

**HUDSPETH COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

September 30, 2021

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

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

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**THE OFFICE OF THE COUNTY JUDGE  
Joanna E. MacKenzie**

June 23, 2023

RE: FY'2021 Finances

To the Citizens and residents of  
Hudspeth County, Texas:

Our discussion and analysis of the County's financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the County's financial statements, which begins on page 4.

**FINANCIAL HIGHLIGHTS**

The County's net assets decreased \$(553,969) as compared to prior year increase of \$435,810. The decrease in revenues over expenses is attributed a variety of issues including property tax collections decreased \$(166,068), grant revenues decreased \$(410,685), corrections and rehabilitation revenues were down \$(445,751) and related expenses were up \$248,943. 2021 reported noted increases in license permits, fines and fees revenues in the post COVID recovery. Total expenses were down slightly partly and public safety expenses were down primarily attributed to the decrease in grant funded officers pay. The County's operated jail revenues decreased \$(262,925) and but related expenditures increased by \$204,218, primarily due to increases in employee salaries and benefits. LaSalle Corrections operating agreement revenues decreased \$(144,471) which have been affected by COVID and slow recovery prison service industry. Changes in net assets also included the effect of depreciation expense of \$651,218 which does not affect the County's cash position.

The County entered into a new lease purchase agreement to purchase a Bobcat loader in the amount of \$48,149. The County also financed the installation of a jail technology system in the amount of \$329,770. The County continued to pay down all lease obligations in accordance with the terms of the leases. Payments reduced lease obligations by \$107,456 in 2020/2021.

During the year, the County's general fund and total governmental fund expenses exceeded expenditures after transfers by \$(568,466) and \$(289,716), respectively as compared to revenues exceeding expenditures by \$203,483 and \$172,615 in prior year. County continues its cost control efforts. Pay increases were countywide, with the exception of elected officials, and some case-by-case basis adjustments.

In the current year, jail revenues received for housing state prisoners (as reported in the supplementary information of the annual report) totaled \$926,087 in 2020/2021, as compared to

\$1,189,013 in 2019/2020. Jail operations resulted in net operating loss before transfers and other sources of \$(1,524,306) as compared with the prior year loss of \$(727,392) in 2019/2020. The net loss represents the effective of lower occupancy of nonlocal prisoners and covering of increases in personnel costs as well as absorbing the costs associated with housing of local prisoners.

The combined general funds reported fund balances of \$11,645,399 at yearend as compared to \$11,935,114 at the beginning of the year.

## USING THIS ANNUAL REPORT

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

## REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. The County is in the process of, but has not developed, procedures to enable the recording of depreciation on capital assets, which represents a departure from governmental accounting standards and the omission of reporting a provision for depreciation and accumulated depreciation on capital assets. This could be relevant to assessing the financial well being of the County. Also, most governmental entities now use the accrual method of accounting in government wide financial statements, which is similar to the accounting used by most private-sector companies. The County's current policy is to report using the modified cash basis, 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 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. 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 are 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, to include the law enforcement, fire, public works, 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 are supposed to cover or help cover the cost of certain services the jail provides. The County jail operations are also reported here since the net revenues are unrestricted.
- Business-type activities - The County currently does not report business type activities.
- Component units - The County currently has no component units.

### Reporting the County's Most Significant Funds

The fund financial statements begin on page 7 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 and by debt covenants. However, the Commissioner's Court establishes many other funds to help us control and manage money for particular purposes. Examples are the Road & Bridge account, the Solid Waste account and the Jail account. Some, like the Street Improvement, Homeland Security, and Linebacker, show that we are meeting legal responsibilities for using certain grants. Another example of such accounts is the Indigent Health Program. 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 focuses 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 accrual 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 its fund balance classifications as prescribed by GASB 54. Fund balances are classified as non-spendable, 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 government entities; 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 the 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 is 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, registry trust funds and insurance trust funds.

## THE COUNTY AS A WHOLE

The County's combined net assets decreased by \$(553,969) for the year ended September 30, 2021.

### Revenues

The County's total revenues decreased by (9.12)% percent or \$(1,058,683) which is attributed to decreases in correction and rehabilitation related revenues as well as property tax collections and reduction in federal and state grant revenues. The County has continued efforts to manage general fund expenses. Efforts to manage salaries and the costs of fringe benefits become harder because of industry benefit costs have continued to rise. Issues related to post COVID pandemic recovery have also impacted the County's financial performance. The County also continues to be challenged to meet the public demands for public safety in the changing environment we live in as a border county.

## THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 8 reported a combined fund balance of \$11,645,399 as compared to \$11,935,114 as of September 30, 2020.

## General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically makes amendments to the County budget for changes in circumstances and needs of the County. During the year the County increased the appraisal board budget \$20,696, increased the County auditor department budget \$23,804, increased JP inquests budgets \$41,595, and increased the sheriff department equipment purchase budget by \$15,000. No other individually significant budget amendments were made. Some of the more significant budget to actual variances included: General fund and road and bridge current levy property tax receipts were less than budget by \$(138,636) and \$(254,041), respectively, district court revenues were \$(184,089) less than budget, West Texas Detention fee revenues were less than budget \$(172,818), Corona recovery funds remitted to subrecipient entities was \$(150,000) and not budgeted for as well as insurance proceeds expended for roof repair of \$13,800. Jail revenues were less than budget by \$(357,912) and related expenses exceeded budget by \$556,850. Jail overtime allowance was over budget by \$(106,463) and inmate medical care exceeded budget by \$171,681 due to unexpected inmate needs. The jail did not budget for the bank financed capital purchase of the jail technology system. Refer to the budget to actual supplemental schedule presented on pages 28-43.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2021, the County had approximately \$14.3 million invested in capital assets of which \$5.9 million is the County courthouse and jail facility. The county started capitalizing infrastructure assets in 2004. Depreciation and fixed assets are only reported in the government wide financial statement presentation on pages 4 and 5. This does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance the currently generally accepted reporting model for state and local governments since fixed assets are expended in the fund basis financial statements.

Some of the major capital asset additions in 2020/2021 included \$42,700 HVAC units for the jail; \$89,417 for emergency generator for the jail, \$329,770 for a jail technology system, \$48,149 to purchase a Bobcat loader, and \$39,362 for a grant funded street repair project. \$94,000 was expended for other equipment for public safety purposes.

### Debt

At year-end, the County equipment loan obligations totaled \$686,583 versus total prior year debt of \$416,120. Principal payments of all loans totaled \$107,456, which were paid in accordance with the debt agreements or earlier. New lease obligations were added in the amounts of \$48,149 and \$329,770 to fund purchases of a Bobcat loader and \$329,770 bank loan to finance the jail technology system.



## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

### Budget

Every year the County Commissioner's Court considers many factors before adopting the budget and tax rate. For the year 2020/2021 we gave a 3% raise to county employees, not elected officials, and changes to certain salaries.

The jail is doing better in terms of revenue from paying entities for holding their inmates. The current per diem rate increased from \$50.00 to \$60.00 per day and more prisoners have been added.

### Economic Factors

The Pecos County State Bank in Sierra Blanca remains in operation and doing well. West Texas Detention Facility operating in Sierra Blanca continues to be a big help to the county. The stipend they pay to the county is based on their numbers.

The U.S. Border Patrol within the county remains a strong financial supporter of our local eateries and gas stations. Many agents reside within El Paso County and commute to work.

Project Vida remains in operation within Fort Hancock, five days a week while and Sierra Blanca and Dell City clinics post-pandemic with no known immediate plans to reopen.

The Sierra Blanca Quarry continues operations.

## 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 119, Sierra Blanca, Texas, 79851.



Joanna E. MacKenzie  
Hudspeth County Judge

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

	PRIMARY GOVERNMENT	
	2021	2020
	Governmental Activities	Governmental Activities
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 4,659,855	\$ 4,427,159
Certificates of Deposit	7,978,509	8,016,304
Total Cash and Deposits	12,638,364	12,443,463
Capital Assets		
Land	18,000	18,000
Other Capital Assets	4,734,705	4,728,495
Total Capital Assets	4,752,705	4,746,495
Total Assets	17,391,069	17,189,958
<b><u>DEFERRED OUTFLOWS</u></b>	-	-
<b><u>LIABILITIES</u></b>		
Amounts Due Others	518,441	465,109
Payable to Unreported Component Unit	-	43,240
Long- Term Debt		
Due Within One Year	117,445	-
Due in More Than One Year	569,138	416,119
Total Liabilities	1,205,024	924,468
<b><u>DEFERRED INFLOWS</u></b>	474,524	-
<b><u>NET POSITION</u></b>		
Net Investment in Capital Assets	4,066,122	4,330,376
Restricted for:		
Restricted	896,327	1,706,837
Committed	1,278,883	1,076,747
Assigned	154,359	129,740
Unrestricted	9,315,830	9,021,790
<b>TOTAL NET POSITION</b>	<b>\$ 15,711,521</b>	<b>\$ 16,265,490</b>

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

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities (Restated)
	2021	2020
Total Revenues	8,594,303	9,652,986
 EXPENDITURES:		
Current:		
General Government	2,062,353	2,088,616
Justice System	646,430	694,031
Public Safety	2,235,543	2,712,677
Corrections and Rehabilitation	2,165,348	1,916,405
Health and Human Services	98,098	178,812
Community and Economic Development	218,994	9,500
Infrastructure and Environmental Services	1,722,146	1,617,135
Total Expenditures	9,148,912	9,217,176
 Excess (Deficiency) of Revenues		
Over Expenditures Before Transfers	(554,609)	435,810
Transfers	640	-
 Excess (Deficiency) of Revenues		
Over Expenditures After Transfers	(553,969)	435,810
 Net Position - Beginning as Restated		
	16,265,490	15,829,680
 Net Position - Ending		
	\$ 15,711,521	\$ 16,265,490

Independent Auditor's Report

To the Honorable Joanna E. MacKenzie and  
Members of the Commissioners Court of  
Hudspeth County, Texas

We have audited the accompanying financial statements of Hudspeth County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

## Summary of Opinions:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Unites	Adverse
Hudspeth County Governmental Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

### **Basis for Adverse Opinion on the Discretely Presented Component Units**

The financial statements referred to above do not include financial data for; West Texas Detention Facility Corporation or Hudspeth County Emergency Services Districts #1 and # 2, the County's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements for West Texas Detention Facility Corporation or Hudspeth County Emergency Services Districts #1 and # 2 and has not determined the effect to the financial statements of the departure from accounting principles generally accepted in the United States of America and/or the modified cash basis of accounting.

### **Adverse Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of Hudspeth County, Texas, as of September 30, 2021, or the changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting and/or accounting principles generally accepted in the United States of America and/or the modified cash basis of accounting.

### **Unmodified Opinion on the Primary Government Financial statements**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the **primary government** of Hudspeth County, Texas as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

### **Basis of Accounting**

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

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii, and the budgetary comparison information on pages 28 through 42 and Employee Retirement Plan Supplementary Information

on pages 43 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hudspeth County, Texas' basic financial statements. The combining fund financial statements, Texas Department of Agriculture Community Development Block Grant Schedules, and schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statements, Texas Department of Agriculture Community Development Block Grant Schedules, and schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on General Fund and Governmental Activities" financial statements referred to above the combining fund financial statements, Texas Department of Agriculture Community Development Block Grant Schedules, and schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic modified cash basis financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2023, on our consideration of the Hudspeth County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hudspeth County, Texas' internal control over financial reporting and compliance.

*Knapp & Company, P.C.*

Dallas, Texas  
June 23, 2023

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

	Governmental Activities
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 1,726,482
Cash and Cash Equivalents - Restricted	2,933,373
Certificates of Deposit	7,978,509
Total Cash and Bank Deposits	12,638,364
Capital Assets:	
Land	18,000
Other Capital Assets	4,734,705
Total Capital Assets	4,752,705
Total Assets	17,391,069
 <b><u>DEFERRED OUTFLOWS</u></b>	
	-
 <b><u>LIABILITIES</u></b>	
Amounts Due to Others	518,441
Payable to Unreported Component Unit	-
Other Liabilities	-
Long-Term Debt	
Due Within One Year	117,445
Due in More Than One Year	569,138
Total Liabilities	1,205,024
 <b><u>DEFERRED INFLOWS</u></b>	
	474,524
 <b><u>NET POSITION</u></b>	
Net Investment in Capital Assets	4,066,122
Restricted for:	
Restricted	896,327
Committed	1,278,883
Assigned	154,359
Unrestricted	9,315,830
 <b>TOTAL NET POSITION</b>	 <b>\$ 15,711,521</b>

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

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 2,036,048	\$ 6,600	\$ 85,604	\$ -	\$ (1,943,844)
Justice System	646,430	-	56,000	-	(590,430)
Public Safety	2,235,543	166,699	68,324	-	(2,000,520)
Corrections and Rehabilitation	2,165,348	1,614,485	-	-	(550,863)
Health and Human Services	274,403	-	-	-	(274,403)
Community and Economic Development	68,994	-	150,000	-	81,006
Infrastructure and Environmental Services	1,722,146	-	-	39,362	(1,682,784)
Interest on Bond Debt	-	-	-	-	-
Total Governmental Activities	<u>9,148,912</u>	<u>1,787,784</u>	<u>359,928</u>	<u>39,362</u>	<u>(6,961,838)</u>
<b>Business-Type Activities:</b>					
None	-	-	-	-	-
Total Primary Government	<u>9,148,912</u>	<u>1,787,784</u>	<u>359,928</u>	<u>39,362</u>	<u>(6,961,838)</u>

**General Revenues:**

**Taxes:**

Property Taxes, Levied for General Purposes	3,917,890
Property Taxes, Levied for Indigent Care	318,644
Investment Earnings	62,222
License & Permits	191,337
Fines and Fees	1,417,598
Contributions	39,601
Other	459,937
Total General Revenues	<u>6,407,229</u>
Change in Net Assets Before Transfers	(554,609)
Transfers - Net	640
Change in Net Assets After Transfers	<u>(553,969)</u>
Net Position - Beginning	15,834,157
Prior period adjustments	431,333
Net Position Beginning as Adjusted	<u>16,265,490</u>
Net Position - Ending	<u>\$ 15,711,521</u>

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



**HUDSPETH COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

<u>ASSETS</u>	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON- MAJOR SPECIAL REVENUE	
Cash in Bank	\$ 1,726,482	\$ -	\$ 1,726,482
Cash in Bank - Restricted	708,370	2,225,003	2,933,373
Certificates of Deposit	7,975,258	3,251	7,978,509
Due from Other Funds	288,390	3,657	292,047
<b>TOTAL ASSETS</b>	<b>\$ 10,698,500</b>	<b>\$ 2,231,911</b>	<b>\$ 12,930,411</b>
<u>LIABILITIES</u>			
Due to Others	\$ 518,441	\$ -	\$ 518,441
Due to Other Funds	216,063	75,984	292,047
Payable to Unreported Component Unit	-	-	-
Deferred Inflows	-	474,524	474,524
<b>TOTAL LIABILITIES</b>	<b>734,504</b>	<b>550,508</b>	<b>1,285,012</b>
<u>FUND BALANCES</u>			
Nonspendable	-	-	-
Restricted	367,643	528,684	896,327
Committed	204,539	1,074,344	1,278,883
Assigned	-	154,359	154,359
Unassigned	9,391,814	(75,984)	9,315,830
Total Fund Balances	9,963,996	1,681,403	11,645,399 a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,698,500</b>	<b>\$ 2,231,911</b>	<b>\$ 12,930,411</b>
Total Fund Balances as Reported Above			\$ 11,645,399 a)
Amounts reported for government wide activities in the statement of net assets are different because:			
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.			4,752,705
2) Notes and lease obligations payable are not reported in the fund basis financial statements.			(686,583)
Net Assets of Government Wide Activities			\$ 15,711,521

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

HUDSPETH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGED IN FUND BALANCES  
MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2021

FUNCTIONS/PROGRAMS REVENUES:	GOVERNMENTAL FUNDS		
	NON -		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	MAJOR SPECIAL REVENUE	
Property Tax	\$ 3,917,890	\$ 318,644	\$ 4,236,534
License & Permits	191,337	-	191,337
Fines and Fees	861,082	165,254	1,026,336
Public Service Fees	391,262	-	391,262
Grant Revenues and Intergovernmental	281,682	40,988	322,670
Intergovernmental Reimbursements	76,620	-	76,620
Charges for Services	6,600	-	6,600
Investment Income	58,834	3,388	62,222
Seizures Proceeds	-	166,699	166,699
Contributions	-	39,601	39,601
Corrections and Rehabilitation	1,614,485	-	1,614,485
Other	<u>439,797</u>	<u>20,140</u>	<u>459,937</u>
Total Revenues	<u>7,839,589</u>	<u>754,714</u>	<u>8,594,303</u>
EXPENDITURES:			
Current:			
General Government	1,820,518	129,020	1,949,538
Justice System	635,668	9,862	645,530
Public Safety	1,885,822	246,869	2,132,691
Corrections and Rehabilitation	2,500,619	-	2,500,619
Health and Human Services	177,895	96,508	274,403
Community and Economic Development	29,630	38,010	67,640
Infrastructure and Environmental Services	1,652,794	39,362	1,692,156
Debt Service - Bonds Payable			
Principal	-	-	-
Interest and Other Charges	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>8,702,946</u>	<u>559,631</u>	<u>9,262,577</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(863,357)</u>	<u>195,083</u>	<u>(668,274)</u>
OTHER FINANCING SOURCES (USES)			
Other Financial Sources - Bank Loans	377,919	-	377,919
Transfers Out	(169,787)	83,667	(86,120)
Transfers In	<u>86,760</u>	<u>-</u>	<u>86,760</u>
Total Other Financing Sources (Uses)	<u>294,892</u>	<u>83,667</u>	<u>378,559</u>
Net Change In Fund Balances	<u>(568,465)</u>	<u>278,750</u>	<u>(289,715) a)</u>
Fund Balances - Beginning as previously reported	10,138,815	1,364,966	11,503,781
Prior Period Adjustments	<u>393,646</u>	<u>37,687</u>	<u>431,333</u>
Fund Balance - Beginning as adjusted	<u>10,532,461</u>	<u>1,402,653</u>	<u>11,935,114</u>
Fund Balances - Ending	<u>\$ 9,963,996</u>	<u>\$ 1,681,403</u>	<u>\$ 11,645,399</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	\$ (289,715) a)
Debt Principal Payments Applied to Debt	107,456
Loan proceeds reported as debt	(377,919)
Capitalized - Capital Expenditures	657,427
Depreciation Expense Recorded	<u>(651,218)</u>
Changes in Net Assets as Reported in the Government Wide Statement of Activities	<u>\$ (553,969)</u>

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

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

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ -
Cash - Money Market	-
Certificates of Deposit	<u>20,030</u>
<b>Total Assets</b>	<b><u><u>20,030</u></u></b>
<u>LIABILITIES</u>	
Trust and Agency Funds payable	20,030
Due to Other Funds	<u>-</u>
<b>Total Liabilities</b>	<b><u><u>20,030</u></u></b>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
<b>Total Fund Balance</b>	<b><u>-</u></b>
 <b>Total Liabilities and Fund Balance</b>	 <b><u><u>\$ 20,030</u></u></b>

The accompanying notes are an integral part of the financial statements

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

Organization - Hudspeth 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 consisting 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 reports only the primary government of Hudspeth 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 West Texas Detention Facility Corporation or Hudspeth County Emergency Services Districts #1 and # 2 which are considered separate component unit entities of the County because the County either appoints those charged with governance or has common governing members. Accounting principles generally accepted in the United States of America would require the component units to be reported with the financial data of the County's primary government as component units. 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 Hudspeth County, Texas, as of September 30, 2021, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Hudspeth County Emergency Services Districts #1 and # 2 issue separate reporting entity financial statements as of and for the year ended September 30, 2021. The financial statements of Hudspeth County Emergency Services Districts #1 and #2 are available upon request of the County Clerk, Courthouse, Sierra Blanca, Texas, 79851. There are no financial statements available from the County for the West Texas Detention Facility Corporation.

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.

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued*

In the government-wide Statement of Net Assets, both the governmental and business-type 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—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County has no formal policy but typically utilizes restricted resources as a priority to finance qualifying activities when available.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities (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 taxes, fines, licenses and fees, intergovernmental revenues, interest income, etc). The County does not allocate indirect costs.

This government-wide focus is more on the sustainability of the County 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 in individual funds 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.

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued*

The following fund 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. (The County reported no debt service funds in 2021.)
- Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.
- Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. (The County reported no capital project funds in 2021).

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 to proprietary funds 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. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

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 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's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). 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.

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued*

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.

- 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 records depreciation only in the government wide financial statements.

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 agent.

Investments – Investments consist of certificates of deposits with terms less than one year which are stated at cost.

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.

Capital Assets - Capital assets purchased or acquired with economic lives in excess of one year and 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 also capitalized and depreciated over the estimated economic life. Other costs incurred for repairs and maintenance are expensed as incurred.

The County courthouse is a historical building placed in service in 1919. A major restoration of the courthouse was substantially completed in 2004 and the cost of the restoration was capitalized for reporting purposes in the government-wide financial statements.

GASB No. 34 requires the County to report and depreciate infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are not expected to represent a significant class of assets in the County since the County has no significant improved roads or bridges. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2007. The County elected to implement the general provisions

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued*

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. The County’s unrecorded liability for compensated absences totaled \$153,928 and its contingent liability for employee accrued sick leave benefits totaled \$187,134 as of September 30, 2021.

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. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures.

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. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Accounting Estimates - The preparation of financial statements on 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.



**HUDSPETH 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 the 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 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.

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 Review – Management has made a review for subsequent events through June 23, 2023. The financial statements were available for distribution June 23, 2023.

*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. There is no debt limit or margin set by State Law or County Charter. The tax rate for 2020/2021 was \$.65607403 per \$100 valuation.

**HUDSPETH 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 taxes receivable which are not recorded in the financial statements under the modified cash basis of accounting consisted of the following at September 30, 2021:

Current taxes receivable	\$	-
Delinquent taxes receivable		2,534,423
		<u>2,534,423</u>
Delinquent taxes by year:		
2020		284,810
2019		205,933
2018		181,121
2017		179,031
2016		151,796
2015		137,973
2016 and prior		<u>1,393,759</u>
Total delinquent taxes	\$	<u>2,534,423</u>

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 3: DUE TO/FROM OTHER FUNDS*

Prior year(s) transactions resulted in the following amounts due (to) from other funds which have been reported in the modified cash basis balance sheet:

	<u>Due from</u>	<u>Due (to)</u>
General Fund due from Jail	\$ 14,290	\$ -
Roads and Bridges due from Jail	142,850	-
Jail due from special revenue fund	20,484	-
G/F due from Fund 40 Border Colonia	5,000	-
Insurance trust due from G/F	44,746	-
G/F due from Fund 52	27,020	-
G/F due from Fund 44	34,000	-
General fund due insurance trust	-	(44,746)
Border Colonia Fund 40 due G/F	-	(5,000)
Indigent Defense Fund due to General fund	3,657	-
Operation Linebacker Fund 44 due G/F	-	(34,000)
Operation Linebacker Fund 64 due G/F	-	(16,500)
Medical Special revenue fund due to Jail	-	(20,484)
Jail due to general fund	-	(28,467)
Jail due to Roads and Bridges	-	(142,850)
	<u>\$ 292,047</u>	<u>\$ (292,047)</u>

*NOTE 4: CASH AND CASH EQUIVALENTS*

Deposit Risk - As of September 30, 2022, the carrying amount of the County's deposits held in primarily one depository bank was \$12,638,364 for governmental funds and \$20,030 for trust and agency funds. Of the banks' balances, \$500,000 of the governmental funds and \$20,030 of the registry trust funds were insured by the Federal Deposit Insurance Corporation, and the balance of governmental funds were secured by bank-owned securities with market values in excess of FDIC insurance. Amounts in excess of FDIC insurance are considered unsecured for financial reporting purposes considering the structure of the pledged security custody arrangements.

Restricted Cash - Restricted cash primarily represents amounts due others from registry trust funds and amounts held in trust for self insurance purposes.

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 4: CASH AND CASH EQUIVALENTS - continued*

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

Fund	General Fund:	Operating <u>Checking</u>	Per Report Payroll <u>Checking</u>	Money <u>Market</u>
10	General	\$ 2,045,738	\$ 277,965	\$ 466,819
20	Road and Bridge	(89,230)	(81,194)	232,113
35	Preservation fund	-	-	-
66	WT Schools Fund	78,135	-	-
67	Toy Drive	10,547	-	-
68	Hotel Motel Fund	63,307	-	-
69	Medical Clinic	6,856	-	-
89	HIDTA	-	-	-
90	Jail	(1,756,844)	(155,817)	-
118	HIDTA	-	7,822	-
120	HIDTA	-	100	-
		<u>\$ 358,509</u>	<u>\$ 48,876</u>	<u>\$ 698,932</u>

Fund	Special Revenue (Preserval	<u>Checking</u>
35	Preservation Fee	\$ 202,071
37	Indigent Defense Grant	(2,788)
39	Estray Account	661
50	I.H.C.F. Fund	1,074,244
55	Abandon Vehicle	27,502
60	Storage Fund	141,450
89	HIDTA	-
80	Insurance Trust Fund	(103,989)
		<u>\$ 1,339,151</u>

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5: CHANGES IN FIXED ASSETS**

Summary of changes in fixed assets included in the General Fixed Asset Accounting Group follows:

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2021</u>
Primary Government Unit:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
Buildings and Improvements	5,879,004	13,800	-	5,892,804
Furniture and Equipment	7,874,856	274,495	-	8,149,351
Jail Technology System	-	329,770	-	329,770
Infrastructure - Streets	<u>2,877,302</u>	<u>39,362</u>	<u>-</u>	<u>2,916,664</u>
	<u>16,649,162</u>	<u>657,427</u>	<u>-</u>	<u>17,306,589</u>
Less Accumulated Depreciation:				
Buildings and Improvements	3,586,764	195,409	-	3,782,173
Furniture and Equipment	6,860,415	314,954	-	7,175,369
Jail Technology System	-	-	-	-
Infrastructure - Streets	<u>1,455,487</u>	<u>140,855</u>	<u>-</u>	<u>1,596,342</u>
	<u>11,902,666</u>	<u>651,218</u>	<u>-</u>	<u>12,553,884</u>
Net Fixed Assets	<u>\$ 4,746,496</u>	<u>\$ 6,209</u>	<u>\$ -</u>	<u>\$ 4,752,705</u>

	<u>Current year</u> <u>Depreciation</u>	<u>Additions</u>
By function:		
General Government	\$ 100,310	\$ 13,800
Justice System	900	-
Public Safety	147,081	44,229
Corrections and Rehabilitation	126,616	461,887
Health and Human Services	-	-
Community and Economic Development	1,354	-
Infrastructure and Environmental Services	<u>274,957</u>	<u>137,511</u>
	<u>\$ 651,218</u>	<u>\$ 657,427</u>

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6: LONG-TERM DEBT**

Long term debt consists of equipment lease purchase agreements as summarized as follows:

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2021</u>	<u>Interest</u> <u>Paid</u>
1) CAT Wheel Loader lease	\$ 29,051	\$ -	\$ 29,051	\$ -	\$ 1,275
2) Peterbuilt Water Truck lease	71,346	-	22,911	48,435	2,702
3) Peterbuilt Dump Truck Lease	93,505	-	17,007	76,498	4,442
4) Motor Grader 3 and 4 Lease	222,218	-	33,908	188,310	7,822
5) Bobcat Loader	-	48,149	4,579	43,570	963
6) Jail Technology system	-	329,770	-	329,770	-
Total	<u>\$ 416,120</u>	<u>\$ 377,919</u>	<u>\$ 107,456</u>	<u>\$ 686,583</u>	<u>\$ 17,204</u>

- 1) Caterpillar Financial Services lease is secured by a 924K CAT Wheel loader and requires 70 monthly payments of \$1,721 plus a final payment of \$21,721. The interest rate implicit in the lease is approximately 3.86%.
- 2) Note payable secured by a 2016 Peterbilt water truck. The note requires 7 annual payments of \$25,613 through 2022 and bears interest at 3.786%.
- 3) Bank note payable secured by a 2021 Peterbilt dump truck. The note requires 7 annual payments of \$215,448 through 2025 and bears interest at 4.75%.
- 4) Bank note payable secured by a 2021 CAT Motor Grader. The note requires 8 annual payments of \$41,730 with a final payment due October 1, 2016. The note bears interest at 3.52%.
- 5) Equipment lease secured by a Bobcat Steer Loader requires 48 monthly payments of \$1,108 starting in May 2021. The interest rate implicit in the lease is 5%.
- 6) Bank loan dated November 2020 secured by technology equipment requires 10 annual payments of \$38,560 starting November 1, 2021. The note bears interest at 2.988%

Future obligations of long-term debt follows:

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 117,445	\$ 23,207	\$ 140,652
2023	121,209	19,512	140,721
2024	100,214	14,826	115,040
2025	98,429	11,066	109,495
2026	72,628	7,663	80,291
	509,925	76,274	586,199
2027-2031	176,658	16,146	192,804
	<u>\$ 686,583</u>	<u>\$ 92,420</u>	<u>\$ 779,003</u>

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAMS*

Plan Description- The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or <http://TCDRS.org>.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 75 and above with 8 years or more of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contribution in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

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 actuarial determined contributions rates for 2021 and 2020 were 4.39% and 4.21%. The County elected to contribute 5% for calendar years 2021 and 2020. The actuarially determined contribution rate payable by the employee members was 7% of covered payroll in calendar years 2021 and 2020. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 2021 there were 126 active employees, 49 retirees and beneficiaries receiving benefits, and 164 former employees entitled to but not yet receiving benefits.

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

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 GASB 68:

	<u>Dec. 31, 2021</u>	<u>Dec. 31, 2020</u>
<b>Net Pension Liability/(Asset):</b>		
Total Pension Liability	10,218,516	9,356,538
Fiduciary net position	11,968,163	9,748,135
Net Pension Liability (asset)	(1,749,647)	(391,597)
Fiduciary net position as a percentage of total pension liability	117.12%	104.19%
Pensionable covered payroll	3,965,055	4,265,627
Net Pension Liability as a percentage of covered payroll	-44.13%	-9.18%

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:

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

**Other Key Actuarial Assumptions**

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2009-December 31, 2012, except where required to be different by GASB 68.

In addition mortality rates were based on the RP-2000 Combined Mortality Table for Males and Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

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



**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	3.80%
Private Equity	25.00%	6.80%
Global Equities	2.50%	4.10%
International Equities - Developed	5.00%	3.50%
International Equities - Emerging	6.00%	4.30%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Hedge Funds	6.00%	1.55%
Cash Equivalents	<u>2.00%</u>	-1.05%
	<u>100.00%</u>	

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

Changes in Net Pension Liability/ (Asset)

Following is a table of changes in net pension liability (asset) for the year ended December 31, 2021:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) ) (a) - (b)
Balances as of December 31, 2020	\$ 9,356,538	\$ 9,748,135	\$ (391,597)
Changes for the year:			
Service cost	455,998	-	455,998
Interest on total pension liability (1)	730,710	-	730,710
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	95,357	-	95,357
Effect of assumptions changes or inputs	(16,845)	-	(16,845)
Refund of contributions	(45,241)	(45,241)	-
Benefit payments	(358,000)	(358,000)	-
Administrative expenses	-	(6,475)	6,475
Member contributions	-	277,554	(277,554)
Net investment income	-	2,149,494	(2,149,494)
Employer contributions	-	198,253	(198,253)
Other (3)	(1)	4,443	(4,444)
Net Changes	<u>861,978</u>	<u>2,220,028</u>	<u>(1,358,050)</u>
Balances as of December 31, 2021	<u>\$ 10,218,516</u>	<u>\$ 11,968,163</u>	<u>\$ (1,749,647)</u>

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

(2) - Reflects new annuity purchase rates applicable to all TCDRS employers effective January 1, 2018.

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

*Sensitivity Analysis*

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

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 11,658,698	\$ 10,218,516	\$ 9,028,380
Fiduciary net position	11,968,163	11,968,163	11,968,163
Net pension liability/ (asset)	<u>\$ (309,465)</u>	<u>\$ (1,749,647)</u>	<u>\$ (2,939,783)</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, 2021, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$196,862 and \$275,607, respectively. The December 31, 2021 actuarial valuation is the most recent valuation.

Post Retirement Healthcare Benefit Policy

The Commissioners Court approved a policy to pay post retirement health care benefits to vested retired employees effective January 12, 2016. The adopted policy requires the County to pay up to 50% of retiree’s health care insurance costs for the lesser of five years or until the retiree qualifies for Medicare benefits. The County expenditures totaled \$20,559 for the year ended September 30, 2021 which represents the costs as paid in accordance with the modified cash basis of accounting. The net pension liability is not recorded in the modified cash basis financial statements; however, for disclosure purposes the following table provides a recap of the preliminary estimated unfunded net other pension liability as determined by the most recent actuary determined estimate in accordance with GASB 45 as of October 1, 2015 the actual implementation date was January 2016.

	<u>1-Oct-15</u>
<b>Net Pension Liability/(Asset):</b>	
Total Pension Liability	1,053,651
Present Value of Future Normal Costs	557,080
Net Pension Liability (asset)	496,571
Fiduciary net position as a percentage of total pension liability	52.87%
Pensionable covered payroll	2,359,701
Net Pension Liability as a percentage of covered payroll	21.04%

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued*

Preliminary estimate, calculated based on the discount rate and actuarial assumptions below:

<b>Discount Rate:</b>	
Discount Rate	4.00%
<b>Economic Assumptions:</b>	
Health care cost trend rate (inflation)	5.00%
<b>Employer -specific economic assumptions:</b>	
Plan participation	50.00%
Payroll growth	3.00%

*NOTE 8: CONCENTRATIONS OF CREDIT RISK*

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

*NOTE 9: LANDFILL*

The County owns two landfills of 43 and 137 acres in permitted site areas. State and federal regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date the landfill stops accepting waste. The County is not required by the Texas Commission on Environmental Quality (TCEQ) or federal regulations to make annual contributions to fund future closure and post closure care at this time. Upon final determination by TCEQ the County will provide for the obligation. Since the financial statements are reported using the modified cash basis of accounting no costs have been accrued relative to estimated future landfill costs in the government wide financial statements. At September 30, 2021, estimated unrecorded liabilities relative to landfill closure and post closure costs totaled \$764,030. No funds have been provided for these future estimated costs.

*NOTE 10: PRIOR PERIOD ADJUSTMENTS*

Adjustments were made to beginning balances to recognize unresolved accounting errors attributed to prior reporting periods. Following is a table of amounts previously reported and adjustments made thereto:

	As Previously Reported	Adjustment	As Restated
	Dr (CR)		Dr (CR)
General Fund Cash	2,659,839	292,135	2,951,974
Payable to Unreported Component Unit	(144,751)	101,511	(43,240)
General Fund Balance	(10,138,815)	<u>(393,646)</u>	(10,532,461)
Proof		<u><u>-</u></u>	
Special Revenue Fund Cash	1,434,261	37,687	1,471,948
Special Revenue Fund Balance	(1,364,966)	<u>(37,687)</u>	(1,402,653)
Proof		<u><u>-</u></u>	

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 11: FUND BALANCE REPORTING**

The following schedule discloses the details of fund balance classifications at September 30, 2021:

	<u>GOVERNMENTAL FUNDS</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>MAJOR</u>	<u>NON-MAJOR</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	
<b><u>FUND BALANCES</u></b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted for:			
Records Preservation	-	202,071	202,071
Indigent Defense	-	869	869
ESTRAY	-	661	661
Tech Fund	-	78,952	78,952
Law Enforcement - Fund 55	-	27,502	27,502
Toys Donor Restricted	-	10,547	10,547
Homeland Security	-	15,071	15,071
HIDTA Fund 88	-	10,788	10,788
HIDTA Fund 89	-	100	100
HIDTA Fund 118	-	7,822	7,822
E-File Fund	-	32,859	32,859
Law Enforcement	344,280	-	344,280
West Texas Schools	-	78,135	78,135
Hotel Motel Tax Fund	-	63,307	63,307
Clerk Office Time Restricted	23,363	-	23,363
	<u>367,643</u>	<u>528,684</u>	<u>896,327</u>
Committed for:			
Indigent Health Care	-	1,074,244	1,074,244
Lassle School Fund 53	-	100	100
Roads & Bridges	204,539	-	204,539
	<u>204,539</u>	<u>1,074,344</u>	<u>1,278,883</u>
Assigned for:			
Post Retirement Health Care	-	1,443	1,443
Law Enforcement	-	141,790	141,790
Other Fund 104	-	100	100
CDBG	-	200	200
Dell Valley Flood Control	-	3,970	3,970
Medical Clinic	-	6,856	6,856
	<u>-</u>	<u>154,359</u>	<u>154,359</u>
Unassigned - Deficit Balances			
Insurance Fund	(59,243)	-	(59,243)
Jail	(2,063,495)	-	(2,063,495)
Border Colonia Grant	-	(5,000)	(5,000)
Jail Medical	-	(20,484)	(20,484)
Linebacker Fund 64	-	(16,500)	(16,500)
Linebacker Fund 44	-	(34,000)	(34,000)
Unassigned	<u>11,514,552</u>	<u>-</u>	<u>11,514,552</u>
	<u>9,391,814</u>	<u>(75,984)</u>	<u>9,315,830</u>
<b>Total Fund Balances</b>	<b>\$ 9,963,996</b>	<b>\$ 1,681,403</b>	<b>\$ 11,645,399</b>

**HUDSPETH COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**

*NOTE 12: CONTINGENCIES*

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

*NOTE 13: RELATED PARTY TRANSACTIONS*

West Texas Detention Facility Corporation

In 2002 the County approved and assisted in the organization of West Texas Detention Facility Corporation, which in 2003 issued revenue bonds in the amount of \$23,480,000 for the purpose of funding construction and start-up of a detention facility located in Sierra Blanca, Texas. The facility was constructed and leased to LaSalle Corrections (LaSalle). In accordance with the bond issuance agreement the project revenues are the only source of funds to pay scheduled bond principal and interest requirements. The County is not obligated to pay rental payments or provide any financial resources to the Corporation.

The County also entered into an operating agreement with LaSalle. Among other things the County agreed to assist in monitoring ongoing operations and provide ongoing political support for the project. The County received fee income of \$727,182 from LaSalle for the year ended September 30, 2021.

**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>GENERAL FUND REVENUE</b>				
10-300-100	3,000,000	3,000,000	2,861,364	(138,636)
10-300-110	153,000	153,000	207,864	54,864
10-300-120	250	250	13	(237)
10-300-130	6,000	6,000	3,570	(2,430)
10-300-140	25,200	25,200	21,655	(3,545)
10-300-160	13,000	13,000	19,872	6,872
10-300-168	35,000	35,000	56,000	21,000
10-300-170	70,000	70,000	77,988	7,988
10-300-190	3,000	3,000	2,825	(175)
10-300-220	10,000	10,000	6,750	(3,250)
10-300-230	38,000	38,000	43,358	5,358
10-300-240	250,000	250,000	65,911	(184,089)
10-300-250	140,000	140,000	148,261	8,261
10-300-251	160,000	160,000	205,327	45,327
10-300-252	35,000	35,000	26,699	(8,301)
10-300-253	20,000	20,000	16,504	(3,496)
10-300-275	3,000	3,000	3,400	400
10-300-276	3,000	3,000	1,800	(1,200)
10-300-320	40,000	40,000	130,887	90,887
10-300-320	-	-	-	-
10-300-330	40,000	40,000	67,279	27,279
10-300-330	-	-	214,984	214,984
10-300-350	40,000	40,000	56,215	16,215
10-300-352	20,000	20,000	1,352	(18,648)
10-300-356	900,000	900,000	727,182	(172,818)
10-300-357	-	-	-	-
10-300-363	-	-	-	-
10-300-364	25,000	25,000	66,698	41,698
10-300-3xx	-	-	-	-
10-300-365	-	-	-	-
10-300-366	-	-	-	-
10-300-367	-	-	-	-
10-300-368	-	-	-	-
10-300-369	-	-	-	-
10-300-370	8,000	8,000	-	(8,000)
10-300-XXX	-	-	-	-
10-350-304	-	-	2,373	2,373
10-350-311	-	-	-	-
10-350-314	-	-	55	55
10-350-315	-	-	4,145	4,145
10-350-316	-	-	-	-
10-350-317	-	-	-	-
10-350-318	-	-	151,885	151,885
10-350-320	-	-	66,589	66,589
10-350-735	-	-	-	-
10-350-734	-	-	191	191
	<u>5,037,450</u>	<u>5,037,450</u>	<u>5,258,996</u>	<u>221,546</u>

**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

		ORIGINAL	AMENDED	CASH BASIS	TO FINAL
		BUDGET	BUDGET	ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
400	COUNTY JUDGE				
===	=====				
10-400-401	JUDGE'S SALARY	45,212	45,212	45,212	-
10-400-402	SECRETARY'S SALARY	32,968	32,968	32,968	-
10-400-403	EMERGENCY MGMT.	23,388	23,388	23,473	(85)
10-400-404	RECORDS MANAGER	30,680	30,680	27,070	3,610
10-400-405	ADMIN/CORDINATOR SALARY	40,442	40,442	41,014	(572)
10-400-406	JUDGE'S STATE SUPPLEMENT	25,200	25,200	25,200	-
10-400-407	INDIGENT CORDINATOR SALARY	2,897	2,897	2,897	-
10-400-450	PAYROLL TAXES (FICA)	15,360	15,360	14,424	936
10-400-451	RETIREMENT	14,055	14,055	9,892	4,163
10-400-452	HEALTH INSURANCE	45,685	45,685	35,787	9,898
10-400-453	WORKMAN'S COMP. & FEES	700	700	753	(53)
10-400-460	PROFESSIONAL DEVELOPMENT	3,000	3,000	1,624	1,376
10-400-463	OFFICE SUPPLIES	1,000	1,000	1,051	(51)
10-400-466	OFFICE & LEGAL FORMS	-	-	-	-
10-400-469	POSTAGE	300	300	286	14
10-400-472	DUES	-	-	-	-
10-400-475	TELEPHONE & INTERNET	4,000	4,000	4,732	(732)
10-400-608	EQUIP.PURCHASE OR LEASE	1,000	1,000	157	843
10-400-610	COMPUTER EQUIP. UPGRADE	1,000	1,000	-	1,000
10-400-620	EMC TRAVEL	1,000	1,000	2,048	(1,048)
10-400-621	EMC SUPPLIES & EQUIPMENT	1,000	1,000	2,056	(1,056)
10-400-622	TRAVEL	1,000	1,000	362	638
	CO UNTY JUDGE	<u>289,887</u>	<u>289,887</u>	<u>271,006</u>	<u>18,881</u>
401	COURTHOUSE				
===	=====				
10-401-402	CUSTODIAN SALARY	31,512	31,512	33,701	(2,189)
10-401-450	F.I.C.A./PAYROLL TAXES	2,411	2,411	2,558	(147)
10-401-451	RETIREMENT	2,206	2,206	1,685	521
10-401-452	HEALTH INSURANCE	9,137	9,137	9,137	-
10-401-453	WORKMAN'S COMP & FEES	618	618	670	(52)
10-401-481	CLEANING SUPPLIES	1,500	1,500	763	737
10-401-484	PROPANE	2,000	2,000	-	2,000
10-401-487	ELECTRICITY	18,000	18,000	20,146	(2,146)
10-401-490	WATER	5,000	5,000	2,954	2,046
10-401-493	MAINTENANCE & EQUIP	14,000	14,000	8,895	5,105
	COURTHOUSE	<u>86,384</u>	<u>86,384</u>	<u>80,509</u>	<u>5,875</u>
405	TAX ASSESSOR COLLECTOR				
===	=====				
10-405-401	TAX ASSESSOR'S SALARY	45,214	45,214	45,214	-
10-405-402	CLERK DEPUTIES SALARIES	28,267	28,267	28,267	-
10-405-450	F.I.C.A./PAYROLL TAXES	5,621	5,621	5,581	40
10-405-451	RETIREMENT	5,144	5,144	3,674	1,470
10-405-452	HEALTH INSURANCE	18,274	18,274	18,274	-
10-405-453	WORKMAN'S COMP	260	260	312	(52)
10-405-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	2,758	(1,258)
10-405-463	OFFICE SUPPLIES	500	500	293	207



**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-466 OFFICE & LEGAL FORMS	-	-	-	-
10-405-469 POSTAGE	1,500	1,500	795	705
10-405-472 DUES	-	-	-	-
10-405-475 TELEPHONE & INTERNET	3,000	3,000	2,380	620
10-405-608 OFFICE EQUIP. & REPAIRS	1,000	1,000	879	121
10-405-617 APPRAISAL BOARD	198,589	219,285	219,285	-
TAX ASSESSOR COLLECTOR	308,869	329,565	327,712	1,853
<b>406 COUNTY &amp; DISTRICT CLERK</b>				
====				
10-406-401 CO. & DIST CLERK SALARY	45,214	45,214	45,214	-
10-406-402 CLERK DEPUTY SALARY			-	-
10-406-404 HEAD DEPUTY CLERK	29,016	29,016	29,776	(760)
10-406-610 DEPUTY CLERK #1	29,286	29,286	30,135	(849)
10-406-609 CHIEF DEPUTY CLERK	-	-	-	-
10-406-405 RECORDS RESEARCH	-	-	-	-
10-406-450 F.I.C.A./PAYROLL TAXES	7,919	7,919	7,871	48
10-406-451 RETIREMENT	7,246	7,246	5,256	1,990
10-406-452 HEALTH INSURANCE	36,548	36,548	35,025	1,523
10-406-453 WORKMAN'S COMP	336	336	388	(52)
10-406-460 PROFESSIONAL DEVELOPEMENT	2,300	2,300	2,282	18
10-406-463 OFFICE SUPPLIES	1,800	1,800	1,846	(46)
10-406-466 LEGAL FORMS & DOCKETS	-	-	-	-
10-406-469 POSTAGE	2,600	2,600	3,603	(1,003)
10-406-472 DUES	-	-	-	-
10-406-475 TELEPHONE	3,000	3,000	2,612	388
10-406-608 OFFICE EQUIP & REPAIRS	1,600	1,600	1,263	337
10-406-611 MICRO FILM	-	-	-	-
CO. & DIST CLERK	166,865	166,865	165,271	1,594
<b>407 COUNTY ATTORNEY</b>				
====				
10-407-401 COUNTY ATTORNEY SALARY	42,946	42,946	42,946	-
10-407-402 STATE SUPPLEMENT	25,666	25,666	25,666	-
10-407-404 SECRETARY	26,310	26,310	26,310	-
10-407-450 F.I.C.A./PAYROLL TAXES	7,262	7,262	7,261	1
10-407-451 RETIREMENT	6,645	6,645	4,746	1,899
10-407-452 HEALTH INSURANCE	-	-	-	-
10-407-453 WORKMAN'S COMP & FEES	185	185	237	(52)
10-407-460 PROFESSIONAL DEV.	-	-	-	-
10-407-463 OFFICE SUPPLIES	500	500	170	330
10-407-469 POSTAGE	300	300	-	300
10-407-475 TELEPHONE	1,200	1,200	2,413	(1,213)
10-407-524 LAW BOOKS	-	-	-	-
10-407-608 EQUIPMENT PURCHASE	250	250	-	250
CO COUNTY ATTORNEY	111,264	111,264	109,749	1,515
<b>408 TREASURER</b>				
====				
10-408-401 TREASURER SALARY	45,214	45,214	45,214	-
10-408-402 SECRETARY SALARY	30,139	30,139	30,777	(638)

**HUDSPETH COUNTY, TEXAS**  
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		ORIGINAL	AMENDED	CASH BASIS	TO FINAL
		BUDGET	BUDGET	ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-408-450	F.I.C.A./PAYROLL TAXES	5,765	5,765	4,681	1,084
10-408-451	RETIREMENT	5,275	5,275	3,800	1,475
10-408-452	HEALTH INSURANCE	18,274	18,274	18,274	-
10-408-453	WORKMAN'S COMP	243	243	295	(52)
10-408-460	PROFESSIONAL DEVELOPEMENT	4,000	4,000	2,883	1,117
10-408-463	OFFICE SUPPLIES	3,000	3,000	3,825	(825)
10-408-469	POSTAGE	1,400	1,400	1,348	52
10-408-472	DUES	-	-	-	-
10-408-475	TELEPHONE & INTERNET	1,300	1,300	1,434	(134)
10-408-608	OFFICE EQUIP. & REPAIRS	1,500	1,500	929	571
	TREASURER	116,110	116,110	113,460	2,650
409	AUDITOR				
=====	=====				
10-409-402	AUDITOR SALARY	55,512	70,200	70,200	-
10-409-403	AUDITOR'S ASSISTANT #1	32,490	35,693	35,894	(201)
10-409-404	AUDITOR'S ASSISTANT #2	29,806	33,093	33,347	(254)
10-409-450	F.I.C.A./PAYROLL TAXES	9,261	10,632	10,033	599
10-409-451	RETIREMENT	8,474	9,729	7,135	2,594
10-409-452	HEALTH INSURANCE	27,411	27,411	27,411	-
10-409-453	WORKMAN'S COMP	300	300	352	(52)
10-409-460	PROFESSIONAL DEVELOPEMENT	5,000	5,000	4,911	89
10-409-463	OFFICE SUPPLIES	2,200	2,200	2,000	200
10-409-469	POSTAGE	700	700	389	311
10-409-472	DUES	-	-	-	-
10-409-475	TELEPHONE & INTERNET	3,300	3,300	3,323	(23)
10-409-608	OFFICE EQUIP. & REPAIRS	2,000	2,000	1,838	162
10-409-609	VEHICLE ALLOWANCE	3,250	3,250	3,250	-
	AUDITOR	179,704	203,508	200,083	3,425
410	J.P. # 1 JUDICIAL LAW				
===	=====				
10-410-401	J.P. # 1 SALARY	39,053	39,053	39,053	-
10-410-402	SECRETARY #1	30,285	30,285	30,285	-
10-410-403	CONSTABLE #1 SALARY	9,967	9,967	9,967	-
10-410-404	FULL TIME (TEMPORARY)	-	-	-	-
10-410-450	F.I.C.A./PAYROLL TAXES	6,067	6,067	5,984	83
10-410-451	RETIREMENT	5,551	5,551	3,965	1,586
10-410-452	HEALTH INSURANCE	18,274	18,274	20,558	(2,284)
10-410-453	WORKMAN'S COMP	465	465	517	(52)
10-410-460	PROFESSIONAL DEVELOPEMENT	1,500	1,500	50	1,450
10-410-463	OFFICE SUPPLIES	900	900	773	127
10-410-466	OFFICE & LEGAL FORMS	100	100	-	100
10-410-469	POSTAGE	500	500	310	190
10-410-475	TELEPHONE	2,600	2,600	3,041	(441)
10-410-608	EQUIPMENT REPAIRS	-	-	-	-
10-410-623	INQUESTS	12,000	44,145	44,145	-
10-410-626	HCSS SOFTWARE & SUPPORT	-	-	-	-
10-410-627	ATTY'S COLLEC.FEES	18,000	18,000	16,195	1,805
10-410-628	CONSTABLE #1CONT.ED.EXP	500	500	-	500
	J.P. # 1 JUDICIAL LAW	145,762	177,907	174,843	3,064

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
411 J. P. #2 JUDICIAL LAW				
====				
10-411-401 J.P. # 2 SALARY	31,834	31,834	31,835	(1)
10-411-402 SECRETARY SALARY	30,098	30,098	30,083	15
10-411-403 CONSTABLE #2 SALARY	9,508	9,508	6,948	2,560
10-411-430 UTILITIES	4,200	4,200	5,364	(1,164)
10-411-432 MAINTENANCE	7,500	7,500	7,983	(483)
10-411-450 F.I.C.A./PAYROLL TAXES	5,465	5,465	5,264	201
10-411-451 RETIREMENT	5,001	5,001	3,443	1,558
10-411-452 HEALTH INSURANCE	22,843	22,843	19,416	3,427
10-411-453 WORKMAN'S COMP	800	800	517	283
10-411-460 PROFESSIONAL DEVELOPEMENT	1,000	1,000	-	1,000
10-411-463 OFFICE SUPPLIES	700	700	507	193
10-411-466 OFFICE & LEGAL FORMS	100	100	-	100
10-411-469 POSTAGE	300	300	292	8
10-411-475 TELEPHONE	2,500	2,500	2,035	465
10-411-608 EQUIPMENT REPAIRS	300	300	-	300
10-411-623 INQUESTS	6,000	15,450	15,450	-
10-411-627 ATTY'S COLLEC.FEES	20,000	20,000	20,496	(496)
10-411-628 CONSTABLE #2CONT.ED.EXP	300	300	-	300
J.P. # 2 JUDICIAL LAW	<u>148,449</u>	<u>157,899</u>	<u>149,633</u>	<u>8,266</u>
412 J.P. # 3 JUDICIAL LAW				
====				
10-412-401 J.P. #3 SALARY	15,949	15,949	15,949	-
10-412-403 CONSTABLE #3 SALARY	9,966	9,966	9,966	-
10-412-430 UTILITIES	1,500	1,500	1,800	(300)
10-412-450 F.I.C.A./PAYROLL TAXES	1,983	1,983	1,959	24
10-412-451 RETIREMENT	1,814	1,814	1,296	518
10-412-452 HEALTH INSURANCE	9,137	15,228	15,228	-
10-412-453 WORKMAN'S COMP	700	700	492	208
10-412-460 PROFESSIONAL DEVELOPEMENT	900	900	840	60
10-412-463 OFFICE SUPPLIES	200	200	-	200
10-412-466 OFFICE & LEGAL FORMS	-	-	-	-
10-412-469 POSTAGE	200	200	17	183
10-412-475 TELEPHONE	1,300	1,300	1,469	(169)
10-412-608 EQUIPMENT REPAIRS	-	-	-	-
10-412-623 INQUEST	3,000	3,000	3,400	(400)
10-412-626 DOCKET BOOKS	500	500	-	500
10-412-628 CONSTABLE #3CONT.ED.EXP	100	100	200	(100)
J.P. # 3 JUDICIAL LAW	<u>47,249</u>	<u>53,340</u>	<u>52,616</u>	<u>724</u>
413 J.P. # 4 JUDICIAL LAW				
====				
10-413-401 J.P. # 4 SALARY	15,948	15,948	15,948	-
10-413-403 CONSTABLE #4 SALARY	9,841	9,841	9,841	-
10-413-404 OFFICE CLERK	-	-	-	-
10-413-430 UTILITIES	500	500	238	262
10-413-450 F.I.C.A./PAYROLL TAXES	1,972	1,972	1,973	(1)
10-413-451 RETIREMENT	1,805	1,805	1,289	516

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-413-452 HEALTH INSURANCE	-	-	-	-
10-413-453 WORKMAN'S COMP	700	700	492	208
10-413-460 PROFESSIONAL DEVELOPEMENT	1,000	1,000	-	1,000
10-413-463 OFFICE SUPPLIES	300	300	128	172
10-413-466 OFFICE & LEGAL FORMS	100	100	39	61
10-413-469 POSTAGE	150	150	104	46
10-413-472 DUES	-	-	-	-
10-413-475 TELEPHONE	1,000	1,000	703	297
10-413-608 EQUIPMENT REPAIRS	700	700	-	700
10-413-623 INQUEST	4,000	4,000	5,500	(1,500)
10-413-626 DOCKET BOOKS	500	500	-	500
10-413-628 CONSTABLE #4CONT.ED.EXP	300	300	-	300
J.P. # 4 JUDICIAL LAW	<u>38,816</u>	<u>38,816</u>	<u>36,255</u>	<u>2,561</u>
414 COUNTY AGENT				
====	=====			
10-414-401 COUNTY AGENT SALARY	21,758	21,758	21,758	-
10-414-402 VEHICLE ALLO WANCE/ PAYROLL	-	-	-	-
10-414-403 SECRETARY	26,000	26,000	25,563	437
10-414-450 F.I.C.A./PAYROLL TAXES	3,653	3,653	3,620	33
10-414-451 RETIREMENT	3,343	3,343	1,278	2,065
10-414-452 HEALTH INSURANCE	9,137	9,137	9,137	-
10-414-453 WORKMAN'S COMP	400	400	156	244
10-414-460 VEHICLE ALLO WANCE	4,450	4,450	1,594	2,856
10-414-463 SUPPLIES	2,000	2,000	2,102	(102)
10-414-465 PROFESSIONAL DEVELOPEMENT	2,500	2,500	1,686	814
10-414-475 TELEPHONE	3,000	3,000	3,554	(554)
10-414-476 PROPANE	4,000	4,000	1,504	2,496
10-414-482 RESULT DEMONSTRATION EXP.	300	300	159	141
10-414-485 4-H SUPPLIES	750	750	759	(9)
10-414-641 COUNTY BARN REPAIRS	2,500	2,500	1,667	833
10-414-647 STOCKSHOW	2,000	2,000	2,482	(482)
10-414-758 4-H TRAVEL ALLO WANCE	1,200	1,200	1,280	(80)
10-414-757 COMPUTER EQUIPMEN <sup>1</sup>	2,000	2,000	453	1,547
CO UNTY AGENT <sup>1</sup>	<u>88,991</u>	<u>88,991</u>	<u>78,752</u>	<u>10,239</u>
416 394TH JUDICIAL DIST. CT.				
====	=====			
10-416-401 JUDGE'S SALARY	2,905	2,905	2,905	-
10-416-402 COURT REPORTER SALARY	-	-	-	-
10-416-403 CT. CO ORDINATOR SALARY	11,316	11,316	11,316	-
10-416-450 F.I.C.A./PAYROLL TAXES	1,088	1,088	1,125	(37)
10-416-451 RETIREMENT	995	995	736	259
10-416-452 HEALTH INSURANCE	2,228	2,228	-	2,228
10-416-453 WORKMAN'S COMP	300	300	102	198
10-416-460 DIST. JUDGE TRAVEL	-	-	-	-
10-416-461 CT. REPORTER EXPENSES	2,575	2,575	491	2,084
10-416-462 VISITING JUDGES	1,200	1,200	-	1,200
10-416-463 OFFICE SUPPLIES	550	550	359	191
10-416-466 TRANS/C.J.E.	333	333	-	333
10-416-475 COMMUNICATIONS	831	831	627	204

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-416-478	500	500	-	500
10-416-508	330	330	300	30
10-416-524	584	584	190	394
10-416-608	190	190	-	190
10-416-671	-	-	-	-
10-416-676	1,300	1,300	434	866
10-416-677	383	383	-	383
10-416-678	210	210	-	210
394TH JUDICIAL DIST. CT.	<u>27,818</u>	<u>27,818</u>	<u>18,585</u>	<u>9,233</u>
420 D.P.S.				
===	=====			
10-420-402	-	-	-	-
10-420-450	-	-	-	-
10-420-451	-	-	-	-
10-420-452	-	-	-	-
10-420-453	88	88	141	(53)
10-420-463	1,500	1,500	1,494	6
10-420-469	1,000	1,000	395	605
10-420-475	6,000	6,000	6,159	(159)
10-420-606	3,000	3,000	2,991	9
10-420-608	10,000	10,000	9,548	452
10-420-611	-	-	-	-
D.P.S.	<u>21,588</u>	<u>21,588</u>	<u>20,728</u>	<u>860</u>
422 NON-DEPARTMENTAL				
===	=====			
10-360-030	-	-	130	(130)
10-360-300	100,000	100,000	205,296	(105,296)
10-360-309	-	-	114	(114)
10-360-310	-	-	-	-
10-360-312	-	-	553	(553)
10-360-733	-	-	330	(330)
10-360-734	-	-	16	(16)
10-360-736	-	-	514	(514)
10-422-403	2,000	2,000	-	2,000
10-422-405	5,000	5,000	3,860	1,140
10-422-450	980	980	226	754
10-422-451	896	896	148	748
10-422-452	3,000	3,000	-	3,000
10-422-460	2,000	2,000	584	1,416
10-422-465	800	800	-	800
10-422-501	20,000	20,000	3,683	16,317
10-422-505	1,000	1,000	59	941
10-422-508	55,232	55,232	57,420	(2,188)
10-422-524	500	500	-	500
10-422-608	5,000	5,000	-	5,000
10-422-620	35,000	35,000	-	35,000
10-422-653	4,000	4,000	1,590	2,410
10-422-655	1,000	1,000	-	1,000
10-422-656	-	-	-	-

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10-422-661 ADVERTISING	1,500	1,500	2,695	(1,195)
10-422-667 PUBLIC OFFICIAL BONDS	2,000	2,000	2,842	(842)
10-422-670 WORKERS COMP.	21,000	21,000	19,552	1,448
10-422-673 DUES	11,000	11,000	11,797	(797)
10-422-676 CONTINGENCY FUND	50,000	50,000	39,478	10,522
10-422-677 ST.PARK IN LIEU OF TAXES	53,000	53,000	56,151	(3,151)
10-422-679 HC/CC JUVENILE PROBATION	16,000	16,000	14,292	1,708
10-422-681 ADULT PROBATION OFFICER	500	500	360	140
10-422-686 RECREATION #1 (WATER,ELECT.)	13,000	13,000	12,298	702
10-422-687 RECREATION #2 / PROPANE C. CEN	9,000	9,000	9,070	(70)
10-422-688 RECREATION #3	1,500	1,500	2,908	(1,408)
10-422-689 RECREATION #4	3,000	3,000	1,843	1,157
10-422-691 RETURNED CHECKS/INSF	1,000	1,000	-	1,000
10-422-731 ELECTION EXPENSE	13,000	13,000	22,169	(9,169)
10-422-734 POSTAGE MACHINE	1,800	1,800	1,793	7
10-422-750 STREET LIGHTS	18,000	18,000	26,119	(8,119)
10-422-753 IRS OVERDUE TAXES	-	-	-	-
10-422-759 PAYMENTS FOR SCHOOL DISTRICT	-	-	-	-
10-422-760 205TH CONTINGENCY	3,000	3,000	1,647	1,353
10-422-761 INSURANCE MONEY FOR APPRAISAL ROO	-	-	13,800	(13,800)
10-422-762 CORONA FUNDS SHARED W/4 ENTITIES	-	-	150,000	(150,000)
10-422-754 PARK MAINTENANCE EMPLOYEE	12,800	12,800	2,958	9,842
10-422-755 UNEMPLOYMENT TAXES	13,000	13,000	7,887	5,113
10-422-757 WEBSITE MAINTENANCE	1,525	1,525	1,525	-
10-422-758 REDISTRICTING	5,000	5,000	5,000	-
10-422-756 IT MANAGEMENT SERVICE	22,500	22,500	25,364	(2,864)
NON-DEPARTMENTAL	509,533	509,533	706,071	(196,538)
430 JURY				
===	=====			
10-430-449 205TH COURT REPORTER SALARY	13,266	13,266	13,267	(1)
10-430-450 FICA/PAYROLL TAXES	1,015	1,015	1,015	-
10-430-451 RETIREMENT	929	929	663	266
10-430-702 GRAND JURY	5,000	5,000	5,080	(80)
10-430-705 JURIES	12,000	12,000	-	12,000
10-430-711 JURORS MEALS & LODGING	4,000	4,000	-	4,000
10-430-714 COURT REPORTER	4,000	4,000	-	4,000
10-430-715 COURT TRANSLATOR	1,000	1,000	-	1,000
10-430-717 PUBLIC DEFENDERS/CT. APPT. ATT	32,900	32,900	29,206	3,694
10-430-721 WITNESS TESTIMONY	1,000	1,000	-	1,000
10-430-724 WITNESS EXPENSE	1,000	1,000	-	1,000
10-430-726 BAILIFFS	1,000	1,000	600	400
10-430-728 COURT ADMIN 205TH	500	500	300	200
10-430-730 OUT OF TOWN SERVICE	1,000	1,000	-	1,000
10-430-731 DISTRICT ATTY FEES	52,500	52,500	39,375	13,125
10-430-732 ADMIN JUDICIAL ASSESSMENT	400	400	-	400
10-430-733 REGIONAL PUBLIC DEF. CAPITAL C/	4,351	4,351	4,351	-
JURY	135,861	135,861	93,857	42,004

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	O R I G I N A L B U D G E T	A M E N D E D B U D G E T	C A S H B A S I S A C T U A L	T O F I N A L B U D G E T P O S I T I V E (N E G A T I V E)
440 SHERIFF'S DEPARTMENT				
====				
10-440-401 SHERIFF'S SALARY	70,040	70,040	70,040	-
10-440-402 CHIEF OF STAFF	58,032	58,032	73,668	(15,636)
10-440-403 FULL-TIME DEPUTY #1	50,502	50,502	50,600	(98)
10-440-404 FULL-TIME DEPUTY #2	50,315	50,315	49,275	1,040
10-440-405 FULL-TIME DEPUTY #3	34,923	34,923	30,159	4,764
10-440-406 FULL-TIME DEPUTY #4	34,923	34,923	34,201	722
10-440-407 FULL-TIME DEPUTY #5	34,923	34,923	33,781	1,142
10-440-408 FULL-TIME DEPUTY #6	39,957	39,957	37,921	2,036
10-440-409 FULL-TIME DEPUTY #7	33,904	33,904	20,493	13,411
10-440-410 FULL-TIME DEPUTY #8	34,923	34,923	33,345	1,578
10-440-411 FULL-TIME DEPUTY #9	34,924	34,924	32,892	2,032
10-440-412 FULL-TIME DEPUTY #10	37,773	37,773	37,954	(181)
10-440-413 PART-TIME DEPUTY #1	37,877	37,877	17,827	20,050
10-440-414 PART-TIME DEPUTY #2	28,330	28,330	11,750	16,580
10-440-415 PART-TIME DEPUTY #3	40,352	40,352	32,180	8,172
10-440-416 PART-TIME DEPUTY #4	25,334	25,334	21,846	3,488
10-440-417 PART-TIME DEPUTY #5	29,624	29,624	7,288	22,336
10-440-418 DEPUTY OVERTIME ALLOWANCE	90,000	90,000	123,554	(33,554)
10-440-419 SECRETARY/PT. DISPATCH	33,176	33,176	33,893	(717)
10-440-420 FULL-TIME DISPATCH #1	30,780	30,780	30,204	576
10-440-421 FULL-TIME DISPATCH #2	37,003	37,003	36,578	425
10-440-422 FULL-TIME DISPATCH #3	32,594	32,594	30,998	1,596
10-440-423 FULL-TIME DISPATCH #4	32,739	32,739	32,333	406
10-440-424 PART-TIME DISPATCH #1	22,339	22,339	16,369	5,970
10-440-425 DISPATCH OVERTIME	22,000	22,000	23,519	(1,519)
10-440-426 PART-TIME DEPUTY	25,662	25,662	22,849	2,813
10-440-450 F.I.C.A./PAYROLL TAXES	90,490	90,490	85,296	5,194
10-440-451 RETIREMENT	82,802	82,802	56,406	26,396
10-440-452 HEALTH INSURANCE	214,743	214,743	197,413	17,330
10-440-453 WORKMAN'S COMP	22,000	22,000	20,651	1,349
10-440-460 PROFESSIONAL DEVELOPMENT	1,300	1,300	1,351	(51)
10-440-463 SUPPLIES	7,000	7,000	5,364	1,636
10-440-466 LEGAL FORMS	1,000	1,000	1,026	(26)
10-440-469 POSTAGE	1,000	1,000	697	303
10-440-475 TELEPHONE	37,000	37,000	43,498	(6,498)
10-440-476 DEPUTY #3 & #4 TELEPHONE	7,500	7,500	4,544	2,956
10-440-490 UTILITIES	6,000	6,000	6,370	(370)
10-440-508 LIABILITY INSURANCE	63,810	63,810	63,810	-
10-440-519 SCHOOL TRAINING	3,000	3,000	5,909	(2,909)
10-440-520 EQUIPMENT OPERATIONS	13,500	13,500	658	12,842
10-440-521 IT MANAGED SERVICES	12,200	12,200	14,485	(2,285)
10-440-524 LAW BOOKS	500	500	77	423
10-440-672 EQUIPMENT PURCHASE	5,000	20,000	19,630	370
10-440-746 GAS & OIL	125,000	125,000	124,020	980
10-440-749 CAR REPAIRS	35,000	35,000	19,660	15,340
10-440-750 DAILY OPERATING EXPENSES	10,000	10,000	10,084	(84)
10-440-751 COPY MACHINE	1,800	1,800	1,328	472
10-440-752 IDOCKET PROGRAM	12,500	12,500	4,050	8,450
10-440-753 TIRES	15,000	15,000	19,178	(4,178)

**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

		ORIGINAL	AMENDED	CASH BASIS	TO FINAL
		BUDGET	BUDGET	ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-440-754	LBSP #3605601 OFFICERS	-	-	-	-
10-440-755	MONEY FOR 2 TRUCKS	-	-	-	-
10-440-756	SUBSTATION MAINTENANCE	5,000	5,000	4,986	14
10-440-757	NEW SHERIFFS OFFICE CLERK	33,114	33,114	33,358	(244)
10-440-758	FULL TIME DEPUTY #11	51,126	51,126	49,846	1,280
10-440-759	FULL TIME DEPUTY #12	34,923	34,923	32,825	2,098
10-440-760	FULL TIME DEPUTY #13	34,923	34,923	34,117	806
10-440-761	FULL TIME DEPUTY #14	34,924	34,924	32,438	2,486
	SHERIFF'S DEPARTMENT	1,965,104	1,980,104	1,838,592	141,512
	GENERAL FUND				
	INCOME TOTALS	5,037,450	5,037,450	5,258,996	221,546
	EXPENSE TOTALS	4,388,254	4,495,440	4,437,722	57,718
	NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	649,196	542,010	821,274	279,264
10-360-305	MONEY-MARKET TRANSFER-OUT	-	-	(100)	(100)
10-360-307	TRANSFERS-OUT	-	-	(170,357)	(170,357)
10-360-737	MISC. (GRANT) TRANSFERS	-	-	-	-
10-350-306	M.M. TRANSFER-IN	-	-	54,996	54,996
10-350-308	TRANSFERS IN	-	-	31,764	31,764
10-350-735	MISC. (GRANTS) TRANSFERS	-	-	-	-
10-150-xx	TRANSFERS IN - out of balance	-	-	670	670
10-150-220	TRANSFERS OUT	-	-	-	-
10-150-230	SUSPENSE	-	-	-	-
10-300-363	TO BALANCE JAIL	(552,100)	(552,100)	(400,000)	152,100
10-300-xxx	LOAN PROCEEDS	-	-	-	-
	TRANSFERS OUT	-	-	-	-
		<u>\$ 97,096</u>	<u>\$ (10,090)</u>	<u>\$ 338,247</u>	<u>\$ 348,337</u>
	Expense Recap by function:				
	General government			\$ 1,694,438	
	Justice System			635,668	
	Public Safety			1,885,439	
	Corrections and Rehabilitation			14,652	
	Health and Human Services			177,895	
	Community and Economic Development			29,630	
	Infrastructure and Environmental Services			-	
				<u>\$ 4,437,722</u>	
300	R & B REVENUES				
===	=====				
20-300-100	CURRENT TAXES	1,048,864	1,048,864	794,823	(254,041)
20-300-110	DELINQUENT TAXES	60,000	60,000	53,826	(6,174)
20-300-310	TX.-D.O.T. WEIGHT	20,000	20,000	-	(20,000)
20-300-320	AUTO REGISTRATION	144,000	144,000	187,192	43,192
20-300-330	GASOLINE TAX REFUND	50,000	50,000	-	(50,000)
20-300-335	MISC. REVENUE	34,000	34,000	79,369	45,369
20-300-340	OUTSIDE WORK	3,000	3,000	1,400	(1,600)
20-300-352	INTEREST	7,000	7,000	338	(6,662)



**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
R & B REVENUES	1,366,864	1,366,864	1,116,948	(249,916)
510 PRECINCT # 1				
====				
20-510-401 COMMISSIONER SALARY	28,504	28,504	28,504	-
20-510-402 EMPLOYEE #1	38,126	38,126	38,126	-
20-510-403 EMPLOYEE #2	29,120	29,931	29,286	645
20-510-404 EMPLOYEE #3	36,046	36,046	36,046	-
20-510-405 EMPLOYEE #4	32,490	32,490	32,829	(339)
20-510-406 EMPLOYEE #5	24,960	24,960	10,872	14,088
20-510-407 OVERTIME ALLOWANCE	2,500	2,500	1,472	1,028
20-510-450 F.I.C.A./PAYROLL TAXES	14,669	14,669	13,485	1,184
20-510-451 RETIREMENT	13,422	13,422	8,857	4,565
20-510-452 HEALTH INSURANCE	54,822	54,822	42,627	12,195
20-510-453 WORKMAN'S COMP	11,100	11,100	11,152	(52)
20-510-460 PROFESSIONAL DEVELOPMENT	1,000	1,000	2,163	(1,163)
20-510-472 DUES	-	-	-	-
20-510-475 TELEPHONE	350	350	333	17
20-510-487 ELECTRICITY	1,000	1,000	1,204	(204)
20-510-488 PO PAINE	700	700	877	(177)
20-510-508 LIABILITY INSURANCE	15,500	15,500	15,500	-
20-510-746 GAS, DIESEL, & OIL	32,000	32,000	25,771	6,229
20-510-751 TIRES	12,000	12,000	9,464	2,536
20-510-757 EQUIPMENT PAYMENT	42,000	42,000	45,880	(3,880)
20-510-XXX EQUIPMENT LEASE PURCHASE	42,000	42,000	48,149	(6,149)
20-510-760 BATTERIES	750	750	585	165
20-510-762 WATER	1,000	1,000	1,619	(619)
20-510-763 SUPPLIES FOR REPAIRS	16,000	16,000	15,955	45
20-510-766 EQUIPMENT REPAIRS	5,000	5,000	10,311	(5,311)
20-510-767 UNIFORMS	500	500	-	500
20-510-768 CONTRACT LABOR	3,000	3,000	3,795	(795)
20-510-769 BLDG. REPAIRS	-	11,514	8,758	2,756
PRECINCT #-1	458,559	470,884	443,620	27,264
520 PRECINCT # 2				
====				
20-520-401 COMMISSIONER SALARY	28,503	28,503	28,503	-
20-520-402 EMPLOYEE #1	39,666	39,666	39,685	(19)
20-520-403 EMPLOYEE #2	37,232	37,232	37,232	-
20-520-404 EMPLOYEE #3	36,566	36,566	36,637	(71)
20-520-405 EMPLOYEE #4	36,566	36,566	36,566	-
20-520-406 OVERTIME ALLOWANCE	2,000	2,000	229	1,771
20-520-450 F.I.C.A./PAYROLL TAXES	16,077	16,077	15,826	251
20-520-451 RETIREMENT	14,711	14,711	10,398	4,313
20-520-452 HEALTH INSURANCE	45,685	45,685	51,777	(6,092)
20-520-453 WORKMAN'S COMP	8,700	8,700	8,752	(52)
20-520-460 PROFESSIONAL DEVELOPMENT	1,000	1,000	2,020	(1,020)
20-520-472 DUES	-	-	-	-
20-520-475 TELEPHONE	500	500	676	(176)
20-520-487 ELECTRICITY	1,000	1,000	562	438
20-520-490 WATER	2,300	2,300	3,049	(749)

**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)	
20-520-508	LIABILITY INSURANCE	15,500	15,500	15,500	-
20-520-746	GAS, DIESEL, & OIL	25,000	25,000	24,561	439
20-520-751	TIRES	5,000	5,000	5,011	(11)
20-520-757	EQUIPMENT PAYMENT	61,000	61,000	47,061	13,939
20-520-XXX	EQUIPMENT LEASE PURCHASE	-	-	-	-
20-520-760	BATTERIES	850	850	539	311
20-520-763	SUPPLIES FOR REPAIRS	8,000	8,000	8,440	(440)
20-520-766	EQUIPMENT REPAIRS	4,000	4,000	2,700	1,300
20-520-767	CONTRACT LABOR	-	-	-	-
20-520-768	EMPLOYEE #5	29,120	29,120	29,120	-
20-520-769	UNIFORMS	500	500	378	122
	PRECINCT #-2	419,476	419,476	405,222	14,254
530	PRECINCT #-3 & 4				
===	=====				
20-530-401	COMMISSIONER SALARY #3	28,503	28,503	7,674	20,829
20-530-402	COMMISSIONER SALARY #4	28,503	28,503	28,503	-
20-530-403	EMPLOYEE #1	38,730	38,730	38,934	(204)
20-530-404	EMPLOYEE #2	37,066	37,066	23,597	13,469
20-530-405	EMPLOYEE #3	40,664	40,664	40,664	-
20-530-406	EMPLOYEE #4	37,066	37,066	35,925	1,141
20-530-407	EMPLOYEE #5	37,299	37,299	32,139	5,160
20-530-408	EMPLOYEE #6/PART TIME	22,963	22,963	-	22,963
20-530-409	VERTIME ALLOWANCE	2,500	2,500	1,083	1,417
20-530-450	F.I.C.A./PAYROLL TAXES	20,716	20,716	15,763	4,953
20-530-451	RETIREMENT	18,956	18,956	10,426	8,530
20-530-452	HEALTH INSURANCE	63,959	63,959	54,061	9,898
20-530-453	WORKMAN'S COMP	11,845	11,845	11,898	(53)
20-530-460	PROFESSIONAL DEVELOPMENT	1,000	1,000	2,583	(1,583)
20-530-472	DUES	-	-	-	-
20-530-475	TELEPHONE	1,500	1,500	1,239	261
20-530-487	ELECTRICITY	1,600	1,600	1,261	339
20-530-488	PROPANE	1,500	1,500	2,099	(599)
20-530-508	LIABILITY INSURANCE	26,000	26,000	26,000	-
20-530-746	GAS, DIESEL, & OIL	34,000	34,000	30,909	3,091
20-530-751	TIRES	7,000	7,000	6,287	713
20-530-757	EQUIPMENT PAYMENT	45,000	45,000	72,057	(27,057)
20-530-xxx	EQUIPMENT LEASE PURCHASE	-	-	-	-
20-530-760	BATTERIES	1,000	1,000	2,202	(1,202)
20-530-763	SUPPLIES FOR REPAIRS	12,000	12,000	14,683	(2,683)
20-530-766	EQUIPMENT REPAIRS	6,000	6,000	4,833	1,167
20-530-767	CULVERS/ROAD SIGNS	2,000	2,000	-	2,000
20-530-768	UNIFORMS	500	500	732	(232)
	PRECINCT #-3	527,870	527,870	465,552	62,318
	ROAD & BRIDGE FUNL				
	INCOME TOTALS	1,366,864	1,366,864	1,116,948	(249,916)

**HUDSPETH COUNTY, TEXAS**  
**FUNDS 10, 20, 32 AND 90**  
**GENERAL GOVERNMENT**  
**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES**  
**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
EXPENSE TO TALS	1,405,905	1,418,230	1,314,394	103,836
INCOME AND EXPENSE BEFORE:	(39,041)	(51,366)	(197,446)	(146,080)
20-360-305 TRANSFERS OUT	-	-	-	-
20-150-220 TRANSFERS OUT	-	-	-	-
20-300-XXX LEASE FINANCING	-	-	48,149	48,149
20-350-305 TRANSFERS OUT MMA	-	-	-	-
	<u>(39,041)</u>	<u>(51,366)</u>	<u>(149,297)</u>	<u>(97,931)</u>

**SOLID WAST REVENUE**

32-300-300 VAN HORN COLLECTIONS	35,000	35,000	39,750	4,750
32-300-301 FT.HANCOCK COLLECTIONS	55,000	55,000	53,976	(1,024)
32-300-302 SIERRA BLANCA COLLECTIONS	60,000	60,000	69,466	9,466
32-300-303 DELL CITY COLLECTIONS	36,000	36,000	51,313	15,313
32-300-304 ESPERANZA WATER COLLECTIO	50,000	50,000	66,350	16,350
32-300-305 OTHER/ TYPE IV	120,000	120,000	50,283	(69,717)
32-300-306 CERRO ALTO	20,000	20,000	19,829	(171)
32-300-307 MISC./DELINQUENT	40,000	40,000	2,518	(37,482)
32-300-309 TIRE AMNESTY GRANT MONEY	-	-	-	-
32-300-310 RECOVERY INS. MONEY/TRUCK	-	-	29,219	29,219
SOLID WASTE REVENUE	<u>416,000</u>	<u>416,000</u>	<u>382,704</u>	<u>(33,296)</u>

**SOLID WAST MGT. EXPENSES**

32-675-401 DIRECTOR SALARY	31,702	31,702	31,703	(1)
32-675-402 EMPLOYEE #1	34,278	34,278	29,681	4,597
32-675-403 EMPLOYEE #2	33,675	33,675	34,129	(454)
32-675-404 EMPLOYEE #3	37,170	37,170	36,455	715
32-675-405 EMPLOYEE #4	29,994	29,994	19,034	10,960
32-675-406 OVERTIME ALLOWANCE	8,000	8,000	12,549	(4,549)
32-675-450 F.I.C.A./PAYROLL TAXES	13,374	13,374	12,321	1,053
32-675-451 RETIREMENT	12,237	12,237	7,379	4,858
32-675-452 HEALTH INS.	27,412	27,412	22,081	5,331
32-675-453 WORKERS COMP.	3,400	3,400	3,052	348
32-675-460 PROFESSIONAL DEV.	4,000	4,000	72	3,928
32-675-461 SOLID WASTE FEE/TCEQ	6,000	6,000	5,697	303
32-675-462 ENGINEERING FEES	500	500	-	500
32-675-463 OFFICE SUPPLIES	400	400	409	(9)
32-675-469 POSTAGE	150	150	8	142
32-675-746 GAS & OIL	38,000	38,000	35,514	2,486
32-675-751 TIRES	6,500	6,500	6,601	(101)
32-675-752 TIRE DISPOSAL	2,000	2,000	-	2,000
32-675-757 EQUIP.PYMT./RENTAL	2,000	2,000	1,998	2
32-675-758 TRASH TRUCK PYMTS	30,000	30,000	15,000	15,000
32-675-763 SHOP SUPPLIES	10,000	10,000	7,419	2,581
32-675-766 EQUIP. REPAIRS	24,000	53,219	44,943	8,276
32-675-767 TYPE 1 & 4 CELLS	10,000	10,000	-	10,000
32-675-768 MISC.EXPENSE	2,000	2,000	2,387	(387)
32-675-770 BATTERIES	2,000	2,000	-	2,000
32-675-772 DUMPSTERS	10,000	10,000	9,968	32

**HUDSPETH COUNTY, TEXAS**  
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**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
32-675-773 USED TRUCK	-	-	-	-
32-675-774 TIRE AMNESTY GRANT	3,000	3,000	-	3,000
SOLID WASTE MGT. EXPENSES	381,792	411,011	338,400	72,611
SOLID WASTE MANAGEMENT				
INCOME TOTALS	416,000	416,000	382,704	(33,296)
EXPENSE TOTALS	381,792	411,011	338,400	72,611
	34,208	4,989	44,304	39,315
Vendor Financing	-	-	-	-
32-350-307 Transfer IN	-	-	6,098	6,098
32-360-400 TRANSFERS OUT	-	-	(6,098)	(6,098)
	34,208	4,989	44,304	39,315
300 JAIL REVENUE				
===	=====			
90-300-200 FEDERAL PRISONERS	-	-	-	-
90-300-325 COUNTY % OF L.E.O. S.E.	4,000	4,000	2,467	(1,533)
90-300-330 MED & MISC. REIMB.	55,000	55,000	90,028	35,028
90-300-331 MISC./INMATE REVENUE	1,200,000	1,200,000	816,024	(383,976)
90-300-332 PHONE REIMBURSEMENT	25,000	25,000	17,569	(7,431)
90-300-356 SOUTHWEST BORDER PROSECUT	-	-	-	-
90-300-358 INSURANCE /JAIL ROOF	-	-	-	-
JAIL DEPT REVENUE	1,284,000	1,284,000	926,088	(357,912)
300 JAIL EXPENDITURES				
=====	=====			
90-404-392 JAIL ADMINISTRATOR	53,165	53,165	53,114	51
90-404-393 ADMINISTRATIVE SERGEANT	40,290	40,290	39,717	573
90-404-394 JAIL /S.O. SEC./EXEC. ASSIST	54,038	54,038	58,338	(4,300)
90-404-395 FULL-TIME JAILER #1	32,594	32,594	31,050	1,544
90-404-396 FULL-TIME JAILER #2	34,341	34,341	33,335	1,006
90-404-397 FULL-TIME JAILER #3	32,593	32,593	31,467	1,126
90-404-398 FULL-TIME JAILER #4	30,700	30,700	31,547	(847)
90-404-399 FULL-TIME JAILER #5	32,593	32,593	32,217	376
90-404-400 FULL-TIME JAILER #6	30,701	30,701	32,650	(1,949)
90-404-401 FULL-TIME JAILER #7	30,701	30,701	29,024	1,677
90-404-402 FULL-TIME JAILER #8	30,701	30,701	28,391	2,310
90-404-403 FULL-TIME JAILER #9	30,701	30,701	21,427	9,274
90-404-404 FULL-TIME JAILER #10	30,701	30,701	28,694	2,007
90-404-405 FULL-TIME JAILER #11	30,701	30,701	27,314	3,387
90-404-406 FULL-TIME JAILER #12	30,701	30,701	30,015	686
90-404-403 PART TIME JAILER # 1	22,339	22,339	14,913	7,426
90-404-404 PART TIME JAILER # 2	22,339	22,339	17,038	5,301
90-404-409 NURSE	41,475	41,475	43,570	(2,095)
90-404-410 TRANSPORT/EVIDENCE CUSTODIAN	33,842	33,842	35,061	(1,219)
90-404-411 MAINTENANCE	30,701	30,701	30,556	145
90-404-412 COMMISARY SECRETARY	45,157	45,157	45,299	(142)
90-404-413 FULL-TIME COOK # 1	30,701	30,701	28,644	2,057
90-404-414 FULL-TIME COOK # 2	30,701	30,701	29,263	1,438
90-404-415 PART-TIME COOK #1	22,339	22,339	20,741	1,598

**HUDSPETH COUNTY, TEXAS**  
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**- BUDGET TO ACTUAL - MODIFIED CASH BASIS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)	
90-404-416	PART-TIME COOK #4	22,339	22,339	9,026	13,313
90-404-418	OVER-TIME ALLOWANCE	75,000	75,000	181,463	(106,463)
90-404-450	F.I.C.A./PAYROLL TAXES	73,072	73,072	74,867	(1,795)
90-404-451	RETIREMENT	66,863	66,863	49,827	17,036
90-404-452	HEALTH INSURANCE	201,015	201,015	185,598	15,417
90-404-453	WORKMAN'S COMP	17,000	17,000	17,052	(52)
90-404-461	STATE INMATE TRAVEL	20,000	20,000	16,583	3,417
90-404-462	FEDERAL INMATE TRAVEL	100	100	-	100
90-404-463	OFFICE SUPPLIES	4,000	4,000	3,594	406
90-404-469	POSTAGE	2,000	2,000	1,381	619
90-404-484	PROPANE	12,000	12,000	12,323	(323)
90-404-487	ELECTRICITY	40,000	40,000	51,216	(11,216)
90-404-490	WATER	35,000	35,000	30,265	4,735
90-404-493	MAINTENANCE/BLDG REPAIRS	40,000	40,000	79,068	(39,068)
90-404-508	LIABILITY INS.	12,500	12,500	13,806	(1,306)
90-404-524	LAW LIBRARY	300	300	-	300
90-404-542	FOOD	145,000	145,000	157,505	(12,505)
90-404-551	INMATE UNIFORMS	-	-	-	-
90-404-552	STAFF UNIFORMS	1,000	1,000	-	1,000
90-404-553	SCHOOL FOR JAILERS	2,000	2,000	2,131	(131)
90-404-563	OPERATING SUPPLIES	2,000	2,000	2,743	(743)
90-404-566	AMBULANCE/FIRST AID	1,000	1,000	147	853
90-404-569	MEDICAL CARE/STATE	100,000	100,000	271,681	(171,681)
90-404-577	KITCHEN SUPPLIES	1,000	1,000	694	306
90-404-581	CUSTODIAL SUPPLIES	18,000	18,000	21,938	(3,938)
90-404-584	CABLE T.V.	3,000	3,000	2,986	14
90-404-590	PAPER GOODS	13,000	13,000	17,877	(4,877)
90-404-607	EQUIPMENT REPAIRS	23,500	23,500	24,966	(1,466)
90-404-676	CONTINGENCY	1,500	59,000	61,978	(2,978)
90-404-677	PART-TIME JAILER #3	22,339	22,339	4,797	17,542
90-404-678	PART-TIME JAILER #5	30,701	30,701	27,873	2,828
90-404-679	IDOCCKET PROGRAM	12,000	12,000	3,130	8,870
90-404-680	TRAVEL/PICK UP FOOD	500	500	1,397	(897)
90-404-681	JAIL LOCKS	15,000	15,000	2,693	12,307
90-404-682	CAMERAS	5,000	5,000	9,843	(4,843)
90-404-xxx	Technology Network	-	-	329,770	(329,770)
90-404-685	INTEGRATED SYSTEM	11,500	11,500	3,911	7,589
90-404-686	JAIL CELL ELECT. LOCK SYSTEM	2,000	2,000	-	2,000
90-404-687	INSURANCE MONEY FOR JAIL REPA	-	-	2,880	(2,880)
	JAIL EXPENDITURES	<u>1,836,044</u>	<u>1,893,544</u>	<u>2,450,394</u>	<u>(556,850)</u>
	JAIL ENTERPRISE ACCOUNT				
	INCOME TOTALS	1,284,000	1,284,000	926,088	(357,912)
	EXPENSE TOTALS	<u>1,836,044</u>	<u>1,893,544</u>	<u>2,450,394</u>	<u>(556,850)</u>
	INCOME AND EXPENSE BEFORE:	(552,044)	(609,544)	(1,524,306)	(914,762)
90-300-XXX	Other Source Bank Proceeds	-	-	329,770	329,770
90-300-357	TRANSFER FROM GENERAL FND	552,100	552,100	400,000	(152,100)
90-350-308	TRANSFERS OTHER	-	-	-	-
90-350-306	TRANSFERS IN M.M.	-	-	-	-
90-360-732	TRANSFERS OUT	-	-	-	-
	INCOME OVER (UNDER) EXPENSES	<u>56</u>	<u>(57,444)</u>	<u>(794,536)</u>	<u>(737,092)</u>

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

	Year Ended December 31									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total Pension Liability</b>										
Service Cost	\$455,998	\$379,245	\$309,013	\$274,185	\$242,351	\$248,888	\$227,558	\$214,629	N/A	N/A
Interest on total pension liability	730,710	679,798	623,346	588,401	519,100	488,877	458,076	423,479	N/A	N/A
Effect of plan changes	-	-	-	-	416,325	-	(34,957)	-	N/A	N/A
Effect of assumption changes or inputs	(16,845)	562,332	-	-	40,740	-	58,626	-	N/A	N/A
Effect of economic/demographic (gains) or losses	95,357	(54,779)	99,460	(130,919)	(99,504)	(192,952)	(49,585)	50,717	N/A	N/A
Benefit payments/refunds of contributions	(403,242)	(438,226)	(373,267)	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)	N/A	N/A
Net change in total pension liability	861,978	1,128,370	658,552	433,326	826,688	253,064	394,331	395,479	N/A	N/A
Total pension liability, beginning	9,356,538	8,228,168	7,569,616	7,136,290	6,309,602	6,056,538	5,662,207	5,266,728	N/A	N/A
Total pension liability, ending (a)	<u>10,218,516</u>	<u>9,356,538</u>	<u>8,228,168</u>	<u>7,569,616</u>	<u>7,136,290</u>	<u>6,309,602</u>	<u>6,056,538</u>	<u>5,662,207</u>	<u>N/A</u>	<u>N/A</u>
<b>Fiduciary Net Position</b>										
Employer contributions	\$198,253	\$213,280	\$169,301	\$152,180	\$144,478	\$141,796	\$137,800	\$130,897	N/A	N/A
Member contributions	277,554	298,594	237,022	206,844	144,478	141,796	140,409	130,897	N/A	N/A
Investment income net of investment expenses	2,149,494	906,377	1,233,288	(140,792)	968,276	465,763	(56,782)	398,439	N/A	N/A
Benefit payments/refunds of contributions	(403,242)	(438,226)	(373,267)	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)	N/A	N/A
Administrative expenses	(6,475)	(7,133)	(6,685)	(6,032)	(5,050)	(5,063)	(4,548)	(4,742)	N/A	N/A
Other	4,444	3,049	2,354	2,571	(93)	(116,025)	(965)	19,434	N/A	N/A
Net change in fiduciary net position	\$2,220,028	\$975,941	\$1,262,013	(\$83,570)	\$959,765	\$336,518	(\$49,473)	\$381,579	N/A	N/A
Fiduciary net position, beginning	\$9,748,135	\$8,772,194	\$7,510,181	\$7,593,751	\$6,633,986	\$6,297,468	\$6,346,941	5,965,362	N/A	N/A
Fiduciary net position, ending (b)	<u>\$11,968,163</u>	<u>\$9,748,135</u>	<u>\$8,772,194</u>	<u>\$7,510,181</u>	<u>\$7,593,751</u>	<u>\$6,633,986</u>	<u>\$6,297,468</u>	<u>\$6,346,941</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>(\$1,749,647)</u>	<u>(\$391,597)</u>	<u>(\$544,026)</u>	<u>\$59,435</u>	<u>(\$457,461)</u>	<u>(\$324,384)</u>	<u>(\$240,930)</u>	<u>(\$684,734)</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	117.12%	104.19%	106.61%	99.21%	106.41%	105.14%	103.98%	112.09%	N/A	N/A
Pensionable covered payroll	\$3,965,055	\$4,265,627	\$3,386,022	\$2,954,915	\$2,889,564	\$2,835,929	\$2,755,998	\$2,617,938	N/A	N/A
Net pension liability as a % of covered payroll	-44.13%	-9.18%	-16.07%	2.01%	-15.83%	-11.44%	-8.74%	-26.16%	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and since prior years have not been calculated with standards of GASB 67/68, they are not shown.

**HUDSPETH CO UNTY, TEXAS**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**LAST TEN YEARS**

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2012	94,259	115,231	(20,972)	2,304,627	5.0%
2013	94,569	119,104	(24,535)	2,382,082	5.0%
2014	99,743	130,897	(31,154)	2,617,938	5.0%
2015	95,358	137,800	(42,442)	2,755,998	5.0%
2016	92,168	141,796	(49,628)	2,835,929	5.0%
2017	90,443	144,478	(54,035)	4,265,627	3.4%
2018	142,427	152,180	(9,753)	2,954,915	5.2%
2019	146,953	169,301	(22,348)	3,386,022	5.0%
2020	179,583	213,280	(33,697)	4,265,627	5.0%
2021	174,066	198,253	(24,187)	3,965,055	5.0%

**Notes to Schedule**

Valuation Date: December 31, 2021

Actuarially determined contribution rates are calculated each 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	17.5 years
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 investment and admin expenses, including inflation
Retirement age	

Members who are eligible for service retirement are assumed to commence receiving benefits 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 Pub2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Changes 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 other assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule\*

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: Employer contributions reflect that the member contribution rate was increased to 7%. 2018: Employer contributions reflect that the member contribution rate was increased to 7%.  
2019-- 2021: No changes in plan provisions were reflected in the Schedule.

\* Only changes effective 2015 and later are shown in the Notes to Schedule

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
September 30, 2021

	General Government	Roads & Bridges	Solid Waste	Insurance Fund	Jail	Unremitted Sherriff	Unremitted Other	Combined
<b>ASSETS</b>								
Cash - Checking	\$ 2,323,703	\$ (170,424)	\$ 740,252	\$ (103,989)	\$ (1,912,661)	\$ -	\$ -	\$ 876,881
Cash - Money Market	466,819	232,113	-	-	-	51,894	-	750,826
Cash - Unremitted Elected Officials	-	-	-	-	-	55,696	43,079	98,775
Cash - Restricted Cash	-	-	-	-	-	275,812	432,558	708,370
Certificates of Deposit Unrestricted	7,975,258	-	-	-	-	-	-	7,975,258
Due From (to) Other Funds	80,310	142,850	-	44,746	20,484	-	-	288,390
<b>Total Assets</b>	<u>10,846,090</u>	<u>204,539</u>	<u>740,252</u>	<u>(59,243)</u>	<u>(1,892,177)</u>	<u>383,402</u>	<u>475,637</u>	<u>10,698,500</u>
<b>LIABILITIES</b>								
Other Liabilities	-	-	-	-	-	-	-	-
Payable to Unreported Component Unit	-	-	-	-	-	-	-	-
Due to Others	27,045	-	-	-	-	39,122	452,274	518,441
Due to Other Funds	44,745	-	-	-	171,318	-	-	216,063
<b>Total Liabilities</b>	<u>71,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,318</u>	<u>39,122</u>	<u>452,274</u>	<u>734,504</u>
<b>FUND EQUITY (DEFICIT)</b>								
Nonspendable								
Restricted	-	-	-	-	-	344,280	23,363	367,643
Committed	-	204,539	-	-	-	-	-	204,539
Assigned	-	-	-	-	-	-	-	-
Unassigned	10,774,300	-	740,252	(59,243)	(2,063,495)	-	-	9,391,814
Total Fund Equity (Deficit)	<u>10,774,300</u>	<u>204,539</u>	<u>740,252</u>	<u>(59,243)</u>	<u>(2,063,495)</u>	<u>344,280</u>	<u>23,363</u>	<u>9,963,996</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 10,846,090</u>	<u>\$ 204,539</u>	<u>\$ 740,252</u>	<u>\$ (59,243)</u>	<u>\$ (1,892,177)</u>	<u>\$ 383,402</u>	<u>\$ 475,637</u>	<u>\$ 10,698,500</u>



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

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	COMBINED
10-300-100	REVENUE							
10-300-100	CURRENT TAXES	\$ 2,861,364	\$ 794,823	\$ -	\$ -	\$ -	\$ -	\$ 3,656,187
10-300-110	DELINQUENT TAXES	207,864	53,826	-	-	-	-	261,690
10-300-120	BEER & WINE	13	-	-	-	-	-	13
10-300-130	O.S.S.F. PROGRAM	3,570	-	-	-	-	-	3,570
10-300-140	STATE SUPPLEMENT (JUDGE)	21,655	-	-	-	-	-	21,655
10-300-160	OFFICE FEES	19,872	-	-	-	-	7,458	27,330
10-300-168	CO. ATTY STATE SUPPLEMENT	56,000	-	-	-	-	-	56,000
10-300-170	STATE PARK IN LIEU OF TAX	77,988	-	-	-	-	-	77,988
10-300-190	PENALTIES DUPLICATES	2,825	-	-	-	-	-	2,825
10-300-220	CITATIONS	6,750	-	-	-	-	-	6,750
10-300-230	COUNTY COURTS	43,358	-	-	-	-	-	43,358
10-300-240	DISTRICT COURT	65,911	-	-	-	-	-	65,911
10-300-250	J.P.#1 COURT REV.	148,261	-	-	-	-	-	148,261
10-300-251	J.P.#2 COURT REV.	205,327	-	-	-	-	-	205,327
10-300-252	J.P.#3 COURT REV.	26,699	-	-	-	-	-	26,699
10-300-253	J.P.#4 COURT REV.	16,504	-	-	-	-	-	16,504
10-300-275	RENTS	3,400	-	-	-	-	-	3,400
10-300-276	RENTS/FH COMM. CENTER	1,800	-	-	-	-	-	1,800
32-300-30x	LANDFILL DISPOSAL FEES	-	-	382,704	-	-	-	382,704
10-300-320	REIMBURSEMENTS	130,887	-	-	-	-	-	130,887
10-300-330	MISC. REVENUE	67,279	-	-	-	-	-	67,279
10-300-330	COVID RELEASE FUNDS	214,984	-	-	-	-	-	214,984
10-300-350	INTEREST	56,215	-	-	-	-	-	56,215
10-300-352	MONEY-MARKET INTEREST	1,352	-	-	-	-	-	1,352
10-300-356	WEST TEXAS DETENTION	727,182	-	-	-	-	-	727,182
10-300-364	LOCAL BORDER SECURITY	66,698	-	-	-	-	-	66,698
10-300-XXX	FORMULA GRANT	-	-	-	-	-	-	-
10-300-304	PARKS & WILDLIFE	2,373	-	-	-	-	-	2,373
10-300-368	PRECT.#4 CONSTABLE REV.	-	-	-	-	-	-	-
10-350-314	STATE BIRTH FEE	55	-	-	-	-	-	55
10-350-315	MARRIAGE LICENSE	4,145	-	-	-	-	-	4,145
10-350-316	STATE FILING FEE	-	-	-	-	-	-	-
10-350-318	J.P. FEES	151,885	-	-	-	-	-	151,885
10-350-320	STATE TRAFFIC FINE	66,589	-	-	-	-	-	66,589
10-350-735	MISC. GRANTS	-	-	-	-	-	-	-
10-350-734	REFUNDS ON FEES	191	-	-	-	-	-	191
20-300-310	TX.-D.O.T. WEIGHT	-	-	-	-	-	-	-
20-300-320	AUTO REGISTRATION	-	187,192	-	-	-	-	187,192
20-300-330	GASOLINE TAX REFUND	-	-	-	-	-	-	-
20-300-340	OUTSIDE WORK	-	1,400	-	-	-	-	1,400
90-300-200	FEDERAL PRISONERS	-	-	-	-	-	-	-
90-300-331	INMATE REVENUE- LOCAL GOVERNMENTS	-	-	-	816,024	-	-	816,024
90-300-325	COUNTY % OF L.E.O.S.E.	-	-	-	2,467	-	-	2,467
90-300-329	FEES	-	-	-	-	-	-	-
20-300-330	MISC. REIMBURSEMENT	-	79,369	-	92,663	90,028	-	262,060
90-300-301	MISC. REVENUE	-	-	-	17,569	2,615	-	20,184
90-300-358	INSURANCE PROCEEDS	-	-	-	-	-	-	-
90-300-350	INTEREST	-	338	-	-	874	-	1,212
90-xxx-xxx	CAUSE INCOME	-	-	-	-	-	-	-
90-xxx-xxx	DONATED REAL ESTATE	-	-	-	-	-	-	-
90-xxx-xxx	COMMISSARY REVENUE	-	-	-	-	51,243	-	51,243
90-xxx-xxx	FORFEITURES AND SEIZURES	-	-	-	-	-	-	-
	TOTAL REVENUE	5,258,996	1,116,948	382,704	92,663	926,088	54,732	7,839,589

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

	<b>GENERAL GOVERNMENT</b>	<b>ROAD &amp; BRIDGE</b>	<b>SOLID WASTE</b>	<b>INSURANCE FUND</b>	<b>JAIL</b>	<b>UNREMITTED SHERIFF</b>	<b>UNREMITTED OTHER</b>	<b>COMBINED</b>
<b>EXPENDITURES</b>								
General government	\$ 1,694,438	\$ -	\$ -	\$ 126,080	\$ -	\$ -	\$ -	\$ 1,820,518
Justice System	635,668	-	-	-	-	-	-	635,668
Public Safety	1,885,439	-	-	-	-	383	-	1,885,822
Corrections and Rehabilitation	14,652	-	-	-	2,450,394	35,573	-	2,500,619
Health and Human Services	177,895	-	-	-	-	-	-	177,895
Community and Economic Development	29,630	-	-	-	-	-	-	29,630
Infrastructure and Environmental Services	-	1,314,394	338,400	-	-	-	-	1,652,794
<b>Total Expenditures</b>	<b>4,437,722</b>	<b>1,314,394</b>	<b>338,400</b>	<b>126,080</b>	<b>2,450,394</b>	<b>35,956</b>	<b>-</b>	<b>8,702,946</b>
Revenue Over (Under) Expenditures	821,274	(197,446)	44,304	(33,417)	(1,524,306)	18,776	7,458	(863,357)
<b>OTHER FINANCIAL SOURCE - LOAN PROC</b>								
TRANSFERS IN (OUT)	-	48,149	-	-	329,770	-	-	377,919
TRANSFERS IN (OUT)	(169,787)	-	-	-	-	-	-	(169,787)
TRANSFERS IN (OUT)	(400,000)	-	-	-	400,000	-	-	-
TRANSFERS IN (OUT)	86,760	-	-	-	-	-	-	86,760
	(483,027)	48,149	-	-	729,770	-	-	294,892
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	338,247	(149,297)	44,304	(33,417)	(794,536)	18,776	7,458	(568,465)
Beginning fund balance as previously reported	10,042,407	353,836	695,948	(25,826)	(1,268,959)	325,504	15,905	10,138,815
Prior period Adjustments	393,646	-	-	-	-	-	-	393,646
Beginning fund balance as restated	10,436,053	353,836	695,948	(25,826)	(1,268,959)	325,504	15,905	10,532,461
Fund Balance End of Year	<u>\$ 10,774,300</u>	<u>\$ 204,539</u>	<u>\$ 740,252</u>	<u>\$ (59,243)</u>	<u>\$ (2,063,495)</u>	<u>\$ 344,280</u>	<u>\$ 23,363</u>	<u>\$ 9,963,996</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	<b>RECORDS PRESERVATION FUND - 35</b>	<b>INDIGENT DEFENSE FUND - 37</b>	<b>JAIL MEDICAL FUND - 38</b>	<b>ESTRAY FUND-39</b>	<b>BORDER COLO NIA FUND - 40</b>	<b>OPERATION LINEBACKER FUND 44</b>	<b>TECH FUND FUND 48</b>	<b>INDIGENT HEALTH CARE FUND 50</b>
<b>ASSETS</b>								
Cash in Bank	\$ 202,071	\$ (2,788)	\$ -	\$ 661	\$ -	\$ -	\$ 78,952	\$ 1,074,244
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	3,657	-	-	-	-	-	-
<b>Total Assets</b>	<u>202,071</u>	<u>869</u>	<u>-</u>	<u>661</u>	<u>-</u>	<u>-</u>	<u>78,952</u>	<u>1,074,244</u>
<b>LIABILITIES</b>								
Due to Other Funds	-	-	20,484	-	5,000	34,000	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>34,000</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>								
Committed	-	-	-	-	-	-	-	1,074,244
Unassigned	-	-	(20,484)	-	(5,000)	(34,000)	-	-
Assigned	-	-	-	-	-	-	-	-
Restricted Fund Balance	<u>202,071</u>	<u>869</u>	<u>-</u>	<u>661</u>	<u>-</u>	<u>-</u>	<u>78,952</u>	<u>-</u>
<b>Total Fund Balance</b>	<u>202,071</u>	<u>869</u>	<u>(20,484)</u>	<u>661</u>	<u>(5,000)</u>	<u>(34,000)</u>	<u>78,952</u>	<u>1,074,244</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 202,071</u>	<u>\$ 869</u>	<u>\$ -</u>	<u>\$ 661</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,952</u>	<u>\$ 1,074,244</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	<b>LaSalle School Fund 53</b>	<b>ABANDON VEHICLE FUND - 55</b>	<b>SHERIFF'S STORAGE FUND - 60</b>	<b>LINEBACKER 64</b>	<b>DELL VALLEY FLOOD CONTROL - 65</b>	<b>WT Schools Fund -66</b>	<b>SHERIFF'S TO Y DRIVE FUND 67</b>	<b>MEDICAL CLINIC FUND 69</b>
<b>ASSETS</b>								
Cash in Bank	\$ 100	\$ 27,502	\$ 141,790	\$ -	\$ 719	\$ 78,135	\$ 10,547	\$ 6,856
Certificates of Deposit		-	-	-	3,251	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>100</u>	<u>27,502</u>	<u>141,790</u>	<u>-</u>	<u>3,970</u>	<u>78,135</u>	<u>10,547</u>	<u>6,856</u>
<b>LIABILITIES</b>								
Due to Other Funds	-	-	-	16,500	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>								
Committed	100	-	-	-	-	-	-	-
Unassigned	-	-	-	(16,500)	-	-	-	-
Assigned	-	-	141,790	-	3,970	-	-	6,856
Restricted Fund Balance	-	<u>27,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,135</u>	<u>10,547</u>	<u>-</u>
<b>Total Fund Balance</b>	<u>100</u>	<u>27,502</u>	<u>141,790</u>	<u>(16,500)</u>	<u>3,970</u>	<u>78,135</u>	<u>10,547</u>	<u>6,856</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 100</u>	<u>\$ 27,502</u>	<u>\$ 141,790</u>	<u>\$ -</u>	<u>\$ 3,970</u>	<u>\$ 78,135</u>	<u>\$ 10,547</u>	<u>\$ 6,856</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	HOMELAND SECURITY FUND 77	HIDTA FUND 88	EFILE FUND 99	RETIREE HEALTH INS 103	Other 104	CDBG Grant 107	Operation HIDTA 122
<u>ASSETS</u>							
Cash in Bank	\$ 15,071	\$ 10,788	\$ 32,859	\$ 1,443	\$ 100	\$ -	\$ 100
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>15,071</u>	<u>10,788</u>	<u>32,859</u>	<u>1,443</u>	<u>100</u>	<u>-</u>	<u>100</u>
<u>LIABILITIES</u>							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Assigned	-	-	-	1,443	100	-	-
Restricted Fund Balance	<u>15,071</u>	<u>10,788</u>	<u>32,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
<b>Total Fund Balance</b>	<u>15,071</u>	<u>10,788</u>	<u>32,859</u>	<u>1,443</u>	<u>100</u>	<u>-</u>	<u>100</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 15,071</u>	<u>\$ 10,788</u>	<u>\$ 32,859</u>	<u>\$ 1,443</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 100</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

	ARPA GRANT 123	CDBG GRANT 120	HIDTA Grant 118	HOTEL MOTEL 68	TOTAL COMBINED
<u>ASSETS</u>					
Cash in Bank	\$ 474,524	\$ 200	\$ 7,822	\$ 63,307	\$ 2,225,003
Certificates of Deposit				-	3,251
Due From Other Funds	-	-	-	-	3,657
<b>Total Assets</b>	<u>474,524</u>	<u>200</u>	<u>7,822</u>	<u>63,307</u>	<u>2,231,911</u>
<u>LIABILITIES</u>					
Due to Other Funds	-	-	-	-	75,984
Deferred Inflows	474,524	-	-	-	474,524
Other	-	-	-	-	-
<b>Total Liabilities</b>	<u>474,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,508</u>
<u>FUND BALANCE</u>					
Committed	-	-	-	-	1,074,344
Unassigned	-	-	-	-	(75,984)
Assigned	-	200	-	-	154,359
Restricted Fund Balance	-	-	7,822	63,307	528,684
<b>Total Fund Balance</b>	<u>-</u>	<u>200</u>	<u>7,822</u>	<u>63,307</u>	<u>1,681,403</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 474,524</u>	<u>\$ 200</u>	<u>\$ 7,822</u>	<u>\$ 63,307</u>	<u>\$ 2,231,911</u>

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

	RECORDS PRESERVATION FUND - 35	INDIGENT DEFENSE FUND - 37	JAIL MEDICAL FUND - 38	ESTRAY FUND - 39	BORDER COLO NIA FUND - 40	OPERATION LINEBACKER FUND 44	TECH FUND FUND 48	INDIGENT HEALTH CARE FUND 50	LaSalle School Fund 53
<b>REVENUE</b>									
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-	-	-
Fees	63,831	-	-	2,208	-	-	3,131	-	-
Service Revenues	-	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	318,644	-
Contribution	-	-	-	-	-	-	-	-	34,540
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-	-
Interest	3,336	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>67,167</b>	<b>-</b>	<b>-</b>	<b>2,208</b>	<b>-</b>	<b>-</b>	<b>3,131</b>	<b>318,644</b>	<b>34,540</b>
<b>EXPENDITURES</b>									
Federal/State:									
Administration	-	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Local:									
Law Enforcement Expenses	-	-	-	1,558	-	-	-	-	-
Records Management	92,184	-	-	-	-	-	-	-	-
Courthouse Security	3,948	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	3,567	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	6,295	-	-	-
Medical Expense	-	-	-	-	-	-	96,508	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-	34,540
Retiree Health Insurance	-	-	-	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-	-
Capital O utlay	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>96,132</b>	<b>3,567</b>	<b>-</b>	<b>1,558</b>	<b>-</b>	<b>-</b>	<b>6,295</b>	<b>96,508</b>	<b>34,540</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(28,965)</b>	<b>(3,567)</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>(3,164)</b>	<b>222,136</b>	<b>-</b>
Transfer From (to) Other Funds	-	-	-	-	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>(28,965)</b>	<b>(3,567)</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>(3,164)</b>	<b>222,136</b>	<b>-</b>
<b>Fund Balance Beginning of Year</b>									
<b>As Previously Reported</b>	193,349	4,436	(20,484)	11	(5,000)	(34,000)	82,116	852,108	100
<b>Prior period adjustment</b>	37,687	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning as Presented</b>	<b>231,036</b>	<b>4,436</b>	<b>(20,484)</b>	<b>11</b>	<b>(5,000)</b>	<b>(34,000)</b>	<b>82,116</b>	<b>852,108</b>	<b>100</b>
<b>Fund Balance End of Year</b>	<b>\$ 202,071</b>	<b>\$ 869</b>	<b>\$ (20,484)</b>	<b>\$ 661</b>	<b>\$ (5,000)</b>	<b>\$ (34,000)</b>	<b>\$ 78,952</b>	<b>\$ 1,074,244</b>	<b>\$ 100</b>
<b>Expenditures Grouped by Function:</b>									
General Government	\$ 96,132	\$ -	\$ -	\$ 1,558	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	3,567	-	-	-	-	6,295	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	96,508	-
Community and Economic Development	-	-	-	-	-	-	-	-	34,540
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<b>\$ 96,132</b>	<b>\$ 3,567</b>	<b>\$ -</b>	<b>\$ 1,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,295</b>	<b>\$ 96,508</b>	<b>\$ 34,540</b>

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

	ABANDON VEHICLE FUND - 55	SHERIFF'S STORAGE FUND - 60	LINEBACKER Fund -64	DELL VALLEY FLOOD CONTROL - 65	WT Schools Fund -66	SHERIFF'S TO Y DRIVE FUND 67	MEDICAL CLINIC FUND 69	HOMELAND SECURITY FUND 77
<u>REVENUE</u>								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	166,699	-	-	-	-	-	-	-
Fees	-	60,877	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Contribution	-	-	-	-	-	5,061	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	14	-	-	-	38
Other	-	-	-	1	-	-	-	-
<b>Total Revenue</b>	<u>166,699</u>	<u>60,877</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>5,061</u>	<u>-</u>	<u>38</u>
<u>EXPENDITURES</u>								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	141,333	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-	-	-
Wrecker and Towing	-	38,953	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	3,470	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>141,333</u>	<u>38,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,470</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	25,366	21,924	-	15	-	1,591	-	38
Transfer From (to) Other Funds	-	-	-	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>25,366</u>	<u>21,924</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>1,591</u>	<u>-</u>	<u>38</u>
<b>Fund Balance Beginning of Year</b>								
<b>As Previously Reported</b>	2,136	119,866	(16,500)	3,955	78,135	8,956	6,856	15,033
<b>Prior period adjustment</b>	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning as Presented</b>	<u>2,136</u>	<u>119,866</u>	<u>(16,500)</u>	<u>3,955</u>	<u>78,135</u>	<u>8,956</u>	<u>6,856</u>	<u>15,033</u>
<b>Fund Balance End of Year</b>	<u>\$ 27,502</u>	<u>\$ 141,790</u>	<u>\$ (16,500)</u>	<u>\$ 3,970</u>	<u>\$ 78,135</u>	<u>\$ 10,547</u>	<u>\$ 6,856</u>	<u>\$ 15,071</u>
Expenditures Grouped by Function:								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	141,333	38,953	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	3,470	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
<b>Total Expenditures by Function</b>	<u>\$ 141,333</u>	<u>\$ 38,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,470</u>	<u>\$ -</u>	<u>\$ -</u>



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

	HIDTA FUND 88	EFILE FUND 99	RETIREE HEALTH INS 103	Other 104	CDBG Grant 107	Operation HIDTA 122	ARPA GRANT 123	CDBG GRANT 120
<b>REVENUE</b>								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,362
Seizure Proceeds	-	-	-	-	-	-	-	-
Fees	-	16,808	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Contribution	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	20,039	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	100	-	-
<b>Total Revenue</b>	<b>-</b>	<b>16,808</b>	<b>20,039</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>39,362</b>
<b>EXPENDITURES</b>								
Federal/State:								
Administration	-	-	-	-	-	-	-	15,125
Engineering/Consulting	-	-	-	-	-	-	-	24,237
Professional Services	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	-	-	-	-	-	17,605	-	-
Records Management	-	10,771	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	20,559	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>10,771</b>	<b>20,559</b>	<b>-</b>	<b>-</b>	<b>17,605</b>	<b>-</b>	<b>39,362</b>
<b>Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>6,037</b>	<b>(520)</b>	<b>-</b>	<b>-</b>	<b>(17,505)</b>	<b>-</b>	<b>-</b>
Transfer From (to) Other Funds	10,788	-	-	100	-	17,605	-	100
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>10,788</b>	<b>6,037</b>	<b>(520)</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Fund Balance Beginning of Year</b>								
As Previously Reported	-	26,822	1,963	-	-	-	-	100
Prior period adjustment	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning as Presented</b>	<b>-</b>	<b>26,822</b>	<b>1,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Fund Balance End of Year</b>	<b>\$ 10,788</b>	<b>\$ 32,859</b>	<b>\$ 1,443</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 200</b>
<b>Expenditures Grouped by Function:</b>								
General Government	\$ -	\$ 10,771	\$ 20,559	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	17,605	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	39,362
<b>Total Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 10,771</b>	<b>\$ 20,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,605</b>	<b>\$ -</b>	<b>\$ 39,362</b>

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

	<b>HIDTA Grant 118</b>	<b>Hotel MOTEL 68</b>	<b>TOTAL COMBINED</b>
<b>REVENUE</b>			
Grants	\$ 1,626	\$ -	\$ 40,988
Seizure Proceeds	-	-	166,699
Fees	-	-	146,855
Service Revenues	-	-	-
Hotel / Motel Tax	-	18,399	18,399
Property Taxes	-	-	318,644
Contribution	-	-	39,601
Miscellaneous Revenue	-	-	20,039
Reimbursements	-	-	-
Adult Protective Services	-	-	-
Interest	-	-	3,388
Other	-	-	101
<b>Total Revenue</b>	<b>1,626</b>	<b>18,399</b>	<b>754,714</b>
<b>EXPENDITURES</b>			
Federal/State:			
Administration	-	-	15,125
Engineering/Consulting	-	-	24,237
Professional Services	-	-	-
Construction	-	-	-
Local:			
Law Enforcement Expenses	48,978	-	209,474
Records Management	-	-	102,955
Courthouse Security	-	-	3,948
Court Appointed Attorneys	-	-	3,567
J P Expense	-	-	6,295
Medical Expense	-	-	96,508
Disbursements to Benefit West Texas Schools	-	-	34,540
Retiree Health Insurance	-	-	20,559
Wrecker and Towing	-	-	38,953
Miscellaneous Expense	-	-	3,470
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>48,978</b>	<b>-</b>	<b>559,631</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(47,352)</b>	<b>18,399</b>	<b>195,083</b>
Transfer From (to) Other Funds	55,074	-	83,667
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>7,722</b>	<b>18,399</b>	<b>278,750</b>
<b>Fund Balance Beginning of Year</b>			
As Previously Reported	100	44,908	1,364,966
Prior period adjustment	-	-	37,687
<b>Fund Balance Beginning as Presented</b>	<b>100</b>	<b>44,908</b>	<b>1,402,653</b>
<b>Fund Balance End of Year</b>	<b>\$ 7,822</b>	<b>\$ 63,307</b>	<b>\$ 1,681,403</b>

Expenditures Grouped by Function:			
General Government	\$ -	\$ -	\$ 129,020
Justice System	-	-	9,862
Public Safety	48,978	-	246,869
Corrections and Rehabilitation	-	-	-
Health and Human Services	-	-	96,508
Community and Economic Development	-	-	38,010
Infrastructure and Environmental Services	-	-	39,362
<b>Total Expenditures by Function</b>	<b>\$ 48,978</b>	<b>\$ -</b>	<b>\$ 559,631</b>

**HUDSPETH COUNTY, TEXAS**  
**TEXAS DEPARTMENT OF AGRICULTURE**  
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT  
 YEAR ENDED SEPTEMBER 30, 2021

FEDERAL/STATE FINANCIAL ASSISTANCE  
 FEDERAL GRANTOR: U.S. DEPARTMENT OF  
 HOUSING AND URBAN DEVELOPMENT (HUD)  
 PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF  
 AGRICULTURE  
 COMMUNITY DEVELOPMENT BLOCK GRANT  
 CFDA NUMBER: 14.228  
 CONTRACT NUMBER: 7219510  
 CONTRACT PERIOD: 2/1/21 TO 1/31/22

	<u>REVENUE</u>	FEDERAL/STATE			LOCAL	TOTAL	VARIANCE
		BUDGET	PRIOR YEARS	CURRENT YEAR			
Federal/State 1)		275,000	-	39,362		39,362	235,638
State:						-	
Local:					-	-	
<b>Total Revenue</b>		<b>275,000</b>	<b>-</b>	<b>39,362</b>	<b>-</b>	<b>39,362</b>	<b>235,638</b>
	<u>EXPENDITURES</u>						
Federal/State:							
Administration 1)		30,250	-	15,125		15,125	15,125
Construction		196,275	-	-		-	196,275
Engineering		48,475	-	24,237		24,237	24,238
Local:						-	
Engineering/Architectural Services						-	
Construction						-	
Administration						-	
<b>Total Expenditures</b>		<b>275,000</b>	<b>-</b>	<b>39,362</b>	<b>-</b>	<b>39,362</b>	<b>235,638</b>
<b>Excess Revenue Over (Under) Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HUDSPETH COUNTY, TEXAS**  
**TEXAS DEPARTMENT OF AGRICULTURE**  
**SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT**  
**YEAR ENDED SEPTEMBER 30, 2021**

FEDERAL/STATE FINANCIAL ASSISTANCE  
 FEDERAL GRANTOR: U.S. DEPARTMENT OF  
 HOUSING AND URBAN DEVELOPMENT (HUD)  
 PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF  
 AGRICULTURE  
 COMMUNITY DEVELOPMENT BLOCK GRANT - Water and Sewer Improvements  
 CFDA NUMBER: 14.228  
 CONTRACT NUMBER: 7218035  
 CONTRACT PERIOD: 4/23/18 TO 4/22/2022

	FEDERAL/STATE					
	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
<u>REVENUE</u>						
Federal/State	437,887	433,687	-		433,687	4,200
State:					-	
Local:	21,895	21,895	-		21,895	-
<b>Total Revenue</b>	<b>459,782</b>	<b>455,582</b>	<b>-</b>	<b>-</b>	<b>455,582</b>	<b>4,200</b>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	42,000	37,800	-	-	37,800	4,200
Sewer facilities	-				-	-
Water Improvements Construction	290,600	316,710	-	-	316,710	(26,110)
Rehab Single Unit Sewer	26,110	-			-	26,110
Engineering	79,177	79,177	-	-	79,177	-
Local:					-	-
Engineering/Architectural Services					-	-
Water Improvements Construction	21,895	21,895	-	-	21,895	-
Administration					-	-
<b>Total Expenditures</b>	<b>459,782</b>	<b>455,582</b>	<b>-</b>	<b>-</b>	<b>455,582</b>	<b>4,200</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HUDSPETH COUNTY - TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED SEPTEMBER 30, 2021**

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>U.S. Department of Housing and Urban Development</b>				
<b>Pass through: Texas Department of Agriculture</b>				
Community Development Block Grant	14.228	\$ 437,887	7258035	\$ -
Community Development Block Grant	14.228	\$ 275,000	7219510	<u>39,362</u>
				<u>39,362</u>
<b>U.S Department of Justice:</b>				
High Intensity Drug Trafficking Area 2020/2021	16.xx	\$ 115,000	G 19SW0010A	51,013
High Intensity Drug Trafficking Area 2021/2022	16.xx	\$ 94,000	G 20SW0010A	<u>17,310</u>
<b>Total Justice Department</b>				<u>68,323</u>
<b>U.S. Department of Treasury:</b>				
<b>Coronavirus State and Local Fiscal Recovery Funds</b>	21.019	\$ 949,048		<u>-</u>
<b>Pass Through:</b>				
<b>Texas Department of Emergency Management</b>				
<b>Coronavirus Relief Fund</b>	21.019	\$ 268,730	Project # 274	<u>214,984</u>
<b>Total Federal Financial Assistance</b>				<u>\$ 322,669</u>

## HUDSPETH 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 Hudspeth County, Texas. State and federal financial assistance received directly from state and federal agencies as well as federal financial assistance passed through other governmental agencies are included on the Schedule of Expenditures of Federal and State Awards.

#### 2. *BASIS OF ACCOUNTING*

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

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

#### 3. *INDIRECT COST RATE*

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

#### 4. *CORONAVIRUS STATE AND LOCAL FISCAL RECOVER FUNDS*

In Fiscal year 2021 the county was awarded and received \$474,524 in advanced funding for the Coronavirus State and Local Fiscal Recover Funds, also know as American Rescue Plan Act of 2021 funds. As of September 30, 2021 the County had expended \$-0- of the funds. Unexpended funds have been reported as deferred revenue/ deferred inflows as of September 30, 2021 in the financial statements of the County special revenue funds. Subsequent to year end the County received another \$474,524 in ARPA funding.

**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 Joanna E. MacMenzie and  
Members of the Commissioners Court of  
Hudspeth 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 Hudspeth County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Hudspeth County, Texas' basic financial statements and have issued our report thereon dated June 23, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hudspeth 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 Hudspeth County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Hudspeth County, Texas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness and significant deficiency.

*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. We consider the deficiencies described in the accompanying schedule of significant deficiencies to be material weaknesses. 2019-1, 2019-2, 2018-1, and 2021-3.

*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. We consider the deficiencies described in the accompanying schedule of findings to be a significant deficiency. 2019-3, 2019-6, 2019-7, 2021-1 and 2021-2

## **Compliance and Other Matters**

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

### **Hudspeth County, Texas' Response to Findings**

Hudspeth County, Texas' response to the findings identified in our audit is described in the accompanying "Management Response to Reported Findings" on page 63. Hudspeth County, Texas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Knapp & Company, P.C.*

Dallas, Texas,  
June 23, 2023



**HUDSPETH COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS**

For Fiscal Year Ended September 30, 2021

**2019 -1 / 2020-001 Material Weakness – Bank Reconciliation Procedures**

Deficiency – The County’s bank account reconciliation procedures were considered ineffective with respect to pooled cash accounts and other accounts under the administration of the treasurer’s office. As a result; the County did not resolve material unrecorded transactions nor identify and resolve material posting errors that should have been identified and resolved in the normal course of business. We proposed management approved audit adjustments to resolve known errors identified during the course of the audit.

Reason Improvement is Needed - Failure to reconcile bank accounts results in invalid and/or unrecorded transactions and accounting errors not being identified and resolved on a timely basis, which causes financial statement misstatements. System generated internal accounting information presented to the Commissioners Court becomes less reliable over time when accounting transaction errors and omissions are not detected and resolved on an ongoing basis. Also; failure to reconcile bank accounts subjects the County to greater risk of loss due to unauthorized transactions not being identified and resolved on a timely basis.

**2019-2 /2020-002 Material Weakness – Month End Closing Procedures and Accounting for Fund Transfers**

Deficiency – The County’s year end closing procedures did not result in verification and resolution of balancing of the fund transfers. As a result, we noted fund transfers did not net to zero and reported revenues were misstated as a result. Management approved audit adjustments were proposed to resolve the identified errors.

Reason Improvement Is Needed – The County’s internally generated financial statements should be representative of the financial activities of each fund. Transfers between funds should net to zero and any unidentified differences subjects the County to greater risk of financial statement reporting errors.

**2019-3 / 2020-004 Significant Deficiency – Unrecorded Bank Financial Transactions.**

Deficiency – During the course of the audit we identified equipment lease financing agreements were entered into to fund equipment purchases that were not properly recorded and reported as “other financial sources” and the related expenditure as a capital expenditure. The effect of the unrecorded transactions was resolved through management approved audit adjustments.

Reason Improvement Is Needed – The County’s internally generated financial statements should be representative of the financial activities of each fund reported consistently with the policies and procedures used to present the annual financial statements. All financial transactions should be reported in order to present complete financial reporting.

### **2021-1 Significant Deficiency – Payroll Reporting and Compliance**

Deficiency – During the course of the audit it came to our attention that September 2020 payroll tax report was not remitted timely to the IRS as required by law, resulting in a late pay penalty of \$1,768. Also, the information reported in the quarterly 941 reports did not reconcile to the amounts paid per the general ledger.

Reason Improvement Is Needed – Failure to timely remit deposits and accurate payroll and other required informational reports subjects the County to unnecessary risk of penalties and timely and costly effort to resolve IRS notifications of noncompliance.

### **2019-6 /2020-003 Significant Deficiency – Restricted Funds Accounting**

Deficiency – During the course of the audit it came to our attention that revenues and expenditures of West Texas School Funds and Hotel Motel Taxes were not properly segregated and recorded using separate restricted fund accounts but were posted to fund 10 and any unremitted funds were closed to unrestricted fund balance in error at year end. The effect of classification / reporting error was resolved by management approved audit adjustments.

Reason Improvement Is Needed – Failure to properly segregate financial activities of restricted fund balances subjects the County to greater risk of violation of laws and fiduciary responsibility.

### **2019-7 Significant Deficiency – Monitoring and Reporting of Off-Balance Sheet Obligations**

Deficiency – The County has not updated its estimates of unfunded employee post-retirement healthcare benefits nor accrued vacation and sick leave since 2016.

Reason Improvement Is Needed – Although it is the Counties policy is to record such expenses in the period when paid; such estimates are considered relevant for disclosure purposes to enable the financial statement user to evaluate differences in the County’s

reporting using the modified cash basis of accounting versus generally accepted accounting principles.

### **2018-1/ 2020-005 Material Weakness – Budget Administration**

Deficiency – As was reported in the prior year audit, the County’s expenditures exceeded appropriations. The County in current and prior years have not properly identify and taken timely actions to amend its budget and provide for budget overages primarily in the Jail operations. For example; the jail reported at year end a negative pooled cash balances of \$(1,912,661) and a related deficit fund balance of \$(2,063,495).

Reason Improvement Is Needed – The County’s budget process is a necessary management tool to reasonably forecast and apply the resources and financial activities of the County. Failure to develop and carry out budgets within the fiscal means of the County subjects the County to potential risk of cash flow problems and disruption of County services. Also; carrying forward unresolved deficit fund balances and negative pooled cash balances results in misleading internal financial reporting information. For example; the general fund 10 reported a positive cash balance of \$2,045,738 when the balance of the pooled account per bank was only \$358,509 due primarily to the effect of the Jail fund deficit.

### **2021- 2 Significant Deficiency – Timeliness of External Audit**

Deficiency – Governmental auditing standards require external audits to be performed and issued within nine months of year end. The County did not engage a qualified firm and/or dedicate sufficient resources to enable a timely performance and delivery of the 2020 fiscal year end audit. The 2020 fiscal year end audit report was dated May 5, 2023.

Reason Improvement Is Needed – Failure to obtain a timely audit diminishes the Counties ability to resolve audit findings in a timely manner. Also, failure to obtain timely external audits could negatively impact the Counties eligibility for grant funding.

### **2021-3 Material Weakness – Balance sheet Account Review and Analysis**

Deficiency – County management did not research and verify the accuracy of a suspense account which was reported with liabilities in the general fund. As a result, a material posting error was found that was resolved with a management approved audit adjustment.

Reason Improvement Is Needed – The County should establish a means to analyze the accuracy of accounts to enable identification and resolve of accounting errors on a timely basis.

**HUDSPETH COUNTY, TEXAS**

**Status of Prior Year Findings**

**2018-1/ 2020-005– Budget Administration**

**-Not resolved. Reported as repeat finding**

**2019 -1 / 2020-001Material Weakness – Bank Reconciliation Procedures**

**-Not resolved. Reported as repeat finding**

**2019-2 /2020-002 Material Weakness – Month End Closing Procedures and Accounting for Fund Transfers**

**-Not resolved. Reported as repeat finding**

**2019-3 / 2020-004 Significant Deficiency – Unrecorded Bank Financial Transactions.**

**-Not resolved. Reported as repeat finding**

**-**

**2019-6 /2020-003 Significant Deficiency – Restricted Funds Accounting**

**-Not resolved. Reported as repeat finding**



**THE OFFICE OF THE COUNTY JUDGE  
Joanna E. MacKenzie**

**Management Response to Reported Findings**

**2019 -1 Material Weakness – Bank Reconciliation Procedures**

The County Treasurer will obtain additional training and outside assistance. The bank reconciliations will be performed by a designated employee of sufficient understanding and independent of the disbursement and recording process. The County Auditor will review and monitor compliance with County reconciliation procedures to ensure timely resolution of identified reconciling items and report monthly to the Commissioners Court.

**2019-2 Material Weakness – Month End Closing Procedures and Accounting for Fund Transfers**

The County Treasurer will establish a means to ensure that fund transfers net to zero and that revenues are properly classified and reported. The County Auditor will monitor compliance with County Policy

**2019-3 Significant Deficiency – Unrecorded Bank Financial Transaction.**

The County Judge will establish a means to communicate off ledger transactions to the Treasurer, who then can record and report borrowed funds as “other financial sources” and the related expenditures consistent with the modified cash basis of accounting and industry reporting standards for state and local governments.

**2021-1 Significant Deficiency – Payroll Reporting and Compliance**

The County Treasurer will adopt a due date monitoring system to prompt timely remittance of payroll deposits. The County Auditor will review and monitor the accuracy of the 941 reports.

### **2019-6 Significant Deficiency – Restricted Funds Accounting**

The County Treasurer make a greater effort to identify and record restricted fund activities using separate fund accounts. With respect to the West Texas School Funds and Hotel Motel Taxes future deposits will be posted to the restricted fund accounts that are currently active for accounting for these funds. The County Auditor will investigate prior year accounting to identify any restricted funds that were reported in error and closed to unrestricted fund balance in error.

### **2019-7 Significant Deficiency – Monitoring and Financial Statement Disclosure of Off-Balance Sheet Obligations**

The Commissioners Court will adopt a policy to periodically engage a qualified third-party actuary services to update estimated obligation for post-retirement healthcare benefits. The County Judge will seek court approval for periodic engagement of a qualified service provider for actuary services to estimate post-retirement healthcare obligations. The treasure will establish a means to periodically quantify accrued compensated absences for financial statement disclosure purposes.

### **2018-1 Material Weakness – Budget Administration**

The Commissioners Court will continue to develop and adopt budgets that are within the fiscal means of the County. Any deficit results of operations will be resolved in a timely manner with Court approved transfers and budget amendments. Compliance will be monitored by the County Judge and County Auditor.

### **2021- 2 Significant Deficiency – Timeliness of External Audit**

The Commissioners Court engaged a qualified firm March 23, 2023 with hopes to catch up the delinquent audit of 2021 and possibly issue 2022 audit prior to June 30, 2023.

### **2021-3 Material Weakness – Balance sheet Account Review and Analysis**

The County auditor will establish a procedure to monitor and review the propriety of balance sheet accounts.



Joanna E. MacKenzie  
Hudspeth County Judge