

HUDSPETH COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2022

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

**HUDSPETH COUNTY, TEXAS
Annual Financial Report
September 30, 2022**

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

June 23, 2023

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, 2022. Please read it in conjunction with the County's financial statements, which begins on page 4.

FINANCIAL HIGHLIGHTS

The County's net assets decreased \$(330,108) as compared to prior year decrease of \$(553,969). The decrease in expenses over revenues is attributed a variety of issues including primarily corrections and rehabilitation revenues were up \$404,282 from West Texas Detention and results of operations before transfers in the County jail improved \$281,443. Total revenues increased \$880,321 and related expenses increased \$655,150.

The County entered into a new bank loan purchase agreement to purchase a trash truck in the amount of \$241,629. The County continued to pay down all bank and lease obligations in accordance with the terms of the debt instruments. Payments reduced debt obligations by \$151,672 in 2021/2022.

During the year, the County's general fund and total governmental fund expenses exceeded expenditures after transfers by \$(590,173) and \$(254,302), respectively as compared to expenses exceeding revenues by \$(568,465) and \$(289,715) in prior year. County continues its cost control efforts. Pay increases were countywide and with 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 \$1,457,311 in 2021/2022, as compared to \$926,088 in 2020/2021. Jail operations resulted in net operating loss before transfers and other sources of \$(914,551) as compared with the prior year loss of \$(1,524,306) in 2020/2021. The improved results of operations represents continued increases in jail occupancy of non-County prisoners.

The combined governmental funds reported fund balances of \$11,391,097 at year-end as compared to \$11,645,399 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 6 and provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State and Federal law 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 governments; or b. Imposed by law through constitutional provisions or enabling legislation.

- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) by 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 \$(330,108) for the year ended September 30, 2022.

Revenues

The County's total revenues increased by 9.78% percent or \$880,321 which is attributed to increases in correction and rehabilitation related revenues as well as seizures proceeds collected. The County has continued efforts to manage 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 7 reported a combined fund balance of \$11,391,097 as compared to \$11,645,399 as of September 30, 2021.

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 Solid waste department budget for oil and gas by \$32,400 and dumpster purchases by \$40,000. Jail nurse expense budget was increased \$9,143. No other individually significant budget amendments were made. Some of the more significant budget to actual variances included: General fund property tax collections budget exceeded actual by \$171,003, District Court revenue budget exceeded actual by \$223,520, West Texas Detention revenues exceed budget by \$231,465, HIDTA grant cost reimbursements collected of \$105,650 were not budgeted for. JP fees and State traffic fine collections in the amounts of \$136,677 and 72,600 were not budgeted for, respectfully.

Refer to the budget to actual supplemental schedule presented on pages 28-42.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the County had approximately \$18 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 2021/2022 included \$241,329 trash truck that was bank financed, \$46,925 to rewire the courthouse for a modern telephone system, \$106,089 was in grant funded voting equipment, and \$80,211 in public safety equipment purchase were capitalized.

Debt

At year-end, the County equipment loan obligations totaled \$776,240 versus total prior year debt of \$686,583. Principal payments of all loans totaled \$151,672, which were paid in accordance with the debt agreements or earlier. A new bank debt obligation was added in the amounts of \$241,329 to fund purchases of a trash truck.

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 2022/2023 we gave a 5% raise to county employees.

Economic Factors

The West Texas Detention Facility and 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.

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

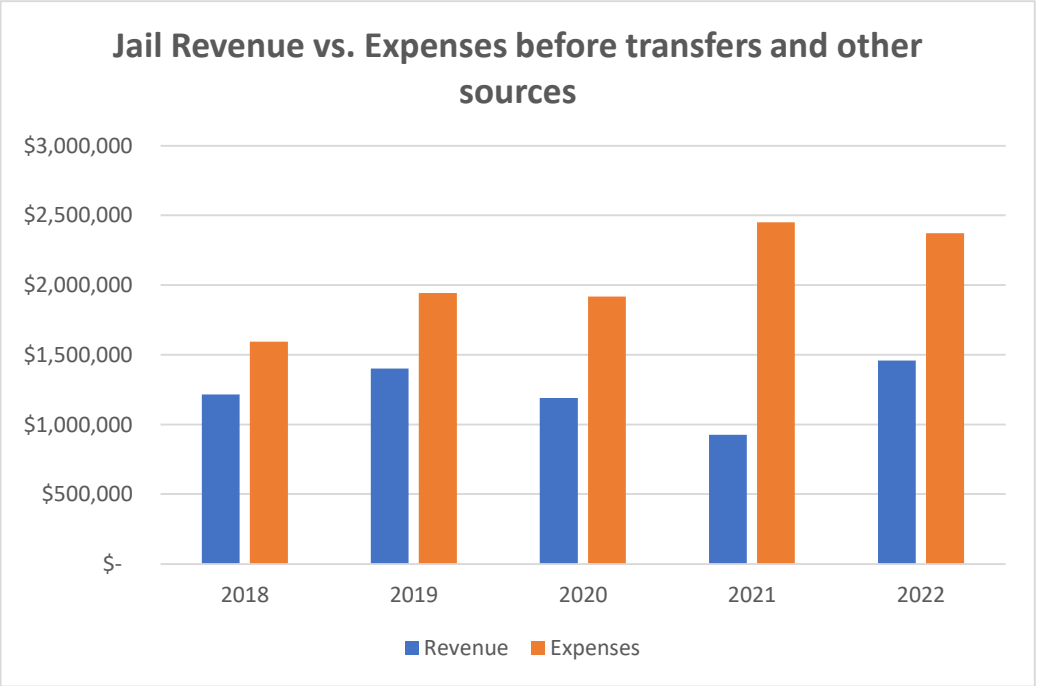
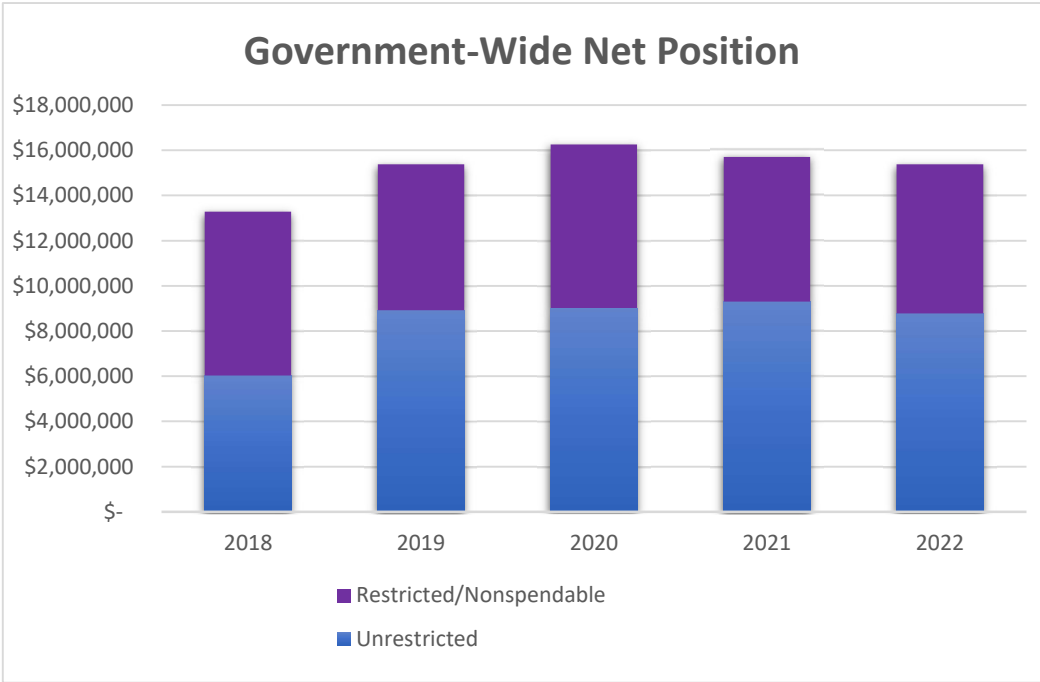
HUDSPETH COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION-
MODIFIED CASH BASIS
SEPTEMBER 30, 2022 AND 2021

	PRIMARY GOVERNMENT	
	2022	2021
	Governmental Activities	Governmental Activities
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 5,046,751	\$ 4,679,885
Certificates of Deposit	7,994,257	7,978,509
Total Cash and Deposits	13,041,008	12,658,394
Capital Assets		
Land	18,000	18,000
Other Capital Assets	4,748,556	4,734,705
Total Capital Assets	4,766,556	4,752,705
Total Assets	17,807,564	17,411,099
 <u>DEFERRED OUTFLOWS</u>		
	-	-
 <u>LIABILITIES</u>		
Amounts Due Others	616,608	538,471
Payable to Unreported Component Unit	-	-
Long- Term Debt		
Due Within One Year	187,284	117,445
Due in More Than One Year	588,956	569,138
Total Liabilities	1,392,848	1,225,054
 <u>DEFERRED INFLOWS</u>		
	1,033,303	474,524
 <u>NET POSITION</u>		
Net Investment in Capital Assets	3,990,316	4,066,122
Restricted for:		
Restricted	1,200,001	896,227
Committed	1,233,377	1,278,883
Assigned	168,976	154,459
Unrestricted	8,788,743	9,315,830
TOTAL NET POSITION	\$ 15,381,413	\$ 15,711,521

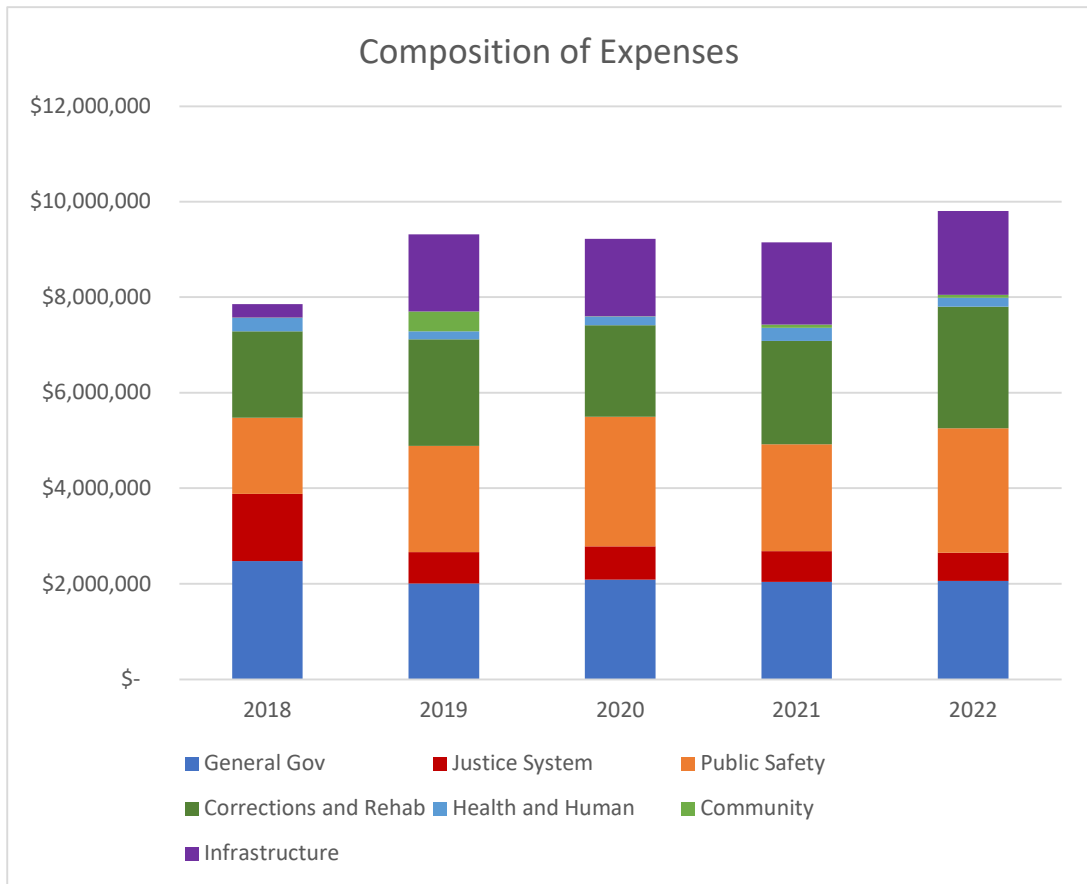
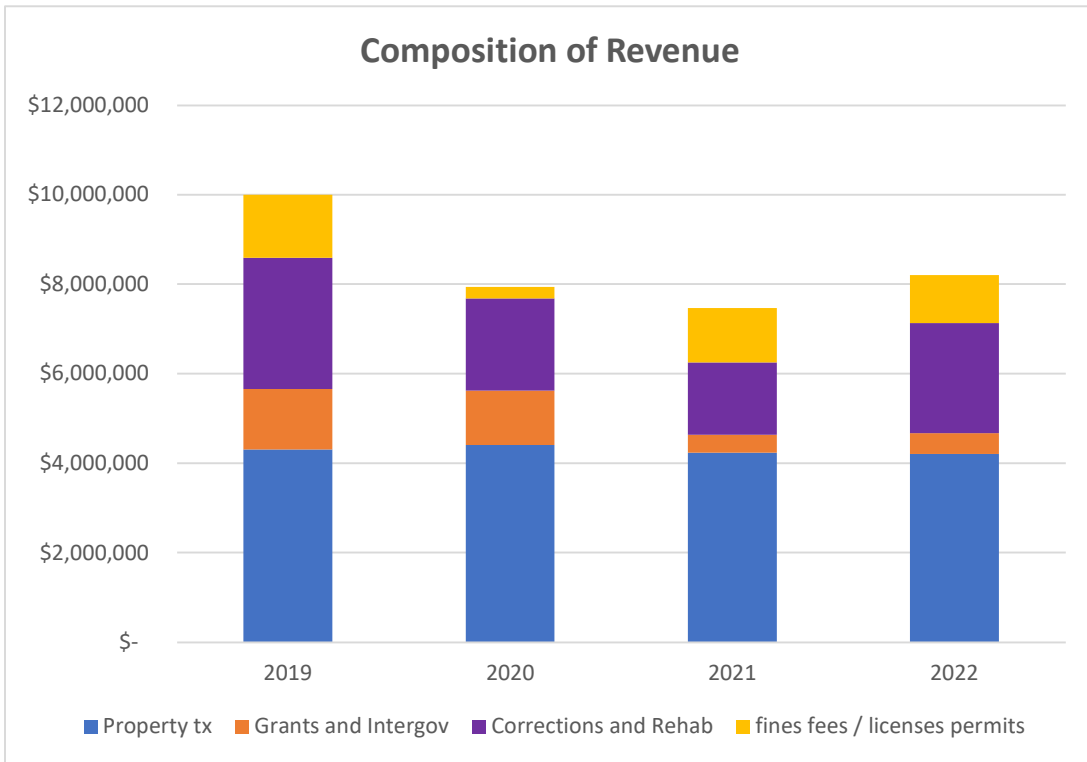
HUDSPETH COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2022	2021
REVENUES:		
Property Tax	\$ 4,208,171	\$ 4,236,534
License & Permits	196,634	191,337
Fines and Fees	878,392	1,026,336
Public Service Fees	322,453	391,262
Grant Revenues	402,028	322,673
Intergovernmental Reimbursements	60,910	76,620
Charges for Services	10,675	6,600
Investment Income	42,593	62,222
Seizures Proceeds	335,443	166,699
Corrections and Rehabilitation	2,456,835	1,614,485
Other	557,026	496,071
Total Revenues	9,471,160	8,590,839
EXPENDITURES:		
Current:		
General Government	2,082,184	2,036,054
Justice System	592,632	646,430
Public Safety	2,605,584	2,235,543
Corrections and Rehabilitation	2,549,151	2,165,348
Health and Human Services	158,700	274,403
Community and Economic Development	61,460	65,524
Infrastructure and Environmental Services	1,750,887	1,722,146
Total Expenditures	9,800,598	9,145,448
Excess (Deficiency) of Revenues		
Over Expenditures Before Transfers	(329,438)	(554,609)
Transfers	(670)	640
Excess (Deficiency) of Revenues		
Over Expenditures After Transfers	(330,108)	(553,969)
Net Position - Beginning	15,711,521	16,265,490
Net Position - Ending	\$ 15,381,413	\$ 15,711,521

Hudspeth County, Texas



Hudspeth County, Texas



Independent Auditor's Report

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hudspeth County, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Hudspeth County, Texas' basic financial statements as listed in the table of contents.

Summary of Opinions:

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

Adverse Opinion on Aggregate Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Qualified and Adverse Opinions section of our report, the financial statements referred to above do not present the discretely presented component unit and therefor does not present fairly the financial position of the aggregate discretely presented component unit of the Hudspeth County, Texas, as of September 30, 2022, or the changes in financial position for the year then ended in accordance with the modified cash basis of accounting.

Unmodified Opinions on Governmental Activities and Each Major Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining non-major fund information of the Hudspeth County, Texas as of September 30, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Basis for Adverse Opinion on Discretely Presented 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 #1, County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for component unit(s) to be reported with the financial data of the County's primary government unless Hudspeth County, Texas also issues financial statements for the financial reporting entity that include the financial data for its component unit. Hudspeth County has not issued such reporting entity financial statements. The effects of not including Hudspeth County's legally separate

component units on the aggregate discretely presented component unit and the aggregate remaining fund information has not been determined.

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-xi), budgetary comparison information (on pages 28-42), and employee retirement plan historical data (on pages 43-44) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hudspeth County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 1,191,829
Cash and Cash Equivalents - Restricted	3,854,922
Certificates of Deposit	<u>7,994,257</u>
Total Cash and Bank Deposits	13,041,008
Capital Assets:	
Land	18,000
Other Capital Assets	<u>4,748,556</u>
Total Capital Assets	<u>4,766,556</u>
Total Assets	<u>17,807,564</u>
 <u>DEFERRED OUTFLOWS</u>	
	-
 <u>LIABILITIES</u>	
Amounts Due to Others	616,608
Payable to Unreported Component Unit	-
Other Liabilities	-
Long-Term Debt	
Due Within One Year	187,284
Due in More Than One Year	<u>588,956</u>
Total Liabilities	<u>1,392,848</u>
 <u>DEFERRED INFLOWS</u>	
	1,033,303
 <u>NET POSITION</u>	
Net Investment in Capital Assets	3,990,316
Restricted for:	
Restricted	1,200,001
Committed	1,233,377
Assigned	168,976
Unrestricted	<u>8,788,743</u>
 TOTAL NET POSITION	 \$ 15,381,413

HUDSPETH COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
PRIMARY GOVERNMENT:					
General Government	\$ 2,055,879	\$ 10,675	\$ 37,577	\$ 120,000	\$ (1,887,627)
Justice System	592,632	-	23,333	-	(569,299)
Public Safety	2,605,584	335,443	105,650	-	(2,164,491)
Corrections and Rehabilitation	2,549,151	2,456,835	-	-	(92,316)
Health and Human Services	185,005	-	-	-	(185,005)
Community and Economic Development	61,460	-	-	-	(61,460)
Infrastructure and Environmental Services	1,750,887	-	-	176,378	(1,574,509)
Interest on Bond Debt	-	-	-	-	-
Total Governmental Activities	<u>9,800,598</u>	<u>2,802,953</u>	<u>166,560</u>	<u>296,378</u>	<u>(6,534,707)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>9,800,598</u>	<u>2,802,953</u>	<u>166,560</u>	<u>296,378</u>	<u>(6,534,707)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	3,893,838
Property Taxes, Levied for Indigent Care	314,333
Investment Earnings	42,593
License & Permits	196,634
Fines and Fees	1,200,845
Contributions	96,833
Other	460,193
Total General Revenues	<u>6,205,269</u>
Change in Net Assets Before Transfers	(329,438)
Transfers - Net	<u>(670)</u>
Change in Net Assets After Transfers	(330,108)
Net Position - Beginning	<u>15,711,521</u>
Net Position - Ending	<u>\$ 15,381,413</u>

HUDSPETH COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2022

<u>ASSETS</u>	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON- MAJOR SPECIAL REVENUE	
Cash in Bank	\$ 1,191,829	\$ -	\$ 1,191,829
Cash in Bank - Restricted	816,273	3,038,649	3,854,922
Certificates of Deposit	7,994,257	-	7,994,257
Due from Other Funds	288,390	3,657	292,047
TOTAL ASSETS	\$ 10,290,749	\$ 3,042,306	\$ 13,333,055
<u>LIABILITIES</u>			
Due to Others	\$ 616,607	\$ -	\$ 616,607
Due to Other Funds	216,064	75,984	292,048
Payable to Unreported Component Unit	-	-	-
Deferred Inflows	84,255	949,048	1,033,303
TOTAL LIABILITIES	916,926	1,025,032	1,941,958
<u>FUND BALANCES</u>			
Nonspendable	-	-	-
Restricted	407,241	792,760	1,200,001
Committed	-	1,233,377	1,233,377
Assigned	-	168,976	168,976
Unassigned	8,966,582	(177,839)	8,788,743
Total Fund Balances	9,373,823	2,017,274	11,391,097 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,290,749	\$ 3,042,306	\$ 13,333,055
Total Fund Balances as Reported Above			\$ 11,391,097 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.			4,766,556
2) Notes and lease obligations payable are not reported in the fund basis financial statements.			(776,240)
Net Assets of Government Wide Activities			\$ 15,381,413

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, 2022

FUNCTIONS/PROGRAMS REVENUES:	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	NON -		
	MAJOR GENERAL FUND	MAJOR SPECIAL REVENUE	
Property Tax	\$ 3,893,838	\$ 314,333	\$ 4,208,171
License & Permits	196,634	-	196,634
Fines and Fees	746,767	131,625	878,392
Public Service Fees	322,453	-	322,453
Grant Revenues and Intergovernmental	105,650	296,378	402,028
Intergovernmental Reimbursements	60,910	-	60,910
Charges for Services	10,675	-	10,675
Investment Income	33,379	9,214	42,593
Seizures Proceeds	-	335,443	335,443
Contributions	-	96,833	96,833
Corrections and Rehabilitation	2,456,835	-	2,456,835
Other	444,559	15,634	460,193
Total Revenues	8,271,700	1,199,460	9,471,160
 EXPENDITURES:			
Current:			
General Government	2,012,598	118,355	2,130,953
Justice System	578,546	13,186	591,732
Public Safety	1,953,944	580,768	2,534,712
Corrections and Rehabilitation	2,386,517	-	2,386,517
Health and Human Services	3,500	155,200	158,700
Community and Economic Development	45,907	14,199	60,106
Infrastructure and Environmental Services	2,103,401	-	2,103,401
Debt Service - Bonds Payable			
Principal	-	-	-
Interest and Other Charges	-	-	-
Total Expenditures	9,084,413	881,708	9,966,121
Excess (Deficiency) of Revenues Over Expenditures	(812,713)	317,752	(494,961)
 OTHER FINANCING SOURCES (USES)			
Other Financial Sources - Bank Loans	241,329	-	241,329
Transfers In (Out)	147,296	94,932	242,228
Transfers In (out)	(166,085)	(76,813)	(242,898)
Total Other Financing Sources (Uses)	222,540	18,119	240,659
Net Change In Fund Balances	(590,173)	335,871	(254,302) a)
Fund Balances - Beginning	9,963,996	1,681,403	11,645,399
Fund Balances - Ending	\$ 9,373,823	\$ 2,017,274	\$ 11,391,097

**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	\$ (254,302) a)
Debt Principal Payments Applied to Debt	151,672
Loan proceeds reported as debt	(241,329)
Capitalized - Capital Expenditures	744,263
Depreciation Expense Recorded	(730,412)
Changes in Net Assets as Reported in the Government Wide Statement of Activities	\$ (330,108)

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, 2022

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ -
Cash - Money Market	-
Certificates of Deposit	<u>20,090</u>
Total Assets	<u>20,090</u>
<u>LIABILITIES</u>	
Trust and Agency Funds payable	20,090
Due to Other Funds	<u>-</u>
Total Liabilities	<u>20,090</u>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
Total Fund Balance	<u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 20,090</u>

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, 2022, 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, 2022. 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 2022.)
- 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 2022).

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 in accordance with the modified cash basis of accounting. The County’s estimated unrecorded liability for compensated absences totaled \$147,414 and its contingent liability for employee accrued sick benefits totaled \$174,472 as of September 30, 2022.

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 2021/2022 was \$.644147068 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, 2022:

Current taxes receivable	\$	-
Delinquent taxes receivable		2,436,215
		<u>2,436,215</u>
		<u>\$ 2,436,215</u>

Delinquent taxes by year:		
2021		285,436
2020		207,630
2019		181,682
2018		162,576
2017		163,616
2016		140,115
2015 and prior		<u>1,295,160</u>
Total delinquent taxes		<u>\$ 2,436,215</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	\$ 14,291	\$ -
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	-	(28,468)
Jail due to Roads and Bridges	-	(142,850)
	<u>\$ 292,048</u>	<u>\$ (292,048)</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 \$13,041,008 for governmental funds and \$20,090 for trust and agency funds. Of the banks' balances, \$500,000 of the governmental funds and \$20,090 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 of \$16,528,000 as of September 30, 2022, and pledged to the County and held by a third party agent of the banks, in the County's name. 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, 2022:

Fund	General Fund:	Per Report		
		Operating <u>Checking</u>	Payroll <u>Checking</u>	Money <u>Market</u>
10	General	\$ 2,500,571	\$ 422,292	\$ 68,349
20	Road and Bridge	(268,708)	(134,997)	232,495
66	WT Schools Fund	78,135	-	-
67	Toy Drive	12,337	-	-
68	Hotel Motel Fund	84,434	-	-
69	Medical Clinic	6,856	-	-
89	HIDTA	-	793	-
90	Jail	(2,081,095)	(155,817)	-
118	HIDTA	-	8,117	-
120	CDBG	-	100	-
121	HIDTA	-	(20,850)	-
122	HIDTA	-	(66,213)	-
		<u>\$ 332,530</u>	<u>\$ 53,425</u>	<u>\$ 300,844</u>

Fund	Special Revenue (Preservation Account):	<u>Checking</u>
35	Preservation Fee	\$ 204,435
37	Indigent Defense Grant	(7,611)
39	Estray Account	1,226
50	I.H.C.F. Fund	1,233,377
55	Abandon Vehicle	171,101
60	Storage Fund	156,326
80	Insurance Trust Fund	(135,277)
		<u>\$ 1,623,577</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>9/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2022</u>
Primary Government Unit:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
Buildings and Improvements	5,892,804	56,125	-	5,948,929
Furniture and Equipment	8,479,121	515,960	-	8,995,081
Infrastructure - Streets	<u>2,916,664</u>	<u>172,178</u>	<u>-</u>	<u>3,088,842</u>
	<u>17,306,589</u>	<u>744,263</u>	<u>-</u>	<u>18,050,852</u>
Less Accumulated Depreciation:				
Buildings and Improvements	3,782,173	199,123	-	3,981,296
Furniture and Equipment	7,175,369	391,239	-	7,566,608
Infrastructure - Streets	<u>1,596,342</u>	<u>140,050</u>	<u>-</u>	<u>1,736,392</u>
	<u>12,553,884</u>	<u>730,412</u>	<u>-</u>	<u>13,284,296</u>
Net Fixed Assets	<u>\$ 4,752,705</u>	<u>\$ 13,851</u>	<u>\$ -</u>	<u>\$ 4,766,556</u>

By function:	<u>Current year</u> <u>Depreciation</u>	<u>Additions</u>
General Government	\$ 113,445	\$ 162,214
Justice System	900	-
Public Safety	151,083	80,211
Corrections and Rehabilitation	191,998	-
Health and Human Services	-	-
Community and Economic Development	1,354	-
Infrastructure and Environmental Services	<u>271,632</u>	<u>501,838</u>
	<u>\$ 730,412</u>	<u>\$ 744,263</u>

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: LONG-TERM DEBT

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

	<u>Balance</u> <u>9/30/2021</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2022</u>	<u>Interest</u> <u>Paid</u>
1) 2023 Trash Truck	\$ -	\$ 241,329	\$ 69,329	\$ 172,000	\$ -
2) Peterbuilt Water Truck lease	48,435	-	23,778	24,657	1,835
3) Peterbuilt Dump Truck Lease	76,498	-	17,815	58,683	3,633
4) Motor Grader 3 and 4 Lease	188,310	-	-	188,310	-
5) Bobcat Loader	43,570	-	11,386	32,184	1,914
6) Jail Technology system	329,770	-	29,364	300,406	-
Total	<u>\$ 686,583</u>	<u>\$ 241,329</u>	<u>\$ 151,672</u>	<u>\$ 776,240</u>	<u>\$ 7,382</u>

- 1) Note payable secured by a 2023 Trash Truck. The note requires 5 annual payments of \$40,003 starting November 2023 and bears interest at 5.25%
- 2) Note payable secured by a 2016 Peterbilt water truck. The note requires 7 annual payments of \$25,613 through 2023 and bears interest at 3.786%.
- 3) Bank note payable secured by a 2022 Peterbilt dump truck. The note requires 7 annual payments of \$21,448 through 2025 and bears interest at 4.75%.
- 4) Bank note payable secured by a 2022 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%. The annual payment was made October 2022 and will be reported in the 2023 financial statements under the cash basis.
- 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>
2023	\$ 187,284	\$ 35,171	\$ 222,455
2024	132,812	22,230	155,042
2025	132,739	16,759	149,498
2026	108,739	11,554	120,293
2027	71,289	7,274	78,563
	632,863	92,988	725,851
2028-2031	143,377	10,868	154,245
	<u>\$ 776,240</u>	<u>\$ 103,856</u>	<u>\$ 880,096</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. It was 4.39% and 6.01% for calendar years 2021 and 2022, respectively; and the County elected to pay 5% of covered payroll in calendar years 2021 and 2022. The actuarially determined contribution rate payable by the employee members was 7% of covered payroll in calendar year 2021 and 2022. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 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:

	Dec. 31, 2021
Net Pension Liability/(Asset):	
Total Pension Liability	10,218,516
Fiduciary net position	11,968,163
Net Pension Liability (asset)	(1,749,647)
Fiduciary net position as a percentage of total pension liability	117.12%
Pensionable covered payroll	3,965,055
Net Pension Liability as a percentage of covered payroll	-44.13%

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

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

Other Key Actuarial Assumptions

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, 2017-December 31, 2020, except where required to be different by GASB 68.

In addition mortality rates were based on the MP-2021 Combined Mortality Table for Males and Females.

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	<u>11,968,163</u>	<u>11,968,163</u>	<u>11,968,163</u>
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, 2022, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$231,78 and \$284,023, 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 \$13,399 for the year ended September 30, 2022 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>
Net Pension Liability/(Asset):	
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:

Discount Rate:	
Discount Rate	4.00%
Economic Assumptions:	
Health care cost trend rate (inflation)	5.00%
Employer -specific economic assumptions:	
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, 2022, estimated unrecorded liabilities relative to landfill closure and post closure costs totaled \$817,513. No funds have been provided for these future estimated costs.

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 10: FUND BALANCE REPORTING

The following schedule discloses the details of fund balance classifications at September 30, 2022:

	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR	
	GENERAL FUND	SPECIAL REVENUE	
FUND BALANCES			
Nonspendable	\$ -	\$ -	\$ -
Restricted for:			
Records Preservation	-	204,435	204,435
ESTRAY	-	1,226	1,226
Tech Fund	-	72,688	72,688
Law Enforcement - Fund 55	-	171,101	171,101
Toys Donor Restricted	-	12,337	12,337
Homeland Security	-	15,158	15,158
HIDTA Fund 88	-	10,788	10,788
HAVA Grant	-	13,911	13,911
Other Public Safety	-	200	200
HIDTA fund 118	-	8,117	8,117
E-File Fund	-	35,041	35,041
Law Enforcement	368,688	-	368,688
LaSalle School	-	85,144	85,144
West Texas Schools	-	78,135	78,135
Hotel Motel Tax Fund	-	84,479	84,479
Clerk Office Time Restricted	38,553	-	38,553
	<u>407,241</u>	<u>792,760</u>	<u>1,200,001</u>
Committed for:			
Indigent Health Care	-	1,233,377	1,233,377
Roads & Bridges	-	-	-
	<u>-</u>	<u>1,233,377</u>	<u>1,233,377</u>
Assigned for:			
Post Retirement Health Care	-	1,383	1,383
Law Enforcement	-	156,666	156,666
Dell Valley Flood Control	-	3,971	3,971
Other	-	100	100
Medical Clinic	-	6,856	6,856
	<u>-</u>	<u>168,976</u>	<u>168,976</u>
Unassigned - Deficit Balances			
Roads & Bridges	(28,361)	-	(28,361)
Insurance Fund	(90,531)	-	(90,531)
Jail	(2,387,746)	-	(2,387,746)
Border Colonia Grant	-	(5,000)	(5,000)
Jail Medical	-	(20,484)	(20,484)
Indigent Defense	-	(3,954)	(3,954)
Linebacker Fund 64	-	(16,500)	(16,500)
Linebacker Fund 44	-	(34,000)	(34,000)
CSBG Grant	-	(2,200)	(2,200)
HIDTA 121 and 122	-	(95,701)	(95,701)
Unassigned	<u>11,473,220</u>	<u>-</u>	<u>11,473,220</u>
	<u>8,966,582</u>	<u>(177,839)</u>	<u>8,788,743</u>
Total Fund Balances	<u>\$ 9,373,823</u>	<u>\$ 2,017,274</u>	<u>\$ 11,391,097</u>

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 11: 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 12: 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 \$1,331,465 from LaSalle for the year ended September 30, 2022.

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, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
GENERAL FUND REVENUE				
===	=====			
10-300-100	3,000,000	3,000,000	2,828,997	(171,003)
10-300-110	155,000	155,000	223,014	68,014
10-300-120	250	250	241	(9)
10-300-130	6,000	6,000	7,770	1,770
10-300-140	25,200	25,200	20,150	(5,050)
10-300-160	15,000	15,000	17,250	2,250
10-300-168	35,000	35,000	23,333	(11,667)
10-300-170	72,000	72,000	79,905	7,905
10-300-190	3,000	3,000	3,053	53
10-300-220	10,000	10,000	7,575	(2,425)
10-300-230	40,000	40,000	38,672	(1,328)
10-300-240	250,000	250,000	26,480	(223,520)
10-300-250	140,000	140,000	108,446	(31,554)
10-300-251	170,000	170,000	149,064	(20,936)
10-300-252	35,000	35,000	19,761	(15,239)
10-300-253	20,000	20,000	39,518	19,518
10-300-275	4,000	4,000	4,700	700
10-300-276	3,000	3,000	3,900	900
10-300-320	40,000	40,000	16,544	(23,456)
10-300-320	-	-	21,033	21,033
10-300-330	45,000	45,000	71,859	26,859
10-300-350	40,000	40,000	28,492	(11,508)
10-300-352	20,000	20,000	1,530	(18,470)
10-300-356	900,000	900,000	1,131,465	231,465
10-300-357	-	-	-	-
10-300-363	(590,300)	(590,300)	-	590,300
10-300-364	-	-	105,650	105,650
10-300-3xx	-	-	-	-
10-300-365	-	-	-	-
10-300-366	-	-	-	-
10-300-367	-	-	-	-
10-300-368	-	-	-	-
10-300-369	-	-	-	-
10-300-370	15,000	15,000	-	(15,000)
10-300-XXX	-	-	-	-
10-350-304	-	-	1,782	1,782
10-350-311	-	-	-	-
10-350-314	-	-	760	760
10-350-315	-	-	-	-
10-350-316	-	-	-	-
10-350-317	-	-	-	-
10-350-318	-	-	136,677	136,677
10-350-320	-	-	72,600	72,600
10-350-735	-	-	-	-
10-350-734	-	-	416	416
	<u>4,453,150</u>	<u>4,453,150</u>	<u>5,190,637</u>	<u>737,487</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, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
400 COUNTY JUDGE				
====				
10-400-401 JUDGE'S SALARY	45,212	45,212	45,212	-
10-400-402 SECRETARY'S SALARY	33,966	33,966	33,966	-
10-400-403 EMERGENCY MGMT.	24,090	24,090	24,090	-
10-400-404 RECORDS MANAGER	32,677	32,677	33,248	(571)
10-400-405 ADMIN/CORDINATOR SALARY	41,655	41,655	41,655	-
10-400-406 JUDGE'S STATE SUPPLEMENT	25,200	25,200	25,200	-
10-400-407 INDIGENT CORDINATOR SALARY	2,984	2,984	2,984	-
10-400-450 PAYROLL TAXES (FICA)	15,742	15,742	14,933	809
10-400-451 RETIREMENT	14,405	14,405	11,760	2,645
10-400-452 HEALTH INSURANCE	38,631	38,631	38,631	-
10-400-453 WORKMAN'S COMP. & FEES	800	800	800	-
10-400-460 PROFESSIONAL DEVELOPMENT	3,000	3,000	3,368	(368)
10-400-463 OFFICE SUPPLIES	1,000	1,000	1,096	(96)
10-400-466 OFFICE & LEGAL FORMS	-	-	-	-
10-400-469 POSTAGE	300	300	170	130
10-400-472 DUES	-	-	-	-
10-400-475 TELEPHONE & INTERNET	4,000	4,000	4,661	(661)
10-400-608 EQUIP.PURCHASE OR LEASE	1,000	1,000	414	586
10-400-610 COMPUTER EQUIP. UPGRADE	1,000	1,000	1,330	(330)
10-400-620 EMC TRAVEL	1,000	1,000	354	646
10-400-621 EMC SUPPLIES & EQUIPMENT	1,000	1,000	2,645	(1,645)
10-400-622 TRAVEL	1,000	1,000	917	83
COUNTY JUDGE	<u>288,662</u>	<u>288,662</u>	<u>287,434</u>	<u>1,228</u>
401 COURTHOUSE				
====				
10-401-402 CUSTODIAN SALARY	32,468	32,468	32,469	(1)
10-401-450 F.I.C.A./PAYROLL TAXES	2,484	2,484	2,464	20
10-401-451 RETIREMENT	2,273	2,273	1,850	423
10-401-452 HEALTH INSURANCE	9,658	9,658	9,658	-
10-401-453 WORKMAN'S COMP & FEES	700	700	700	-
10-401-481 CLEANING SUPPLIES	1,500	1,500	641	859
10-401-484 PROPANE	2,000	2,000	458	1,542
10-401-487 ELECTRICITY	18,000	18,000	20,613	(2,613)
10-401-490 WATER	5,000	5,000	2,866	2,134
10-401-493 MAINTENANCE & EQUIP	10,000	10,000	13,074	(3,074)
COURTHOUSE	<u>84,083</u>	<u>84,083</u>	<u>84,793</u>	<u>(710)</u>
405 TAX ASSESSOR COLLECTOR				
====				
10-405-401 TAX ASSESSOR'S SALARY	45,214	45,214	45,214	-
10-405-402 CLERK DEPUTIES SALARIES	29,120	29,120	27,176	1,944
10-405-450 F.I.C.A./PAYROLL TAXES	5,687	5,687	5,500	187
10-405-451 RETIREMENT	5,203	5,203	4,120	1,083
10-405-452 HEALTH INSURANCE	19,316	19,316	17,706	1,610
10-405-453 WORKMAN'S COMP	350	350	350	-
10-405-460 PROFESSIONAL DEVELOPEMENT	2,500	2,500	2,878	(378)
10-405-463 OFFICE SUPPLIES	500	500	750	(250)
10-405-466 OFFICE & LEGAL FORMS	-	-	-	-
10-405-469 POSTAGE	1,500	1,500	1,194	306
10-405-472 DUES	-	-	-	-
10-405-475 TELEPHONE & INTERNET	2,500	2,500	2,380	120

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, 2022

		ORIGINAL	AMENDED	CASH BASIS	TO FINAL
		BUDGET	BUDGET	ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-405-608	OFFICE EQIP. & REPAIRS	1,500	1,500	1,369	131
10-405-617	APPRAISAL BOARD	205,000	205,000	234,897	(29,897)
	TAX ASSESSOR COLLECTOR	318,390	318,390	343,534	(25,144)
406	COUNTY & DISTRICT CLERK				
===	=====				
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	29,890	29,890	31,269	(1,379)
10-406-610	DEPUTY CLERK #1	30,181	30,181	32,107	(1,926)
10-406-609	CHIEF DEPUTY CLERK	-	-	-	-
10-406-405	RECORDS RESEARCH	-	-	-	-
10-406-450	F.I.C.A./PAYROLL TAXES	8,054	8,054	8,204	(150)
10-406-451	RETIREMENT	7,370	7,370	6,191	1,179
10-406-452	HEALTH INSURANCE	38,631	38,631	38,631	-
10-406-453	WORKMAN'S COMP	500	500	500	-
10-406-460	PROFESSIONAL DEVELOPEMENT	2,400	2,400	663	1,737
10-406-463	OFFICE SUPPLIES	2,000	2,000	1,751	249
10-406-466	LEGAL FORMS & DOCKETS	-	-	-	-
10-406-469	POSTAGE	2,800	2,800	4,159	(1,359)
10-406-472	DUES	-	-	-	-
10-406-475	TELEPHONE	3,000	3,000	2,402	598
10-406-608	OFFICE EQUIP & REPAIRS	1,600	1,600	1,449	151
10-406-611	MICROFILM	-	-	-	-
	CO. & DIST CLERK	171,640	171,640	172,540	(900)
407	COUNTY ATTORNEY				
===	=====				
10-407-401	COUNTY ATTORNEY SALARY	42,946	42,946	33,036	9,910
10-407-402	STATE SUPPLEMENT	25,666	25,666	19,743	5,923
10-407-404	SECRETARY	27,100	27,100	15,665	11,435
10-407-450	F.I.C.A./PAYROLL TAXES	7,322	7,322	5,233	2,089
10-407-451	RETIREMENT	6,700	6,700	3,816	2,884
10-407-452	HEALTH INSURANCE	9,657	9,657	2,414	7,243
10-407-453	WORKMAN'S COMP & FEES	250	250	250	-
10-407-460	PROFESSIONAL DEV.	1,000	1,000	-	1,000
10-407-463	OFFICE SUPPLIES	500	500	661	(161)
10-407-469	POSTAGE	300	300	-	300
10-407-475	TELEPHONE	2,000	2,000	1,692	308
10-407-524	LAW BOOKS	500	500	-	500
10-407-608	EQUIPMENT PURCHASE	1,000	1,000	-	1,000
	COUNTY ATTORNEY	124,941	124,941	82,510	42,431
408	TREASURER				
=====	=====				
10-408-401	TREASURER SALARY	45,214	45,214	45,214	-
10-408-402	SECRETARY SALARY	31,054	31,054	31,532	(478)
10-408-450	F.I.C.A./PAYROLL TAXES	5,834	5,834	4,608	1,226
10-408-451	RETIREMENT	5,339	5,339	4,375	964
10-408-452	HEALTH INSURANCE	19,316	19,316	19,316	-
10-408-453	WORKMAN'S COMP	350	350	350	-
10-408-460	PROFESSIONAL DEVELOPEMENT	4,500	4,500	3,194	1,306
10-408-463	OFFICE SUPPLIES	3,100	3,100	3,084	16
10-408-469	POSTAGE	1,400	1,400	1,862	(462)
10-408-472	DUES	-	-	-	-

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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-408-475	TELEPHONE & INTERNET	1,300	1,300	1,320	(20)
10-408-608	OFFICE EQUIP. & REPAIRS	1,500	1,500	1,097	403
	TREASURER	118,907	118,907	115,952	2,955
409	AUDITOR				
=====	=====				
10-409-402	AUDITOR SALARY	70,200	70,200	70,200	-
10-409-403	AUDITOR'S ASSISTANT #1	36,774	36,774	37,106	(332)
10-409-404	AUDITOR'S ASSISTANT #2	34,091	34,091	34,407	(316)
10-409-450	F.I.C.A./PAYROLL TAXES	11,040	11,040	10,443	597
10-409-451	RETIREMENT	10,102	10,102	8,260	1,842
10-409-452	HEALTH INSURANCE	28,974	28,974	28,974	-
10-409-453	WORKMAN'S COMP	450	450	450	-
10-409-460	PROFESSIONAL DEVELOPEMENT	5,000	5,000	4,972	28
10-409-463	OFFICE SUPPLIES	2,000	2,000	1,959	41
10-409-469	POSTAGE	600	600	473	127
10-409-472	DUES	-	-	-	-
10-409-475	TELEPHONE & INTERNET	3,000	3,000	2,207	793
10-409-608	OFFICE EQUIP. & REPAIRS	2,000	2,000	1,323	677
10-409-609	VEHICLE ALLOWANCE	3,250	3,250	3,250	-
	AUDITOR	207,481	207,481	204,024	3,457
410	J.P. # 1 JUDICIAL LAW				
===	=====				
10-410-401	J.P. # 1 SALARY	39,053	39,053	39,053	-
10-410-402	SECRETARY #1	31,200	31,200	31,200	-
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	6,137	6,137	6,054	83
10-410-451	RETIREMENT	5,615	5,615	4,572	1,043
10-410-452	HEALTH INSURANCE	24,145	24,145	24,145	-
10-410-453	WORKMAN'S COMP	500	500	500	-
10-410-460	PROFESSIONAL DEVELOPEMENT	1,500	1,500	2,142	(642)
10-410-463	OFFICE SUPPLIES	900	900	192	708
10-410-466	OFFICE & LEGAL FORMS	100	100	-	100
10-410-469	POSTAGE	500	500	292	208
10-410-475	TELEPHONE	2,800	2,800	3,263	(463)
10-410-608	EQUIPMENT REPAIRS	-	-	-	-
10-410-623	INQUESTS	15,000	15,000	30,488	(15,488)
10-410-626	HCSS SOFTWARE & SUPPORT	-	-	-	-
10-410-627	ATTY'S COLLEC.FEES	12,000	12,000	19,067	(7,067)
10-410-628	CONSTABLE #1CONT.ED.EXP.	500	500	-	500
	J.P. # 1 JUDICIAL LAW	149,917	149,917	170,935	(21,018)
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	31,013	31,013	31,013	-
10-411-403	CONSTABLE #2 SALARY	9,508	9,508	3,291	6,217
10-411-430	UTILITIES	4,300	4,300	4,564	(264)
10-411-432	MAINTENANCE	7,500	7,500	5,521	1,979
10-411-450	F.I.C.A./PAYROLL TAXES	5,535	5,535	5,058	477
10-411-451	RETIREMENT	5,065	5,065	3,780	1,285
10-411-452	HEALTH INSURANCE	24,145	24,145	19,316	4,829

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10-411-453	600	600	600	-
10-411-460	1,000	1,000	728	272
10-411-463	700	700	598	102
10-411-466	-	-	-	-
10-411-469	300	300	308	(8)
10-411-475	2,400	2,400	2,025	375
10-411-608	300	300	-	300
10-411-623	6,000	6,000	13,900	(7,900)
10-411-627	18,000	18,000	26,236	(8,236)
10-411-628	500	500	-	500
J.P. # 2 JUDICIAL LAW	<u>148,700</u>	<u>148,700</u>	<u>148,773</u>	<u>(73)</u>
412	J.P. # 3 JUDICIAL LAW			
===	=====			
10-412-401	15,949	15,949	15,949	-
10-412-403	9,966	9,966	9,966	-
10-412-430	1,800	1,800	1,546	254
10-412-450	1,982	1,982	1,963	19
10-412-451	1,814	1,814	1,477	337
10-412-452	19,316	19,316	19,316	-
10-412-453	300	300	300	-
10-412-460	900	900	-	900
10-412-463	200	200	-	200
10-412-466	-	-	-	-
10-412-469	200	200	-	200
10-412-475	1,300	1,300	1,370	(70)
10-412-608	-	-	-	-
10-412-623	3,000	3,000	1,000	2,000
10-412-626	500	500	-	500
10-412-628	1,000	1,000	1,321	(321)
J.P. # 3 JUDICIAL LAW	<u>58,227</u>	<u>58,227</u>	<u>54,208</u>	<u>4,019</u>
413	J.P. # 4 JUDICIAL LAW			
===	=====			
10-413-401	15,948	15,948	15,948	-
10-413-403	9,840	9,840	9,841	(1)
10-413-404	-	-	-	-
10-413-430	400	400	-	400
10-413-450	1,973	1,973	1,973	-
10-413-451	1,805	1,805	1,470	335
10-413-452	-	-	-	-
10-413-453	420	420	420	-
10-413-460	1,000	1,000	1,052	(52)
10-413-463	300	300	141	159
10-413-466	100	100	-	100
10-413-469	150	150	144	6
10-413-472	-	-	-	-
10-413-475	1,000	1,000	564	436
10-413-608	700	700	-	700
10-413-623	4,000	4,000	1,250	2,750
10-413-626	500	500	-	500
10-413-628	500	500	-	500
J.P. # 4 JUDICIAL LAW	<u>38,636</u>	<u>38,636</u>	<u>32,803</u>	<u>5,833</u>

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
414 COUNTY AGENT				
====				
10-414-401 COUNTY AGENT SALARY	22,410	22,410	18,101	4,309
10-414-402 VEHICLE ALLOWANCE/ PAYROLL	-	-	-	-
10-414-403 SECRETARY	26,790	26,790	26,468	322
10-414-450 F.I.C.A./PAYROLL TAXES	3,764	3,764	3,409	355
10-414-451 RETIREMENT	3,444	3,444	1,508	1,936
10-414-452 HEALTH INSURANCE	9,658	9,658	9,658	-
10-414-453 WORKMAN'S COMP	200	200	200	-
10-414-460 VEHICLE ALLOWANCE	4,000	4,000	1,323	2,677
10-414-463 SUPPLIES	2,000	2,000	1,707	293
10-414-465 PROFESSIONAL DEVELOPEMENT	2,500	2,500	911	1,589
10-414-475 TELEPHONE	3,000	3,000	3,170	(170)
10-414-476 PROPANE	3,500	3,500	5,256	(1,756)
10-414-482 RESULT DEMONSTRATION EXP.	300	300	-	300
10-414-485 4-H SUPPLIES	1,000	1,000	215	785
10-414-641 COUNTY BARN REPAIRS	2,500	2,500	701	1,799
10-414-647 STOCKSHOW	2,000	2,000	1,756	244
10-414-758 4-H TRAVEL ALLOWANCE	1,500	1,500	285	1,215
10-414-759 CLEANING SUPPLIES	450	450	30	420
10-414-757 COMPUTER EQUIPMENT	1,500	1,500	1,259	241
COUNTY AGENT	<u>90,516</u>	<u>90,516</u>	<u>75,957</u>	<u>14,559</u>
416 394TH JUDICIAL DIST. CT.				
====				
10-416-401 JUDGE'S SALARY	2,904	2,904	2,905	(1)
10-416-402 COURT REPORTER SALARY	-	-	-	-
10-416-403 CT. COORDINATOR SALARY	11,655	11,655	11,655	-
10-416-450 F.I.C.A./PAYROLL TAXES	1,114	1,114	1,128	(14)
10-416-451 RETIREMENT	1,019	1,019	840	179
10-416-452 HEALTH INSURANCE	2,300	2,300	-	2,300
10-416-453 WORKMAN'S COMP	300	300	300	-
10-416-460 DIST. JUDGE TRAVEL	-	-	-	-
10-416-461 CT. REPORTER EXPENSES	2,575	2,575	185	2,390
10-416-462 VISITING JUDGES	1,200	1,200	-	1,200
10-416-463 OFFICE SUPPLIES	550	550	570	(20)
10-416-466 TRANS/C.J.E.	333	333	-	333
10-416-475 COMMUNICATIONS	831	831	492	339
10-416-478 OFFICE UTILITIES	500	500	-	500
10-416-508 LIABILITY INSURANCE	330	330	300	30
10-416-524 JUDGE'S LIBRARY	584	584	167	417
10-416-608 EQUIP. & CAPITAL OUTLAY	191	191	-	191
10-416-671 UNEMPLOYMENT	-	-	-	-
10-416-676 CONTINGENCY/MISC.	1,300	1,300	1,553	(253)
10-416-677 ADMIN. JUDICIAL DIST.	383	383	-	383
10-416-678 TECHNOLOGY MAINTENANCE	210	210	-	210
394TH JUDICIAL DIST. CT.	<u>28,279</u>	<u>28,279</u>	<u>20,095</u>	<u>8,184</u>
420 D.P.S.				
====				
10-420-402 D.P.S. SECRETARY SALARY	-	-	-	-
10-420-450 F.I.C.A./PAYROLL TAXES	-	-	-	-
10-420-451 RETIREMENT	-	-	-	-
10-420-452 HEALTH INSURANCE	-	-	-	-
10-420-453 WORKMAN'S COMP	125	125	125	-

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		ORIGINAL	AMENDED	CASH BASIS	TO FINAL
		BUDGET	BUDGET	ACTUAL	BUDGET
					POSITIVE
					(NEGATIVE)
10-420-463	SUPPLIES	1,500	1,500	893	607
10-420-469	POSTAGE	1,000	1,000	619	381
10-420-475	TELEPHONE	6,000	6,000	5,632	368
10-420-606	EQUIPMENT PURCHASE	3,000	3,000	3,000	-
10-420-608	OLD BORDER PATROL STATION REPAIRS	-	-	-	-
10-420-611	TRAVEL	-	-	-	-
	D.P.S.	11,625	11,625	10,269	1,356
422	NON-DEPARTMENTAL				
===	=====				
10-360-030	EIGHTH COURT OF APPEALS FEES	-	-	115	(115)
10-360-300	STATE COMPTROLLER	-	-	220,986	(220,986)
10-360-309	OVER-PAYMENT FEE ADJUSTME	-	-	-	-
10-360-310	MISC. INSURANCE EXPENSE	-	-	-	-
10-360-312	PARKS & WILDLIFE	-	-	-	-
10-360-733	CITATIONS	-	-	186	(186)
10-360-734	REFUND ON FEES	-	-	-	-
10-360-736	MISC. EXPENSE	-	-	1	(1)
10-422-403	F.H.COMM.CTR. CONTRACT LABOR	2,000	2,000	-	2,000
10-422-405	HCSS ANNUAL MAINTENANCE	5,000	5,000	3,860	1,140
10-422-450	FICA	980	980	-	980
10-422-451	RETIREMENT	896	896	-	896
10-422-452	OSSF INSPECTORS FEES	3,000	3,000	-	3,000
10-422-460	COUNTY TRAVEL	2,000	2,000	705	1,295
10-422-465	COUNTY TRAINING	800	800	50	750
10-422-501	LEGAL FEES	20,000	20,000	3,057	16,943
10-422-505	PROFESSIONAL SERVICES	1,000	1,000	-	1,000
10-422-508	LIABILITY INSURANCE	60,000	60,000	55,032	4,968
10-422-524	LAW BOOKS	500	500	523	(23)
10-422-608	CAPITAL IMPROVEMENTS	5,000	5,000	2,000	3,000
10-422-620	INDEPENDENT AUDITOR	35,000	35,000	40,000	(5,000)
10-422-653	PREDATOR CONTROL	4,000	4,000	3,500	500
10-422-655	HIGH POINT SWCD	1,000	1,000	1,000	-
10-422-656	FRONTIER CASA	-	-	-	-
10-422-661	ADVERTISING	2,000	2,000	1,750	250
10-422-667	PUBLIC OFFICIAL BONDS	3,000	3,000	2,566	434
10-422-670	WORKERS COMP.	21,000	21,000	22,353	(1,353)
10-422-673	DUES	11,000	11,000	12,318	(1,318)
10-422-676	CONTINGENCY FUND	50,000	50,000	77,030	(27,030)
10-422-677	ST.PARK IN LEIU OF TAXES	53,000	53,000	57,523	(4,523)
10-422-679	HC/CC JUVENILE PROBATION	16,000	16,000	14,292	1,708
10-422-681	ADULT PROBATION OFFICER	500	500	363	137
10-422-686	RECREATION #1 (WATER,ELECT.)	13,000	13,000	27,537	(14,537)
10-422-687	RECREATION #2 / PROPANE C. CENTER	9,000	9,000	11,005	(2,005)
10-422-688	RECREATION #3	3,000	3,000	3,000	-
10-422-689	RECREATION #4	3,000	3,000	2,622	378
10-422-691	RETURNED CHECKS/INSF	1,000	1,000	-	1,000
10-422-731	ELECTION EXPENSE	30,000	30,000	23,633	6,367
10-422-734	POSTAGE MACHINE	1,800	1,800	1,614	186
10-422-750	STREET LIGHTS	20,000	20,000	25,582	(5,582)
10-422-753	IRS OVERDUE TAXES	-	-	-	-
10-422-759	PAYMENTS FOR SCHOOL DISTRICTS	-	-	-	-
10-422-760	205TH CONTINGENCY	3,000	3,000	-	3,000
10-422-761	INSURANCE MONEY FOR APPRAISAL ROC	-	-	9,200	(9,200)

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10-422-762	CORONA FUNDS SHARED W/4 ENTITIES	-	-	-	-
10-422-754	PARK MAINTENANCE EMPLOYEE	12,800	12,800	1,743	11,057
10-422-755	UNEMPLOYMENT TAXES	13,000	13,000	31,269	(18,269)
10-422-757	WEBSITE MAINTENANCE	1,525	1,525	1,599	(74)
10-422-758	REDISTRICTING	5,000	5,000	5,000	-
10-422-756	IT MANAGEMENT SERVICE	22,500	22,500	19,727	2,773
	NON-DEPARTMENTAL	436,301	436,301	682,741	(246,440)
430	JURY				
===	=====				
10-430-449	205TH COURT REPORTER SALARY	13,664	13,664	13,665	(1)
10-430-450	FICA/PAYROLL TAXES	1,045	1,045	1,045	-
10-430-451	RETIREMENT	957	957	779	178
10-430-702	GRAND JURY	4,000	4,000	3,360	640
10-430-705	JURIES	10,000	10,000	8,520	1,480
10-430-711	JURORS MEALS & LODGING	3,000	3,000	599	2,401
10-430-714	COURT REPORTER	1,000	1,000	144	856
10-430-715	COURT TRANSLATOR	1,000	1,000	-	1,000
10-430-717	PUBLIC DEFFENDERS/CT. APPT. ATTY	34,500	34,500	34,104	396
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	1,640	(640)
10-430-731	DISTRICT ATTY FEES	52,500	52,500	-	52,500
10-430-732	ADMIN JUDICIAL ASSESSMENT	400	400	-	400
10-430-733	REGIONAL PUBLIC DEF. CAPITAL CASES	4,351	4,351	4,351	-
	JURY	130,917	130,917	69,107	61,810
440	SHERIFF'S DEPARTMENT				
===	=====				
10-440-401	SHERIFF'S SALARY	70,040	70,040	70,040	-
10-440-402	CHIEF OF STAFF	52,291	52,291	52,568	(277)
10-440-403	FULL-TIME DEPUTY #1	52,021	52,021	52,721	(700)
10-440-404	FULL-TIME DEPUTY #2	51,834	51,834	50,289	1,545
10-440-405	FULL-TIME DEPUTY #3	35,984	35,984	25,835	10,149
10-440-406	FULL-TIME DEPUTY #4	35,984	35,984	34,531	1,453
10-440-407	FULL-TIME DEPUTY #5	35,984	35,984	33,787	2,197
10-440-408	FULL-TIME DEPUTY #6	41,163	41,163	39,501	1,662
10-440-409	FULL-TIME DEPUTY #7	35,901	35,901	30,679	5,222
10-440-410	FULL-TIME DEPUTY #8	35,984	35,984	33,891	2,093
10-440-411	FULL-TIME DEPUTY #9	35,984	35,984	33,793	2,191
10-440-412	FULL-TIME DEPUTY #10	38,917	38,917	37,270	1,647
10-440-413	PART-TIME DEPUTY #1	26,364	26,364	28,392	(2,028)
10-440-414	PART-TIME DEPUTY #2	29,188	29,188	17,662	11,526
10-440-415	PART-TIME DEPUTY #3	25,709	25,709	23,995	1,714
10-440-416	PART-TIME DEPUTY #4	26,083	26,083	14,425	11,658
10-440-417	PART-TIME DEPUTY #5	30,498	30,498	12,825	17,673
10-440-418	DEPUTY OVERTIME ALLOWANCE	90,000	90,000	140,931	(50,931)
10-440-419	SECRETARY/PT. DISPATCH	34,174	34,174	35,287	(1,113)
10-440-420	FULL-TIME DISPATCH #1	31,720	31,720	31,982	(262)
10-440-421	FULL-TIME DISPATCH #2	38,126	38,126	36,608	1,518
10-440-422	FULL-TIME DISPATCH #3	31,616	31,616	30,326	1,290

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10-440-423	FULL-TIME DISPATCH #4	33,738	33,738	32,901	837
10-440-424	PART-TIME DISPATCH #1	23,010	23,010	15,297	7,713
10-440-425	DISPATCH OVERTIME	22,000	22,000	28,656	(6,656)
10-440-426	PART-TIME DEPUTY	26,442	26,442	23,137	3,305
10-440-450	F.I.C.A./PAYROLL TAXES	90,231	90,231	85,337	4,894
10-440-451	RETIREMENT	82,565	82,565	63,909	18,656
10-440-452	HEALTH INSURANCE	222,130	222,130	198,791	23,339
10-440-453	WORKMAN'S COMP	24,000	24,000	24,000	-
10-440-460	PROFESSIONAL DEVELOPMENT	1,300	1,300	923	377
10-440-463	SUPPLIES	7,000	7,000	3,545	3,455
10-440-466	LEGAL FORMS	1,000	1,000	-	1,000
10-440-469	POSTAGE	1,000	1,000	1,145	(145)
10-440-475	TELEPHONE	37,000	37,000	37,295	(295)
10-440-476	DEPUTY #3 & #4 TELEPHONE	6,500	6,500	7,117	(617)
10-440-490	UTILITIES	6,500	6,500	6,468	32
10-440-508	LIABILITY INSURANCE	67,000	67,000	63,003	3,997
10-440-519	SCHOOL TRAINING	4,000	4,000	4,341	(341)
10-440-520	EQUIPMENT OPERATIONS	15,000	15,000	11,480	3,520
10-440-521	IT MANAGED SERVICES	12,200	12,200	12,392	(192)
10-440-524	LAW BOOKS	500	500	175	325
10-440-672	EQUIPMENT PURCHASE	5,000	5,000	1,082	3,918
10-440-746	GAS & OIL	125,000	125,000	170,201	(45,201)
10-440-749	CAR REPAIRS	35,000	35,000	37,358	(2,358)
10-440-750	DAILY OPERATING EXPENSES	10,000	10,000	13,789	(3,789)
10-440-751	COPY MACHINE	1,800	1,800	1,586	214
10-440-752	IDOCKET PRORAM	12,500	12,500	-	12,500
10-440-753	TIRES	20,000	20,000	18,302	1,698
10-440-754	LBSP #3605601 OFFICERS	-	-	-	-
10-440-755	MONEY FOR 2 TRUCKS	-	-	-	-
10-440-756	SUBSTATION MAINTENANCE	5,000	5,000	4,905	95
10-440-757	NEW SHERIFFS OFFICE CLERK	34,112	34,112	34,523	(411)
10-440-758	FULL TIME DEPUTY #11	46,696	46,696	41,826	4,870
10-440-759	FULL TIME DEPUTY #12	35,963	35,963	30,298	5,665
10-440-760	FULL TIME DEPUTY #13	35,984	35,984	15,138	20,846
10-440-761	FULL TIME DEPUTY #14	<u>35,984</u>	<u>35,984</u>	<u>34,226</u>	<u>1,758</u>
	SHERIFF'S DEPARTMENT	<u>1,971,720</u>	<u>1,971,720</u>	<u>1,890,484</u>	<u>81,236</u>
	GENERAL FUND				
	INCOME TOTALS	4,453,150	4,453,150	5,190,637	737,487
	EXPENSE TOTALS	<u>4,378,942</u>	<u>4,378,942</u>	<u>4,446,159</u>	<u>(67,217)</u>
	NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	74,208	74,208	744,478	670,270
10-360-305	MONEY-MARKET TRANSFER-OUT	-	-	-	-
10-360-307	TRANSFERS-OUT	-	-	(454,063)	(454,063)
10-350-306	M.M. TRANSFER-IN	-	-	-	-
10-350-308	TRANSFERS IN	-	-	347,323	347,323
10-350-735	MISC. (GRANTS) TRANSFERS	-	-	-	-
10-150-210	TRANSFERS IN	-	-	87,951	87,951
10-150-220	TRANSFERS OUT	-	-	-	-
10-150-230	SUSPENSE	-	-	-	-
10-300-363	TO BALANCE JAIL	(590,300)	(590,300)	(590,300)	-
10-300-xxx	LOAN PROCEEDS	-	-	-	-
	TRANSFERS OUT	-	-	-	-
		<u>(516,092)</u>	<u>(516,092)</u>	<u>135,389</u>	<u>651,481</u>

HUDSPETH COUNTY, TEXAS
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- BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2022

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
Expense recap by function:					
	General Government			1,876,493	
	Justice System			578,546	
	Public Safety			1,900,753	
	Corrections and Rehabilitation			14,655	
	Health and Human Services			29,805	
	Community and Economic Development			45,907	
	Infrastructure and Environmental Services			-	
				4,446,159	
300	R & B REVENUES				
===	=====				
20-300-100	CURRENT TAXES	1,114,000	1,114,000	785,832	(328,168)
20-300-110	DELINQUENT TAXES	65,000	65,000	55,754	(9,246)
20-300-310	TX.-D.O.T. WEIGHT	20,000	20,000	-	(20,000)
20-300-320	AUTO REGISTRATION	150,000	150,000	196,634	46,634
20-300-330	GASOLINE TAX REFUND	50,000	50,000	-	(50,000)
20-300-335	MISC. REVENUE	71,100	71,100	98,873	27,773
20-300-340	OUTSIDE WORK	3,000	3,000	2,075	(925)
20-300-352	INTEREST	5,000	5,000	382	(4,618)
	R & B REVENUES	1,478,100	1,478,100	1,139,550	(338,550)
510	PRECINCT # 1				
===	=====				
20-510-401	COMMISSIONER SALARY	28,504	28,504	28,504	-
20-510-402	EMPLOYEE #1	39,270	39,270	41,857	(2,587)
20-510-403	EMPLOYEE #2	30,846	30,846	30,838	8
20-510-404	EMPLOYEE #3	37,128	37,128	36,100	1,028
20-510-405	EMPLOYEE #4	32,989	32,989	31,339	1,650
20-510-406	EMPLOYEE #5	29,120	29,120	14,281	14,839
20-510-407	OVERTIME ALLOWANCE	2,500	2,500	809	1,691
20-510-450	F.I.C.A./PAYROLL TAXES	17,084	17,084	14,903	2,181
20-510-451	RETIREMENT	15,633	15,633	10,742	4,891
20-510-452	HEALTH INSURANCE	57,947	57,947	47,484	10,463
20-510-453	WORKMAN'S COMP	11,200	11,200	11,200	-
20-510-460	PROFESSIONAL DEVELOPEMENT	2,500	2,500	2,436	64
20-510-472	DUES	-	-	-	-
20-510-475	TELEPHONE	375	375	374	1
20-510-487	ELECTRICITY	1,500	1,500	900	600
20-510-488	POPAINÉ	900	900	288	612
20-510-508	LIABILITY INSURANCE	17,000	17,000	14,693	2,307
20-510-746	GAS, DIESEL, & OIL	35,000	35,000	32,107	2,893
20-510-751	TIRES	12,000	12,000	15,124	(3,124)
20-510-757	EQUIPMENT PAYMENT	42,000	42,000	45,819	(3,819)
20-510-760	BATTERIES	750	750	153	597
20-510-762	WATER	1,000	1,000	594	406
20-510-763	SUPPLIES FOR REPAIRS	16,000	16,000	18,260	(2,260)
20-510-766	EQUIPMENT REPAIRS	13,000	13,000	12,999	1
20-510-767	UNIFORMS	1,000	1,000	-	1,000
20-510-768	CONTRACT LABOR	5,000	5,000	-	5,000
20-510-769	BLDG. REPAIRS	-	-	2,900	(2,900)
20-510-770	PART-TIME EMPLOYEE	22,963	22,963	11,706	11,257
	PRECINCT #-1	473,209	473,209	426,410	46,799

HUDSPETH COUNTY, TEXAS
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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
520 PRECINCT # 2				
====				
20-520-401 COMMISSIONER SALARY	28,503	28,503	28,503	-
20-520-402 EMPLOYEE #1	40,872	40,872	40,911	(39)
20-520-403 EMPLOYEE #2	38,355	38,355	37,802	553
20-520-404 EMPLOYEE #3	37,669	37,669	37,741	(72)
20-520-405 EMPLOYEE #4	37,669	37,669	37,126	543
20-520-406 OVERTIME ALLOWANCE	2,000	2,000	2,748	(748)
20-520-450 F.I.C.A./PAYROLL TAXES	16,452	16,452	16,351	101
20-520-451 RETIREMENT	15,054	15,054	12,242	2,812
20-520-452 HEALTH INSURANCE	57,947	57,947	57,947	-
20-520-453 WORKMAN'S COMP	8,800	8,800	8,800	-
20-520-460 PROFESSIONAL DEVELOPMENT	1,500	1,500	475	1,025
20-520-472 DUES	-	-	-	-
20-520-475 TELEPHONE	700	700	707	(7)
20-520-487 ELECTRICITY	1,000	1,000	430	570
20-520-490 WATER	2,500	2,500	2,790	(290)
20-520-508 LIABILITY INSURANCE	16,275	16,275	14,693	1,582
20-520-746 GAS, DIESEL, & OIL	25,000	25,000	35,758	(10,758)
20-520-751 TIRES	5,000	5,000	4,563	437
20-520-757 EQUIPMENT PAYMENT	51,000	51,000	47,061	3,939
20-520-XXX EQUIPMENT LEASE PURCHASE	-	-	-	-
20-520-760 BATTERIES	850	850	505	345
20-520-763 SUPPLIES FOR REPAIRS	7,000	7,000	9,588	(2,588)
20-520-766 EQUIPMENT REPAIRS	4,000	4,000	1,541	2,459
20-520-767 CONTRACT LABOR	-	-	-	-
20-520-768 EMPLOYEE #5	29,994	29,994	30,008	(14)
20-520-769 UNIFORMS	500	500	-	500
PRECINCT #2	428,640	428,640	428,290	(150)
530 PRECINCT #-3 & 4				
====				
20-530-401 COMMISSIONER SALARY #3	-	-	-	-
20-530-402 COMMISSIONER SALARY #4	28,503	28,503	28,284	219
20-530-403 EMPLOYEE #1	39,894	39,894	39,894	-
20-530-404 EMPLOYEE #2	35,339	35,339	35,339	-
20-530-405 EMPLOYEE #3	41,891	41,891	41,909	(18)
20-530-406 EMPLOYEE #4	38,189	38,189	37,822	367
20-530-407 EMPLOYEE #5	35,339	35,339	35,271	68
20-530-408 EMPLOYEE #6/PART TIME	-	-	-	-
20-530-409 OVERTIME ALLOWANCE	2,500	2,500	1,610	890
20-530-450 F.I.C.A./PAYROLL TAXES	16,957	16,957	16,669	288
20-530-451 RETIREMENT	15,516	15,516	12,544	2,972
20-530-452 HEALTH INSURANCE	57,947	57,947	57,142	805
20-530-453 WORKMAN'S COMP	5,900	5,900	5,900	-
20-530-460 PROFESSIONAL DEVELOPMENT	1,000	1,000	-	1,000
20-530-472 DUES	-	-	-	-
20-530-475 TELEPHONE	1,200	1,200	1,143	57
20-530-487 ELECTRICITY	1,200	1,200	1,460	(260)
20-530-488 PROPANE	1,700	1,700	2,549	(849)
20-530-508 LIABILITY INSURANCE	17,300	17,300	12,597	4,703
20-530-746 GAS, DIESEL, & OIL	30,000	30,000	45,780	(15,780)
20-530-751 TIRES	7,000	7,000	5,722	1,278

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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
20-530-757	EQUIPMENT PAYMENT	45,000	45,000	40,160	4,840
20-530-xxx	EQUIPMENT LEASE PURCHASE	-	-	-	-
20-530-760	BATTERIES	2,000	2,000	1,003	997
20-530-763	SUPPLIES FOR REPAIRS	14,000	14,000	13,856	144
20-530-766	EQUIPMENT REPAIRS	5,000	5,000	2,886	2,114
20-530-767	CULVERS/ROAD SIGNS	2,000	2,000	-	2,000
20-530-769	UNIFORMS	500	500	-	0
	PRECINCT #-3	445,875	445,875	439,540	5,835
540	PRECINCT # 4				
===	=====				
20-540-401	COMMISSIONER SALARY #3	12,000	12,000	9,500	2,500
20-540-403	EMPLOYEE #1	30,000	30,000	625	29,375
20-540-450	F.I.C.A./PAYROLL TAXES	3,213	3,213	775	2,438
20-540-451	RETIREMENT	2,940	2,940	603	2,337
20-540-452	HEALTH INSURANCE	9,700	9,700	-	9,700
20-540-453	WORKMAN'S COMP	5,900	5,900	5,900	-
20-540-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	2,342	(842)
20-540-475	TELEPHONE	1,500	1,500	-	1,500
20-540-487	ELECTRICITY	1,500	1,500	-	1,500
20-540-488	PROPANE	1,500	1,500	-	1,500
20-540-508	LIABILITY INSURANCE	14,000	14,000	12,597	1,403
20-540-746	GAS, DIESEL, & OIL	9,000	9,000	5,936	3,064
20-540-751	TIRES	2,000	2,000	8,922	(6,922)
20-540-757	EQUIPMENT PAYMENT	25,000	25,000	24,057	943
20-540-760	BATTERIES	1,000	1,000	828	172
20-540-763	SUPPLIES FOR REPAIRS	2,000	2,000	1,976	24
20-540-766	EQUIPMENT REPAIRS	5,000	5,000	2,579	2,421
20-540-767	CULVERS/ROAD SIGNS	2,000	2,000	1,570	430
20-540-768	UNIFORMS	500	500	-	0
	PRECINCT #-3	130,253	130,253	78,210	51,543
	ROAD & BRIDGE FUND				
	INCOME TOTALS	1,478,100	1,478,100	1,139,550	(338,550)
	EXPENSE TOTALS	1,477,977	1,477,977	1,372,450	52,484
	INCOME AND EXPENSE BEFORE:	123	123	(232,900)	(286,066)
20-360-305	TRANSFERS OUT	-	-	-	-
20-150-220	TRANSFERS OUT	-	-	-	-
20-300-XXX	LEASE FINANCING	-	-	-	-
20-350-305	TRANSFERS OUT MMA	-	-	-	-
		123	123	(232,900)	(286,066)
SOLID WASTE	REVENUE				
=====	=====				
32-300-300	VAN HORN COLLECTIONS	20,000	20,000	26,600	6,600
32-300-301	FT.HANCOCK COLLECTIONS	65,000	65,000	64,877	(123)
32-300-302	SIERRA BLANCA COLLECTIONS	72,000	72,000	71,444	(556)
32-300-303	DELL CITY COLLECTIONS	58,000	58,000	47,747	(10,253)
32-300-304	ESPERANZA WATER COLLECTIO	60,000	60,000	55,136	(4,864)
32-300-305	OTHER/ TYPE IV	100,000	100,000	27,125	(72,875)
32-300-306	CERRO ALTO	25,000	25,000	19,829	(5,171)
32-300-307	MISC./DELINQUENT	20,000	20,000	143	(19,857)
32-300-309	TIRE AMNESTY GRANT MONEY	-	-	-	-

HUDSPETH COUNTY, TEXAS
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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
32-300-310 RECOVERY INS. MONEY/TRUCK	-	-	-	
SOLID WASTE REVENUE	420,000	420,000	312,901	(107,099)
SOLID WASTE MGT. EXPENSES				
=====				
32-675-401 DIRECTOR SALARY	32,653	32,653	20,848	11,805
32-675-402 EMPLOYEE #1	31,075	31,075	32,285	(1,210)
32-675-403 EMPLOYEE #2	34,694	34,694	35,837	(1,143)
32-675-404 EMPLOYEE #3	38,293	38,293	37,262	1,031
32-675-405 EMPLOYEE #4	30,909	30,909	19,259	11,650
32-675-406 OVERTIME ALLOWANCE	16,000	16,000	20,175	(4,175)
32-675-450 F.I.C.A./PAYROLL TAXES	14,047	14,047	12,510	1,537
32-675-451 RETIREMENT	12,854	12,854	8,053	4,801
32-675-452 HEALTH INS.	28,974	28,974	19,316	9,658
32-675-453 WORKERS COMP.	3,400	3,400	3,400	-
32-675-460 PROFESSIONAL DEV.	3,000	3,000	-	3,000
32-675-461 SOLID WASTE FEE/TCEQ	6,000	6,000	5,251	749
32-675-462 ENGINEERING FEES	500	500	-	500
32-675-463 OFFICE SUPPLIES	400	400	220	180
32-675-469 POSTAGE	150	150	-	150
32-675-746 GAS & OIL	3,600	36,000	64,793	(28,793)
32-675-751 TIRES	6,500	6,500	11,415	(4,915)
32-675-752 TIRE DISPOSAL	2,000	2,000	-	2,000
32-675-757 EQUIP.PYMT./RENTAL	2,000	2,000	1,940	60
32-675-758 TRASH TRUCK PYMTS	69,000	69,000	69,000	-
32-675-763 SHOP SUPPLIES	10,000	10,000	10,070	(70)
32-675-766 EQUIP. REPAIRS	24,000	24,000	49,400	(25,400)
32-675-767 TYPE 1 & 4 CELLS	2,000	2,000	-	2,000
32-675-768 MISC.EXPENSE	2,000	2,000	1,845	155
32-675-770 BATTERIES	2,000	2,000	1,250	750
32-675-772 DUMPSTERS	20,000	60,000	65,493	(5,493)
32-675-773 TRUCK PURCHASE	-	-	241,329	(241,329)
32-675-774 TIRE AMNESTY GRANT	3,000	3,000	-	3,000
SOLID WASTE MGT. EXPENSES	399,049	471,449	730,951	(259,502)
SOLID WASTE MANAGEMENT				
INCOME TOTALS	420,000	420,000	312,901	(107,099)
EXPENSE TOTALS	399,049	471,449	730,951	(259,502)
	20,951	(51,449)	(418,050)	(366,601)
32-300-xxx Loan proceeds	-	-	241,329	241,329
32-350-307 Transfer IN	-	-	513,408	513,408
32-360-400 TRANSFERS OUT	-	-	(513,408)	(513,408)
	20,951	(51,449)	336,687	388,136
300 JAIL REVENUE				
===				
90-300-200 FEDERAL PRISONERS	-	-	-	-
90-300-325 COUNTY % OF L.E.O.S.E.	4,000	4,000	2,311	(1,689)
90-300-330 MED & MISC. REIMB.	95,900	95,900	194,899	98,999
90-300-331 MISC./INMATE REVENUE	1,200,000	1,200,000	1,248,720	48,720
90-300-332 PHONE REIMBURSEMENT	25,000	25,000	11,381	(13,619)
90-300-356 SOUTHWEST BORDER PROSECUT	-	-	-	-
90-300-358 INSURANCE /JAIL ROOF	-	-	-	-
JAIL DEPT REVENUE	1,324,900	1,324,900	1,457,311	132,411

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404 JAIL EXPENDITURES				
=====				
90-404-392 JAIL ADMINISTRATOR	54,766	54,766	55,188	(422)
90-404-393 ADMINISTRATIVE SERGEANT	41,517	41,517	41,793	(276)
90-404-394 JAIL /S.O. SEC./EXEC. ASSIST	55,651	55,651	58,752	(3,101)
90-404-395 FULL-TIME JAILER #1	33,571	33,571	31,770	1,801
90-404-396 FULL-TIME JAILER #2	35,381	35,381	33,797	1,584
90-404-397 FULL-TIME JAILER #3	33,571	33,571	30,574	2,997
90-404-398 FULL-TIME JAILER #4	31,637	31,637	32,761	(1,124)
90-404-399 FULL-TIME JAILER #5	33,550	33,550	31,936	1,614
90-404-400 FULL-TIME JAILER #6	31,616	31,616	28,108	3,508
90-404-401 FULL-TIME JAILER #7	31,616	31,616	30,685	931
90-404-402 FULL-TIME JAILER #8	31,616	31,616	28,025	3,591
90-404-403 FULL-TIME JAILER #9	31,616	31,616	27,775	3,841
90-404-404 FULL-TIME JAILER #10	31,637	31,637	25,323	6,314
90-404-405 FULL-TIME JAILER #11	31,616	31,616	27,814	3,802
90-404-406 FULL-TIME JAILER #12	31,637	31,637	30,496	1,141
90-404-403 PART TIME JAILER # 1	23,010	23,010	14,619	8,391
90-404-404 PART TIME JAILER # 2	22,979	22,979	9,405	13,574
90-404-409 NURSE	42,723	51,866	54,633	(2,767)
90-404-410 TRANSPORT/EVIDENCE CUSTODIAN	34,861	34,861	36,619	(1,758)
90-404-411 MAINTENANCE	31,637	31,637	31,041	596
90-404-412 COMMISSARY SECRETARY	46,529	46,529	48,088	(1,559)
90-404-413 FULL-TIME COOK # 1	31,637	31,637	29,280	2,357
90-404-414 FULL-TIME COOK # 2	31,637	31,637	30,014	1,623
90-404-415 PART-TIME COOK #1	22,979	22,979	13,193	9,786
90-404-416 PART-TIME JAILER #4	22,979	22,979	410	22,569
90-404-418 OVER-TIME ALLOWANCE	75,000	75,000	253,182	(178,182)
90-404-450 F.I.C.A./PAYROLL TAXES	75,094	75,094	81,091	(5,997)
90-404-451 RETIREMENT	68,714	68,714	61,257	7,457
90-404-452 HEALTH INSURANCE	202,814	202,814	194,810	8,004
90-404-453 WORKMAN'S COMP	18,000	18,000	18,000	-
90-404-461 STATE INMATE TRAVEL	20,000	20,000	35,386	(15,386)
90-404-462 FEDERAL INMATE TRAVEL	100	100	-	100
90-404-463 OFFICE SUPPLIES	4,000	4,000	4,711	(711)
90-404-469 POSTAGE	2,000	2,000	1,512	488
90-404-484 PROPANE	12,000	12,000	27,348	(15,348)
90-404-487 ELECTRICITY	38,000	38,000	60,599	(22,599)
90-404-490 WATER	30,000	30,000	44,923	(14,923)
90-404-493 MAINTENANCE/BLDG REPAIRS	45,000	45,000	84,250	(39,250)
90-404-508 LIABILITY INS.	15,000	15,000	12,999	2,001
90-404-524 LAW LIBRARY	300	300	-	300
90-404-542 FOOD	140,000	140,000	196,824	(56,824)
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	1,570	430
90-404-563 OPERATING SUPPLIES	4,000	4,000	2,201	1,799
90-404-566 AMBULANCE/FIRST AID	1,000	1,000	185	815
90-404-569 MEDICAL CARE/STATE	100,000	100,000	371,446	(271,446)
90-404-577 KITCHEN SUPPLIES	2,500	2,500	2,655	(155)
90-404-581 CUSTODIAL SUPPLIES	20,000	20,000	18,372	1,628
90-404-584 CABLE T.V.	3,000	3,000	2,837	163
90-404-590 PAPER GOODS	14,000	14,000	19,259	(5,259)
90-404-607 EQUIPMENT REPAIRS	24,000	24,000	31,692	(7,692)
90-404-676 CONTINGENCY	5,000	5,000	4,943	57

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, 2022

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)	
90-404-677	PART-TIME JAILER #3	23,010	23,010	9,375	13,635
90-404-678	PART-TIME JAILER #5	31,637	31,637	28,736	2,901
90-404-679	IDOCKET PROGRAM	10,000	10,000	-	10,000
90-404-680	TRAVEL/PICK UP FOOD	1,000	1,000	939	61
90-404-681	JAIL LOCKS/CAMERAS	40,000	40,000	-	40,000
90-404-682	CAMERAS	5,000	5,000	4,088	912
90-404-683	TRANSPORTAITON VAN	-	-	-	-
90-404-685	INTEGRATED SYSTEM	20,000	20,000	12,653	7,347
90-404-686	JAIL CELL ELECT. LOCK SYSTEM	10,000	10,000	-	10,000
90-404-687	INSURANCE MONEY FOR JAIL REPAIR	-	-	1,920	(1,920)
	JAIL EXPENDITURES	<u>1,915,138</u>	<u>1,924,281</u>	<u>2,371,862</u>	<u>(447,581)</u>
	JAIL ENTERPRISE ACCOUNT				
	INCOME TOTALS	1,324,900	1,324,900	1,457,311	132,411
	EXPENSE TOTALS	<u>1,915,138</u>	<u>1,924,281</u>	<u>2,371,862</u>	<u>(447,581)</u>
	INCOME AND EXPENSE BEFORE:	(590,238)	(599,381)	(914,551)	(315,170)
90-300-357	TRANSFER FROM GENERAL FND	590,300	590,300	590,300	-
90-350-308	TRANSFERS OTHER	-	-	-	-
90-350-306	TRANSFERS IN M.M.	-	-	-	-
90-360-732	TRANSFERS OUT	-	-	-	-
	INCOME OVER (UNDER) EXPENSES	<u>62</u>	<u>(9,081)</u>	<u>(324,251)</u>	<u>(315,170)</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
Total Pension Liability										
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>
Fiduciary Net Position										
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 COUNTY, 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, 2022

	General Government	Roads & Bridges	Solid Waste	Insurance Fund	Jail	Unremitted Sherriff	Unremitted Other	Combined
ASSETS								
Cash - Checking	\$ 2,922,819	\$ (403,706)	\$ 563,531	\$ (135,277)	\$ (2,236,912)	\$ -	\$ -	\$ 710,455
Cash - Money Market	68,349	232,495	-	-	-	50,101	-	350,945
Cash - Unremitted Elected Officials	-	-	-	-	-	68,621	61,808	130,429
Cash - Restricted Cash	-	-	-	-	-	297,759	518,514	816,273
Certificates of Deposit Unrestricted	7,994,257	-	-	-	-	-	-	7,994,257
Due From (to) Other Funds	80,310	142,850	-	44,746	20,484	-	-	288,390
Total Assets	<u>11,065,735</u>	<u>(28,361)</u>	<u>563,531</u>	<u>(90,531)</u>	<u>(2,216,428)</u>	<u>416,481</u>	<u>580,322</u>	<u>10,290,749</u>
LIABILITIES								
Other Liabilities	84,255	-	-	-	-	-	-	84,255
Payable to Unreported Component Unit	-	-	-	-	-	-	-	-
Due to Others	27,046	-	-	-	-	47,793	541,769	616,608
Due to Other Funds	44,745	-	-	-	171,318	-	-	216,063
Total Liabilities	<u>156,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,318</u>	<u>47,793</u>	<u>541,769</u>	<u>916,926</u>
FUND EQUITY (DEFICIT)								
Nonspendable								
Restricted	-	-	-	-	-	368,688	38,553	407,241
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	10,909,689	(28,361)	563,531	(90,531)	(2,387,746)	-	-	8,966,582
Total Fund Equity (Deficit)	<u>10,909,689</u>	<u>(28,361)</u>	<u>563,531</u>	<u>(90,531)</u>	<u>(2,387,746)</u>	<u>368,688</u>	<u>38,553</u>	<u>9,373,823</u>
Total Liabilities and Fund Equity	<u>\$ 11,065,735</u>	<u>\$ (28,361)</u>	<u>\$ 563,531</u>	<u>\$ (90,531)</u>	<u>\$ (2,216,428)</u>	<u>\$ 416,481</u>	<u>\$ 580,322</u>	<u>\$ 10,290,749</u>

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	UNREMITTED COMBINED
REVENUE								
10-300-100 CURRENT TAXES	\$ 2,828,997	\$ 785,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,614,829
10-300-110 DELINQUENT TAXES	223,014	55,754	-	-	-	-	-	278,768
10-300-120 BEER & WINE	241	-	-	-	-	-	-	241
10-300-130 O.S.S.F. PROGRAM	7,770	-	-	-	-	-	-	7,770
10-300-140 STATE SUPPLEMENT (JUDGE)	20,150	-	-	-	-	-	-	20,150
10-300-160 OFFICE FEES	17,250	-	-	-	-	-	15,190	32,440
10-300-168 CO. ATTY STATE SUPPLEMENT	23,333	-	-	-	-	-	-	23,333
10-300-170 STATE PARK IN LIEU OF TAX	79,905	-	-	-	-	-	-	79,905
10-300-190 PENALTIES DUPLICATES	3,053	-	-	-	-	-	-	3,053
10-300-220 CITATIONS	7,575	-	-	-	-	-	-	7,575
10-300-230 COUNTY COURTS	38,672	-	-	-	-	-	-	38,672
10-300-240 DISTRICT COURT	26,480	-	-	-	-	-	-	26,480
10-300-250 J.P.#1 COURT REV.	108,446	-	-	-	-	-	-	108,446
10-300-251 J.P.#2 COURT REV.	149,064	-	-	-	-	-	-	149,064
10-300-252 J.P.#3 COURT REV.	19,761	-	-	-	-	-	-	19,761
10-300-253 J.P.#4 COURT REV.	39,518	-	-	-	-	-	-	39,518
10-300-275 RENTS	4,700	-	-	-	-	-	-	4,700
10-300-276 RENTS/FH COMM. CENTER	3,900	-	-	-	-	-	-	3,900
32-300-30x LANDFILL DISPOSAL FEES	-	-	312,901	-	-	-	-	312,901
10-300-320 REIMBURSEMENTS	37,577	-	-	-	-	-	-	37,577
10-300-330 MISC. REVENUE	71,859	-	-	-	-	-	-	71,859
10-300-350 INTEREST	28,492	-	-	-	-	-	-	28,492
10-300-352 MONEY-MARKET INTEREST	1,530	-	-	-	-	-	-	1,530
10-300-356 WEST TEXAS DETENTION	1,131,465	-	-	-	-	-	-	1,131,465
10-300-364 HIDTA REIMBURSEMENTS	105,650	-	-	-	-	-	-	105,650
10-300-XXX FORMULA GRANT	-	-	-	-	-	-	-	-
10-300-304 PARKS & WILDLIFE	1,782	-	-	-	-	-	-	1,782
10-300-368 PRECT.#4 CONSTABLE REV.	-	-	-	-	-	-	-	-
10-300-369 WEST TEXAS SCHOOL FUNDS	-	-	-	-	-	-	-	-
10-300-370 HOTEL MOTEL FUNDS	-	-	-	-	-	-	-	-
10-350-311 STATE TIME-PAYMENT	-	-	-	-	-	-	-	-
10-350-314 STATE BIRTH FEE	760	-	-	-	-	-	-	760
10-350-315 MARRIAGE LICENSE	-	-	-	-	-	-	-	-
10-350-316 STATE FILING FEE	-	-	-	-	-	-	-	-
10-350-318 J.P. FEES	136,677	-	-	-	-	-	-	136,677
10-350-320 STATE TRAFFIC FINE	72,600	-	-	-	-	-	-	72,600
10-350-735 MISC. GRANTS	-	-	-	-	-	-	-	-
10-350-734 REFUNDS ON FEES	416	-	-	-	-	-	-	416
20-300-310 TX.-D.O.T. WEIGHT	-	-	-	-	-	-	-	-
20-300-320 AUTO REGISTRATION	-	196,634	-	-	-	-	-	196,634
20-300-330 GASOLINE TAX REFUND	-	-	-	-	-	-	-	-
20-300-340 OUTSIDE WORK	-	2,075	-	-	-	-	-	2,075
90-300-200 FEDERAL PRISONERS	-	-	-	-	-	-	-	-
90-300-331 INMATE REVENUE- LOCAL GOVERNMENTS	-	-	-	-	1,248,720	-	-	1,248,720
90-300-325 COUNTY % OF L.E.O.S.E.	-	-	-	-	2,311	-	-	2,311
90-300-329 FEES	-	-	-	-	-	-	-	-
20-300-330 MISC. REIMBURSEMENT	-	98,873	-	78,512	194,899	-	-	372,284
90-300-301 MISC. REVENUE	-	-	-	-	11,381	-	-	11,381
90-300-358 INSURANCE PROCEEDS	-	-	-	-	-	-	-	-
90-300-350 INTEREST	-	382	-	-	-	2,215	-	2,597
90-xxx-xxx CAUSE INCOME	-	-	-	-	-	12,426	-	12,426
90-xxx-xxx DONATED REAL ESTATE	-	-	-	-	-	-	-	-
90-xxx-xxx FORFEITURES AND SEIZURES	-	-	-	-	-	62,958	-	62,958
TOTAL REVENUE	<u>5,190,637</u>	<u>1,139,550</u>	<u>312,901</u>	<u>78,512</u>	<u>1,457,311</u>	<u>77,599</u>	<u>15,190</u>	<u>8,271,700</u>

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	COMBINED
EXPENDITURES								
General government	\$ 1,876,493	\$ -	\$ -	\$ 109,800	\$ -	\$ -	\$ -	\$ 1,986,293
Justice System	578,546	-	-	-	-	-	-	578,546
Public Safety	1,900,753	-	-	-	-	53,191	-	1,953,944
Corrections and Rehabilitation	14,655	-	-	-	2,371,862	-	-	2,386,517
Health and Human Services	29,805	-	-	-	-	-	-	29,805
Community and Economic Development	45,907	-	-	-	-	-	-	45,907
Infrastructure and Environmental Services	-	1,372,450	730,951	-	-	-	-	2,103,401
Total Expenditures	<u>4,446,159</u>	<u>1,372,450</u>	<u>730,951</u>	<u>109,800</u>	<u>2,371,862</u>	<u>53,191</u>	<u>-</u>	<u>9,084,413</u>
Revenue Over (Under) Expenditures	<u>744,478</u>	<u>(232,900)</u>	<u>(418,050)</u>	<u>(31,288)</u>	<u>(914,551)</u>	<u>24,408</u>	<u>15,190</u>	<u>(812,713)</u>
OTHER FINANCIAL SOURCE - LOAN PROCE								
TRANSFERS IN (OUT) - out of balance correct	87,951	-	241,329	-	-	-	-	241,329
TRANSFERS IN (OUT)	(454,063)	-	513,408	-	-	-	-	59,345
TRANSFERS IN (OUT)	(590,300)	-	-	-	590,300	-	-	-
TRANSFERS IN (OUT)	<u>347,323</u>	<u>-</u>	<u>(513,408)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(166,085)</u>
	<u>(609,089)</u>	<u>-</u>	<u>241,329</u>	<u>-</u>	<u>590,300</u>	<u>-</u>	<u>-</u>	<u>222,540</u>
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	<u>135,389</u>	<u>(232,900)</u>	<u>(176,721)</u>	<u>(31,288)</u>	<u>(324,251)</u>	<u>24,408</u>	<u>15,190</u>	<u>(590,173)</u>
Beginning fund balance as restated	<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>
Fund Balance End of Year	<u>\$ 10,909,689</u>	<u>\$ (28,361)</u>	<u>\$ 563,531</u>	<u>\$ (90,531)</u>	<u>\$ (2,387,746)</u>	<u>\$ 368,688</u>	<u>\$ 38,553</u>	<u>\$ 9,373,823</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	RECORDS PRESERVATION FUND - 35	INDIGENT DEFENSE FUND - 37	JAIL MEDICAL FUND - 38	ESTRAY FUND-39	BORDER COLONIA FUND - 40	OPERATION LINEBACKER FUND 44	TECH FUND FUND 48	INDIGENT HEALTH CARE FUND 50
ASSETS								
Cash in Bank	\$ 204,435	\$ (7,611)	\$ -	\$ 1,226	\$ -	\$ -	\$ 72,688	\$ 1,233,377
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	3,657	-	-	-	-	-	-
Total Assets	<u>204,435</u>	<u>(3,954)</u>	<u>-</u>	<u>1,226</u>	<u>-</u>	<u>-</u>	<u>72,688</u>	<u>1,233,377</u>
LIABILITIES								
Due to Other Funds	-	-	20,484	-	5,000	34,000	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>34,000</u>	<u>-</u>	<u>-</u>
FUND BALANCE								
Committed	-	-	-	-	-	-	-	1,233,377
Unassigned	-	(3,954)	(20,484)	-	(5,000)	(34,000)	-	-
Assigned	-	-	-	-	-	-	-	-
Restricted Fund Balance	<u>204,435</u>	<u>-</u>	<u>-</u>	<u>1,226</u>	<u>-</u>	<u>-</u>	<u>72,688</u>	<u>-</u>
Total Fund Balance	<u>204,435</u>	<u>(3,954)</u>	<u>(20,484)</u>	<u>1,226</u>	<u>(5,000)</u>	<u>(34,000)</u>	<u>72,688</u>	<u>1,233,377</u>
Total Liabilities and Fund Balance	<u>\$ 204,435</u>	<u>\$ (3,954)</u>	<u>\$ -</u>	<u>\$ 1,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,688</u>	<u>\$ 1,233,377</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	LaSalle School Fund 53	ABANDON VEHICLE FUND - 55	SHERIFF'S STORAGE FUND - 60	LINEBACKER 64	DELL VALLEY FLOOD CONTROL - 65	WT Schools Fund -66	SHERIFF'S TOY DRIVE FUND 67	MEDICAL CLINIC FUND 69
ASSETS								
Cash in Bank	\$ 85,144	\$ 171,101	\$ 156,666	\$ -	\$ 3,971	\$ 78,135	\$ 12,337	\$ 6,856
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-
Total Assets	<u>85,144</u>	<u>171,101</u>	<u>156,666</u>	<u>-</u>	<u>3,971</u>	<u>78,135</u>	<u>12,337</u>	<u>6,856</u>
LIABILITIES								
Due to Other Funds	-	-	-	16,500	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE								
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(16,500)	-	-	-	-
Assigned	-	-	156,666	-	3,971	-	-	6,856
Restricted Fund Balance	<u>85,144</u>	<u>171,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,135</u>	<u>12,337</u>	<u>-</u>
Total Fund Balance	<u>85,144</u>	<u>171,101</u>	<u>156,666</u>	<u>(16,500)</u>	<u>3,971</u>	<u>78,135</u>	<u>12,337</u>	<u>6,856</u>
Total Liabilities and Fund Balance	<u>\$ 85,144</u>	<u>\$ 171,101</u>	<u>\$ 156,666</u>	<u>\$ -</u>	<u>\$ 3,971</u>	<u>\$ 78,135</u>	<u>\$ 12,337</u>	<u>\$ 6,856</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	HOMELAND SECURITY FUND 77	HIDTA FUND 88	EFILE FUND 99	RETIREE HEALTH INS 103	Other 104	CDBG GRANT 108	HIDTA Grant 118
<u>ASSETS</u>							
Cash in Bank	\$ 15,158	\$ 10,788	\$ 35,041	\$ 1,383	\$ 100	\$ -	\$ 8,117
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	<u>15,158</u>	<u>10,788</u>	<u>35,041</u>	<u>1,383</u>	<u>100</u>	<u>-</u>	<u>8,117</u>
<u>LIABILITIES</u>							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Assigned	-	-	-	1,383	100	-	-
Restricted Fund Balance	<u>15,158</u>	<u>10,788</u>	<u>35,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,117</u>
Total Fund Balance	<u>15,158</u>	<u>10,788</u>	<u>35,041</u>	<u>1,383</u>	<u>100</u>	<u>-</u>	<u>8,117</u>
Total Liabilities and Fund Balance	<u>\$ 15,158</u>	<u>\$ 10,788</u>	<u>\$ 35,041</u>	<u>\$ 1,383</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 8,117</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	CDBG GRANT 120	HIDTA Grant 121	Operation HIDTA 122	ARPA GRANT 123	HAVA Grant 124	SW Border Rural Law 125	Stone Garden 127
<u>ASSETS</u>							
Cash in Bank	\$ (2,200)	\$ (29,588)	\$ (66,113)	\$ 949,048	\$ 13,911	\$ 100	\$ 100
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	<u>(2,200)</u>	<u>(29,588)</u>	<u>(66,113)</u>	<u>949,048</u>	<u>13,911</u>	<u>100</u>	<u>100</u>
<u>LIABILITIES</u>							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	949,048	-	-	-
Other	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>949,048</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Committed	-	-	-	-	-	-	-
Unassigned	(2,200)	(29,588)	(66,113)	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	13,911	100	100
Total Fund Balance	<u>(2,200)</u>	<u>(29,588)</u>	<u>(66,113)</u>	<u>-</u>	<u>13,911</u>	<u>100</u>	<u>100</u>
Total Liabilities and Fund Balance	<u>\$ (2,200)</u>	<u>\$ (29,588)</u>	<u>\$ (66,113)</u>	<u>\$ 949,048</u>	<u>\$ 13,911</u>	<u>\$ 100</u>	<u>\$ 100</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	HOTEL MOTEL 68	TOTAL COMBINED
<u>ASSETS</u>		
Cash in Bank	\$ 84,479	\$ 3,038,649
Certificates of Deposit	-	-
Due From Other Funds	-	3,657
Total Assets	<u>84,479</u>	<u>3,042,306</u>
<u>LIABILITIES</u>		
Due to Other Funds	-	75,984
Deferred Inflows	-	949,048
Other	-	-
Total Liabilities	<u>-</u>	<u>1,025,032</u>
<u>FUND BALANCE</u>		
Committed	-	1,233,377
Unassigned	-	(177,839)
Assigned	-	168,976
Restricted Fund Balance	84,479	792,760
Total Fund Balance	<u>84,479</u>	<u>2,017,274</u>
Total Liabilities and Fund Balance	<u>\$ 84,479</u>	<u>\$ 3,042,306</u>

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	RECORDS PRESERVATION FUND - 35	INDIGENT DEFENSE FUND - 37	JAIL MEDICAL FUND - 38	ESTRAY FUND - 39	BORDER COLONIA FUND - 40	OPERATION LINEBACKER FUND 44	TECH FUND FUND 48	INDIGENT HEALTH CARE FUND 50	LaSalle School Fund 53
REVENUE									
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-	-	-
Fees	54,425	-	-	565	-	-	2,099	-	-
Service Revenues	-	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	314,333	-
Contribution	-	-	-	-	-	-	-	-	85,044
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-	-
Interest	9,126	-	-	-	-	-	-	-	-
Other	-	1	-	-	-	-	(1)	-	-
Total Revenue	63,551	1	-	565	-	-	2,098	314,333	85,044
EXPENDITURES									
Federal/State:									
Administration	-	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Local:									
Law Enforcement Expenses	-	-	-	-	-	-	-	-	-
Records Management	93,825	-	-	-	-	-	-	-	-
Courthouse Security	2,435	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	4,824	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	7,745	-	-
Medical Expense	-	-	-	-	-	-	-	155,200	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	617	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	96,260	4,824	-	-	-	-	8,362	155,200	-
Revenue Over (Under) Expenditures	(32,709)	(4,823)	-	565	-	-	(6,264)	159,133	85,044
Transfer From (to) Other Funds	-	-	-	-	-	-	-	-	-
Transfer From (to) Other Funds	35,073	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	2,364	(4,823)	-	565	-	-	(6,264)	159,133	85,044
Fund Balance Beginning of Year									
As Previously Reported	202,071	869	(20,484)	661	(5,000)	(34,000)	78,952	1,074,244	100
Reclassifications	-	-	-	-	-	-	-	-	-
Fund Balance Beginning as Presented	202,071	869	(20,484)	661	(5,000)	(34,000)	78,952	1,074,244	100
Fund Balance End of Year	\$ 204,435	\$ (3,954)	\$ (20,484)	\$ 1,226	\$ (5,000)	\$ (34,000)	\$ 72,688	\$ 1,233,377	\$ 85,144
Expenditures Grouped by Function:									
General Government	\$ 96,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	4,824	-	-	-	-	8,362	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	155,200	-
Community and Economic Development	-	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ 96,260	\$ 4,824	\$ -	\$ -	\$ -	\$ -	\$ 8,362	\$ 155,200	\$ -

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	ABANDON VEHICLE FUND - 55	SHERIFF'S STORAGE FUND - 60	LINEBACKER Fund -64	DELL VALLEY FLOOD CONTROL - 65	WT Schools Fund -66	SHERIFF'S TOY DRIVE FUND 67	MEDICAL CLINIC FUND 69	HOMELAND SECURITY FUND 77
<u>REVENUE</u>								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	335,443	-	-	-	-	-	-	-
Fees	-	44,781	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Contribution	-	-	-	-	-	11,789	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	1	-	-	-	87
Other	-	-	-	-	-	-	-	-
Total Revenue	335,443	44,781	-	1	-	11,789	-	87
<u>EXPENDITURES</u>								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	155,644	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-	-	-
Wrecker and Towing	-	29,905	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	9,999	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	155,644	29,905	-	-	-	9,999	-	-
Revenue Over (Under) Expenditures	179,799	14,876	-	1	-	1,790	-	87
Transfer From (to) Other Funds	-	-	-	-	-	-	-	-
Transfer From (to) Other Funds	(36,200)	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	143,599	14,876	-	1	-	1,790	-	87
Fund Balance Beginning of Year								
As Previously Reported	27,502	141,790	(16,500)	3,970	78,135	10,547	6,856	15,071
Reclassifications	-	-	-	-	-	-	-	-
Fund Balance Beginning as Presented	27,502	141,790	(16,500)	3,970	78,135	10,547	6,856	15,071
Fund Balance End of Year	\$ 171,101	\$ 156,666	\$ (16,500)	\$ 3,971	\$ 78,135	\$ 12,337	\$ 6,856	\$ 15,158
Expenditures Grouped by Function:								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	155,644	29,905	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	9,999	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ 155,644	\$ 29,905	\$ -	\$ -	\$ -	\$ 9,999	\$ -	\$ -

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	HIDTA FUND 88	EFILE FUND 99	RETIREE HEALTH INS 103	Other 104	CDBG GRANT 108	HIDTA Grant 118	CDBG GRANT 120	HIDTA Grant 121
REVENUE								
Grants	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ 169,778	\$ 2,400
Seizure Proceeds	-	-	-	-	-	-	-	-
Fees	-	8,583	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Contribution	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	15,634	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	-	8,583	15,634	-	4,200	-	169,778	2,400
EXPENDITURES								
Federal/State:								
Administration	-	-	-	-	4,200	-	8,879	-
Engineering/Consulting	-	-	-	-	-	-	163,299	-
Professional Services	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	-	-	-	-	-	-	-	31,988
Records Management	-	6,401	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	15,694	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	6,401	15,694	-	4,200	-	172,178	31,988
Revenue Over (Under) Expenditures	-	2,182	(60)	-	-	-	(2,400)	(29,588)
Transfer From (to) Other Funds	-	-	-	-	-	295	-	-
Revenue Over (Under) Expenditures and Transfers	-	2,182	(60)	-	-	295	(2,400)	(29,588)
Fund Balance Beginning of Year								
As Previously Reported	10,788	32,859	1,443	100	-	7,822	200	-
Reclassifications	-	-	-	-	-	-	-	-
Fund Balance Beginning as Presented	10,788	32,859	1,443	100	-	7,822	200	-
Fund Balance End of Year	\$ 10,788	\$ 35,041	\$ 1,383	\$ 100	\$ -	\$ 8,117	\$ (2,200)	\$ (29,588)
Expenditures Grouped by Function:								
General Government	\$ -	\$ 6,401	\$ 15,694	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	172,178	31,988
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	4,200	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ -	\$ 6,401	\$ 15,694	\$ -	\$ 4,200	\$ -	\$ 172,178	\$ 31,988

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2022

	Operation HIDTA 122	ARPA GRANT 123	HAVA Grant 124	SW Border Rural Law 125	Stone Garden 127	Hotel MOTEL 68	TOTAL COMBINED
<u>REVENUE</u>							
Grants	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 296,378
Seizure Proceeds	-	-	-	-	-	-	335,443
Fees	-	-	-	-	-	-	110,453
Service Revenues	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	21,172	21,172
Property Taxes	-	-	-	-	-	-	314,333
Contribution	-	-	-	-	-	-	96,833
Miscellaneous Revenue	-	-	-	-	-	-	15,634
Reimbursements	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	9,214
Other	-	-	-	-	-	-	-
Total Revenue	-	-	120,000	-	-	21,172	1,199,460
<u>EXPENDITURES</u>							
Federal/State:							
Administration	-	-	-	-	-	-	13,079
Engineering/Consulting	-	-	-	-	-	-	163,299
Professional Services	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Local:							
Law Enforcement Expenses	84,964	-	-	-	-	-	272,596
Records Management	-	-	-	-	-	-	100,226
Courthouse Security	-	-	-	-	-	-	2,435
Court Appointed Attorneys	-	-	-	-	-	-	4,824
J P Expense	-	-	-	-	-	-	7,745
Medical Expense	-	-	-	-	-	-	155,200
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-	15,694
Wrecker and Towing	-	-	-	-	-	-	29,905
Miscellaneous Expense	-	-	-	-	-	-	10,616
Capital Outlay	-	-	106,089	-	-	-	106,089
Total Expenditures	84,964	-	106,089	-	-	-	881,708
Revenue Over (Under) Expenditures	(84,964)	-	13,911	-	-	21,172	317,752
Transfer From (to) Other Funds	(76,813)	-	-	-	-	-	(76,813)
Transfer From (to) Other Funds	95,564	-	-	100	100	-	94,932
Revenue Over (Under) Expenditures and Transfers	(66,213)	-	13,911	100	100	21,172	335,871
Fund Balance Beginning of Year							
As Previously Reported	100	-	-	-	-	63,307	1,681,403
Reclassifications	-	-	-	-	-	-	-
Fund Balance Beginning as Presented	100	-	-	-	-	63,307	1,681,403
Fund Balance End of Year	\$ (66,113)	\$ -	\$ 13,911	\$ 100	\$ 100	\$ 84,479	\$ 2,017,274
Expenditures Grouped by Function:							
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,355
Justice System	-	-	-	-	-	-	13,186
Public Safety	84,964	-	106,089	-	-	-	580,768
Corrections and Rehabilitation	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	155,200
Community and Economic Development	-	-	-	-	-	-	14,199
Infrastructure and Environmental Services	-	-	-	-	-	-	-
Total Expenditures by Function	\$ 84,964	\$ -	\$ 106,089	\$ -	\$ -	\$ -	\$ 881,708

HUDSPETH COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT
 YEAR ENDED SEPTEMBER 30, 2022

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	172,178		211,540	63,460
State:						-	
Local:					-	-	
Total Revenue		275,000	39,362	172,178	-	211,540	63,460
	<u>EXPENDITURES</u>						
Federal/State:							
Administration 1)		30,250	15,125	8,879		24,004	6,246
Construction		196,275	-	150,029		150,029	46,246
Engineering		48,475	24,237	13,270		37,507	10,968
Local:						-	
Engineering/Architectural Services						-	
Construction						-	
Administration						-	
Total Expenditures		275,000	39,362	172,178	-	211,540	63,460
Excess Revenue Over (Under) Expenditures		-	-	-	-	-	-

HUDSPETH COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SCHEDULE OF COMMUNITY DEVELOPEMENT BLOCK GRANT
YEAR ENDED SEPTEMBER 30, 2022

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	4,200		437,887	-
State:					-	
Local:	21,895	21,895	-		21,895	-
Total Revenue	459,782	455,582	4,200	-	459,782	-
<u>EXPENDITURES</u>						
Federal/State:						
Administration	42,000	37,800	4,200	-	42,000	-
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					-	-
Total Expenditures	459,782	455,582	4,200	-	459,782	-
Excess Revenue Over (Under) Expenditures	-	-	-	-	-	-

HUDSPETH COUNTY - TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2022

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
U.S. Department of Housing and Urban Development				
Pass through: Texas Department of Agriculture				
Community Development Block Grant	14.228	\$ 437,887	7258035	\$ 4,200
Community Development Block Grant	14.228	\$ 275,000	7219510	<u>172,178</u>
				<u>176,378</u>
U.S Department of Justice:				
High Intensity Drug Trafficking Area 2023/2024	16.xx	\$ 70,000	G22SW0010A	-
High Intensity Drug Trafficking Area 2022/2023	16.xx	\$ 70,000	G21SW0010A	47,425
High Intensity Drug Trafficking Area 2021/2022	16.xx	\$ 94,000	G20SW0010A	<u>76,690</u>
Total Justice Department				<u>124,115</u>
Administration for Community Living (HHS-ACL)				
Pass Through:				
Texas Comptroller of Public Accounts				
Help America Vote Act (HAVA)	90.401	\$ 120,000	<u>n/a</u>	<u>106,089</u>
U.S. Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds	21.019	\$ 949,048	n/a	<u>-</u>
Total Federal Financial Assistance				<u>\$ 406,582</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 and 2022 the county was awarded and received \$949,048 in advanced funding for the Coronavirus State and Local Fiscal Recover Funds, also know as American Rescue Plan Act. As of September 30, 2022 the County had expended \$-0-of the funds. Unexpended funds have been reported as deferred revenue/ deferred inflows as of September 30, 2022 in the financial statements of the County special revenue funds.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Judge Joanna E. MacKenzie 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, 2022, 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 21-3

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, and 2019-7.

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 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, 2022

2019 -1-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 - 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 - Significant Deficiency – Unrecorded Bank Financial Transactions.

Deficiency – During the course of the audit we identified equipment lease financing agreements were entered into 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.

2019-6- 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 County’s 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- 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 has 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 \$(2,236,912) and a related deficit fund balance of \$(2,387,746).

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 pooled cash balances of \$2,922,863 when the balance of the pooled cash accounts per bank were only \$385,955 due primarily to the effect of the Jail fund deficit.

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– Budget Administration

-Not resolved. Reported as repeat finding

2019 -1 -Material Weakness – Bank Reconciliation Procedures

-Not resolved. Reported as repeat finding

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

-Not resolved. Reported as repeat finding

2019-3 - Significant Deficiency – Unrecorded Bank Financial Transactions.

-Not resolved. Reported as repeat finding

2019-6 - Significant Deficiency – Restricted Funds Accounting

-Not resolved. Reported as repeat finding

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

-Not resolved. Reported as repeat finding

2021-1 Significant Deficiency – Payroll Reporting and Compliance

Was not a repeat finding

2021- 2 Significant Deficiency – Timeliness of External Audit

Was not a repeat finding

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

-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 resolve 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.

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.

2021-3 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