

HUDSPETH COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

September 30, 2023

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

HUDSPETH COUNTY, TEXAS
Annual Financial Report
September 30, 2023

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

February 2, 2024

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

FINANCIAL HIGHLIGHTS

The County's net assets decreased \$(873,326) as compared to prior year decrease of \$(330,108). The increase in expenses over revenues is attributed to a variety of issues including primarily corrections and rehabilitation revenues were \$137,819 less from West Texas Detention but only eleven months were collected and recorded as revenue in the current year under the cash basis of accounting would account for \$100,000 of the difference. Results of operations of the County jail were relatively unchanged reporting excess expenses over revenues before transfers of \$(927,184) as compared to \$(914,551) in prior year as reported in the fund accounting basis which does not consider depreciation expense.

The County entered into a new bank loan purchase agreement to purchase a trash compactor in the amount of \$513,408. 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 \$184,186 in 2022/2023.

During the year, the County's general fund and total governmental fund expenses exceeded expenditures after transfers by \$(844,062) and \$(762,086), respectively as compared to expenses exceeding revenues by \$(590,173) and \$(254,302) 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 \$1,300,114 in 2022/2023, as compared to \$1,457,311 in 2021/2022. Jail operations resulted in net operating loss before transfers and other sources of \$(927,185) as compared with the prior year loss of \$(914,551) in 2021/2022. The results of operations represents less demand for jail occupancy of non-County prisoners.

The combined governmental funds reported fund balances of \$10,629,011 at year-end as compared to \$11,391,097 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:

- Non-spendable 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 a separate Statement of Fiduciary Net Assets on page 8. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Examples are the County's agency accounts, registry trust funds and insurance trust funds.

THE COUNTY AS A WHOLE

The County's combined net assets decreased by \$(873,326) for the year ended September 30, 2023.

Revenues

The County's total revenues increased slightly by .731% percent or \$69,219 which is attributed to increases in property tax revenues and investment income. The County has continued efforts to manage expenses. Efforts to manage salaries and the costs of fringe benefits becomes harder because of industry benefit costs have continued to rise. 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 \$10,629,011 as compared to \$11,391,097 as of September 30, 2022.

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 Precinct #4 equipment payment budget by \$15,000 and supplies and repairs by \$28,000. Personal cost budget was decreased by \$43,000 resulting in zero total net change in budget for Precinct #4. Actual jail revenues fell \$286,887 below budget and actual expenses incurred were \$126,475 over budget resulting in actual net results of operations falling \$413,362 below budget. Solid waste did not budget for the compactor capital expenditures nor the loan proceeds.

Refer to the budget to actual supplemental schedule presented on pages 28-41.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the County had approximately \$19 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 2022/2023 included purchase of a \$513,428 trash compactor that was bank financed. The County also purchased and capitalized \$284,122 in assets purchased with America Rescue Plan Act funds. These additions included two pickups, a dump truck, and a Bobcat loader. Federal Homeland Security grant funded a command trailer for \$57,483. The Sheriff department purchased and equipped two pickups for public safety plus other equipment totaling \$170,000 using proceeds from automobile seizure money.

Debt

At year-end, the County equipment loan obligations totaled \$1,105,462 versus total prior year debt of \$776,240. Principal payments of all loans totaled \$184,186, which were paid in accordance with the debt agreements or earlier. A new bank debt obligation was added in the amount of \$513,408 to fund purchases of a trash compactor for the landfill operations.

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 2023/2024 county employees did not receive a raise.

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.

The County Commissioner's Court continues to work to grow revenue streams to cover the cost of growing expenses including raising fees for the housing of non-Hudspeth County inmates in our jail. As of September 2023, the daily rate to house inmates was raised from \$60 to \$75 per day and we began to charge a fee of \$40 per hour guard for any inmate transport (there was no fee prior to this).

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

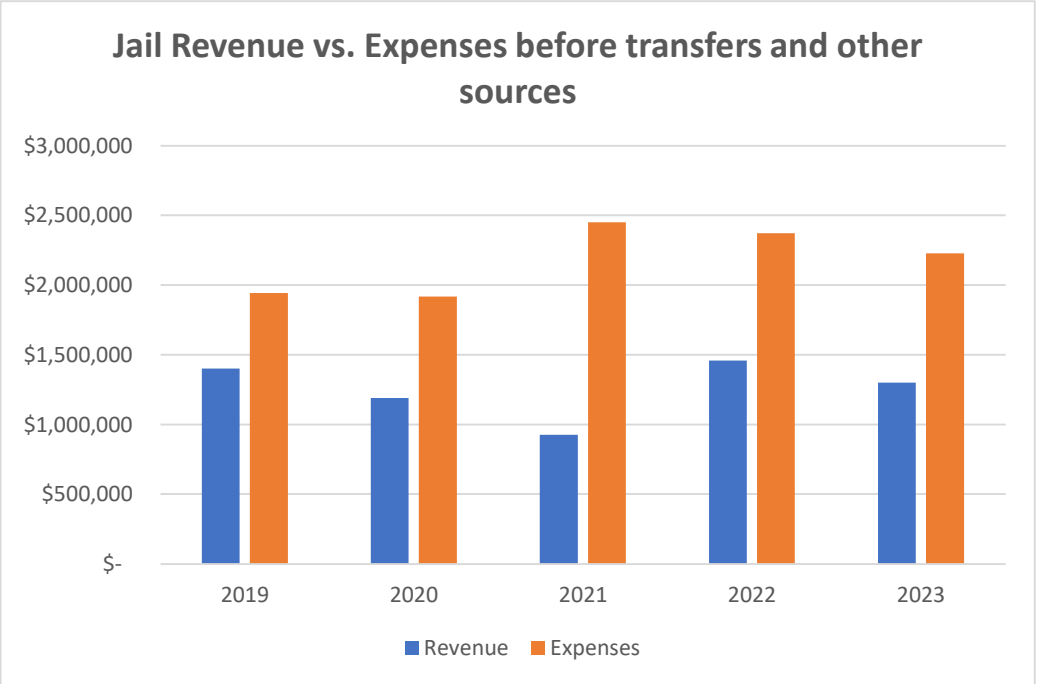
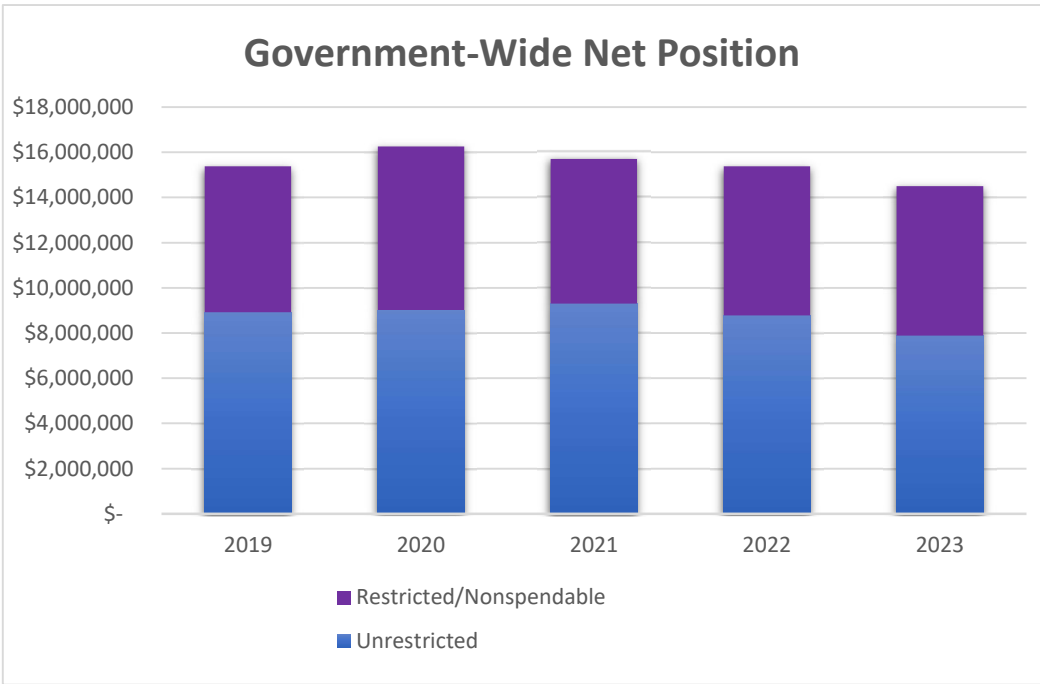
HUDSPETH COUNTY, TEXAS
TABLE #1
GOVERNMENT WIDE
COMPARATIVE STATEMENT OF NET POSITION-
MODIFIED CASH BASIS
SEPTEMBER 30, 2023 AND 2022

	PRIMARY GOVERNMENT	
	2023	2022
	Governmental Activities	Governmental Activities
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 8,570,719	\$ 5,046,751
Certificates of Deposit	7,047,535	7,994,257
Total Cash and Deposits	15,618,254	13,041,008
Capital Assets		
Land	18,000	18,000
Other Capital Assets	4,966,538	4,748,556
Total Capital Assets	4,984,538	4,766,556
Total Assets	20,602,792	17,807,564
<u>DEFERRED OUTFLOWS</u>	-	-
<u>LIABILITIES</u>		
Amounts Due Others	686,708	532,349
Payable to Unreported Component Unit	3,437,752	84,259
Long- Term Debt		
Due Within One Year	234,721	187,284
Due in More Than One Year	870,741	588,956
Total Liabilities	5,229,922	1,392,848
<u>DEFERRED INFLOWS</u>	864,783	1,033,303
<u>NET POSITION</u>		
Net Investment in Capital Assets	3,879,076	3,990,316
Restricted for:		
Restricted	1,161,039	1,200,001
Committed	1,436,020	1,233,377
Assigned	135,754	168,976
Unrestricted	7,896,198	8,788,743
TOTAL NET POSITION	\$ 14,508,087	\$ 15,381,413

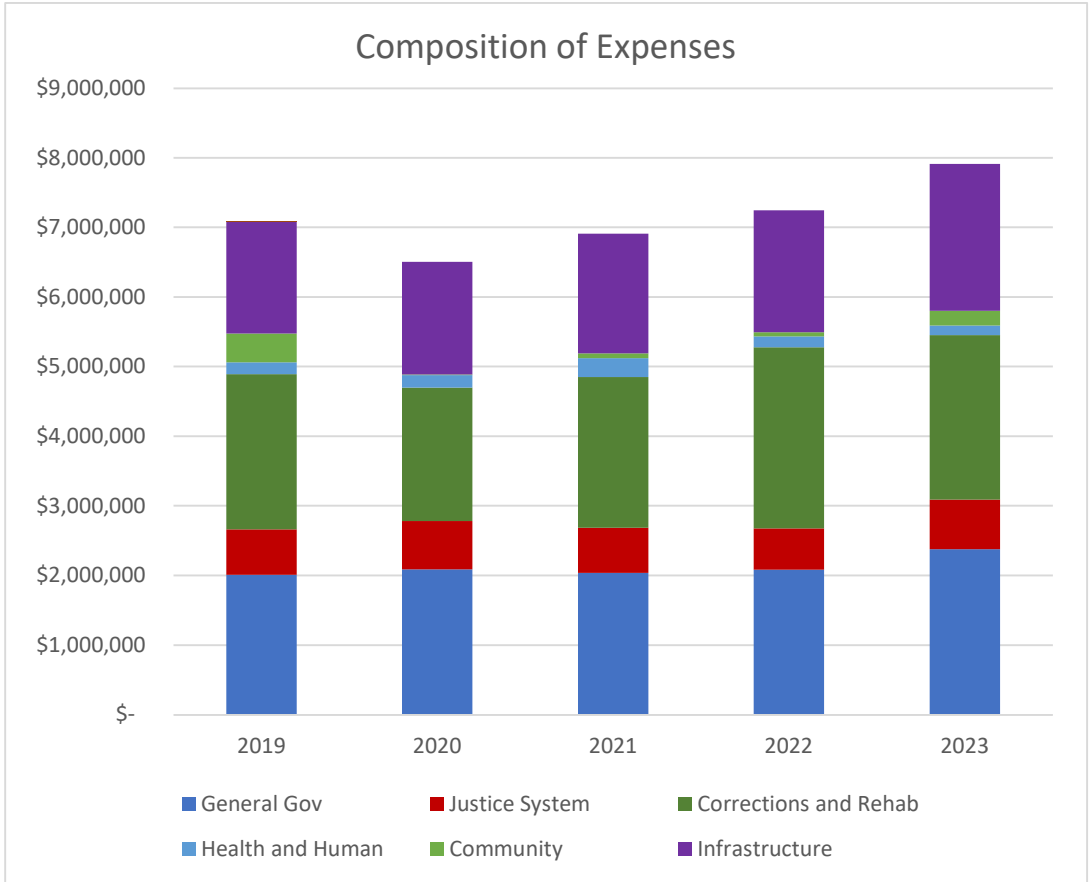
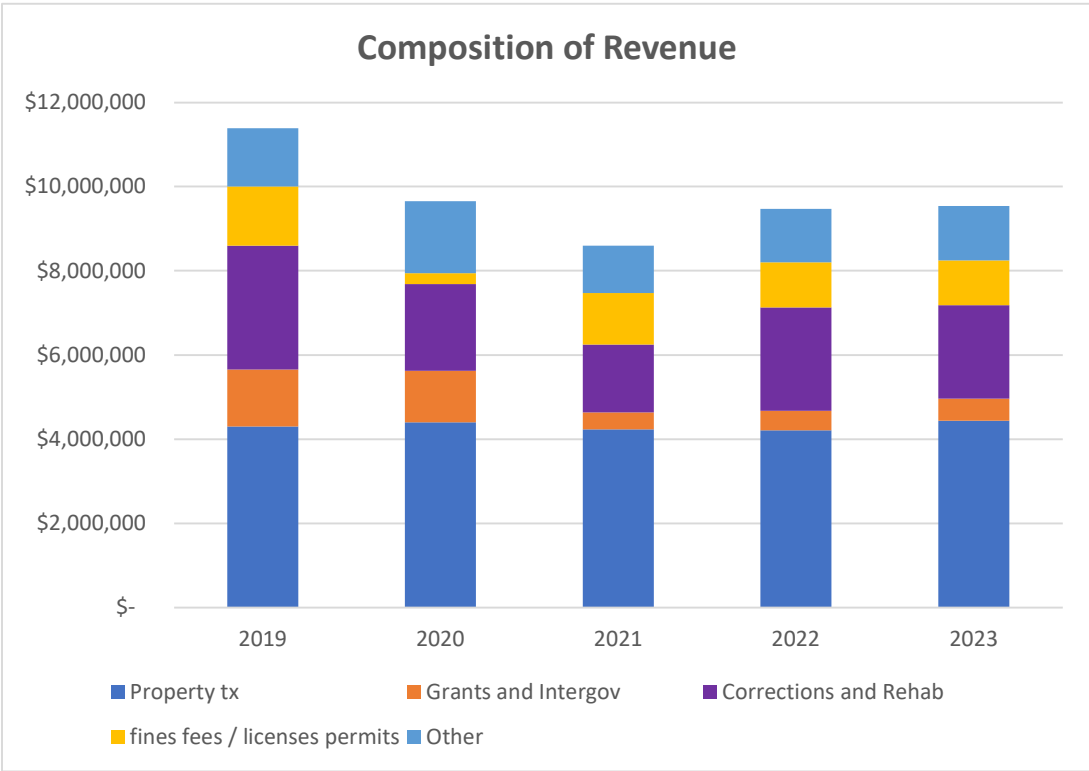
HUDSPETH COUNTY, TEXAS
TABLE # 2
COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEARS ENDED SEPTEMBER 30, 2023 AND 2022

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2023	2022
REVENUES:		
Property Tax	\$ 4,437,744	\$ 4,208,171
License & Permits	177,710	196,634
Fines and Fees	888,516	878,392
Public Service Fees	367,785	322,453
Grant Revenues	500,214	402,028
Intergovernmental Reimbursements	26,783	60,910
Charges for Services	9,950	10,675
Investment Income	240,698	42,593
Seizures Proceeds	251,982	335,443
Corrections and Rehabilitation	2,218,659	2,456,835
Other	420,338	557,026
Total Revenues	9,540,379	9,471,160
EXPENDITURES:		
Current:		
General Government	2,388,642	2,082,184
Justice System	714,686	592,632
Public Safety	2,506,602	2,554,476
Corrections and Rehabilitation	2,363,493	2,600,259
Health and Human Services	133,736	158,700
Community and Economic Development	214,188	61,460
Infrastructure and Environmental Services	2,107,332	1,750,887
Total Expenditures	10,428,679	9,800,598
Excess (Deficiency) of Revenues		
Over Expenditures Before Transfers	(888,300)	(329,438)
Transfers	14,974	(670)
Excess (Deficiency) of Revenues		
Over Expenditures After Transfers	(873,326)	(330,108)
Net Position - Beginning	15,381,413	15,711,521
Net Position - Ending	\$ 14,508,087	\$ 15,381,413

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, 2023, 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, 2023, or the changes in financial position for the year then ended in accordance with the modified cash basis of accounting.

Unmodified Opinions on Governmental Activities and Each Major Fund

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 #2, 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 28-41), and employee retirement plan historical data (on pages 42-43) 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 February 2, 2024, 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
February 2, 2024

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

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 4,651,285
Cash and Cash Equivalents - Restricted	3,919,434
Certificates of Deposit	<u>7,047,535</u>
Total Cash and Bank Deposits	15,618,254
Capital Assets:	
Land	18,000
Other Capital Assets	<u>4,966,538</u>
Total Capital Assets	<u>4,984,538</u>
Total Assets	<u>20,602,792</u>
 <u>DEFERRED OUTFLOWS</u>	
	-
 <u>LIABILITIES</u>	
Amounts Due to Others	686,708
Payable to Unreported Component Unit	3,437,752
Other Liabilities	-
Long-Term Debt	
Due Within One Year	234,721
Due in More Than One Year	<u>870,741</u>
Total Liabilities	<u>5,229,922</u>
 <u>DEFERRED INFLOWS</u>	
	864,783
 <u>NET POSITION</u>	
Net Investment in Capital Assets	3,879,076
Restricted for:	
Restricted	1,161,039
Committed	1,436,020
Assigned	135,754
Unrestricted	<u>7,896,198</u>
 TOTAL NET POSITION	 \$ 14,508,087

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

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
PRIMARY GOVERNMENT:					
General Government	\$ 2,388,642	\$ 9,950	\$ 83,028	\$ -	\$ (2,295,664)
Justice System	714,686	-	-	-	(714,686)
Public Safety	2,506,602	251,982	102,363	57,484	(2,094,773)
Corrections and Rehabilitation	2,363,493	2,218,659	-	-	(144,834)
Health and Human Services	133,736	-	-	-	(133,736)
Community and Economic Development	214,188	-	-	-	(214,188)
Infrastructure and Environmental Services	2,107,332	-	-	284,122	(1,823,210)
Interest on Bond Debt	-	-	-	-	-
Total Governmental Activities	<u>10,428,679</u>	<u>2,480,591</u>	<u>185,391</u>	<u>341,606</u>	<u>(7,421,091)</u>
Business-Type Activities:					
None	-	-	-	-	-
Total Primary Government	<u>10,428,679</u>	<u>2,480,591</u>	<u>185,391</u>	<u>341,606</u>	<u>(7,421,091)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	4,114,829
Property Taxes, Levied for Indigent Care	322,915
Investment Earnings	240,698
License & Permits	177,710
Fines and Fees	1,256,301
Contributions	82,937
Other	337,401
Total General Revenues	<u>6,532,791</u>
Change in Net Assets Before Transfers	(888,300)
Transfers - Net	<u>14,974</u>
Change in Net Assets After Transfers	(873,326)
Net Position - Beginning	<u>15,381,413</u>
Net Position - Ending	<u>\$ 14,508,087</u>

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

HUDSPETH COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2023

<u>ASSETS</u>	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON- MAJOR SPECIAL REVENUE	
Cash in Bank	\$ 4,651,285	\$ -	\$ 4,651,285
Cash in Bank - Restricted	883,074	3,036,360	3,919,434
Certificates of Deposit	7,047,535	-	7,047,535
Due from Other Funds	288,391	24,534	312,925
TOTAL ASSETS	\$ 12,870,285	\$ 3,060,894	\$ 15,931,179
<u>LIABILITIES</u>			
Due to Others	\$ 686,708	\$ -	\$ 686,708
Due to Other Funds	216,064	96,861	312,925
Payable to Unreported Component Unit	3,437,752	-	3,437,752
Deferred Inflows	-	864,783	864,783
TOTAL LIABILITIES	4,340,524	961,644	5,302,168
<u>FUND BALANCES</u>			
Nonspendable	-	-	-
Restricted	400,699	760,340	1,161,039
Committed	-	1,436,020	1,436,020
Assigned	-	135,754	135,754
Unassigned	8,129,062	(232,864)	7,896,198
Total Fund Balances	8,529,761	2,099,250	10,629,011 a)
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,870,285	\$ 3,060,894	\$ 15,931,179
Total Fund Balances as Reported Above			\$ 10,629,011 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.			4,984,538
2) Notes and lease obligations payable are not reported in the fund basis financial statements.			(1,105,462)
Net Assets of Government Wide Activities			\$ 14,508,087

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, 2023

FUNCTIONS/PROGRAMS REVENUES:	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	NON -		
	MAJOR GENERAL FUND	MAJOR SPECIAL REVENUE	
Property Tax	\$ 4,114,829	\$ 322,915	\$ 4,437,744
License & Permits	177,710	-	177,710
Fines and Fees	738,520	149,996	888,516
Public Service Fees	367,785	-	367,785
Grant Revenues and Intergovernmental	102,363	397,851	500,214
Intergovernmental Reimbursements	26,783	-	26,783
Charges for Services	9,950	-	9,950
Investment Income	167,505	73,193	240,698
Seizures Proceeds	-	251,982	251,982
Contributions	-	82,937	82,937
Corrections and Rehabilitation	2,218,659	-	2,218,659
Other	311,756	25,645	337,401
Total Revenues	8,235,860	1,304,519	9,540,379
 EXPENDITURES:			
Current:			
General Government	2,076,771	180,736	2,257,507
Justice System	699,951	13,835	713,786
Public Safety	2,067,822	515,654	2,583,476
Corrections and Rehabilitation	2,241,949	-	2,241,949
Health and Human Services	3,200	130,536	133,736
Community and Economic Development	44,385	168,449	212,834
Infrastructure and Environmental Services	2,403,437	284,122	2,687,559
Debt Service - Bonds Payable			
Principal	-	-	-
Interest and Other Charges	-	-	-
Total Expenditures	9,537,515	1,293,332	10,830,847
Excess (Deficiency) of Revenues Over Expenditures	(1,301,655)	11,187	(1,290,468)
 OTHER FINANCING SOURCES (USES)			
Other Financial Sources - Bank Loans	513,408	-	513,408
Transfers In (Out)	(215,594)	70,789	(144,805)
Transfers In (out)	159,779	-	159,779
Total Other Financing Sources (Uses)	457,593	70,789	528,382
Net Change In Fund Balances	(844,062)	81,976	(762,086) a)
Fund Balances - Beginning	9,373,823	2,017,274	11,391,097
Fund Balances - Ending	\$ 8,529,761	\$ 2,099,250	\$ 10,629,011

**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	\$ (762,086) a)
Debt Principal Payments Applied to Debt	184,186
Loan proceeds reported as debt	(513,408)
Capitalized - Capital Expenditures	1,101,937
Depreciation Expense Recorded	(883,955)
Changes in Net Assets as Reported in the Government Wide Statement of Activities	\$ (873,326)

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, 2023

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ -
Cash - Money Market	-
Certificates of Deposit	<u>20,210</u>
Total Assets	<u>20,210</u>
<u>LIABILITIES</u>	
Trust and Agency Funds payable	20,210
Due to Other Funds	<u>-</u>
Total Liabilities	<u>20,210</u>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
Total Fund Balance	<u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 20,210</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, 2023, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Hudspeth County Emergency Services Districts #1 and #2 issue separate reporting entity financial statements as of and for the year ended September 30, 2023. 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 2023.)
- 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 2023).

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 \$154,821 and its contingent liability for employee accrued sick benefits totaled \$186,797 as of September 30, 2023.

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 February 2, 2024. The financial statements were available for distribution February 5, 2024.

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 2022/2023 was \$.6297981 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, 2023:

Current taxes receivable	\$	-
Delinquent taxes receivable		2,473,745
		<u>2,473,745</u>

Delinquent taxes by year:		
2022		285,514
2021		214,389
2020		177,718
2019		157,912
2018		145,350
2017		147,104
2016 and prior		<u>1,345,758</u>
Total delinquent taxes	\$	<u>2,473,745</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	-
Archive fee fund 35	-	(20,877)
Abandoned Vehicle fund 55	20,877	-
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>\$ 312,925</u>	<u>\$ (312,925)</u>

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2023, the carrying amount of the County's deposits held in primarily one depository bank was \$15,618,254 for governmental funds and \$20,210 for trust and agency funds. Of the banks' balances, \$500,000 of the governmental funds and \$20,210 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 \$9,589,320 as of September 30, 2023, 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, 2023:

Fund	General Fund:	Operating <u>Checking</u>	Payroll <u>Checking</u>	Money <u>Market</u>
10	General	\$ 6,765,373	\$ 429,905	\$ 77,963
20	Road and Bridge	(592,062)	(135,385)	234,899
66	WT Schools Fund	78,135	-	-
67	Toy Drive	11,969	-	-
68	Hotel Motel Fund	97,628	-	-
69	Medical Clinic	6,856	-	-
89	HIDTA	-	-	-
90	Jail	(2,508,280)	(155,817)	-
118	HIDTA	-	8,117	-
120	CDBG	-	100	-
121	HIDTA	(8,738)	(72,797)	-
122	HIDTA	-	(66,213)	-
128	Operation Lone Star	-	-	-
		<u>\$ 3,850,881</u>	<u>\$ 7,910</u>	<u>\$ 312,862</u>

Fund	Special Revenue (Preservation Account):	<u>Checking</u>
35	Preservation Fee	\$ 275,671
37	Indigent Defense Grant	(12,989)
39	Estray Account	1,526
50	I.H.C.F. Fund	1,436,020
55	Abandon Vehicle	165,219
60	Storage Fund	123,064
80	Insurance Trust Fund	(170,907)
		<u>\$ 1,817,604</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>9/30/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2023</u>
Primary Government Unit:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
Buildings and Improvements	5,948,929	-	-	5,948,929
Furniture and Equipment	8,995,081	1,101,937	45,014	10,052,004
Infrastructure - Streets	3,088,842	-	-	3,088,842
	<u>18,050,852</u>	<u>1,101,937</u>	<u>45,014</u>	<u>19,107,775</u>
Less Accumulated Depreciation:				
Buildings and Improvements	3,981,296	201,634	-	4,182,930
Furniture and Equipment	7,566,608	531,694	45,014	8,053,288
Infrastructure - Streets	1,736,392	150,627	-	1,887,019
	<u>13,284,296</u>	<u>883,955</u>	<u>45,014</u>	<u>14,123,237</u>
Net Fixed Assets	<u>\$ 4,766,556</u>	<u>\$ 217,982</u>	<u>\$ -</u>	<u>\$ 4,984,538</u>

	<u>Current year</u> <u>Depreciation</u>	<u>Additions</u>
By function:		
General Government	\$ 118,339	\$ -
Justice System	900	-
Public Safety	163,406	227,483
Corrections and Rehabilitation	190,906	39,999
Health and Human Services	-	-
Community and Economic Development	1,354	-
Infrastructure and Environmental Services	409,050	834,455
	<u>\$ 883,955</u>	<u>\$ 1,101,937</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>9/30/2022</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2023</u>	<u>Interest</u> <u>Paid</u>
1) 2023 Trash Truck	\$ 172,000	\$ -	\$ -	\$ 172,000	\$ -
2) Peterbuilt Water Truck lease	24,657	-	24,657	-	912
3) Peterbuilt Dump Truck Lease	58,683	-	18,661	40,022	2,788
4) Motor Grader 3 and 4 Lease	188,310	-	35,102	153,208	6,628
5) Bobcat Loader	32,184	-	11,969	20,215	1,331
6) Landfill Compactor	-	513,408	64,433	448,975	22,025
7) Jail Technology system	300,406	-	29,364	271,042	9,196
Total	<u>\$ 776,240</u>	<u>\$ 513,408</u>	<u>\$ 184,186</u>	<u>\$ 1,105,462</u>	<u>\$ 42,880</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 2024 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, 2026. The note bears interest at 3.52%. The annual payment was made October 2023 and will be reported in the 2024 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 note payable dated August 2022 secured by a trash compactor requires 7 annual payments of \$86,458 starting August 1, 2023. The note bears interest at 4.29%
- 7) 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>
2024	\$ 234,721	\$ 43,117	\$ 277,838
2025	201,107	34,849	235,956
2026	180,024	26,727	206,751
2027	145,615	19,407	165,022
2028	<u>151,775</u>	<u>13,246</u>	<u>165,021</u>
	913,242	137,346	1,050,588
2029-2031	<u>192,220</u>	<u>10,140</u>	<u>202,360</u>
	<u>\$ 1,105,462</u>	<u>\$ 147,486</u>	<u>\$ 1,252,948</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 5.54% and 6.01% for calendar years 2023 and 2022, respectively; and the County elected to pay 6% of covered payroll in calendar years 2023 and 2022. The actuarially determined contribution rate payable by the employee members was 7% of covered payroll in calendar year 2023 and 2022. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County's financial statements are presented using the modified cash basis of accounting whereby employer contributions are expenses when paid.

At December 31, 2022 there were 118 active employees, 53 retirees and beneficiaries receiving benefits, and 176 former employees entitled to but not yet receiving benefits.

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Net pension liability (asset) is not reported in the modified cash basis financial statements; however, the following table provides a recap of net pension liability/(asset) as determined in accordance with GASB 68:

	<u>Dec. 31, 2022</u>
Net Pension Liability/(Asset):	
Total Pension Liability	10,917,060
Fiduciary net position	11,367,805
Net Pension Liability (asset)	(450,745)
Fiduciary net position as a percentage of total pension liability	104.13%
Pensionable covered payroll	4,115,163
Net Pension Liability as a percentage of covered payroll	-10.95%

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 demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. All demographic and economic assumptions were adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2022.

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%	4.95%
Private Equity	25.00%	7.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	2.90%
Cash Equivalents	<u>2.00%</u>	0.20%
	<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, 2021	\$ 10,218,516	\$ 11,968,163	\$ (1,749,647)
Changes for the year:			
Service cost	485,490	-	485,490
Interest on total pension liability (1)	796,980	-	796,980
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	(140,973)	-	(140,973)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(62,279)	(62,279)	-
Benefit payments	(380,675)	(380,675)	-
Administrative expenses	-	(6,662)	6,662
Member contributions	-	288,061	(288,061)
Net investment income	-	(709,501)	709,501
Employer contributions	-	247,378	(247,378)
Other (3)	1	23,320	(23,319)
Net Changes	<u>698,544</u>	<u>(600,358)</u>	<u>1,298,902</u>
Balances as of December 31, 2022	<u>\$ 10,917,060</u>	<u>\$ 11,367,805</u>	<u>\$ (450,745)</u>

- (1) - Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.
(2) - No plan changes valued.
(3) - Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 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 or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 12,471,297	\$ 10,917,060	\$ 9,634,227
Fiduciary net position	<u>11,367,805</u>	<u>11,367,805</u>	<u>11,367,805</u>
Net pension liability/ (asset)	<u>\$ 1,103,492</u>	<u>\$ (450,745)</u>	<u>\$ (1,733,578)</u>

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2023, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$236,339 and \$291,708, respectively. The December 31, 2022 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 \$15,341 for the year ended September 30, 2023 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.

	1-Oct-15
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%
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%

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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, 2023, estimated unrecorded liabilities relative to landfill closure and post closure costs totaled \$869,726. 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, 2023:

	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR	
	GENERAL FUND	SPECIAL REVENUE	
FUND BALANCES			
Nonspendable	\$ -	\$ -	\$ -
Restricted for:			
Records Preservation	-	254,794	254,794
ESTRAY	-	1,526	1,526
Tech Fund	-	66,533	66,533
Law Enforcement - Fund 55	-	186,096	186,096
Toys Donor Restricted	-	11,969	11,969
Homeland Security	-	15,763	15,763
HIDTA Fund 88	-	10,788	10,788
HAVA Grant	-	1,115	1,115
Other Public Safety	-	200	200
HIDTA fund 118	-	8,117	8,117
E-File Fund	-	23,556	23,556
Law Enforcement	355,044	-	355,044
LaSalle School	-	-	-
West Texas Schools	-	78,135	78,135
Hotel Motel Tax Fund	-	97,628	97,628
Tribal and Local Assistance	-	4,120	4,120
Clerk Office Time Restricted	45,655	-	45,655
	<u>400,699</u>	<u>760,340</u>	<u>1,161,039</u>
Committed for:			
Indigent Health Care	-	1,436,020	1,436,020
Roads & Bridges	-	-	-
	<u>-</u>	<u>1,436,020</u>	<u>1,436,020</u>
Assigned for:			
Post Retirement Health Care	-	1,423	1,423
Law Enforcement	-	123,404	123,404
Dell Valley Flood Control	-	3,971	3,971
Other	-	100	100
Medical Clinic	-	6,856	6,856
	<u>-</u>	<u>135,754</u>	<u>135,754</u>
Unassigned - Deficit Balances			
Roads & Bridges	(349,699)	-	(349,699)
Insurance Fund	(126,161)	-	(126,161)
Jail	(2,814,930)	-	(2,814,930)
Border Colonia Grant	-	(5,000)	(5,000)
Jail Medical	-	(20,484)	(20,484)
Indigent Defense	-	(9,332)	(9,332)
Linebacker Fund 64	-	(16,500)	(16,500)
Linebacker Fund 44	-	(34,000)	(34,000)
CSBG Grant	-	100	100
HIDTA 121 and 122	-	(147,648)	(147,648)
Unassigned	<u>11,419,852</u>	<u>-</u>	<u>11,419,852</u>
	<u>8,129,062</u>	<u>(232,864)</u>	<u>7,896,198</u>
Total Fund Balances	<u>\$ 8,529,761</u>	<u>\$ 2,099,250</u>	<u>\$ 10,629,011</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 \$993,646 from LaSalle for the year ended September 30, 2023.

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, 2023

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
	GENERAL FUND REVENUE				
===	=====				
10-300-100	CURRENT TAXES	3,050,000	3,050,000	2,906,233	(143,767)
10-300-110	DELINQUENT TAXES	155,000	155,000	324,565	169,565
10-300-120	BEER & WINE	300	300	206	(94)
10-300-130	O.S.S.F. PROGRAM	8,000	8,000	5,250	(2,750)
10-300-140	STATE SUPPLEMENT (JUDGE)	25,200	25,200	35,669	10,469
10-300-160	OFFICE FEES	15,000	15,000	15,993	993
10-300-168	CO. ATTY STATE SUPPLEMENT	35,000	35,000	-	(35,000)
10-300-170	PARK IN LIEU OF TAX	75,000	75,000	85,609	10,609
10-300-190	PENALTIES DUPLICATES	3,000	3,000	1,985	(1,015)
10-300-220	CITATIONS	10,000	10,000	9,165	(835)
10-300-230	COUNTY COURTS	40,000	40,000	49,008	9,008
10-300-240	DISTRICT COURT	175,000	175,000	24,438	(150,562)
10-300-250	J.P.#1 COURT REV.	140,000	140,000	100,259	(39,741)
10-300-251	J.P.#2 COURT REV.	170,000	170,000	130,234	(39,766)
10-300-252	J.P.#3 COURT REV.	35,000	35,000	34,618	(382)
10-300-253	J.P.#4 COURT REV.	30,000	30,000	43,746	13,746
10-300-275	RENTS	5,000	5,000	4,450	(550)
10-300-276	RENTS/FH COMM. CENTER	5,000	5,000	4,500	(500)
10-300-320	REIMBURSEMENT	40,000	40,000	26,783	(13,217)
10-300-320	REIMBURSEMENT -State	-	-	-	-
10-300-330	MISC. REVENUE	45,000	45,000	73,815	28,815
10-300-350	INTEREST	35,000	35,000	148,369	113,369
10-300-352	MONEY-MARKET INTEREST	10,000	10,000	9,613	(387)
10-300-356	WEST TEXAS DETENTION	1,090,000	1,090,000	993,646	(96,354)
10-300-357	SOUTHWEST BORDER PROSECUT	-	-	-	-
10-300-363	TO BALANCE JAIL	-	-	-	-
10-300-364	HIDTA	-	-	102,363	102,363
10-300-3xx	FORMULA GRANT	-	-	-	-
10-300-365	PRECT.#1 CONSTABLE REV.	-	-	-	-
10-300-366	PRECT.#2 CONSTABLE REV.	-	-	-	-
10-300-367	PRECT.#3 CONSTABLE REV.	-	-	-	-
10-300-368	PRECT.#4 CONSTABLE REV.	-	-	-	-
10-300-369	WEST TEXAS SCHOOL FUNDS	-	-	-	-
10-300-370	MOTEL/HOTEL TAX REVENUES	21,500	21,500	4,750	(16,750)
10-300-XXX	TEXAS FACILITIES DONATED SURPLUS	-	-	-	-
10-350-304	PARKS & WILDLIFE	-	-	674	674
10-350-311	STATE TIME-PAYMENT	-	-	-	-
10-350-314	STATE BIRTH FEE	-	-	-	-
10-350-315	MARRIAGE LICENSE	-	-	870	870
10-350-316	STATE FILING FEE	-	-	-	-
10-350-317	VIRTEX COMMISSION	-	-	-	-
10-350-318	J.P. FEES	-	-	133,137	133,137
10-350-320	STATE TRAFFIC FINE	-	-	68,875	68,875
10-350-734	REFUNDS ON FEES	-	-	273	273
		<u>5,218,000</u>	<u>5,218,000</u>	<u>5,339,096</u>	<u>121,096</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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
400 COUNTY JUDGE				
===				
10-400-401 JUDGE'S SALARY	47,472	47,472	47,473	(1)
10-400-402 SECRETARY'S SALARY	35,672	35,672	34,982	690
10-400-403 EMERGENCY MGMT.	25,294	25,294	25,294	-
10-400-404 RECORDS MANAGER	34,320	34,320	34,477	(157)
10-400-405 ADMIN/CORDINATOR SALARY	43,738	43,738	42,056	1,682
10-400-406 JUDGE'S STATE SUPPLEMENT	25,200	25,200	25,200	-
10-400-407 INDIGENT CORDINATOR SALARY	3,133	3,133	3,133	-
10-400-450 PAYROLL TAXES (FICA)	16,434	16,434	15,364	1,070
10-400-451 RETIREMENT	15,038	15,038	12,090	2,948
10-400-452 HEALTH INSURANCE	51,138	51,138	43,467	7,671
10-400-453 WORKMAN'S COMP. & FEES	840	840	840	-
10-400-460 PROFESSIONAL DEVELOPMENT	3,500	3,500	3,500	-
10-400-463 OFFICE SUPPLIES	1,000	1,000	893	107
10-400-466 OFFICE & LEGAL FORMS	-	-	-	-
10-400-469 POSTAGE	300	300	184	116
10-400-472 DUES	-	-	-	-
10-400-475 TELEPHONE & INTERNET	4,200	4,200	4,443	(243)
10-400-608 EQUIP.PURCHASE OR LEASE	1,500	1,500	1,752	(252)
10-400-610 COMPUTER EQUIP. UPGRADE	1,000	1,000	2,290	(1,290)
10-400-620 EMC TRAVEL	1,000	1,000	41	959
10-400-621 EMC SUPPLIES & EQUIPMENT	2,000	2,000	2,011	(11)
10-400-622 TRAVEL	1,000	1,000	876	124
COUNTY JUDGE	<u>313,779</u>	<u>313,779</u>	<u>300,366</u>	<u>13,413</u>
401 COURTHOUSE				
===				
10-401-402 CUSTODIAN SALARY	34,091	34,091	34,288	(197)
10-401-450 F.I.C.A./PAYROLL TAXES	2,608	2,608	2,587	21
10-401-451 RETIREMENT	2,386	2,386	1,950	436
10-401-452 HEALTH INSURANCE	10,228	10,228	10,228	-
10-401-453 WORKMAN'S COMP & FEES	735	735	735	-
10-401-481 CLEANING SUPPLIES	1,200	1,200	1,215	(15)
10-401-484 PROPANE	1,500	1,500	-	1,500
10-401-487 ELECTRICITY	18,000	18,000	21,600	(3,600)
10-401-490 WATER	4,000	4,000	3,138	862
10-401-493 MAINTENANCE & EQUIP	12,000	12,000	15,600	(3,600)
COURTHOUSE	<u>86,748</u>	<u>86,748</u>	<u>91,341</u>	<u>(4,593)</u>
405 TAX ASSESSOR COLLECTOR				
===				
10-405-401 TAX ASSESSOR'S SALARY	47,475	47,475	47,475	-
10-405-402 CLERK DEPUTIES SALARIES	32,656	32,656	32,656	-
10-405-450 F.I.C.A./PAYROLL TAXES	6,130	6,130	6,090	40
10-405-451 RETIREMENT	4,415	4,415	4,555	(140)
10-405-452 HEALTH INSURANCE	20,455	20,455	20,455	-
10-405-453 WORKMAN'S COMP	375	375	375	-
10-405-460 PROFESSIONAL DEVELOPEMENT	3,000	3,000	3,700	(700)
10-405-463 OFFICE SUPPLIES	700	700	666	34
10-405-466 OFFICE & LEGAL FORMS	-	-	-	-
10-405-469 POSTAGE	1,500	1,500	883	617
10-405-472 DUES	-	-	-	-
10-405-475 TELEPHONE & INTERNET	2,500	2,500	2,721	(221)
10-405-608 OFFICE EQIP. & REPAIRS	1,500	1,500	959	541
10-405-617 APPRAISAL BOARD	265,851	265,851	267,371	(1,520)
TAX ASSESSOR COLLECTOR	<u>386,557</u>	<u>386,557</u>	<u>387,906</u>	<u>(1,349)</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, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
406 COUNTY & DISTRICT CLERK				
====				
10-406-401 CO. & DIST CLERK SALARY	50,475	50,475	50,475	-
10-406-402 CLERK DEPUTY SALARY			-	-
10-406-404 HEAD DEPUTY CLERK	33,387	33,387	31,053	2,334
10-406-610 DEPUTY CLERK #1	33,699	33,699	33,062	637
10-406-609 CHIEF DEPUTY CLERK	-	-	-	-
10-406-405 RECORDS RESEARCH	-	-	-	-
10-406-450 F.I.C.A./PAYROLL TAXES	8,993	8,993	8,701	292
10-406-451 RETIREMENT	8,229	8,229	6,514	1,715
10-406-452 HEALTH INSURANCE	40,910	40,910	34,944	5,966
10-406-453 WORKMAN'S COMP	525	525	525	-
10-406-460 PROFESSIONAL DEVELOPEMENT	2,400	2,400	2,632	(232)
10-406-463 OFFICE SUPPLIES	2,000	2,000	2,133	(133)
10-406-466 LEGAL FORMS & DOCKETS	-	-	-	-
10-406-469 POSTAGE	3,100	3,100	4,693	(1,593)
10-406-472 DUES	-	-	-	-
10-406-475 TELEPHONE	3,000	3,000	1,625	1,375
10-406-608 OFFICE EQUIP & REPAIRS	1,600	1,600	1,321	279
10-406-611 MICROFILM	-	-	-	-
CO. & DIST CLERK	<u>188,318</u>	<u>188,318</u>	<u>177,678</u>	<u>10,640</u>
407 COUNTY ATTORNEY				
====				
10-407-401 COUNTY ATTORNEY SALARY	45,093	45,093	12,141	32,952
10-407-402 STATE SUPPLEMENT	25,666	25,666	6,282	19,384
10-407-404 SECRETARY	29,100	29,100	21,773	7,327
10-407-450 F.I.C.A./PAYROLL TAXES	7,590	7,590	3,068	4,522
10-407-451 RETIREMENT	6,945	6,945	2,356	4,589
10-407-452 HEALTH INSURANCE	10,228	10,228	9,375	853
10-407-453 WORKMAN'S COMP & FEES	275	275	275	-
10-407-460 PROFESSIONAL DEV.	1,500	1,500	100	1,400
10-407-463 OFFICE SUPPLIES	1,600	1,600	-	1,600
10-407-469 POSTAGE	300	300	-	300
10-407-475 TELEPHONE	2,000	2,000	1,330	670
10-407-524 LAW BOOKS	1,750	1,750	-	1,750
10-407-608 EQUIPMENT PURCHASE	1,339	1,339	-	1,339
COUNTY ATTORNEY	<u>133,386</u>	<u>133,386</u>	<u>56,700</u>	<u>76,686</u>
408 TREASURER				
====				
10-408-401 TREASURER SALARY	47,475	47,475	47,475	-
10-408-402 SECRETARY SALARY	34,840	34,840	36,323	(1,483)
10-408-450 F.I.C.A./PAYROLL TAXES	6,146	6,146	5,577	569
10-408-451 RETIREMENT	5,623	5,623	4,764	859
10-408-452 HEALTH INSURANCE	20,455	20,455	20,455	-
10-408-453 WORKMAN'S COMP	375	375	375	-
10-408-460 PROFESSIONAL DEVELOPEMENT	5,000	5,000	2,488	2,512
10-408-463 OFFICE SUPPLIES	3,200	3,200	3,974	(774)
10-408-469 POSTAGE	1,700	1,700	1,692	8
10-408-472 DUES	-	-	-	-
10-408-475 TELEPHONE & INTERNET	1,300	1,300	1,539	(239)
10-408-608 OFFICE EQUIP. & REPAIRS	1,500	1,500	1,308	192
TREASURER	<u>127,614</u>	<u>127,614</u>	<u>125,970</u>	<u>1,644</u>

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409 AUDITOR					
=====	=====				
10-409-402	AUDITOR SALARY	73,710	73,710	73,710	-
10-409-403	AUDITOR'S ASSISTANT #1	38,625	38,625	40,606	(1,981)
10-409-404	AUDITOR'S ASSISTANT #2	35,797	35,797	35,969	(172)
10-409-450	F.I.C.A./PAYROLL TAXES	11,580	11,580	11,570	10
10-409-451	RETIREMENT	10,597	10,597	8,629	1,968
10-409-452	HEALTH INSURANCE	30,683	30,683	30,683	-
10-409-453	WORKMAN'S COMP	475	475	475	-
10-409-460	PROFESSIONAL DEVELOPEMENT	5,000	5,000	5,315	(315)
10-409-463	OFFICE SUPPLIES	2,000	2,000	1,708	292
10-409-469	POSTAGE	600	600	281	319
10-409-472	DUES	-	-	-	-
10-409-475	TELEPHONE & INTERNET	3,000	3,000	3,391	(391)
10-409-608	OFFICE EQUIP. & REPAIRS	2,000	2,000	1,102	898
10-409-609	VEHICLE ALLOWANCE	3,250	3,250	3,250	-
	AUDITOR	<u>217,317</u>	<u>217,317</u>	<u>216,689</u>	<u>628</u>
410 J.P. # 1 JUDICIAL LAW					
===	=====				
10-410-401	J.P. # 1 SALARY	41,006	41,006	41,006	-
10-410-402	SECRETARY #1	32,760	32,760	32,760	-
10-410-403	CONSTABLE #1 SALARY	10,465	10,465	10,465	-
10-410-404	FULL TIME (TEMPORARY)	-	-	-	-
10-410-450	F.I.C.A./PAYROLL TAXES	6,444	6,444	6,357	87
10-410-451	RETIREMENT	5,896	5,896	4,788	1,108
10-410-452	HEALTH INSURANCE	25,569	25,569	25,569	-
10-410-453	WORKMAN'S COMP	525	525	525	-
10-410-460	PROFESSIONAL DEVELOPEMENT	1,500	1,500	1,082	418
10-410-463	OFFICE SUPPLIES	900	900	838	62
10-410-466	OFFICE & LEGAL FORMS	100	100	-	100
10-410-469	POSTAGE	500	500	297	203
10-410-475	TELEPHONE	3,000	3,000	3,523	(523)
10-410-608	EQUIPMENT REPAIRS	-	-	-	-
10-410-623	INQUESTS	20,000	20,000	27,150	(7,150)
10-410-626	HCSS SOFTWARE & SUPPORT	-	-	-	-
10-410-627	ATTY'S COLLEC.FEES	13,500	13,500	14,442	(942)
10-410-628	CONSTABLE #1CONT.ED.EXP.	500	500	-	500
	J.P. # 1 JUDICIAL LAW	<u>162,665</u>	<u>162,665</u>	<u>168,802</u>	<u>(6,137)</u>
411 J. P. #2 JUDICIAL LAW					
===	=====				
10-411-401	J.P. # 2 SALARY	33,426	33,426	33,426	-
10-411-402	SECRETARY SALARY	32,573	32,573	32,573	-
10-411-403	CONSTABLE #2 SALARY	9,983	9,983	9,983	-
10-411-430	UTILITIES	4,300	4,300	5,146	(846)
10-411-432	MAINTENANCE	7,000	7,000	5,949	1,051
10-411-450	F.I.C.A./PAYROLL TAXES	5,813	5,813	5,771	42
10-411-451	RETIREMENT	5,319	5,319	4,319	1,000
10-411-452	HEALTH INSURANCE	20,455	20,455	18,751	1,704
10-411-453	WORKMAN'S COMP	625	625	625	-
10-411-460	PROFESSIONAL DEVELOPEMENT	1,000	1,000	2,871	(1,871)
10-411-463	OFFICE SUPPLIES	700	700	403	297
10-411-466	OFFICE & LEGAL FORMS	-	-	-	-
10-411-469	POSTAGE	300	300	334	(34)
10-411-475	TELEPHONE	2,400	2,400	1,975	425
10-411-608	EQUIPMENT REPAIRS	-	-	-	-

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10-411-623	INQUESTS	13,000	13,000	43,150	(30,150)
10-411-627	ATTY'S COLLEC.FEES	24,000	24,000	23,708	292
10-411-628	CONSTABLE #2CONT.ED.EXP.	500	500	125	375
	J.P. # 2 JUDICIAL LAW	<u>161,394</u>	<u>161,394</u>	<u>189,109</u>	<u>(27,715)</u>
412	J.P. # 3 JUDICIAL LAW				
===	=====				
10-412-401	J.P. #3 SALARY	16,746	16,746	16,747	(1)
10-412-403	CONSTABLE #3 SALARY	10,464	10,464	10,464	-
10-412-430	UTILITIES	1,800	1,800	1,368	432
10-412-450	F.I.C.A./PAYROLL TAXES	2,082	2,082	2,061	21
10-412-451	RETIREMENT	1,905	1,905	1,547	358
10-412-452	HEALTH INSURANCE	20,455	20,455	20,455	-
10-412-453	WORKMAN'S COMP	300	300	300	-
10-412-460	PROFESSIONAL DEVELOPEMENT	900	900	185	715
10-412-463	OFFICE SUPPLIES	200	200	-	200
10-412-466	OFFICE & LEGAL FORMS	200	200	-	200
10-412-469	POSTAGE	400	400	-	400
10-412-475	TELEPHONE	1,300	1,300	1,606	(306)
10-412-608	EQUIPMENT REPAIRS	-	-	-	-
10-412-623	INQUEST	2,500	2,500	4,400	(1,900)
10-412-626	DOCKET BOOKS	500	500	1,365	(865)
10-412-628	CONSTABLE #3CONT.ED.EXP.	1,500	1,500	1,163	337
	J.P. # 3 JUDICIAL LAW	<u>61,252</u>	<u>61,252</u>	<u>61,661</u>	<u>(409)</u>
413	J.P. # 4 JUDICIAL LAW				
===	=====				
10-413-401	J.P. # 4 SALARY	16,745	16,745	16,745	-
10-413-403	CONSTABLE #4 SALARY	10,333	10,333	4,769	5,564
10-413-404	OFFICE CLERK	-	-	-	-
10-413-430	UTILITIES	400	400	-	400
10-413-450	F.I.C.A./PAYROLL TAXES	2,072	2,072	1,646	426
10-413-451	RETIREMENT	1,895	1,895	1,231	664
10-413-452	HEALTH INSURANCE	-	-	-	-
10-413-453	WORKMAN'S COMP	450	450	450	-
10-413-460	PROFESSIONAL DEVELOPEMENT	1,200	1,200	778	422
10-413-463	OFFICE SUPPLIES	300	300	240	60
10-413-466	OFFICE & LEGAL FORMS	100	100	-	100
10-413-469	POSTAGE	150	150	79	71
10-413-472	DUES	-	-	-	-
10-413-475	TELEPHONE	800	800	523	277
10-413-608	EQUIPMENT REPAIRS	700	700	-	700
10-413-623	INQUEST	4,000	4,000	8,350	(4,350)
10-413-626	DOCKET BOOKS	500	500	-	500
10-413-628	CONSTABLE #4CONT.ED.EXP.	500	500	-	500
	J.P. # 4 JUDICIAL LAW	<u>40,145</u>	<u>40,145</u>	<u>34,811</u>	<u>5,334</u>
414	COUNTY AGENT				
===	=====				
10-414-401	COUNTY AGENT SALARY	23,531	23,531	16,291	7,240
10-414-402	VEHICLE ALLOWANCE/ PAYROLL	-	-	-	-
10-414-403	SECRETARY	28,142	28,142	28,169	(27)
10-414-450	F.I.C.A./PAYROLL TAXES	3,953	3,953	3,380	573
10-414-451	RETIREMENT	3,617	3,617	1,601	2,016
10-414-452	HEALTH INSURANCE	10,228	10,228	10,228	-
10-414-453	WORKMAN'S COMP	225	225	225	-
10-414-460	VEHICLE ALLOWANCE	4,000	4,000	2,851	1,149
10-414-463	SUPPLIES	2,000	2,000	760	1,240

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10-414-465	2,500	2,500	100	2,400
10-414-475	3,000	3,000	2,658	342
10-414-476	6,000	6,000	5,757	243
10-414-482	300	300	-	300
10-414-485	1,000	1,000	715	285
10-414-641	2,500	2,500	613	1,887
10-414-647	2,000	2,000	1,090	910
10-414-758	1,500	1,500	1,763	(263)
10-414-759	450	450	-	450
10-414-757	1,500	1,500	648	852
	<u>96,446</u>	<u>96,446</u>	<u>76,849</u>	<u>19,597</u>
416	394TH JUDICIAL DIST. CT.			
===	=====			
10-416-401	2,905	2,905	2,905	-
10-416-402	-	-	-	-
10-416-403	12,238	12,238	12,238	-
10-416-450	1,158	1,158	1,181	(23)
10-416-451	1,060	1,060	878	182
10-416-452	2,300	2,300	-	2,300
10-416-453	325	325	325	-
10-416-460	-	-	-	-
10-416-461	2,575	2,575	295	2,280
10-416-462	1,200	1,200	-	1,200
10-416-463	550	550	355	195
10-416-466	333	333	-	333
10-416-475	831	831	487	344
10-416-478	500	500	-	500
10-416-508	330	330	300	30
10-416-524	584	584	176	408
10-416-608	191	191	-	191
10-416-671	-	-	-	-
10-416-676	1,300	1,300	1,401	(101)
10-416-677	383	383	-	383
10-416-678	210	210	-	210
	<u>28,973</u>	<u>28,973</u>	<u>20,541</u>	<u>8,432</u>
420	D.P.S.			
===	=====			
10-420-402	-	-	-	-
10-420-450	-	-	-	-
10-420-451	-	-	-	-
10-420-452	-	-	-	-
10-420-453	-	-	-	-
10-420-463	-	-	1,985	(1,985)
10-420-469	2,000	2,000	488	1,512
10-420-475	6,000	6,000	5,687	313
10-420-606	4,500	4,500	4,106	394
10-420-608	-	-	-	-
10-420-611	-	-	-	-
	<u>12,500</u>	<u>12,500</u>	<u>12,266</u>	<u>234</u>
422	NON-DEPARTMENTAL			
===	=====			
10-360-030	-	-	211	(211)
10-360-300	-	-	235,413	(235,413)
10-360-309	-	-	200	(200)
10-360-310	-	-	-	-

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10-360-312	PARKS & WILDLIFE	-	-	4,806	(4,806)
10-360-733	CITATIONS	-	-	192	(192)
10-360-737	Misc Grant transfers	-	-	-	-
10-360-734	REFUND ON FEES	-	-	-	-
10-360-736	MISC. EXPENSE	-	-	23	(23)
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	-	-	-	-
10-422-451	RETIREMENT	-	-	-	-
10-422-452	OSSF INSPECTORS FEES	3,000	3,000	-	3,000
10-422-460	COUNTY TRAVEL	2,000	2,000	988	1,012
10-422-465	COUNTY TRAINING	800	800	92	708
10-422-501	LEGAL FEES	20,000	20,000	9,946	10,054
10-422-505	PROFESSIONAL SERVICES	1,000	1,000	-	1,000
10-422-508	LIABILITY INSURANCE	60,000	60,000	55,188	4,812
10-422-524	LAW BOOKS	500	500	117	383
10-422-608	CAPITAL IMPROVEMENTS	5,000	5,000	5,000	-
10-422-620	INDEPENDENT AUDITOR	40,000	40,000	63,482	(23,482)
10-422-653	PREDATOR CONTROL	4,000	4,000	3,200	800
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	1,040	960
10-422-667	PUBLIC OFFICIAL BONDS	3,000	3,000	1,561	1,439
10-422-670	WORKERS COMP.	21,000	21,000	27,418	(6,418)
10-422-673	DUES	12,000	12,000	13,137	(1,137)
10-422-676	CONTINGENCY FUND	60,000	60,000	31,122	28,878
10-422-677	ST.PARK IN LEIU OF TAXES	58,000	58,000	61,634	(3,634)
10-422-679	HC/CC JUVENILE PROBATION	14,000	14,000	14,292	(292)
10-422-681	ADULT PROBATION OFFICER	500	500	360	140
10-422-686	RECREATION #1 (WATER,ELECT.)	13,000	13,000	19,656	(6,656)
10-422-687	RECREATION #2 / PROPANE C. CENTER	10,000	10,000	10,226	(226)
10-422-688	RECREATION #3	-	-	-	-
10-422-689	RECREATION #4	3,000	3,000	4,227	(1,227)
10-422-691	RETURNED CHECKS/INSF	1,000	1,000	-	1,000
10-422-731	ELECTION EXPENSE	-	-	22,147	(22,147)
10-422-734	POSTAGE MACHINE	1,800	1,800	1,618	182
10-422-750	STREET LIGHTS	21,000	21,000	25,146	(4,146)
10-422-753	IRS OVERDUE TAXES	-	-	-	-
10-422-759	PAYMENTS FOR SCHOOL DISTRICTS	-	-	-	-
10-422-760	205TH CONTINGENCY	3,000	3,000	2,927	73
10-422-761	INSURANCE MONEY FOR APPRAISAL ROC	-	-	-	-
10-422-762	CORONA FUNDS SHARED W/4 ENTITIES	-	-	-	-
10-422-763	MOTEL/HOTEL EXPENSES	-	-	4,750	(4,750)
10-422-754	PARK MAINTENANCE EMPLOYEE	12,800	12,800	720	12,080
10-422-755	UNEMPLOYMENT TAXES	8,000	8,000	11,221	(3,221)
10-422-757	WEBSITE MAINTENANCE	2,000	2,000	2,590	(590)
10-422-758	REDISTRICKING	5,000	5,000	5,000	-
10-422-756	IT MANAGEMENT SERVICE	20,000	20,000	23,696	(3,696)
	NON-DEPARTMENTAL	<u>415,400</u>	<u>415,400</u>	<u>667,206</u>	<u>(251,806)</u>
430 JURY					
===	=====				
10-430-449	205TH COURT REPORTER SALARY	14,348	14,348	14,348	-
10-430-450	FICA/PAYROLL TAXES	1,098	1,098	1,097	1
10-430-451	RETIREMENT	1,004	1,004	816	188
10-430-702	GRAND JURY	4,000	4,000	5,280	(1,280)

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10-430-705	JURIES	8,000	8,000	1,280	6,720
10-430-711	JURORS MEALS & LODGING	2,000	2,000	-	2,000
10-430-714	COURT REPORTER	1,000	1,000	-	1,000
10-430-715	COURT TRANSLATOR	1,000	1,000	-	1,000
10-430-717	PUBLIC DEFFENDERS/CT. APPT. ATTY	34,811	34,811	34,811	-
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	533	(33)
10-430-730	OUT OF TOWN SERVICE	2,000	2,000	-	2,000
10-430-731	DISTRICT ATTY FEES	65,000	65,000	105,000	(40,000)
10-430-732	ADMIN JUDICIAL ASSESSMENT	420	420	-	420
10-430-733	REGIONAL PUBLIC DEF. CAPITAL CASES	4,500	4,500	4,351	149
	JURY	<u>142,681</u>	<u>142,681</u>	<u>168,116</u>	<u>(25,435)</u>

440 SHERIFF'S DEPARTMENT

10-440-401	SHERIFF'S SALARY	73,542	73,542	73,542	-
10-440-402	CHIEF OF STAFF	54,912	54,912	55,400	(488)
10-440-403	FULL-TIME DEPUTY #1	54,621	54,621	54,988	(367)
10-440-404	FULL-TIME DEPUTY #2	54,434	54,434	54,591	(157)
10-440-405	FULL-TIME DEPUTY #3	37,794	37,794	34,961	2,833
10-440-406	FULL-TIME DEPUTY #4	37,794	37,794	36,558	1,236
10-440-407	FULL-TIME DEPUTY #5	37,794	37,794	35,577	2,217
10-440-408	FULL-TIME DEPUTY #6	43,222	43,222	41,539	1,683
10-440-409	FULL-TIME DEPUTY #7	36,670	36,670	34,978	1,692
10-440-410	FULL-TIME DEPUTY #8	37,794	37,794	36,522	1,272
10-440-411	FULL-TIME DEPUTY #9	37,794	37,794	35,050	2,744
10-440-412	FULL-TIME DEPUTY #10	46,072	46,072	43,968	2,104
10-440-413	PART-TIME DEPUTY #1	27,690	27,690	1,905	25,785
10-440-414	PART-TIME DEPUTY #2	30,654	30,654	14,394	16,260
10-440-415	PART-TIME DEPUTY #3	27,003	27,003	25,134	1,869
10-440-416	PART-TIME DEPUTY #4	36,670	36,670	35,377	1,293
10-440-417	PART-TIME DEPUTY #5	32,027	32,027	23,418	8,609
10-440-418	DEPUTY OVERTIME ALLOWANCE	90,000	90,000	149,317	(59,317)
10-440-419	SECRETARY/PT. DISPATCH	35,901	35,901	36,562	(661)
10-440-420	FULL-TIME DISPATCH #1	33,322	33,322	31,676	1,646
10-440-421	FULL-TIME DISPATCH #2	40,040	40,040	39,274	766
10-440-422	FULL-TIME DISPATCH #3	33,197	33,197	31,882	1,315
10-440-423	FULL-TIME DISPATCH #4	35,443	35,443	34,930	513
10-440-424	PART-TIME DISPATCH #1	24,164	24,164	14,985	9,179
10-440-425	DISPATCH OVERTIME	22,000	22,000	22,730	(730)
10-440-426	PART-TIME DEPUTY	27,768	27,768	23,683	4,085
10-440-450	F.I.C.A./PAYROLL TAXES	95,752	95,752	91,586	4,166
10-440-451	RETIREMENT	87,616	87,616	68,494	19,122
10-440-452	HEALTH INSURANCE	235,235	235,235	223,303	11,932
10-440-453	WORKMAN'S COMP	24,000	24,000	24,000	-
10-440-460	PROFESSIONAL DEVELOPMENT	1,300	1,300	1,300	-
10-440-463	SUPPLIES	7,000	7,000	3,613	3,387
10-440-466	LEGAL FORMS	1,000	1,000	-	1,000
10-440-469	POSTAGE	1,500	1,500	1,314	186
10-440-475	TELEPHONE	37,000	37,000	37,829	(829)
10-440-476	DEPUTY #3 & #4 TELEPHONE	6,500	6,500	9,525	(3,025)
10-440-490	UTILITIES	6,500	6,500	7,944	(1,444)
10-440-508	LIABILITY INSURANCE	65,000	65,000	65,000	-
10-440-519	SCHOOL TRAINING	4,000	4,000	4,165	(165)
10-440-520	EQUIPMENT OPERATIONS	15,000	15,000	8,385	6,615
10-440-521	IT MANAGED SERVICES	12,200	12,200	13,898	(1,698)

HUDSPETH COUNTY, TEXAS
FUNDS 10, 20, 32 AND 90
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- BUDGET TO ACTUAL - MODIFIED CASH BASIS
YEAR ENDED SEPTEMBER 30, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-440-524	500	500	-	500
10-440-672	5,000	5,000	5,084	(84)
10-440-746	135,000	135,000	174,378	(39,378)
10-440-749	40,000	40,000	33,991	6,009
10-440-750	12,000	12,000	11,483	517
10-440-751	1,800	1,800	1,448	352
10-440-752	22,500	22,500	19,280	3,220
10-440-753	20,000	20,000	18,469	1,531
10-440-754	-	-	-	-
10-440-755	-	-	-	-
10-440-756	5,000	5,000	4,874	126
10-440-757	35,818	35,818	36,282	(464)
10-440-758	55,266	55,266	55,266	-
10-440-759	36,670	36,670	24,946	11,724
10-440-760	37,794	37,794	29,617	8,177
10-440-761	37,793	37,793	35,541	2,252
	<u>2,093,066</u>	<u>2,093,066</u>	<u>2,033,956</u>	<u>59,110</u>
GENERAL FUND				
INCOME TOTALS	5,218,000	5,218,000	5,339,096	121,096
EXPENSE TOTALS	<u>4,668,241</u>	<u>4,668,241</u>	<u>4,789,967</u>	<u>(121,726)</u>
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	549,759	549,759	549,129	(630)
10-360-305	-	-	-	-
10-360-307	-	-	(286,057)	(286,057)
10-350-306	-	-	-	-
10-350-308	-	-	165,788	165,788
10-350-735	-	-	-	-
10-150-210	-	-	52,994	52,994
10-150-220	-	-	-	-
10-150-230	-	-	-	-
10-350-735	-	-	108,685	108,685
10-300-363	(513,822)	(513,822)	(500,000)	13,822
10-300-xxx	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>35,937</u>	<u>35,937</u>	<u>90,539</u>	<u>54,602</u>
Expense recap by function:				
General Government			1,981,557	
Justice System			699,951	
Public Safety			2,046,222	
Corrections and Rehabilitation			14,652	
Health and Human Services			3,200	
Community and Economic Development			44,385	
Infrastructure and Environmental Services			-	
			<u>4,789,967</u>	

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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
300	R & B REVENUES				
===	=====				
20-300-100	CURRENT TAXES	1,018,000	1,018,000	807,221	(210,779)
20-300-110	DELINQUENT TAXES	65,000	65,000	76,604	11,604
20-300-310	TX.-D.O.T. WEIGHT	10,000	10,000	-	(10,000)
20-300-320	AUTO REGISTRATION	190,000	190,000	176,840	(13,160)
20-300-330	GASOLINE TAX REFUND	40,000	40,000	-	(40,000)
20-300-335	MISC. REVENUE	95,000	95,000	96,080	1,080
20-300-340	OUTSIDE WORK	3,000	3,000	1,000	(2,000)
20-300-352	INTEREST	500	500	2,403	1,903
20-300-353	ARPA FUNDS	278,000	278,000	-	(278,000)
	R & B REVENUES	<u>1,699,500</u>	<u>1,699,500</u>	<u>1,160,148</u>	<u>(539,352)</u>
510	PRECINCT # 1				
===	=====				
20-510-401	COMMISSIONER SALARY	29,929	29,929	29,929	-
20-510-402	EMPLOYEE #1	41,246	41,246	41,048	198
20-510-403	EMPLOYEE #2	34,944	34,944	32,833	2,111
20-510-404	EMPLOYEE #3	39,000	39,000	40,734	(1,734)
20-510-405	EMPLOYEE #4	34,653	34,653	23,367	11,286
20-510-406	EMPLOYEE #5	34,944	34,944	33,768	1,176
20-510-407	OVERTIME ALLOWANCE	2,500	2,500	2,832	(332)
20-510-450	F.I.C.A./PAYROLL TAXES	18,462	18,462	16,019	2,443
20-510-451	RETIREMENT	16,893	16,893	11,743	5,150
20-510-452	HEALTH INSURANCE	61,366	61,366	51,990	9,376
20-510-453	WORKMAN'S COMP	11,200	11,200	11,200	-
20-510-460	PROFESSIONAL DEVELOPEMENT	2,500	2,500	1,660	840
20-510-472	DUES	-	-	-	-
20-510-475	TELEPHONE	450	450	328	122
20-510-487	ELECTRICITY	1,500	1,500	1,037	463
20-510-488	POPAIN	900	900	1,270	(370)
20-510-508	LIABILITY INSURANCE	15,500	15,500	15,500	-
20-510-746	GAS, DIESEL, & OIL	38,000	38,000	39,883	(1,883)
20-510-751	TIRES	12,000	12,000	9,722	2,278
20-510-757	EQUIPMENT PAYMENT	50,000	50,000	49,884	116
20-510-760	BATTERIES	750	750	531	219
20-510-762	WATER	1,200	1,200	715	485
20-510-763	SUPPLIES FOR REPAIRS	20,000	20,000	18,928	1,072
20-510-766	EQUIPMENT REPAIRS	15,000	15,000	18,903	(3,903)
20-510-767	UNIFORMS	-	-	1,679	(1,679)
20-510-768	CONTRACT LABOR	5,000	5,000	-	5,000
20-510-769	BLDG. REPAIRS	-	-	4,338	(4,338)
20-510-770	PART-TIME EMPLOYEE	-	-	5,630	(5,630)
	PRECINCT #-1	<u>487,937</u>	<u>487,937</u>	<u>465,471</u>	<u>22,466</u>
520	PRECINCT # 2				
===	=====				
20-520-401	COMMISSIONER SALARY	29,928	29,928	29,928	-
20-520-402	EMPLOYEE #1	42,931	42,931	43,034	(103)
20-520-403	EMPLOYEE #2	40,290	40,290	40,464	(174)
20-520-404	EMPLOYEE #3	39,562	39,562	34,174	5,388
20-520-405	EMPLOYEE #4	39,562	39,562	14,683	24,879
20-520-406	OVERTIME ALLOWANCE	2,000	2,000	880	1,120
20-520-450	F.I.C.A./PAYROLL TAXES	17,272	17,272	14,812	2,460
20-520-451	RETIREMENT	15,805	15,805	11,110	4,695
20-520-452	HEALTH INSURANCE	61,365	61,365	50,286	11,079
20-520-453	WORKMAN'S COMP	8,800	8,800	8,800	-
20-520-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	2,938	(1,438)

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
20-520-472	-	-	-	-
20-520-475	700	700	782	(82)
20-520-487	1,000	1,000	909	91
20-520-490	2,500	2,500	2,811	(311)
20-520-508	16,000	16,000	16,000	-
20-520-746	38,000	38,000	35,565	2,435
20-520-751	5,000	5,000	5,719	(719)
20-520-757	51,000	51,000	50,626	374
20-520-XXX	-	-	-	-
20-520-760	850	850	684	166
20-520-763	8,000	8,000	7,786	214
20-520-766	4,000	4,000	5,512	(1,512)
20-520-767	-	-	-	-
20-520-768	31,512	31,512	31,512	-
20-520-769	500	500	-	500
	<u>458,077</u>	<u>458,077</u>	<u>409,015</u>	<u>49,062</u>
530	PRECINCT #-3 & 4			
===	=====			
20-530-401	-	-	-	-
20-530-402	29,928	29,928	29,928	-
20-530-403	41,891	41,891	41,791	100
20-530-404	37,107	37,107	33,504	3,603
20-530-405	43,992	43,992	43,992	-
20-530-406	40,102	40,102	38,092	2,010
20-530-407	37,107	37,107	36,411	696
20-530-408	-	-	-	-
20-530-409	2,500	2,500	-	2,500
20-530-450	17,796	17,796	16,966	830
20-530-451	16,284	16,284	12,726	3,558
20-530-452	61,366	61,366	53,695	7,671
20-530-453	5,900	5,900	5,900	-
20-530-460	1,000	1,000	2,345	(1,345)
20-530-472	-	-	-	-
20-530-475	1,600	1,600	1,808	(208)
20-530-487	1,500	1,500	1,823	(323)
20-530-488	2,500	2,500	2,814	(314)
20-530-508	13,000	13,000	13,000	-
20-530-746	43,000	43,000	36,537	6,463
20-530-751	8,000	8,000	5,465	2,535
20-530-757	45,000	45,000	51,730	(6,730)
20-530-xxx	-	-	-	-
20-530-760	2,500	2,500	1,238	1,262
20-530-763	15,000	15,000	20,053	(5,053)
20-530-766	5,000	5,000	11,430	(6,430)
20-530-767	2,000	2,000	-	2,000
20-530-769	500	500	398	102
	<u>474,573</u>	<u>474,573</u>	<u>461,646</u>	<u>12,927</u>
540	PRECINCT # 4			
===	=====			
20-540-401	29,929	14,929	12,060	2,869
20-540-403	31,533	3,533	3,109	424
20-540-450	7,267	7,267	1,826	5,441
20-540-451	6,650	6,650	1,225	5,425
20-540-452	28,974	28,974	852	28,122

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)	
20-540-453	WORKMAN'S COMP	5,900	5,900	5,900	-
20-540-460	PROFESSIONAL DEVELOPMENT	3,000	3,000	2,417	583
20-540-475	TELEPHONE	-	-	-	-
20-540-487	ELECTRICITY	6,500	6,500	5,625	875
20-540-488	PROPANE	-	-	-	-
20-540-508	LIABILITY INSURANCE	13,000	13,000	13,000	-
20-540-746	GAS, DIESEL, & OIL	9,000	9,000	6,800	2,200
20-540-751	TIRES	6,000	6,000	1,627	4,373
20-540-757	EQUIPMENT PAYMENT	32,000	47,000	46,565	435
20-540-760	BATTERIES	2,300	2,300	1,420	880
20-540-763	SUPPLIES FOR REPAIRS	2,000	30,000	28,363	1,637
20-540-766	EQUIPMENT REPAIRS	4,000	4,000	2,137	1,863
20-540-767	CULVERS/ROAD SIGNS	-	-	-	-
20-540-768	UNIFORMS	500	500	570	(70)
20-540-769	EMPLOYEE #2	31,532	31,532	8,334	23,198
20-540-770	OVERTIME	2,000	2,000	816	1,184
20-540-772	OFFICE SUPPLIES	600	600	482	118
20-540-774	FENCE FOR PROPERTY	15,000	15,000	2,226	12,774
	PRECINCT #-3	237,685	237,685	145,354	92,331
	ROAD & BRIDGE FUND				
	INCOME TOTALS	1,699,500	1,699,500	1,160,148	(539,352)
	EXPENSE TOTALS	1,658,272	1,658,272	1,481,486	176,786
	INCOME AND EXPENSE BEFORE:	41,228	41,228	(321,338)	(362,566)
20-360-305	TRANSFERS OUT	-	-	-	-
20-150-220	TRANSFERS OUT	-	-	-	-
20-300-XXX	LEASE FINANCING	-	-	-	-
20-350-305	TRANSFERS OUT MMA	-	-	-	-
		41,228	41,228	(321,338)	(362,566)
SOLID WASTE	REVENUE				
=====	=====				
32-300-300	VAN HORN COLLECTIONS	30,000	30,000	34,725	4,725
32-300-301	FT.HANCOCK COLLECTIONS	65,000	65,000	61,792	(3,208)
32-300-302	SIERRA BLANCA COLLECTIONS	72,000	72,000	70,383	(1,617)
32-300-303	DELL CITY COLLECTIONS	55,000	55,000	43,618	(11,382)
32-300-304	ESPERANZA WATER COLLECTIO	60,000	60,000	64,498	4,498
32-300-305	OTHER/ TYPE IV	50,000	50,000	53,204	3,204
32-300-306	CERRO ALTO	25,000	25,000	21,481	(3,519)
32-300-307	MISC./DELINQUENT	10,000	10,000	12,160	2,160
32-300-309	TIRE AMNESTY GRANT MONEY	-	-	-	-
32-300-310	RECOVERY INS. MONEY/TRUCK	90,000	90,000	-	(90,000)
	SOLID WASTE REVENUE	457,000	457,000	361,861	(95,139)
SOLID WASTE	MGT. EXPENSES				
=====	=====				
32-675-401	DIRECTOR SALARY	34,286	34,286	3,231	31,055
32-675-402	EMPLOYEE #1	31,678	31,678	24,641	7,037
32-675-403	EMPLOYEE #2	36,442	36,442	41,203	(4,761)
32-675-404	EMPLOYEE #3	40,206	40,206	39,627	579
32-675-405	EMPLOYEE #4	33,696	33,696	32,902	794
32-675-406	OVERTIME ALLOWANCE	16,000	16,000	9,520	6,480
32-675-450	F.I.C.A./PAYROLL TAXES	14,711	14,711	11,481	3,230
32-675-451	RETIREMENT	13,462	13,462	7,189	6,273
32-675-452	HEALTH INS.	28,974	28,974	20,455	8,519
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	5,290	710

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32-675-462	500	500	-	500
32-675-463	400	400	519	(119)
32-675-469	150	150	60	90
32-675-746	40,000	36,000	57,323	(21,323)
32-675-751	6,500	6,500	5,060	1,440
32-675-752	2,000	2,000	-	2,000
32-675-757	2,000	2,000	137	1,863
32-675-758	86,000	86,000	98,247	(12,247)
32-675-763	10,000	10,000	5,137	4,863
32-675-766	24,000	24,000	32,550	(8,550)
32-675-767	2,000	2,000	-	2,000
32-675-768	2,000	2,000	649	1,351
32-675-770	1,500	1,500	201	1,299
32-675-772	15,000	15,000	9,721	5,279
32-675-773	-	-	513,408	(513,408)
32-675-774	3,000	3,000	-	3,000
	<u>456,905</u>	<u>452,905</u>	<u>921,951</u>	<u>(469,046)</u>
SOLID WASTE MGT. EXPENSES				
SOLID WASTE MANAGEMENT				
	457,000	457,000	361,861	(95,139)
	<u>456,905</u>	<u>452,905</u>	<u>921,951</u>	<u>(469,046)</u>
	95	4,095	(560,090)	(564,185)
32-300-xxx	-	-	513,408	513,408
32-350-307	-	-	17,469	17,469
32-360-400	-	-	(6,009)	(6,009)
	<u>95</u>	<u>4,095</u>	<u>(35,222)</u>	<u>(39,317)</u>
	300 JAIL REVENUE			
90-300-200	-	-	-	-
90-300-325	2,000	2,000	-	(2,000)
90-300-330	160,000	160,000	82,004	(77,996)
90-300-331	1,400,000	1,400,000	1,189,880	(210,120)
90-300-332	25,000	25,000	28,229	3,229
90-300-356	-	-	-	-
90-300-358	-	-	-	-
	<u>1,587,000</u>	<u>1,587,000</u>	<u>1,300,113</u>	<u>(286,887)</u>
	404 JAIL EXPENDITURES			
90-404-392	57,512	57,512	57,706	(194)
90-404-393	46,800	46,800	47,925	(1,125)
90-404-394	58,448	58,448	62,480	(4,032)
90-404-395	36,691	36,691	34,954	1,737
90-404-396	38,501	38,501	35,929	2,572
90-404-397	36,670	36,670	33,844	2,826
90-404-398	34,757	34,757	36,801	(2,044)
90-404-399	36,670	36,670	33,036	3,634
90-404-400	34,736	34,736	27,964	6,772
90-404-401	34,736	34,736	33,333	1,403
90-404-402	34,736	34,736	24,780	9,956
90-404-403	34,736	34,736	26,486	8,250
90-404-404	34,736	34,736	29,924	4,812
90-404-405	34,736	34,736	25,409	9,327
90-404-406	34,736	34,736	29,511	5,225
90-404-403	24,898	24,898	13,918	10,980

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90-404-404	PART TIME JAILER # 2	26,052	26,052	5,188	20,864
90-404-409	NURSE	55,786	55,786	61,303	(5,517)
90-404-410	TRANSPORT/EVIDENCE CUSTODIAN	36,608	36,608	40,753	(4,145)
90-404-411	MAINTENANCE	33,218	33,218	33,112	106
90-404-412	COMMISSARY SECRETARY	48,859	48,859	49,574	(715)
90-404-413	FULL-TIME COOK # 1	34,757	34,757	32,528	2,229
90-404-414	FULL-TIME COOK # 2	34,757	34,757	32,612	2,145
90-404-415	PART-TIME COOK #1	25,319	25,319	5,173	20,146
90-404-416	PART-TIME JAILER #4	25,319	25,319	2,263	23,056
90-404-418	OVER-TIME ALLOWANCE	75,000	75,000	240,626	(165,626)
90-404-450	F.I.C.A./PAYROLL TAXES	81,875	81,875	81,458	417
90-404-451	RETIREMENT	74,919	74,919	61,213	13,706
90-404-452	HEALTH INSURANCE	214,780	214,780	194,514	20,266
90-404-453	WORKMAN'S COMP	18,000	18,000	18,000	-
90-404-461	STATE INMATE TRAVEL	35,000	35,000	14,700	20,300
90-404-462	FEDERAL INMATE TRAVEL	100	100	-	100
90-404-463	OFFICE SUPPLIES	5,000	5,000	3,718	1,282
90-404-469	POSTAGE	2,000	2,000	1,467	533
90-404-484	PROPANE	25,000	25,000	28,773	(3,773)
90-404-487	ELECTRICITY	45,000	45,000	51,588	(6,588)
90-404-490	WATER	35,000	35,000	43,445	(8,445)
90-404-493	MAINTENANCE/BLDG REPAIRS	50,000	50,000	49,033	967
90-404-508	LIABILITY INS.	15,000	15,000	15,000	-
90-404-524	LAW LIBRARY	300	300	-	300
90-404-542	FOOD	150,000	150,000	223,949	(73,949)
90-404-551	INMATE UNIFORMS	-	-	-	-
90-404-552	STAFF UNIFORMS	1,000	1,000	-	1,000
90-404-553	SCHOOL FOR JAILERS	2,000	2,000	2,031	(31)
90-404-563	OPERATING SUPPLIES	4,000	4,000	488	3,512
90-404-566	AMBULANCE/FIRST AID	1,000	1,000	38	962
90-404-569	MEDICAL CARE/STATE	100,000	100,000	245,049	(145,049)
90-404-577	KITCHEN SUPPLIES	3,000	3,000	2,877	123
90-404-581	CUSTODIAL SUPPLIES	20,000	20,000	22,357	(2,357)
90-404-584	CABLE T.V.	3,000	3,000	2,688	312
90-404-590	PAPER GOODS	15,000	15,000	25,052	(10,052)
90-404-607	EQUIPMENT REPAIRS	26,000	26,000	29,073	(3,073)
90-404-676	CONTINGENCY	5,000	5,000	2,391	2,609
90-404-677	PART-TIME JAILER #3	25,319	25,319	942	24,377
90-404-678	PART-TIME JAILER #5	34,755	34,755	20,332	14,423
90-404-679	IDOCKET PROGRAM	20,000	20,000	19,280	720
90-404-680	TRAVEL/PICK UP FOOD	1,000	1,000	462	538
90-404-681	JAIL LOCKS/CAMERAS	40,000	40,000	-	40,000
90-404-682	CAMERAS	8,000	8,000	3,191	4,809
90-404-683	TRANSPORTAITON VAN	-	-	-	-
90-404-685	INTEGRATED SYSTEM	20,000	20,000	7,056	12,944
90-404-686	JAIL CELL ELECT. LOCK SYSTEM	10,000	10,000	-	10,000
90-404-687	INSURANCE MONEY FOR JAIL REPAIR	-	-	-	-
	JAIL EXPENDITURES	<u>2,100,822</u>	<u>2,100,822</u>	<u>2,227,297</u>	<u>(126,475)</u>
	JAIL ENTERPRISE ACCOUNT				
	INCOME TOTALS	1,587,000	1,587,000	1,300,113	(286,887)
	EXPENSE TOTALS	<u>2,100,822</u>	<u>2,100,822</u>	<u>2,227,297</u>	<u>(126,475)</u>
	INCOME AND EXPENSE BEFORE:	(513,822)	(513,822)	(927,184)	(413,362)
90-300-357	TRANSFER FROM GENERAL FND	513,822	513,822	500,000	(13,822)
90-350-308	TRANSFERS OTHER	-	-	-	-
90-350-306	TRANSFERS IN M.M.	-	-	-	-
90-360-732	TRANSFERS OUT	-	-	-	-
	INCOME OVER (UNDER) EXPENSES	<u>-</u>	<u>-</u>	<u>(427,184)</u>	<u>(427,184)</u>

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

	Year Ended December 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Pension Liability										
Service Cost	\$485,490	\$455,998	\$379,245	\$309,013	\$274,185	\$242,351	\$248,888	\$227,558	\$214,629	N/A
Interest on total pension liability	796,980	730,710	679,798	623,346	588,401	519,100	488,877	458,076	423,479	N/A
Effect of plan changes	-	-	-	-	-	416,325	-	(34,957)	-	N/A
Effect of assumption changes or inputs	-	(16,845)	562,332	-	-	40,740	-	58,626	-	N/A
Effect of economic/demographic (gains) or losses	(140,973)	95,357	(54,779)	99,460	(130,919)	(99,504)	(192,952)	(49,585)	50,717	N/A
Benefit payments/refunds of contributions	(442,954)	(403,242)	(438,226)	(373,267)	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)	N/A
Net change in total pension liability	698,543	861,978	1,128,370	658,552	433,326	826,688	253,064	394,331	395,479	N/A
Total pension liability, beginning	10,218,516	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
Total pension liability, ending (a)	<u>10,917,059</u>	<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>
Fiduciary Net Position										
Employer contributions	\$247,378	\$198,253	\$213,280	\$169,301	\$152,180	\$144,478	\$141,796	\$137,800	\$130,897	N/A
Member contributions	288,061	277,554	298,594	237,022	206,844	144,478	141,796	140,409	130,897	N/A
Investment income net of investment expenses	(709,501)	2,149,494	906,377	1,233,288	(140,792)	968,276	465,763	(56,782)	398,439	N/A
Benefit payments/refunds of contributions	(442,954)	(403,242)	(438,226)	(373,267)	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)	N/A
Administrative expenses	(6,662)	(6,475)	(7,133)	(6,685)	(6,032)	(5,050)	(5,063)	(4,548)	(4,742)	N/A
Other	23,319	4,444	3,049	2,354	2,571	(93)	(116,025)	(965)	19,434	N/A
Net change in fiduciary net position	(\$600,359)	\$2,220,028	\$975,941	\$1,262,013	(\$83,570)	\$959,765	\$336,518	(\$49,473)	\$381,579	N/A
Fiduciary net position, beginning	\$11,968,163	\$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
Fiduciary net position, ending (b)	<u>\$11,367,804</u>	<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>
Net pension liability / (asset), ending = (a) - (b)	<u>(\$450,745)</u>	<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>
Fiduciary net position as a % of total pension liability	104.13%	117.12%	104.19%	106.61%	99.21%	106.41%	105.14%	103.98%	112.09%	N/A
Pensionable covered payroll	\$4,115,163	\$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
Net pension liability as a % of covered payroll	-10.95%	-44.13%	-9.18%	-16.07%	2.01%	-15.83%	-11.44%	-8.74%	-26.16%	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
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)	2,889,564	5.0%
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%
2022	247,321	247,378	(57)	4,115,163	6.0%

Notes to Schedule

Valuation Date: December 31, 2022

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	0 years (based on contribution rate calculated in 12/31/2022 Valuation)
Asset valuation method	5-yr smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.

Investment rate of return	7.5%, net of 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.
	2022: New investment return and inflation 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-- 2022: 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, 2023

	<u>General Government</u>	<u>Roads & Bridges</u>	<u>Solid Waste</u>	<u>Insurance Fund</u>	<u>Jail</u>	<u>Unremitted Sherriff</u>	<u>Unremitted Other</u>	<u>Combined</u>
ASSETS								
Cash - Checking	\$ 7,195,278	\$ (727,448)	\$ 528,309	\$ (170,907)	\$ (2,664,096)	\$ -	\$ -	\$ 4,161,136
Cash - Money Market	77,963	234,899	-	-	-	54,818	-	367,680
Cash - Unremitted Elected Officials	-	-	-	-	-	62,553	59,916	122,469
Cash - Restricted Cash	-	-	-	-	-	281,984	601,090	883,074
Certificates of Deposit Unrestricted	7,047,535	-	-	-	-	-	-	7,047,535
Due From (to) Other Funds	80,311	142,850	-	44,746	20,484	-	-	288,391
Total Assets	<u>14,401,087</u>	<u>(349,699)</u>	<u>528,309</u>	<u>(126,161)</u>	<u>(2,643,612)</u>	<u>399,355</u>	<u>661,006</u>	<u>12,870,285</u>
LIABILITIES								
Other Liabilities	-	-	-	-	-	-	-	-
Payable to Unreported Component Unit	3,437,752	-	-	-	-	-	-	3,437,752
Due to Others	27,046	-	-	-	-	44,311	615,351	686,708
Due to Other Funds	44,746	-	-	-	171,318	-	-	216,064
Total Liabilities	<u>3,509,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,318</u>	<u>44,311</u>	<u>615,351</u>	<u>4,340,524</u>
FUND EQUITY (DEFICIT)								
Nonspendable								
Restricted	-	-	-	-	-	355,044	45,655	400,699
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	10,891,543	(349,699)	528,309	(126,161)	(2,814,930)	-	-	8,129,062
Total Fund Equity (Deficit)	<u>10,891,543</u>	<u>(349,699)</u>	<u>528,309</u>	<u>(126,161)</u>	<u>(2,814,930)</u>	<u>355,044</u>	<u>45,655</u>	<u>8,529,761</u>
Total Liabilities and Fund Equity	<u>\$ 14,401,087</u>	<u>\$ (349,699)</u>	<u>\$ 528,309</u>	<u>\$ (126,161)</u>	<u>\$ (2,643,612)</u>	<u>\$ 399,355</u>	<u>\$ 661,006</u>	<u>\$ 12,870,285</u>

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

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	COMBINED
REVENUE								
10-300-100 CURRENT TAXES	\$ 2,906,233	\$ 807,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,713,454
10-300-110 DELINQUENT TAXES	324,565	76,604	-	-	-	-	-	401,169
10-300-120 BEER & WINE	206	-	-	-	-	-	-	206
10-300-130 O.S.S.F. PROGRAM	5,250	-	-	-	-	-	-	5,250
10-300-140 STATE SUPPLEMENT (JUDGE)	35,669	-	-	-	-	-	-	35,669
10-300-160 OFFICE FEES	15,993	-	-	-	-	-	7,102	23,095
10-300-168 CO. ATTY STATE SUPPLEMENT	-	-	-	-	-	-	-	-
10-300-170 STATE PARK IN LIEU OF TAX	85,609	-	-	-	-	-	-	85,609
10-300-190 PENALTIES DUPLICATES	1,985	-	-	-	-	-	-	1,985
10-300-220 CITATIONS	9,165	-	-	-	-	-	-	9,165
10-300-230 COUNTY COURTS	49,008	-	-	-	-	-	-	49,008
10-300-240 DISTRICT COURT	24,438	-	-	-	-	-	-	24,438
10-300-250 J.P.#1 COURT REV.	100,259	-	-	-	-	-	-	100,259
10-300-251 J.P.#2 COURT REV.	130,234	-	-	-	-	-	-	130,234
10-300-252 J.P.#3 COURT REV.	34,618	-	-	-	-	-	-	34,618
10-300-253 J.P.#4 COURT REV.	43,746	-	-	-	-	-	-	43,746
10-300-275 RENTS	4,450	-	-	-	-	-	-	4,450
10-300-276 RENTS/FH COMM. CENTER	4,500	-	-	-	-	-	-	4,500
32-300-30x LANDFILL DISPOSAL FEES	-	-	361,861	-	-	-	-	361,861
10-300-320 REIMBURSEMENTS	26,783	-	-	-	-	-	-	26,783
10-300-330 MISC. REVENUE	73,815	-	-	-	-	-	-	73,815
10-300-350 INTEREST	148,369	-	-	-	-	-	-	148,369
10-300-352 MONEY-MARKET INTEREST	9,613	-	-	-	-	-	-	9,613
10-300-356 WEST TEXAS DETENTION	993,646	-	-	-	-	-	-	993,646
10-300-364 HIDTA REIMBURSEMENTS	102,363	-	-	-	-	-	-	102,363
10-300-XXX FORMULA GRANT	-	-	-	-	-	-	-	-
10-300-304 PARKS & WILDLIFE	674	-	-	-	-	-	-	674
10-300-368 PRECT.#4 CONSTABLE REV.	-	-	-	-	-	-	-	-
10-300-369 WEST TEXAS SCHOOL FUNDS	-	-	-	-	-	-	-	-
10-300-370 HOTEL MOTEL FUNDS	4,750	-	-	-	-	-	-	4,750
10-350-311 STATE TIME-PAYMENT	-	-	-	-	-	-	-	-
10-350-315 MARRIAGE LICENSE	870	-	-	-	-	-	-	870
10-350-316 STATE FILING FEE	-	-	-	-	-	-	-	-
10-350-318 J.P. FEES	133,137	-	-	-	-	-	-	133,137
10-350-320 STATE TRAFFIC FINE	68,875	-	-	-	-	-	-	68,875
10-350-735 MISC. GRANTS	-	-	-	-	-	-	-	-
10-350-734 REFUNDS ON FEES	273	-	-	-	-	-	-	273
20-300-310 TX.-D.O.T. WEIGHT	-	-	-	-	-	-	-	-
20-300-320 AUTO REGISTRATION	-	176,840	-	-	-	-	-	176,840
20-300-330 GASOLINE TAX REFUND	-	-	-	-	-	-	-	-
20-300-340 OUTSIDE WORK	-	1,000	-	-	-	-	-	1,000
90-300-200 FEDERAL PRISONERS	-	-	-	-	-	-	-	-
90-300-331 INMATE REVENUE- LOCAL GOVERNMENTS	-	-	-	-	1,189,880	-	-	1,189,880
90-300-325 COUNTY % OF L.E.O.S.E.	-	-	-	-	-	-	-	-
90-300-329 FEES	-	-	-	-	-	-	-	-
20-300-330 MISC. REIMBURSEMENT	-	96,080	-	59,584	82,004	-	-	237,668
90-300-301 MISC. REVENUE	-	-	-	-	28,229	-	-	28,229
90-300-358 INSURANCE PROCEEDS	-	-	-	-	-	-	-	-
90-300-350 INTEREST	-	2,403	-	-	-	7,120	-	9,523
90-xxx-xxx CAUSE INCOME	-	-	-	-	-	(6,068)	-	(6,068)
90-xxx-xxx DONATED REAL ESTATE	-	-	-	-	-	-	-	-
90-xxx-xxx COMMISSARY REVENUE	-	-	-	-	-	-	-	-
90-xxx-xxx FORFEITURES AND SEIZURES	-	-	-	-	-	6,904	-	6,904
TOTAL REVENUE	<u>5,339,096</u>	<u>1,160,148</u>	<u>361,861</u>	<u>59,584</u>	<u>1,300,113</u>	<u>7,956</u>	<u>7,102</u>	<u>8,235,860</u>

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

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	COMBINED
EXPENDITURES								
General government	\$ 1,981,557	\$ -	\$ -	\$ 95,214	\$ -	\$ -	\$ -	\$ 2,076,771
Justice System	699,951	-	-	-	-	-	-	699,951
Public Safety	2,046,222	-	-	-	-	21,600	-	2,067,822
Corrections and Rehabilitation	14,652	-	-	-	2,227,297	-	-	2,241,949
Health and Human Services	3,200	-	-	-	-	-	-	3,200
Community and Economic Development	44,385	-	-	-	-	-	-	44,385
Infrastructure and Environmental Services	-	1,481,486	921,951	-	-	-	-	2,403,437
Total Expenditures	<u>4,789,967</u>	<u>1,481,486</u>	<u>921,951</u>	<u>95,214</u>	<u>2,227,297</u>	<u>21,600</u>	<u>-</u>	<u>9,537,515</u>
Revenue Over (Under) Expenditures	<u>549,129</u>	<u>(321,338)</u>	<u>(560,090)</u>	<u>(35,630)</u>	<u>(927,184)</u>	<u>(13,644)</u>	<u>7,102</u>	<u>(1,301,655)</u>
OTHER FINANCIAL SOURCE - LOAN PROCE								
TRANSFERS IN (OUT) - out of balance correct	52,994	-	513,408	-	-	-	-	513,408
TRANSFERS IN (OUT)	(286,057)	-	17,469	-	-	-	-	(268,588)
TRANSFERS IN (OUT)	(500,000)	-	-	-	500,000	-	-	-
TRANSFERS IN (OUT)	165,788	-	(6,009)	-	-	-	-	159,779
	<u>(567,275)</u>	<u>-</u>	<u>524,868</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>457,593</u>
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	<u>(18,146)</u>	<u>(321,338)</u>	<u>(35,222)</u>	<u>(35,630)</u>	<u>(427,184)</u>	<u>(13,644)</u>	<u>7,102</u>	<u>(844,062)</u>
Beginning fund balance	<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>
Fund Balance End of Year	<u>\$ 10,891,543</u>	<u>\$ (349,699)</u>	<u>\$ 528,309</u>	<u>\$ (126,161)</u>	<u>\$ (2,814,930)</u>	<u>\$ 355,044</u>	<u>\$ 45,655</u>	<u>\$ 8,529,761</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	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	\$ 275,671	\$ (12,989)	\$ -	\$ 1,526	\$ -	\$ -	\$ 66,533	\$ 1,436,020
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	3,657	-	-	-	-	-	-
Total Assets	<u>275,671</u>	<u>(9,332)</u>	<u>-</u>	<u>1,526</u>	<u>-</u>	<u>-</u>	<u>66,533</u>	<u>1,436,020</u>
LIABILITIES								
Due to Other Funds	20,877	-	20,484	-	5,000	34,000	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Liabilities	<u>20,877</u>	<u>-</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>34,000</u>	<u>-</u>	<u>-</u>
FUND BALANCE								
Committed	-	-	-	-	-	-	-	1,436,020
Unassigned	-	(9,332)	(20,484)	-	(5,000)	(34,000)	-	-
Assigned	-	-	-	-	-	-	-	-
Restricted Fund Balance	<u>254,794</u>	<u>-</u>	<u>-</u>	<u>1,526</u>	<u>-</u>	<u>-</u>	<u>66,533</u>	<u>-</u>
Total Fund Balance	<u>254,794</u>	<u>(9,332)</u>	<u>(20,484)</u>	<u>1,526</u>	<u>(5,000)</u>	<u>(34,000)</u>	<u>66,533</u>	<u>1,436,020</u>
Total Liabilities and Fund Balance	<u>\$ 275,671</u>	<u>\$ (9,332)</u>	<u>\$ -</u>	<u>\$ 1,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,533</u>	<u>\$ 1,436,020</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	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
<u>ASSETS</u>								
Cash in Bank	\$ -	\$ 165,219	\$ 123,404	\$ -	\$ 3,971	\$ 78,135	\$ 11,969	\$ 6,856
Certificates of Deposit		-	-	-	-	-	-	-
Due From Other Funds	-	20,877	-	-	-	-	-	-
Total Assets	<u>-</u>	<u>186,096</u>	<u>123,404</u>	<u>-</u>	<u>3,971</u>	<u>78,135</u>	<u>11,969</u>	<u>6,856</u>
<u>LIABILITIES</u>								
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>
<u>FUND BALANCE</u>								
Committed		-	-	-	-	-	-	-
Unassigned	-	-	-	(16,500)	-	-	-	-
Assigned	-	-	123,404	-	3,971	-	-	6,856
Restricted Fund Balance	-	186,096	-	-	-	78,135	11,969	-
Total Fund Balance	<u>-</u>	<u>186,096</u>	<u>123,404</u>	<u>(16,500)</u>	<u>3,971</u>	<u>78,135</u>	<u>11,969</u>	<u>6,856</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 186,096</u>	<u>\$ 123,404</u>	<u>\$ -</u>	<u>\$ 3,971</u>	<u>\$ 78,135</u>	<u>\$ 11,969</u>	<u>\$ 6,856</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	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	\$ 15,763	\$ 10,788	\$ 23,556	\$ 1,423	\$ 100	\$ -	\$ 8,117
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	<u>15,763</u>	<u>10,788</u>	<u>23,556</u>	<u>1,423</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	-	-	-	1,423	100	-	-
Restricted Fund Balance	<u>15,763</u>	<u>10,788</u>	<u>23,556</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,117</u>
Total Fund Balance	<u>15,763</u>	<u>10,788</u>	<u>23,556</u>	<u>1,423</u>	<u>100</u>	<u>-</u>	<u>8,117</u>
Total Liabilities and Fund Balance	<u>\$ 15,763</u>	<u>\$ 10,788</u>	<u>\$ 23,556</u>	<u>\$ 1,423</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, 2023

	CDBG GRANT 120	HIDTA Grant 121	Operation HIDTA 122	ARPA GRANT 123	HAVA Grant 124	SW Border Rural Law 125	Stone Garden 127
ASSETS							
Cash in Bank	\$ 100	\$ (81,535)	\$ (66,113)	\$ 618,327	\$ 1,115	\$ 100	\$ 100
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	<u>100</u>	<u>(81,535)</u>	<u>(66,113)</u>	<u>618,327</u>	<u>1,115</u>	<u>100</u>	<u>100</u>
LIABILITIES							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	618,327	-	-	-
Other	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>618,327</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE							
Committed	-	-	-	-	-	-	-
Unassigned	100	(81,535)	(66,113)	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	1,115	100	100
Total Fund Balance	<u>100</u>	<u>(81,535)</u>	<u>(66,113)</u>	<u>-</u>	<u>1,115</u>	<u>100</u>	<u>100</u>
Total Liabilities and Fund Balance	<u>\$ 100</u>	<u>\$ (81,535)</u>	<u>\$ (66,113)</u>	<u>\$ 618,327</u>	<u>\$ 1,115</u>	<u>\$ 100</u>	<u>\$ 100</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	HITA 128	Tribe and Local Assistance 129	FEMA Assistance 130	HOTEL MOTEL 68	TOTAL COMBINED
<u>ASSETS</u>					
Cash in Bank	\$ -	\$ 221,490	\$ 29,086	\$ 97,628	\$ 3,036,360
Certificates of Deposit	-	-	-	-	-
Due From Other Funds	-	-	-	-	24,534
Total Assets	<u>-</u>	<u>221,490</u>	<u>29,086</u>	<u>97,628</u>	<u>3,060,894</u>
<u>LIABILITIES</u>					
Due to Other Funds	-	-	-	-	96,861
Deferred Inflows	-	217,370	29,086	-	864,783
Other	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>217,370</u>	<u>29,086</u>	<u>-</u>	<u>961,644</u>
<u>FUND BALANCE</u>					
Committed	-	-	-	-	1,436,020
Unassigned	-	-	-	-	(232,864)
Assigned	-	-	-	-	135,754
Restricted Fund Balance	-	4,120	-	97,628	760,340
Total Fund Balance	<u>-</u>	<u>4,120</u>	<u>-</u>	<u>97,628</u>	<u>2,099,250</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 221,490</u>	<u>\$ 29,086</u>	<u>\$ 97,628</u>	<u>\$ 3,060,894</u>

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

	RECORDS PRESERVATION FUND - 35	INDIGENT DEFENSE FUND - 37	JAIL MEDICAL FUND - 38	ESTRAY FUND - 39	BORDER COLONIA FUND - 40	OPERATION LINEBACKER FUND 44
<u>REVENUE</u>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-
Fees	60,639	-	-	300	-	-
Service Revenues	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Contribution	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-
Interest	68,468	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	<u>129,107</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-	-
Local:						
Law Enforcement Expenses	-	-	-	-	-	-
Records Management	94,613	-	-	-	-	-
Courthouse Security	2,107	-	-	-	-	-
Court Appointed Attorneys	-	5,378	-	-	-	-
J P Expense	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>96,720</u>	<u>5,378</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures	32,387	(5,378)	-	300	-	-
Transfer From (to) Other Funds						
Transfer From (to) Other Funds	17,972	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	<u>50,359</u>	<u>(5,378)</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>
Fund Balance Beginning	204,435	(3,954)	(20,484)	1,226	(5,000)	(34,000)
Fund Balance End of Year	<u>\$ 254,794</u>	<u>\$ (9,332)</u>	<u>\$ (20,484)</u>	<u>\$ 1,526</u>	<u>\$ (5,000)</u>	<u>\$ (34,000)</u>

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

	TECH FUND FUND 48	INDIGENT HEALTH CARE FUND 50	LaSalle School Fund 53	ABANDON VEHICLE FUND - 55	SHERIFF'S STORAGE FUND - 60	LINEBACKER Fund -64
<u>REVENUE</u>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	251,982	-	-
Fees	2,302	-	-	-	63,015	-
Service Revenues	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-
Property Taxes	-	322,915	-	-	-	-
Contribution	-	-	79,054	-	-	-
Miscellaneous Revenue	-	10,264	-	-	-	-
Reimbursements	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	<u>2,302</u>	<u>333,179</u>	<u>79,054</u>	<u>251,982</u>	<u>63,015</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-	-
Local:						
Law Enforcement Expenses	-	-	-	236,987	-	-
Records Management	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-
J P Expense	8,457	-	-	-	-	-
Medical Expense	-	130,536	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	164,198	-	-	-
Retiree Health Insurance	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	96,277	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>8,457</u>	<u>130,536</u>	<u>164,198</u>	<u>236,987</u>	<u>96,277</u>	<u>-</u>
Revenue Over (Under) Expenditures	(6,155)	202,643	(85,144)	14,995	(33,262)	-
Transfer From (to) Other Funds	-	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	<u>(6,155)</u>	<u>202,643</u>	<u>(85,144)</u>	<u>14,995</u>	<u>(33,262)</u>	<u>-</u>
Fund Balance Beginning	72,688	1,233,377	85,144	171,101	156,666	(16,500)
Fund Balance End of Year	<u>\$ 66,533</u>	<u>\$ 1,436,020</u>	<u>\$ -</u>	<u>\$ 186,096</u>	<u>\$ 123,404</u>	<u>\$ (16,500)</u>

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

	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	-	-	-	-	-
Fees	-	-	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	3,883	-	-
Miscellaneous Revenue	-	-	-	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	-	605
Other	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>3,883</u>	<u>-</u>	<u>605</u>
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-
Local:					
Law Enforcement Expenses	-	-	-	-	-
Records Management	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	4,251	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,251</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expenditures	-	-	(368)	-	605
Transfer From (to) Other Funds	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	<u>-</u>	<u>-</u>	<u>(368)</u>	<u>-</u>	<u>605</u>
Fund Balance Beginning	<u>3,971</u>	<u>78,135</u>	<u>12,337</u>	<u>6,856</u>	<u>15,158</u>
Fund Balance End of Year	<u>\$ 3,971</u>	<u>\$ 78,135</u>	<u>\$ 11,969</u>	<u>\$ 6,856</u>	<u>\$ 15,763</u>

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

	HIDTA FUND 88	EFILE FUND 99	RETIREE HEALTH INS 103	Other 104	HIDTA Grant 118
<u>REVENUE</u>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-
Fees	-	10,591	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	-	-	-
Miscellaneous Revenue	-	-	15,381	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	10,591	15,381	-	-
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-
Local:					
Law Enforcement Expenses	-	-	-	-	-
Records Management	-	22,076	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	15,341	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	22,076	15,341	-	-
Revenue Over (Under) Expenditures	-	(11,485)	40	-	-
Transfer From (to) Other Funds	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	-	(11,485)	40	-	-
Fund Balance Beginning	10,788	35,041	1,383	100	8,117
Fund Balance End of Year	\$ 10,788	\$ 23,556	\$ 1,423	\$ 100	\$ 8,117

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

	CDBG GRANT 120	HIDTA Grant 121	Operation HIDTA 122	ARPA GRANT 123	HAVA Grant 124
<u>REVENUE</u>					
Grants	\$ -	\$ -	\$ -	\$ 330,721	\$ -
Seizure Proceeds	-	-	-	-	-
Fees	-	-	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>330,721</u>	<u>-</u>
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	-	-	284,122	-
Professional Services	-	-	-	18,468	-
Repairs and Supplies	-	-	-	28,131	-
Local:					
Law Enforcement Expenses	-	49,470	-	-	-
Records Management	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	12,796
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>49,470</u>	<u>-</u>	<u>330,721</u>	<u>12,796</u>
Revenue Over (Under) Expenditures	-	(49,470)	-	-	(12,796)
Transfer From (to) Other Funds	-	-	-	-	-
Transfer From (to) Other Funds	2,300	(2,477)	-	-	-
Revenue Over (Under) Expenditures and Transfers	<u>2,300</u>	<u>(51,947)</u>	<u>-</u>	<u>-</u>	<u>(12,796)</u>
Fund Balance Beginning	<u>(2,200)</u>	<u>(29,588)</u>	<u>(66,113)</u>	<u>-</u>	<u>13,911</u>
Fund Balance End of Year	<u>\$ 100</u>	<u>\$ (81,535)</u>	<u>\$ (66,113)</u>	<u>\$ -</u>	<u>\$ 1,115</u>

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

	SW Border Rural Law 125	Stone Garden 127	HITA 128	Tribe and Local Assistance 129	FEMA Assistance 130
<u>REVENUE</u>					
Grants	\$ -	\$ 57,484	\$ -	\$ -	\$ 9,646
Seizure Proceeds	-	-	-	-	-
Fees	-	-	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	4,120	-
Other	-	-	-	-	-
Total Revenue	-	57,484	-	4,120	9,646
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	57,484	-	-	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	9,646
Local:					
Law Enforcement Expenses	-	-	52,994	-	-
Records Management	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	57,484	52,994	-	9,646
Revenue Over (Under) Expenditures	-	-	(52,994)	4,120	-
Transfer From (to) Other Funds	-	-	-	-	-
Transfer From (to) Other Funds	-	-	52,994	-	-
Revenue Over (Under) Expenditures and Transfers	-	-	-	4,120	-
Fund Balance Beginning	100	100	-	-	-
Fund Balance End of Year	\$ 100	\$ 100	\$ -	\$ 4,120	\$ -

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

	Hotel MOTEL 68	TOTAL COMBINED
<u>REVENUE</u>		
Grants	\$ -	\$ 397,851
Seizure Proceeds	-	251,982
Fees	-	136,847
Service Revenues	-	-
Hotel / Motel Tax	13,149	13,149
Property Taxes	-	322,915
Contribution	-	82,937
Miscellaneous Revenue	-	25,645
Reimbursements	-	-
Adult Protective Services	-	-
Interest	-	73,193
Other	-	-
Total Revenue	<u>13,149</u>	<u>1,304,519</u>
<u>EXPENDITURES</u>		
Federal/State:		
Administration	-	-
Capital Expenditures	-	341,606
Professional Services	-	18,468
Repairs and Supplies	-	37,777
Local:		
Law Enforcement Expenses	-	339,451
Records Management	-	116,689
Courthouse Security	-	2,107
Court Appointed Attorneys	-	5,378
J P Expense	-	8,457
Medical Expense	-	130,536
Disbursements to Benefit West Texas Schools	-	164,198
Retiree Health Insurance	-	15,341
Wrecker and Towing	-	96,277
Miscellaneous Expense	-	17,047
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>1,293,332</u>
Revenue Over (Under) Expenditures	13,149	11,187
Transfer From (to) Other Funds	-	-
Transfer From (to) Other Funds	-	70,789
Revenue Over (Under) Expenditures and Transfers	<u>13,149</u>	<u>81,976</u>
Fund Balance Beginning	<u>84,479</u>	<u>2,017,274</u>
Fund Balance End of Year	<u>\$ 97,628</u>	<u>\$ 2,099,250</u>

HUDSPETH COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT
 YEAR ENDED SEPTEMBER 30, 2023

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		275,000	211,540	-	-	211,540	63,460
State:						-	
Local:				-	-	-	
Total Revenue		275,000	211,540	-	-	211,540	63,460
	<u>EXPENDITURES</u>						
Federal/State:							
Administration		30,250	24,004	-	-	24,004	6,246
Construction		196,275	150,029	-	-	150,029	46,246
Engineering		48,475	37,507	-	-	37,507	10,968
Local:							
Engineering/Architectural Services							
Construction							
Administration							
Total Expenditures		275,000	211,540	-	-	211,540	63,460
Excess Revenue Over (Under) Expenditures		-	-	-	-	-	-

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

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
U.S. Department of Housing and Urban Development				
Pass through: Texas Department of Agriculture				
Community Development Block Grant	14.228	\$ 275,000	7219510	-
U.S. Department of Homeland Security				
Pass through: Rio Grand Council of Governments				
Homeland Security (HSGP) (Stone Garden)	97.067	\$ 57,484	4570201	57,484
FEMA Public Assistance Grant	97.036	\$ 38,736	4485DRXP0000001	9,646
				<u>67,130</u>
U.S Department of Justice:				
High Intensity Drug Trafficking Area 2023/2024	16.xx	\$ 70,000	G22SW0010A	66,839
High Intensity Drug Trafficking Area 2022/2023	16.xx	\$ 70,000	G21SW0010A	35,524
High Intensity Drug Trafficking Area 2023/2025	16.xx	\$ 67,805	G23SW0010A	-
Total Justice Department				<u>35,524</u>
U.S. Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds	21.019	\$ 949,048	n/a	330,721
State, Local & Tribal Support	21.019	\$ 217,370	LATCF-1226-2T	-
				<u>330,721</u>
Total Federal Financial Assistance				<u>\$ 433,375</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, 2023 the County expended \$330,721 of the funds. Unexpended funds totaling \$618,327 have been reported as deferred revenue/ deferred inflows as of September 30, 2023 in the financial statements of the County special revenue funds.

In Fiscal year 2023 the County was awarded and received \$217,370 in advanced funding for the State, Local & Tribal Support Local Assistance Tribal Consistency Fund (LATCF) which is also a COVOD -19 relief program. As of September 30, 2023 the County expended none of the funds. Unexpended funds have been reported as deferred revenue/ deferred inflows as of September 30, 2023 in the financial statements of the County special revenue funds.

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

To the Honorable Judge 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, 2023, and the related notes to the financial statements, which collectively comprise Hudspeth County, Texas' basic financial statements and have issued our report thereon dated February 2, 2024.

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 2019-3

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,
February 2, 2024

HUDSPETH COUNTY, TEXAS
SCHEDULE OF FINDINGS

For Fiscal Year Ended September 30, 2023

2019 -1-Material Weakness – Bank Reconciliation Procedures

Deficiency – The County’s bank account reconciliation procedures were considered ineffective with respect to pooled cash 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 nor out of balance fund trial balances. 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. Also maintaining funds to comply with the double entry accounting system is a fundamental control to ensuring the completeness of reporting financial transactions.

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

Deficiency – During the course of the audit we identified one material equipment lease financing agreement was entered into to fund equipment purchase that was not properly recorded and reported as “other financial source” and the related expenditure as a capital expenditure. The effect of the unrecorded transaction 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 the Hotel Motel Taxes was not properly segregated and recorded using separate restricted fund account but was posted to fund 10 and any unremitted funds were closed to unrestricted fund balance in error at year end. The effect of reporting error was resolved by a management approved audit adjustment.

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 \$(2,508,280) and a related deficit fund balance of \$(2,814,930).

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 \$6,765,373 when the balance of the reported pooled cash accounts per bank were only \$3,850,881 due primarily to the effect of the Jail fund deficit.

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

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

-Was not a 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.



Joanna E. MacKenzie
Hudspeth County Judge