECT 3- Cemetery Land/ Survey	10,000	10,000	-	10,000
10-450-730	Project 4 Courthouse Landscaping	6,000	6,000	-	6,000
10-450-730b		-	-	-	-
10-450-731	PROJECT 5- Veterans Memorial	10,000	10,000	-	10,000
10-450-731 b	Project 5 4 H Barn	-	-	-	-
10-450-732		-	-	-	-
10-450-732	Project 6 B&M TRUCKS	110,000	110,000	108,042	1,958
10-450-733		-	-	-	-
10-450-733b	Project 7 FINANCIAL CENTER FRONT P	5,000	5,000	4,300	700
10-450-734	Project 8 COURTHOUSE ARCHITECT	20,000	20,000	10,796	9,204
10-450-735	Project 9- TRAVEL TRUCK	30,000	30,000	11,263	18,737
10-450-735		-	-	-	-
10-450-736	Project 10 Financial Center ROOF	30,000	30,000	16,000	14,000
10-450-738	PROJECT 11- VAN HORN AUTO REPAIR	15,000	17,038	17,038	-
10-450-737		-	-	-	-
		<u>292,000</u>	<u>294,038</u>	<u>177,864</u>	<u>116,174</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, 2024

	ORIGINAL BUDGET	AMENDED BUDGET	MODIFIED CASH BASIS ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
GENERAL FUND				
INCOME TOTALS	7,140,903	7,140,903	7,531,294	390,391
EXPENSE TOTALS	<u>7,130,006</u>	<u>7,872,676</u>	<u>6,655,852</u>	<u>1,216,824</u>
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	10,897	(731,773)	875,442	1,607,215
10-300-336 Transfer from fund 35	-	-	-	-
10-401-724 NUTRITION CENTER MATCH	189,069	189,069	-	(189,069)
10-200-200 TRANSFERS IN	-	-	4,000,000	4,000,000
10-200-220 TRANSFERS WITHIN	-	-	(2,000,000)	(2,000,000)
10-300-506 LOAN PROCEEDS	-	-	-	-
10-200-210 TRANSFERS OUT -- posted with P&L	-	-	40,946	40,946
	<u>199,966</u>	<u>(542,704)</u>	<u>2,916,388</u>	<u>3,459,092</u>

Expenses Grouped by Uniform Chart of Accounts:

General government	2,763,659
Justice System	1,187,710
Public Safety	1,788,898
Corrections and Rehabilitation	553,977
Health and Human Services	195,082
Community and Economic Development	137,644
Infrastructure and Environmental Services	<u>28,882</u>
	<u>6,655,852</u>

300 R & B REVENUES

20-300-100 ROAD & BRIDGE CURRENT TAXES	772,501	772,501	811,621	39,120
20-300-110 ROAD & BRIDGE DELINQUENT TAXES	10,000	10,000	32,659	22,659
20-300-150 MISCELLANEOUS REVENUE - R & B	-	-	-	-
20-300-160 UTILITIES/FACILITIES/ PERMITS	-	-	-	-
20-300-170 MOTOR VEHICLE REG. - R & B	110,000	110,000	149,825	39,825
20-300-180 INTEREST REVENUE - R & B	-	-	-	-
20-300-185 AUCTION PROCEEDS	-	-	-	-
20-300-190 LATERAL ROAD - STATE COMPTROLLER	75,000	75,000	32,073	(42,927)
20-300-192 REIMB. ST/PROJ. #721841	-	-	-	-
20-300-517 SAVINGS ACCOUNT REVENUE	-	-	-	-
R & B REVENUES	<u>967,501</u>	<u>967,501</u>	<u>1,026,178</u>	<u>58,677</u>

500 COUNTY BARN

20-500-101 SALARIES - COUNTY BARN	-	-	-	-
20-500-102 SALARY	71,364	71,364	71,364	-
20-500-103 SALARY	43,680	43,680	43,680	-
20-500-104 SALARY	46,375	46,375	46,196	179
20-500-105 SALARY	56,264	56,264	56,263	1
20-500-106 SALARY	46,375	46,375	46,375	-
20-500-107 SALARY	46,942	46,942	46,942	-
20-500-110 SALARY	39,312	39,312	39,312	-
20-500-111 LONGEVITY	3,850	3,850	3,850	-
20-500-115 SOLID WASTE MGMT COORDINATOR	-	-	-	-
20-500-118 CELL PHONE ALLOTMENT	600	600	600	-
20-500-200 FICA EXPENSE	27,139	27,139	27,005	134
20-500-205 TCDRS EXPENSE	31,680	31,680	31,467	213
20-500-215 MEDICAL INSURANCE EXPENSE	57,028	57,448	57,448	-
20-500-300 TELEPHONE	1,700	1,700	1,384	316
20-500-310 CAPITAL OUTLAY	7,000	8,086	8,085	1
20-500-315 CONT. EDUCATION	1,000	1,000	-	1,000
20-500-350 MAINT. & SUPPLIES	8,000	8,590	8,591	(1)
20-500-351 SAFETY SUPPLIES	2,000	2,000	1,656	344
20-500-370 UTILITIES	6,000	6,000	4,523	1,477
20-500-271 UNIFORMS	3,000	3,522	3,522	-

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, 2024

		ORIGINAL	AMENDED	MODIFIED	VARIANCE TO
		BUDGET	BUDGET	CASH BASIS	FINAL BUDGET
				ACTUAL	POSITIVE
					(NEGATIVE)
20-500-400	FUEL - COUNTY BARN	10,000	10,000	1,587	8,413
	COUNTY BARN	509,309	511,927	499,850	12,077
505	PRECINCT # 1				
===	=====				
20-505-310	CAPITAL OUTLAY	1,500	1,500	-	1,500
20-505-315	PREC.1 CONT. ED.	3,500	3,500	2,797	703
20-505-350	MAINT. & SUPPLIES	4,500	4,500	2,208	2,292
20-505-400	FUEL - PREC. #1	12,000	12,000	-	12,000
	PRECINCT #1	21,500	21,500	5,005	16,495
510	PRECINCT #2				
===	=====				
20-510-310	CAPITAL OUTLAY	-	-	-	-
20-510-315	PREC.2 CONT. ED.	3,000	3,000	2,114	886
20-510-350	MAINT. & SUPPLIES	4,500	4,500	3,278	1,222
20-510-400	FUEL - PREC. #2	7,800	14,760	14,760	-
	PRECINCT #2	15,300	22,260	20,152	2,108
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	1,080	1,920
20-515-350	MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-515-400	FUEL - PREC. #3	10,300	14,866	14,866	-
	PRECINCT #4	15,300	19,866	15,946	3,920
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	2,571	429
20-520-350	MAINT. & SUPPLIES	1,000	1,000	-	1,000
20-520-370	UTILITIES	-	-	-	-
20-515-400	FUEL - PREC. #4	14,000	14,000	6,465	7,535
	PRECINCT #4	19,000	19,000	9,036	9,964
540	NON-DEPARTMENTAL				
===	=====				
20-540-310	CAPITAL OUTLAY - NEW EQUIPMENT	50,000	50,000	49,189	811
20-540-600	R & B SUPPLIES	28,731	37,944	37,943	1
20-540-601	WATER SHED REPAIRS	7,000	7,000	-	7,000
20-540-603	HEAVY EQUIPMENT	238,361	238,361	189,766	48,595
20-540-702	UNEMPLOYMENT	3,000	3,000	1,438	1,562
	NON-DEPARTMENTAL	327,092	336,305	278,336	57,969
	ROAD & BRIDGE FUND				
	INCOME TOTALS	967,501	967,501	1,026,178	58,677
	EXPENSE TOTALS	907,501	930,858	828,325	102,533
	INCOME AND EXPENSE BEFORE:	60,000	36,643	197,853	161,210
20-540-302	SAVINGS REIMBURSEMENT (MACHINERY)	(60,000)	(60,000)	-	60,000
20-540-302	TRANSFER OUT	-	-	(13,285)	(13,285)
		-	(23,357)	184,568	207,925

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, 2024

	ORIGINAL	AMENDED	MODIFIED	VARIANCE TO	
	BUDGET	BUDGET	CASH BASIS	FINAL BUDGET	
			ACTUAL	POSITIVE	
				(NEGATIVE)	
300					
====					
45-300-110	NUTRITION CENTER REVENUE -45				
45-300-110	CONTRACT INCOME - TITLE III RGCOG	360,000	360,000	461,040	101,040
45-300-111	TDA GRANT INCOME	-	-	-	-
45-300-120	PROGRAM INCOME - DOOR	150	150	-	(150)
45-300-130	PROGRAM INCOME - DELIVERY	100	100	-	(100)
45-300-140	CENTER RENTAL	-	-	1,983	1,983
45-300-210	DONATIONS	200	200	870	670
45-300-500	RGCPG REIMBURSEMENT	-	-	-	-
45-300-901	TRANSFER FROM GENERAL FUND	-	-	-	-
	NUTRITION CENTER REVENUE -45	<u>360,450</u>	<u>360,450</u>	<u>463,893</u>	<u>103,443</u>
550	NUTRITION CENTER EXPENSES -45				
=====					
45-550-105	SALARY - N/C DIRECTOR	41,443	41,443	41,443	-
45-550-106	SALARY-PART-TIME HELP A	21,840	21,840	21,990	(150)
45-550-107	SALARY-PART-TIME HELP B	27,955	27,955	27,662	293
45-550-108	SALARY-PART-TIME HELP C	27,955	27,955	25,994	1,961
45-550-109	SALARY-PART-TIME HELP D	27,955	27,955	25,618	2,337
45-550-110	SALARY-PART-TIME HELP E	21,840	21,840	39,191	(17,351)
45-550-111	SALARY-PART-TIME HELP F	21,840	21,840	18,075	3,765
45-550-112	SALARY-PART-TIME HELP G	-	-	1,560	(1,560)
45-550-200	FICA EXPENSE	14,598	14,598	15,026	(428)
45-550-205	TCDRS EXPENSE	17,041	17,041	17,890	(849)
45-550-215	MEDICAL INSURANCE EXPENSE	8,147	8,147	8,207	(60)
45-550-300	TELEPHONE EXPENSE	2,500	2,500	50	2,450
45-550-305	POSTAGE	100	100	152	(52)
45-550-310	CAPITAL OUTLAY	1,500	1,500	1,672	(172)
45-550-315	CONT. EDUCATION - N/C	-	-	-	-
45-550-350	N/C SUPPLIES	32,500	32,500	30,768	1,732
45-550-355	REPAIRS & REPLACEMENTS	4,200	4,200	10,239	(6,039)
45-550-370	UTILITIES EXPENSE	14,728	14,728	11,753	2,975
45-550-380	FOOD EXPENSE	192,745	192,745	198,993	(6,248)
45-550-400	FUEL/AUTO EXPENSE	3,218	3,218	2,983	235
45-550-702	UNEMPLOYMENT EXPENSE	500	500	508	(8)
45-550-703	Promo/Decorations	-	-	-	-
45-550-704	UNIFORMS	3,000	3,000	2,924	76
45-550-705	N/C REIMBURSEMENT	-	-	-	-
	NUTRITION CENTER EXPENSES -45	<u>485,605</u>	<u>485,605</u>	<u>502,698</u>	<u>(17,093)</u>
	351				
	INCOME TOTALS	360,450	360,450	463,893	103,443
	EXPENSE TOTALS	<u>485,605</u>	<u>485,605</u>	<u>502,698</u>	<u>(17,093)</u>
	INCOME AND EXPENSE BEFORE:	(125,155)	(125,155)	(38,805)	86,350
45-300-500	TRANSFER TO DEBT SERVICE FUND	-	-	-	-
45-300-901	TRANSFERS OTHER	-	-	(6,145)	(6,145)
45-300-115	COUNTY MATCHING NUT. CENTER	<u>125,506</u>	<u>125,506</u>	-	<u>(125,506)</u>
	INCOME OVER (UNDER) EXPENSES	<u>351</u>	<u>351</u>	<u>(44,950)</u>	<u>(39,156)</u>

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

	Year Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$475,268	\$432,983	\$395,381	\$348,596	\$322,592	\$269,241	\$241,240	\$229,426	\$198,912	\$194,054
Interest on Total Pension Liability	1,019,140	943,576	872,465	811,295	730,111	670,031	612,433	577,953	535,817	499,911
Effect of Plan Changes	-	-	-	-	17,977	-	-	-	(42,069)	-
Effect of Assumption Changes or Inputs	-	-	(20,424)	628,199	-	-	90,984	-	80,408	-
Effect of Economic/Demographic (gains) or losses	77,852	45,301	61,347	3,616	224,359	66,556	60,140	(212,347)	35,830	29,830
Benefit Payments/Refunds of Contributions	(534,855)	(407,261)	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)
Net Change in Total Pension Liability	1,037,405	1,014,599	894,747	1,455,344	993,204	673,361	693,430	309,654	524,534	405,426
Total Pension Liability, Beginning	\$13,196,993	\$12,182,394	\$11,287,647	\$9,832,303	\$8,839,099	\$8,165,738	\$7,472,308	7,162,654	6,638,120	6,232,694
Total Pension Liability, Ending (a)	\$14,234,398	\$13,196,993	\$12,182,394	\$11,287,647	\$9,832,303	\$8,839,099	\$8,165,738	\$7,472,308	\$7,162,654	\$6,638,120
Fiduciary Net Position										
Employer Contributions	\$356,662	\$340,295	\$262,452	\$237,221	\$252,635	\$178,769	\$152,119	\$140,089	\$128,023	\$116,937
Member Contributions	297,219	259,484	249,276	227,783	252,635	178,769	152,119	140,089	128,023	115,936
Investment Income Net of Investment Expenses	1,386,482	(788,462)	2,363,905	991,655	1,324,650	(152,483)	1,045,967	505,496	(37,401)	441,378
Benefit Payments/Refunds of Contributions	(534,855)	(407,261)	(414,022)	(336,362)	(301,835)	(332,467)	(311,367)	(285,378)	(284,364)	(318,369)
Administrative Expenses	(7,370)	(7,387)	(7,126)	(7,837)	(7,313)	(6,480)	(5,453)	(5,495)	(4,936)	(5,167)
Other	11,015	37,170	5,718	1,863	8,303	1,571	(147)	(167,049)	16,108	17,698
Net Change in Fiduciary Net Position	\$1,509,153	(\$566,161)	\$2,460,203	\$1,114,323	\$1,529,075	(\$132,321)	\$1,033,238	\$327,752	(\$54,547)	\$368,413
Fiduciary Net Position, Beginning	\$12,605,016	\$13,171,177	\$10,710,974	\$9,596,651	\$8,067,576	\$8,199,897	\$7,166,659	6,838,907	6,893,454	6,525,041
Fiduciary Net Position, Ending (b)	\$14,114,169	\$12,605,016	\$13,171,177	\$10,710,974	\$9,596,651	\$8,067,576	\$8,199,897	\$7,166,659	\$6,838,907	\$6,893,454
Net Pension Liability / (Asset), Ending = (a) - (b)	\$120,229	\$591,977	(\$988,783)	\$576,673	\$235,652	\$771,523	(\$34,159)	\$305,649	\$323,747	(\$255,334)
Fiduciary Net Position as a % of Total Pension Liability	99.16%	95.51%	108.12%	94.89%	97.60%	91.27%	100.42%	95.91%	95.48%	103.85%
Pensionable Covered Payroll	\$4,245,979	\$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
Net Pension Liability as a % of Covered Payroll	2.83%	15.97%	-27.77%	15.98%	6.53%	30.21%	-1.57%	15.27%	17.70%	-15.42%

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

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
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%
2022	340,295	340,295	-	3,706,909	9.2%
2023	356,662	356,662	-	4,245,979	8.4%

(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, 2023

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	17.1 years (based on contribution rate calculated in 12/31/23 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 2023 : 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, 2024

	<u>General</u> <u>Government</u>	<u>Roads &</u> <u>Bridges</u>	<u>Contingency</u> <u>Fund 91</u>	<u>Tax</u> <u>Claims</u>	<u>Criminal</u> <u>Justice</u>	<u>Combined</u>
<u>ASSETS</u>						
Cash - Checking	\$ 1,734,560	\$ 3,199,944	\$ -	\$ 5,736	\$ 95,647	\$ 5,035,887
Cash - Payroll Clearing	-	-	-	-	-	-
Cash - Checking Clerk	258,925	-	-	-	-	258,925
Cash - Checking Tax Assessor	82,168	-	-	-	-	82,168
Cash - JP Accounts	69,811	-	-	-	-	69,811
Cash - Savings	-	-	2,422,510	-	-	2,422,510
Certificates of Deposit	4,196,026	-	-	-	-	4,196,026
Postage Inventory and Other	457	-	-	-	-	457
Due from (to) Other Funds	212,862	-	-	-	-	212,862
Total Assets	<u>6,554,809</u>	<u>3,199,944</u>	<u>2,422,510</u>	<u>5,736</u>	<u>95,647</u>	<u>12,278,646</u>
<u>LIABILITIES</u>						
Other Liabilities	(19,362)	-	-	-	-	(19,362)
Deferred Revenue	250,000	-	-	-	-	250,000
Due to Others	234,336	-	-	-	66,923	301,259
Due to Other Funds	82,051	(82,051)	-	-	52,292	52,292
Total Liabilities	<u>547,025</u>	<u>(82,051)</u>	<u>-</u>	<u>-</u>	<u>119,215</u>	<u>584,189</u>
<u>FUND EQUITY (DEFICIT)</u>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	3,281,995	-	-	-	3,281,995
Assigned	-	-	-	5,736	-	5,736
Unassigned	6,007,784	-	2,422,510	-	(23,568)	8,406,726
Total Fund Equity (Deficit)	<u>6,007,784</u>	<u>3,281,995</u>	<u>2,422,510</u>	<u>5,736</u>	<u>(23,568)</u>	<u>11,694,457</u>
Total Liabilities and Fund Equity	<u>\$ 6,554,809</u>	<u>\$ 3,199,944</u>	<u>\$ 2,422,510</u>	<u>\$ 5,736</u>	<u>\$ 95,647</u>	<u>\$ 12,278,646</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	GENERAL GOVERNMENT	ROAD & BRIDGE	CONTINGENCY FUND 91	TAX CLAIMS FUND 41	CRIMINAL JUSTICE	COMBINED
REVENUE						
10-300-100	CURRENT TAXES	\$ 5,434,674	\$ 811,621	\$ -	\$ -	\$ 6,246,295
10-300-110	DELINQUENT TAXES	110,694	32,659	-	-	143,353
10-300-111	VEHICLE INVENTORY TAX	-	-	-	-	-
10-300-120	FEES OF OFFICE-CLERK	37,829	-	-	-	37,829
10-300-121	FEES OF OFFICE-TAX OFFICE	(19)	-	-	-	(19)
10-300-122	VAN HORN CEMETARY PAY OUT FEES	352,167	-	-	-	352,167
91-300-140	INTEREST ON SAVINGS	-	-	36,656	-	36,656
10-300-141	REIMBURSEMENTS	17,151	-	-	-	17,151
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	19,802	-	-	-	19,802
10-300-165	HOT CHECK FEE	-	-	-	-	-
10-300-170	MOTOR VEHICLE REGISTRATIO	(12,643)	149,825	-	-	137,182
10-300-175	J. P. COURT	373,185	-	-	-	373,185
10-300-180	INTEREST REVENUE	186,227	-	253	-	186,480
10-300-185	AUCTION PROCEEDS	109,865	-	-	-	109,865
10-300-190	IN LIUE OF TAXES - STATE CONTROLLER	200,706	-	-	-	200,706
10-300-200	STATE SALARY SUPPLEMENT	25,200	-	-	-	25,200
10-300-202	LEOSE FUND/ CONSTABLE	70	-	-	-	70
10-300-205	J.P. COURT SECURITY FEE	289	-	-	-	289
10-300-206	COURTHOUSE SECURITY FEE	1,640	-	-	-	1,640
10-300-207	LAW LIBRARY REVENUE	-	-	-	-	-
10-300-208	COUNTY FINES/CLERK	10,928	-	-	-	10,928
10-300-214	RESTITUTION FEES	2,665	-	-	-	2,665
10-300-215	OMNI FEE - COUNTY REVENUE	-	-	-	-	-
10-300-220	WORKERS COMP REIMBURSEMENT	-	-	-	-	-
10-300-225	BOND FORFEITURE FEES	1,380	-	-	-	1,380
10-300-222	UTILITIES PERMITS	6,000	-	-	-	6,000
10-300-224	INDIGENT FORMULA GRANT	18,322	-	-	-	18,322
10-300-331	CD REVENUE	196,026	-	-	-	196,026
10-300-333	JAIL-PAY PHONE REVENUE	2,974	-	-	-	2,974
10-300-334	VENDING MACHINES REVENUE	-	-	-	-	-
10-300-335	PILT PROGRAM REVENUE	-	-	-	-	-
10-300-515	HAVA GRANT	-	-	-	-	-
10-300-518	U.S. DISTRICT COURT RESTITUTION	2,782	-	-	-	2,782
10-300-336	STATE EXCESS CONTRIBUTIONS	-	-	-	-	-
10-300-337	EXCESS CONTRIBUTION RCGOG	-	-	-	-	-
10-300-338	FAX/COPIES REVENUE - CO.JUDGE	-	-	-	-	-
10-300-339	FEES OF OFFICE - SHERIFF	6,417	-	-	-	6,417
10-300-340	CONSTABLE CIVIL PORCESS FEES	-	-	-	-	-
10-300-341	DONATION	35,667	-	-	-	35,667
10-300-346	UNBUDGETED REVENUE	170,236	-	-	-	170,236
10-300-505	SHERIFF PROCEEDS FROM PROPERTY TAX SALE	-	-	-	-	-
10-300-506	MANUAL AIR REFUND ELECTRIC CO-0P	-	-	-	-	-
10-300-510	SALES TAX COMMISSION REVENUE	8,399	-	-	-	8,399
10-300-517	GROSS WEIGHT AXEL FEES	41,071	-	-	-	41,071
10-300-519	STONEGARDEN REIMBURSEMENT	57,392	-	-	-	57,392
10-300-520	OPERATION LONESTAR REIMBURSEMENT	102,588	-	-	-	102,588
20-300-190	LATERAL ROAD - STATE COMP	-	32,073	-	-	32,073
35-300-300	CRIMINAL JUSTICE REVENUE	-	-	-	57,520	57,520
	TOTAL REVENUE	7,531,294	1,026,178	36,656	253	8,651,901
EXPENDITURES						
	General government	\$ 2,763,659	\$ -	\$ -	\$ -	\$ 2,763,659
	Justice System	1,187,710	-	-	-	1,187,710
	Public Safety	1,788,898	-	-	-	1,788,898
	Corrections and Rehabilitation	553,977	-	-	-	553,977
	Health and Human Services	195,082	-	-	-	195,082
	Community and Economic Development	137,644	-	-	-	137,644
	Infrastructure and Environmental Services	28,882	828,325	-	-	857,207
	Total Expenditures	6,655,852	828,325	-	-	7,484,177
	Revenue Over (Under) Expenditures	875,442	197,853	36,656	253	1,167,724
	Other Source and Uses:					
	LOAN PROCEEDS	-	-	-	-	-
	TRANSFERS IN (OUT)	4,000,000	-	-	(157)	3,999,843
	TRANSFERS IN (OUT)	(1,959,054)	(13,285)	(2,000,000)	-	(3,972,339)
		<u>2,040,946</u>	<u>(13,285)</u>	<u>(2,000,000)</u>	<u>(157)</u>	<u>27,504</u>
	Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	2,916,388	184,568	(1,963,344)	253	1,195,228
	Fund Balance Beginning of Year	3,091,396	3,097,427	4,385,854	5,483	10,499,229
	Fund Balance End of Year	\$ 6,007,784	\$ 3,281,995	\$ 2,422,510	\$ 5,736	\$ 11,694,457

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2024

	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
ASSETS											
Cash in Bank	\$ -	\$ 128	\$ 12,224	\$ 76,381	\$ 5,357	\$ 4,918	\$ 62,385	\$ 33,553	\$ 10,789	\$ 1	\$ 4,018
Pooled Cash Deficit	(929)	-	-	(5,355)	-	(1,511)	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	(337)	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Assets	(929)	128	11,887	71,026	5,357	3,407	62,385	33,553	10,789	1	4,018
LIABILITIES											
Due to Others	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	4,555	-	138,077	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	4,555	-	138,077	-	-	-	-	-	-	-	-
FUND BALANCE											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	128	-	71,026	-	3,407	62,385	33,553	10,789	1	4,018
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	5,357	-	-	-	-	-	-
Unassigned	(5,484)	-	(126,190)	-	-	-	-	-	-	-	-
Total Fund Balance	(5,484)	128	(126,190)	71,026	5,357	3,407	62,385	33,553	10,789	1	4,018
Total Liabilities and Fund Balance	\$ (929)	\$ 128	\$ 11,887	\$ 71,026	\$ 5,357	\$ 3,407	\$ 62,385	\$ 33,553	\$ 10,789	\$ 1	\$ 4,018

CULBERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2024

	LINEBACKER FEDERAL FUND 81	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	\$ 1	\$ 4,209	\$ 1,240	\$ 59,534	\$ 59,192	\$ 372	\$ 1	\$ 3,225	\$ -	\$ 337,528
Pooled Cash Deficit	-	-	(1,240)	-	(106,838)	-	(251,506)	-	(134,503)	(501,882)
Payroll Clearing	-	-	-	-	-	-	-	-	-	-
Postage Inventory and Other	-	-	-	-	-	-	-	-	-	(337)
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>1</u>	<u>4,209</u>	<u>-</u>	<u>59,534</u>	<u>(47,646)</u>	<u>372</u>	<u>(251,505)</u>	<u>3,225</u>	<u>(134,503)</u>	<u>(164,691)</u>
LIABILITIES										
Due to Others	-	-	-	-	-	15	-	-	-	15
Due to Other Funds	-	-	-	-	-	-	-	-	-	142,632
Deferred Revenue	-	-	-	57,812	-	-	-	-	-	57,812
Other	-	-	-	-	-	-	395	-	464	859
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,812</u>	<u>-</u>	<u>15</u>	<u>395</u>	<u>-</u>	<u>464</u>	<u>201,318</u>
FUND BALANCE										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	1	4,209	-	1,722	49,163	357	-	3,225	-	243,984
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	5,357
Unassigned	-	-	-	-	(96,809)	-	(251,900)	-	(134,967)	(615,350)
Total Fund Balance	<u>1</u>	<u>4,209</u>	<u>-</u>	<u>1,722</u>	<u>(47,646)</u>	<u>357</u>	<u>(251,900)</u>	<u>3,225</u>	<u>(134,967)</u>	<u>(366,009)</u>
Total Liabilities and Fund Balance	<u>\$ 1</u>	<u>\$ 4,209</u>	<u>\$ -</u>	<u>\$ 59,534</u>	<u>\$ (47,646)</u>	<u>\$ 372</u>	<u>\$ (251,505)</u>	<u>\$ 3,225</u>	<u>\$ (134,503)</u>	<u>\$ (164,691)</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2024

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
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REVENUE

Grants	\$ -	\$ -	\$ -	\$ -	\$ 669	\$ -
Fees	-	-	461,040	-	-	1,713
Intergovernmental	-	-	-	-	-	-
Seizures	-	-	-	36,727	-	-
Contributions	-	-	870	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Rent	-	-	1,983	-	5,500	-
Interest	-	-	-	2,664	195	-
Other	-	-	-	-	-	-
Total Revenue	-	-	463,893	39,391	6,364	1,713

EXPENDITURES

Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-
Local:						
Salary and Benefits	-	-	242,656	-	-	-
Law Enforcement Expenses	-	-	-	20,633	-	-
Records Management	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-
Senior Nutrition Services	-	-	260,042	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-
Training and travel	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	3,915	-
Total Expenditures	-	-	502,698	20,633	3,915	-
Revenue Over (Under) Expenditures	-	-	(38,805)	18,758	2,449	1,713
Transfer from (to) Other Funds	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	(6,145)	-	-	-
Revenue Over (Under) Expenditures and Transfers	-	-	(44,950)	18,758	2,449	1,713
Fund Balance Beginning of Year	(5,484)	128	(81,240)	52,268	2,908	1,694
Fund Balance End of Year	\$ (5,484)	\$ 128	\$ (126,190)	\$ 71,026	\$ 5,357	\$ 3,407

Expenditures grouped by function:

General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	20,633	-	-
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	502,698	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	3,915	-
Total Expenditures by Function	\$ -	\$ -	\$ 502,698	\$ 20,633	\$ 3,915	\$ -

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	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
<u>REVENUE</u>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	9,794	1,134	-	-	-	-
Intergovernmental	-	-	-	-	-	(38,176)
Seizures	-	-	-	-	-	-
Contributions	-	-	1,000	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Interest	2,562	1,447	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	<u>12,356</u>	<u>2,581</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>(38,176)</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-
Local:						
Salary and Benefits	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	1
Records Management	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-
Technology Expenses	-	-	-	-	-	-
Training and travel	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
Revenue Over (Under) Expenditures	12,356	2,581	1,000	-	-	(38,177)
Transfer from (to) Other Funds	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	12,356	2,581	1,000	-	-	(38,177)
Fund Balance Beginning of Year	<u>50,029</u>	<u>30,972</u>	<u>9,789</u>	<u>1</u>	<u>4,018</u>	<u>38,178</u>
Fund Balance End of Year	<u>\$ 62,385</u>	<u>\$ 33,553</u>	<u>\$ 10,789</u>	<u>\$ 1</u>	<u>\$ 4,018</u>	<u>\$ 1</u>
Expenditures grouped by function:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-
Public Safety	-	-	-	-	-	1
Corrections and Rehabilitation	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-
Total Expenditures by Function	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	JUSTICE TEC FUND FUND 84	GRANT TBSC FUND 85	ARPA GRANT FUND 86	ARCHIVE FUND 87	LINE- BACKER FUND 87	COMMIS- SARY FUND 88	LINE- BACKER FUND 89
<u>REVENUE</u>							
Grants	\$ -	\$ -	\$ 676,878	\$ -	\$ -	\$ -	\$ -
Fees	1,620	-	-	11,840	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Seizures	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Interest	184	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenue	<u>1,804</u>	<u>-</u>	<u>676,878</u>	<u>11,840</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>							
Federal/State:							
Administration	-	-	37,740	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-
Capital expenditures	-	-	639,138	-	-	-	-
Local:							
Salary and Benefits	-	-	-	-	-	-	-
Law Enforcement Expenses	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Juvenile Probation	-	-	-	-	-	-	-
Senior Nutrition Services	-	-	-	-	-	-	-
Operating Costs/Supplies	-	-	-	-	-	-	-
Technology Expenses	1,073	-	-	-	-	-	-
Training and travel	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	10,029	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>1,073</u>	<u>-</u>	<u>676,878</u>	<u>10,029</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures	731	-	-	1,811	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Transfer from (to) Other Funds	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	731	-	-	1,811	-	-	-
Fund Balance Beginning of Year	<u>3,478</u>	<u>-</u>	<u>1,722</u>	<u>47,352</u>	<u>(96,809)</u>	<u>357</u>	<u>(251,900)</u>
Fund Balance End of Year	<u>\$ 4,209</u>	<u>\$ -</u>	<u>\$ 1,722</u>	<u>\$ 49,163</u>	<u>\$ (96,809)</u>	<u>\$ 357</u>	<u>\$ (251,900)</u>
Expenditures grouped by function:							
General government	\$ -	\$ -	\$ 404,279	\$ 10,029	\$ -	\$ -	\$ -
Justice System	1,073	-	7,325	-	-	-	-
Public Safety	-	-	128,824	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	103,503	-	-	-	-
Community and Economic Development	-	-	11,864	-	-	-	-
Infrastructure and Environmental Services	-	-	21,083	-	-	-	-
Total Expenditures by Function	<u>\$ 1,073</u>	<u>\$ -</u>	<u>\$ 676,878</u>	<u>\$ 10,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CULBERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES EXPENDITURES
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUES FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	<u>ARCHIVE</u>	<u>JAG</u>	<u>TOTAL</u>
	<u>FUND 90</u>	<u>FUND 90</u>	<u>COMBINED</u>
<u>REVENUE</u>			
Grants	\$ -	\$ -	\$ 677,547
Fees	40	-	487,181
Intergovernmental	-	-	(38,176)
Seizures	-	-	36,727
Contributions	-	-	1,870
Miscellaneous Revenue	-	-	-
Rent	-	-	7,483
Interest	-	-	7,052
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>40</u>	<u>-</u>	<u>1,179,684</u>
<u>EXPENDITURES</u>			
Federal/State:			
Administration	-	-	37,740
Engineering/Consulting	-	-	-
Capital expenditures	-	-	639,138
Local:			
Salary and Benefits	-	-	242,656
Law Enforcement Expenses	-	-	20,634
Records Management	-	-	-
Juvenile Probation	-	-	-
Senior Nutrition Services	-	-	260,042
Operating Costs/Supplies	-	-	-
Technology Expenses	-	-	1,073
Training and travel	-	-	-
Miscellaneous Expense	-	-	10,029
Capital Outlay	-	-	3,915
	<u>-</u>	<u>-</u>	<u>3,915</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,215,227</u>
Revenue Over (Under) Expenditures	40	-	(35,543)
Transfer from (to) Other Funds	-	-	-
Transfer from (to) Other Funds	-	-	(6,145)
	<u>-</u>	<u>-</u>	<u>(6,145)</u>
Revenue Over (Under) Expenditures and Transfers	40	-	(41,688)
Fund Balance Beginning of Year	<u>3,185</u>	<u>(134,967)</u>	<u>(324,321)</u>
Fund Balance End of Year	<u>\$ 3,225</u>	<u>\$ (134,967)</u>	<u>\$ (366,009)</u>
Expenditures grouped by function:			
General government	\$ -	\$ -	\$ 414,308
Justice System	-	-	8,398
Public Safety	-	-	149,458
Corrections and Rehabilitation	-	-	-
Health and Human Services	-	-	606,201
Community and Economic Development	-	-	11,864
Infrastructure and Environmental Services	-	-	24,998
	<u>-</u>	<u>-</u>	<u>24,998</u>
Total Expenditures by Function	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,215,227</u>

CULBERSON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2024

GRANT TITLE	Single Audit Status	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	Major	21.027	\$ 421,691	SLT-10861	\$ 255,490
State, Local & Tribal Support	Major	21.027	\$ 479,199	latf-1008	<u>421,388</u>
					676,878
U.S. Department of Interior					
Payments in Lieu of Taxes (PILT) program	Non major	15.000	\$ 171,929	n/a	<u>200,706</u>
Total Federal Financial Assistance					<u>877,584</u>
State:					
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 250,000	IA-0000000273	250,000
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 2,167	IA-0000000500	2,167
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 250,000	IA-0000000747	-
Rural Law Enforcement Salary Assistance (SB22)	Non major	n/a	\$ 100,000	IA-0000000274	<u>100,000</u>
					352,167
Office of the Governor					
Homeland Security Grant - Overtime	Non major		\$ 14,552	4548602	14,552
Homeland Security Grant - Overtime	Non major		\$ 30,423	4548603	<u>30,423</u>
					44,975
Texas Indigent Defense Commission Grants:					
Additional Regional Public Defender Staff	Major	n/a	\$ 16,170	212-22-D07A	10,220
Formula Grant	Major	n/a	\$ 16,110	212-24-055	16,110
Far West Texas Regional Public Defender	Major	n/a	\$ 868,000	SG-24-003	168,588
Far West Texas Regional Public Defender 1)	Major	n/a	"	SG-24-003	616,175
Regional Public Defender 1)	Major	n/a	\$ 432,738	PB-22-055	131,551
Regional Public Defender	Major	n/a	"	PB-22-055	<u>162,275</u>
					1,104,919
Total State Financial Assistance					<u>1,249,894</u>
Total Federal and State Financial Assistance					<u>\$ 2,127,478</u>

1) Reimbursement received subsequent to year end

CULBERSON COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

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

3. INDIRECT COST RATE

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

4. CORONAVIRUS STATE AND LOCAL FISCAL RECOVER FUNDS

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, 2024 \$4,800, \$161,401, and \$676,878 had been expended in 2022, 2023, and 2024, respectively; and the unexpended funds totaling \$57,812 were reported as deferred inflows in the Statement of Position on page 4.

The County received at year end another \$250,000 in advanced funding for the Rural Law Enforcement Salary Assistance Program / Texas Senate Bill 22 which will be expended subsequent to year end. The deferred revenue was reported as deferred inflows in the Statement of Position on page 4.

**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, 2024, and the related notes to the financial statements, which collectively comprise Culberson County, Texas' basic financial statements and have issued our report thereon dated February 6, 2025.

Report on 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 a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-2 that we consider to be a significant deficiency.

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-1.

Culberson County Texas' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Culberson County, Texas' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Culberson County, Texas' response was not subjected to the other auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

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,
February 6, 2025

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
TEXAS SINGLE AUDIT CIRCULAR

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

Report on Compliance for Each Major State Program

Opinion on Each Major Federal and State Program

We have audited Culberson County, Texas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Culberson County, Texas' major state programs for the year ended September 30, 2024. Culberson County, Texas' major State program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Culberson County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended September 30, 2024.

Basis for Opinion on the Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as expanded to State programs by the Texas Single Audit Circular. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Culberson County, Texas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major state program. Our audit does not provide a legal determination of Culberson County, Texas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Culberson County, Texas' federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Culberson County, Texas' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a

substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Culberson County, Texas' compliance with the requirements of each major federal and state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Culberson County, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Culberson County, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Culberson County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-1. Our opinion on each major federal and state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Culberson County, Texas' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Culberson County, Texas' response was not subjected to the other auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Knapp & Company, P.C.

Dallas, Texas,
February 6, 2025

Section II – Financial Statement Findings

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

Section III – Federal Award Findings and questioned Costs

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

CULBERSON COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONSED COSTS -continued

For Fiscal Year Ended September 30, 2024

2024-1 Procurement and Monitoring for Suspension and Debarment

Grant Program – Coronavirus State and Local Fiscal Recovery Funds

CFDA 21.027

Questioned Cost – None

Condition and Effect– The County’s current policy for purchase of equipment \geq \$50,000 be purchased through “Buy Board” contract to ensure compliance with Federal regulations for procurement and monitoring of vendors for suspension and debarment. However; Federal regulations establish a “micro purchases” threshold of \$10,000 for simplified acquisition procedures. There is provision for grantees to establish a higher threshold up to \$50,000 on an annual basis and grantee must maintain self-certification documentation to clearly describe justification including a risk assessment. The County was unable to provide such documentation. The performance of the County’s current policy resulted in \$320,967 of \$426,837 in purchases \geq \$10,000 not being subjected to procurement or vendor suspension and debarment monitoring.

Criteria: The County should establish effective procedures to subject Federal grant expenditures to competitive bidding and monitor of vendors for eligibility to conform with Federal regulations.

Effect: Failure to administer grant programs in compliance with Federal guidelines can subject the County to greater risk of loss of Federal funding.

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

Grant Program – None

Questioned Cost – None

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

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.

CULBERSON COUNTY, TEXAS

MANAGEMENTS' RESPOSE TO FINDINGS

For Fiscal Year Ended September 30, 2024

2024-1 Procurement and Monitoring for Suspension and Debarment

The County will document in the next 60 days its risk assessment to support the County's micro purchase threshold of \$50,000. The County treasurer will verify remediation.

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.

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 not 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 not repeated

2021-2 - Analysis and Resolve of Negative Component Unit Pooled Cash Balance – Finding was not repeated