

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 2019.)
- 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 2019).

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. As of September 30, 2016, the most recent quantified estimate of accrued vacation and accrued compensation time totaled \$173,494 which are not reported as liabilities in the cash basis financial statements. Employees also earn sick leave benefits based on time of service. As of September 30, 2016, the most recent quantified estimate of contingent liability for sick leave, the County's contingent liability for employee accrued sick leave benefits totaled \$98,619, which would only be expensed if paid.

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 6, 2020. The financial statements were available for distribution January 18, 2020.

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 2018/2019 was \$.6780960 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, 2019:

Current taxes receivable	\$ -
Delinquent taxes receivable	<u>2,351,918</u>
	<u>\$ 2,351,918</u>

Delinquent taxes by year:	
2018	268,561
2017	229,872
2016	181,121
2015	159,321
2014	143,583
2013	131,879
2012 and prior	<u>1,237,581</u>
Total delinquent taxes	<u>\$ 2,351,918</u>

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 3: DUE TO/FROM OTHER FUNDS

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

	<u>Due from</u>	<u>Due (to)</u>
General Fund due from Jail	\$ 14,291	\$ -
Roads and Bridges due from Jail	142,850	-
Jail due from special revenue fund	20,484	-
G/F due from Fund 40 Border Colonia	5,000	-
Insurance trust due from G/F	44,746	-
G/F due from Fund 52	27,020	-
G/F due from Fund 44	34,000	-
General fund due insurance trust	-	(44,746)
Border Colonia Fund 40 due G/F	-	(5,000)
Indigent Defense Fund due to General fund	3,657	-
Operation Linebacker Fund 44 due G/F	-	(34,000)
Operation Linebacker Fund 64 due G/F	-	(16,500)
Medical Special revenue fund due to Jail	-	(20,484)
Jail due to general fund	-	(28,468)
Jail due to Roads and Bridges	-	(142,850)
	<u>\$ 292,048</u>	<u>\$ (292,048)</u>

NOTE 4: CASH AND CASH EQUIVALENTS

Deposit Risk - As of September 30, 2019, the carrying amount of the County's deposits held in primarily one depository bank was \$11,753,590 for governmental funds and \$22,134 for trust and agency funds. Of the banks' balances, \$250,000 of the governmental funds and \$22,134 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 \$12,507,397 as of September 30, 2019, and pledged to the County and held by a third party agent of the banks, in the County's name, (considered unsecured for financial reporting purposes).

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, 2019:

Fund	General Fund:	Operating Checking	Payroll Checking	Money Market
10	General	\$ 1,048,187	\$ 83,973	\$ 3,612,009
20	Road and Bridge	82,140	(18,496)	253,145
66	WT Schools Fund	111,186	-	-
67	Toy Drive	9,623	-	-
68	Hotel Motel Fund	38,333	-	-
69	Medical Clinic	6,856	-	-
89	HIDTA	-	793	-
90	Jail	(863,146)	(30,789)	-
105	HIDTA	-	1,099	-
113	HIDTA	-	(14,005)	-
		<u>\$ 433,179</u>	<u>\$ 22,575</u>	<u>\$ 3,865,154</u>

Fund	Special Revenue (Preservation Account):	Checking
35	Preservation Fee	\$ 202,733
37	Indigent Defense Grant	7,133
39	Estray Account	1,040
50	I.H.C.F. Fund	614,118
55	Abandon Vehicle	30,954
60	Storage Fund	94,262
80	Insurance Trust Fund	(41,804)
		<u>\$ 908,436</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:

	Balance 9/30/2018	Additions	Deletions	Balance 9/30/2019
Primary Government Unit:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
Buildings and Improvements	5,850,504	-	-	5,850,504
Furniture and Equipment	7,005,482	645,951	28,105	7,623,328
Infrastructure - Streets	2,481,415	-	-	2,481,415
	<u>15,355,401</u>	<u>645,951</u>	<u>28,105</u>	<u>15,973,247</u>
Less Accumulated Depreciation:				
Buildings and Improvements	3,200,209	192,559	-	3,392,768
Furniture and Equipment	6,152,128	340,212	28,105	6,464,235
Infrastructure - Streets	1,199,052	132,517	-	1,331,569
	<u>10,551,389</u>	<u>665,288</u>	<u>28,105</u>	<u>11,188,572</u>
Net Fixed Assets	<u>\$ 4,804,012</u>	<u>\$ (19,337)</u>	<u>\$ -</u>	<u>\$ 4,784,675</u>

By function:	Current year Depreciation	Additions
General Government	\$ 97,460	\$ -
Justice System	900	-
Public Safety	133,338	190,831
Corrections and Rehabilitation	123,825	-
Health and Human Services	-	-
Community and Economic Development	1,354	-
Infrastructure and Environmental Services	308,411	455,120
	<u>\$ 665,288</u>	<u>\$ 645,951</u>

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 6: LONG-TERM DEBT

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

	Balance 9/30/2018	Additions	Retired	Balance 9/30/2019	Interest Paid
1) Trash Truck lease	\$ 43,586	\$ -	\$ 43,586	\$ -	\$ 982
2) CAT Wheel Loader lease	68,055	-	21,189	46,866	1,184
3) Peterbuilt Water Truck lease	114,924	-	21,512	93,412	4,101
4) Peterbuilt Dump Truck Lease	-	129,447	19,706	109,741	1,742
5) Motor Grader 3 and 4 Lease	-	296,703	41,730	254,973	-
6) Vendor Loan Secured by 2007 PU	-	9,000	-	9,000	-
Total	<u>\$ 226,565</u>	<u>\$ 435,150</u>	<u>\$ 147,723</u>	<u>\$ 513,992</u>	<u>\$ 8,009</u>

- 1) Bank note obligation is secured by a Western Star trash truck and required 8 annual payments of \$29,157 and bore interest at 3.786%. The lease obligation was paid off during the year.
- 2) Caterpillar Financial Services lease is secured by a 924K CAT Wheel loader and requires 70 monthly payments of \$1,721 plus a final payment of \$21,721. The interest rate implicit in the lease is approximately 3.86%.
- 3) Note payable secured by a 2016 Peterbilt water truck. The note requires 7 annual payments of \$25,613 through 2022 and bears interest at 3.786%.
- 4) Bank note payable secured by a 2019 Peterbilt dump truck. The note requires 7 annual payments of \$215,448 through 2025 and bears interest at 4.75%.
- 5) Bank note payable secured by a 2019 CAT Motor Grader. The note requires 8 annual payments of \$41,730 with a final payment due October 1, 2016. The note bears interest at 3.52%.
- 6) The County entered into a vendor purchase agreement to purchase a 2007 pickup truck. The terms required a down payment of \$10,000 plus a final payment of \$9,000 in October 2019.

Future obligations of long-term debt follows:

Fiscal Year	Principal	Interest	Total
2020	\$ 67,327	\$ 9,387	\$ 76,714
2021	99,523	16,153	115,676
2022	75,501	13,291	88,792
2023	78,411	10,441	88,852
2024	55,885	7,294	63,179
	<u>376,647</u>	<u>56,566</u>	<u>433,213</u>
2025	58,092	5,086	63,178
2026	38,941	2,790	41,731
2027	40,312	1,419	41,731
	<u>\$ 513,992</u>	<u>\$ 65,861</u>	<u>\$ 579,853</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% and 4.34% for calendar year 2018 and 2019, respectively; however the County elected to continue paying 5% of covered payroll in calendar year 2019. The actuarially determined contribution rate payable by the employee members was 7% of covered payroll in calendar year 2018 and 2019. 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, 2018 there were 122 active employees, 38 retirees and beneficiaries receiving benefits, and 143 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, 2018</u>
Net Pension Liability/(Asset):	
Total Pension Liability	7,569,616
Fiduciary net position	7,510,181
Net Pension Liability (asset)	59,435
Fiduciary net position as a percentage of total pension liability	99.21%
Pensionable covered payroll	2,954,915
Net Pension Liability as a percentage of covered payroll	2.01%

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	8.10%
Long-term expected rate of return, net of investment expense	8.10%

Economic Assumptions:

Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%

Employer -specific economic assumptions:

Growth in membership	0.00%
Payroll growth	3.25%

Other Key Actuarial Assumptions

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2009-December 31, 2012, except where required to be different by GASB 68.

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

Discount Rate. The discount rate used to measure the total pension liability was 8.10 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	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment-Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	<u>13.00%</u>	3.90%
	<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, 2018:

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2017	\$ 7,136,290	\$ 7,593,752	\$ (457,462)
Changes for the year:			
Service cost	274,185	-	274,185
Interest on total pension liability (1)	588,401	-	588,401
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	(130,919)	-	(130,919)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(52,286)	(52,286)	-
Benefit payments	(246,056)	(246,056)	-
Administrative expenses	-	(6,032)	6,032
Member contributions	-	206,844	(206,844)
Net investment income	-	(140,792)	140,792
Employer contributions	-	152,180	(152,180)
Other (3)	1	2,571	(2,570)
Net Changes	433,326	(83,571)	516,897
Balances as of December 31, 2018	\$ 7,569,616	\$ 7,510,181	\$ 59,435

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

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

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

Sensitivity Analysis

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

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAM - continued

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 8,533,714	\$ 7,569,616	\$ 6,758,752
Fiduciary net position	7,510,181	7,510,181	7,510,181
Net pension liability/ (asset)	<u>\$ 1,023,533</u>	<u>\$ 59,435</u>	<u>\$ (751,429)</u>

Pension Expense

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer's accounting year ending September 30, 2019, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$181,802 and \$254,523, respectively. The December 31, 2018 actuarial valuation is the most recent valuation.

Post Retirement Healthcare Benefit Policy

The Commissioners Court approved a policy to pay post retirement health care benefits to vested retired employees effective January 12, 2016. The adopted policy requires the County to pay up to 50% of retiree's health care insurance costs for the lesser of five years or until the retiree qualifies for Medicare benefits. The County expenditures totaled \$13,399 for the year ended September 30, 2019 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%

HUDSPETH COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

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

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

NOTE 8: **CONCENTRATIONS OF CREDIT RISK**

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

NOTE 9: **LANDFILL**

The County owns two landfills of 43 and 137 acres in permitted site areas. State and federal regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date the landfill stops accepting waste. The County is not required by the Texas Commission on Environmental Quality (TCEQ) or federal regulations to make annual contributions to fund future closure and post closure care at this time. Upon final determination by TCEQ the County will provide for the obligation. Since the financial statements are reported using the modified cash basis of accounting no costs have been accrued relative to estimated future landfill costs in the government wide financial statements. At September 30, 2019, estimated unrecorded liabilities relative to landfill closure and post closure costs totaled \$722,500. 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, 2019:

	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON-MAJOR SPECIAL REVENUE	
FUND BALANCES			
Nonspendable	\$ -	\$ -	\$ -
Restricted for:			
Records Preservation	-	202,733	202,733
Indigent Defense	-	10,790	10,790
ESTRAY	-	1,040	1,040
Tech Fund	-	84,136	84,136
Law Enforcement - Fund 55	-	30,954	30,954
Toys Donor Restricted	-	9,623	9,623
Homeland Security	-	14,954	14,954
HIDTA Fund 88	-	10,788	10,788
HIDTA Fund 89	-	14,460	14,460
Border Star fund 105	-	1,099	1,099
CSBG Grant	-	221	221
E-File Fund	-	16,881	16,881
Law Enforcement	448,160	-	448,160
West Texas Schools	-	111,186	111,186
Hotel Motel Tax Fund	-	38,333	38,333
Clerk Office Time Restricted	15,906	-	15,906
	<u>464,066</u>	<u>547,198</u>	<u>1,011,264</u>
Committed for:			
Indigent Health Care	-	614,118	614,118
Roads & Bridges	459,639	-	459,639
	<u>459,639</u>	<u>614,118</u>	<u>1,073,757</u>
Assigned for:			
Post Retirement Health Care	-	1,530	1,530
Law Enforcement	-	94,602	94,602
Dell Valley Flood Control	-	3,911	3,911
Medical Clinic	-	6,856	6,856
	-	<u>106,899</u>	<u>106,899</u>
Unassigned - Deficit Balances			
Border Colonia Grant	-	(5,000)	(5,000)
Jail Medical	-	(20,484)	(20,484)
HIDTA Grant Fund 113	-	(13,905)	(13,905)
Linebacker Fund 64	-	(16,500)	(16,500)
Linebacker Fund 44	-	(34,000)	(34,000)
Unassigned	<u>9,011,628</u>	-	<u>9,011,628</u>
	<u>9,011,628</u>	<u>(89,889)</u>	<u>8,921,739</u>
Total Fund Balances	\$ <u>9,935,333</u>	\$ <u>1,178,326</u>	\$ <u>11,113,659</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 *Emerald Correctional Management, LLC. (Emerald)*. In accordance with the bond issuance agreement the project revenues are the only source of funds to pay scheduled bond principle 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 *Emerald*. Among other things the County agreed to assist in monitoring ongoing operations and provide ongoing political support for the project. The County received fee income of \$1,303,999 from *Emerald* for the year ended September 30, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

Budget to Actual – Modified Cash Basis

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, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
GENERAL FUND REVENUE				
=====				
10-300-100 CURRENT TAXES	2,947,080	2,947,080	3,223,686	276,606
10-300-110 DELINQUENT TAXES	100,000	100,000	204,608	104,608
10-300-120 BEER & WINE	500	500	569	69
10-300-130 O.S.S.F. PROGRAM	3,000	3,000	8,610	5,610
10-300-140 STATE SUPPLEMENT (JUDGE)	25,200	25,200	10,083	(15,117)
10-300-160 OFFICE FEES	15,000	15,000	16,680	1,680
10-300-168 CO. ATTY STATE SUPPLEMENT	23,333	23,333	-	(23,333)
10-300-170 PARK IN LIEU OF TAX	70,000	70,000	75,331	5,331
10-300-190 PENALTIES DUPLICATES	1,500	1,500	3,777	2,277
10-300-220 CITATIONS	10,000	10,000	11,662	1,662
10-300-230 COUNTY COURTS	60,000	60,000	54,171	(5,829)
10-300-240 DISTRICT COURT	150,000	150,000	330,033	180,033
10-300-250 J.P.#1 COURT REV.	200,000	200,000	170,489	(29,511)
10-300-251 J.P.#2 COURT REV.	150,000	150,000	212,578	62,578
10-300-252 J.P.#3 COURT REV.	20,000	20,000	20,756	756
10-300-253 J.P.#4 COURT REV.	20,000	20,000	16,070	(3,930)
10-300-275 RENTS	2,000	2,000	3,200	1,200
10-300-276 RENTS/FH COMM. CENTER	3,000	3,000	5,500	2,500
10-300-320 REIMBURSEMENT	30,000	30,000	83,443	53,443
10-300-320 REIMBURSEMENT -State	-	-	918,980	918,980
10-300-330 MISC. REVENUE	20,000	20,000	107,048	87,048
10-300-350 INTEREST	20,000	20,000	78,242	58,242
10-300-352 MONEY-MARKET INTEREST	14,000	14,000	40,212	26,212
10-300-356 WEST TEXAS DETENTION	500,000	500,000	1,303,999	803,999
10-300-357 SOUTHWEST BORDER PROSECUT	-	-	-	-
10-300-363 TRANSFER TO JAIL	-	-	-	-
10-300-364 LOCAL BOARDER SECURITY	-	-	-	-
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	50,000	50,000	-	(50,000)
10-300-370 MOTEL/HOTEL TAX REVENUES	8,000	8,000	-	(8,000)
10-300-XXX TEXAS FACILITIES DONATED SURPLUS	-	-	-	-
10-350-304 PARKS & WILDLIFE	-	-	1,543	1,543
10-350-311 STATE TIME-PAYMENT	-	-	25	25
10-350-314 STATE BIRTH FEE	-	-	-	-
10-350-315 MARRIAGE LICENSE	-	-	935	935
10-350-316 STATE FILING FEE	-	-	-	-
10-350-317 VIRTEX COMMISSION	-	-	-	-
10-350-318 J.P. FEES	-	-	173,493	173,493
10-350-735 MISC. (GRANTS) TRANSFERS	-	-	5,868	5,868
10-350-734 REFUNDS ON FEES	-	-	227	227
	<u>4,442,613</u>	<u>4,442,613</u>	<u>7,081,818</u>	<u>2,639,205</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, 2019

		ORIGINAL	AMENDED	CASH BASIS	TO FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGET	BUDGET	ACTUAL	
400	COUNTY JUDGE				
===	=====				
10-400-401	JUDGE'S SALARY	42,616	42,616	44,177	(1,561)
10-400-402	SECRETARY'S SALARY	25,854	31,290	32,756	(1,466)
10-400-403	EMERGENCY MGMT.	19,645	23,845	23,845	-
10-400-404	RECORDS MANAGER	23,712	28,312	28,333	(21)
10-400-405	ADMIN/CORDINATOR SALARY	35,721	37,827	39,401	(1,574)
10-400-406	JUDGE'S STATE SUPPLEMENT	25,200	25,200	25,846	(646)
10-400-407	INDIGENT CORDINATOR SALARY	2,731	2,731	2,731	-
10-400-450	PAYROLL TAXES (FICA)	13,424	14,500	14,188	312
10-400-451	RETIREMENT	12,284	11,284	9,854	1,430
10-400-452	HEALTH INSURANCE	44,663	44,663	43,174	1,489
10-400-453	WORKMAN'S COMP. & FEES	670	670	670	-
10-400-460	PROFESSIONAL DEVELOPMENT	3,000	3,000	2,468	532
10-400-463	OFFICE SUPPLIES	1,000	1,000	1,031	(31)
10-400-466	OFFICE & LEGAL FORMS	100	100	-	100
10-400-469	POSTAGE	400	400	362	38
10-400-472	DUES	-	-	-	-
10-400-475	TELEPHONE & INTERNET	4,500	4,500	5,069	(569)
10-400-608	EQUIP.PURCHASE OR LEASE	1,500	1,500	68	1,432
10-400-610	COMPUTER EQUIP. UPGRADE	1,500	1,500	640	860
10-400-620	EMC TRAVEL	1,500	1,500	627	873
10-400-621	EMC SUPPLIES & EQUIPMENT	1,300	1,300	1,764	(464)
	COUNTY JUDGE	261,320	277,738	277,004	734
401	COURTHOUSE				
===	=====				
10-401-402	CUSTODIAN SALARY	24,482	29,082	29,082	-
10-401-450	F.I.C.A./PAYROLL TAXES	1,873	2,225	2,175	50
10-401-451	RETIREMENT	1,714	1,514	1,454	60
10-401-452	HEALTH INSURANCE	8,933	8,933	8,933	-
10-401-453	WORKMAN'S COMP & FEES	618	618	618	-
10-401-481	CLEANING SUPPLIES	1,500	1,500	1,121	379
10-401-484	PROPANE	2,500	2,500	2,865	(365)
10-401-487	ELECTRICITY	22,000	22,000	17,431	4,569
10-401-490	WATER	5,000	5,000	4,698	302
10-401-493	MAINTENANCE & EQUIP	14,000	14,000	16,073	(2,073)
	COURTHOUSE	82,620	87,372	84,450	2,922
405	TAX ASSESSOR COLLECTOR				
===	=====				
10-405-401	TAX ASSESSOR'S SALARY	42,619	42,619	42,619	-
10-405-402	CLERK DEPUTIES SALARIES	21,424	26,024	26,024	-
10-405-450	F.I.C.A./PAYROLL TAXES	4,899	5,251	5,219	32
10-405-451	RETIREMENT	4,483	3,483	3,432	51
10-405-452	HEALTH INSURANCE	17,866	17,866	17,865	1
10-405-453	WORKMAN'S COMP	258	258	258	-
10-405-460	PROFESSIONAL DEVELOPEMENT	1,800	1,800	2,497	(697)
10-405-463	OFFICE SUPPLIES	500	500	286	214
10-405-466	OFFICE & LEGAL FORMS	500	500	-	500

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, 2019

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-469	POSTAGE	1,500	1,500	686	814
10-405-472	DUES	-	-	-	-
10-405-475	TELEPHONE & INTERNET	3,000	3,000	3,048	(48)
10-405-608	OFFICE EQUIP. & REPAIRS	1,700	1,700	1,039	661
10-405-617	APPRAISAL BOARD	186,331	224,106	224,106	-
	TAX ASSESSOR COLLECTOR	286,880	328,607	327,079	1,528
406	COUNTY & DISTRICT CLERK				
===	=====				
10-406-401	CO. & DIST CLERK SALARY	42,619	42,619	43,655	(1,036)
10-406-404	HEAD DEPUTY CLERK	22,402	26,731	25,565	1,166
10-406-610	DEPUTY CLERK #1	22,131	27,002	28,005	(1,003)
10-406-609	CHIEF DEPUTY CLERK	-	-	-	-
10-406-405	RECORDS RESEARCH	-	-	-	-
10-406-450	F.I.C.A./PAYROLL TAXES	6,700	7,318	7,346	(28)
10-406-451	RETIREMENT	6,101	5,101	4,861	240
10-406-452	HEALTH INSURANCE	35,731	35,731	33,497	2,234
10-406-453	WORKMAN'S COMP	336	336	336	-
10-406-460	PROFESSIONAL DEVELOPEMENT	1,500	1,500	2,906	(1,406)
10-406-463	OFFICE SUPPLIES	1,600	1,600	1,483	117
10-406-466	LEGAL FORMS & DOCKETS	-	-	-	-
10-406-469	POSTAGE	3,000	3,000	3,013	(13)
10-406-472	DUES	-	-	-	-
10-406-475	TELEPHONE	3,300	3,300	2,731	569
10-406-608	OFFICE EQUIP & REPAIRS	1,500	1,500	1,794	(294)
10-406-611	MICROFILM	-	-	-	-
	CO. & DIST CLERK	146,920	155,738	155,192	546
407	COUNTY ATTORNEY				
===	=====				
10-407-401	COUNTY ATTORNEY SALARY	40,481	40,481	40,481	-
10-407-402	STATE SUPPLEMENT	23,333	23,333	23,333	-
10-407-404	SECRETARY	20,600	24,800	24,800	-
10-407-450	F.I.C.A./PAYROLL TAXES	6,458	6,641	6,779	(138)
10-407-451	RETIREMENT	5,909	4,909	4,431	478
10-407-452	HEALTH INSURANCE	8,933	8,933	8,933	-
10-407-453	WORKMAN'S COMP & FEES	181	181	180	1
10-407-460	PROFESSIONAL DEV.	500	500	-	500
10-407-463	OFFICE SUPPLIES	500	500	708	(208)
10-407-469	POSTAGE	300	300	69	231
10-407-475	TELEPHONE	1,200	1,200	961	239
10-407-524	LAW BOOKS	500	500	-	500
10-407-608	EQUIPMENT PURCHASE	250	250	-	250
	COUNTY ATTORNEY	109,145	112,528	110,675	1,853
408	TREASURER				
=====	=====				
10-408-401	TREASURER SALARY	42,619	42,619	43,712	(1,093)
10-408-402	SECRETARY SALARY	23,752	26,828	27,142	(314)
10-408-450	F.I.C.A./PAYROLL TAXES	5,090	5,225	5,284	(59)
10-408-451	RETIREMENT	4,657	3,657	3,543	114

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, 2019

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-408-452	HEALTH INSURANCE	17,865	17,865	14,143	3,722
10-408-453	WORKMAN'S COMP	243	243	242	1
10-408-460	PROFESSIONAL DEVELOPEMENT	5,000	5,000	3,639	1,361
10-408-463	OFFICE SUPPLIES	4,000	4,000	3,602	398
10-408-469	POSTAGE	1,500	1,500	1,186	314
10-408-472	DUES	-	-	-	-
10-408-475	TELEPHONE & INTERNET	2,000	2,000	1,318	682
10-408-608	OFFICE EQUIP. & REPAIRS	2,000	2,000	2,543	(543)
	TREASURER	108,726	110,937	106,354	4,583

409 AUDITOR

10-409-402	AUDITOR SALARY	49,925	52,325	54,125	(1,800)
10-409-403	AUDITOR'S ASSISTANT #1	25,397	29,997	30,285	(288)
10-409-404	AUDITOR'S ASSISTANT #2	23,566	27,480	27,764	(284)
10-409-450	F.I.C.A./PAYROLL TAXES	7,565	8,423	8,758	(335)
10-409-451	RETIREMENT	6,923	5,923	5,771	152
10-409-452	HEALTH INSURANCE	26,798	26,798	26,053	745
10-409-453	WORKMAN'S COMP	284	284	283	1
10-409-460	PROFESSIONAL DEVELOPEMENT	4,700	6,191	6,191	-
10-409-463	OFFICE SUPPLIES	2,500	2,500	2,508	(8)
10-409-469	POSTAGE	600	600	681	(81)
10-409-472	DUES	-	-	-	-
10-409-475	TELEPHONE & INTERNET	4,000	4,000	3,468	532
10-409-608	OFFICE EQUIP. & REPAIRS	2,500	2,500	1,176	1,324
10-409-609	VEHICLE ALLOWANCE	3,250	3,250	3,250	-
	AUDITOR	158,008	170,271	170,313	(42)

410 J.P. # 1 JUDICIAL LAW

10-410-401	J.P. # 1 SALARY	36,811	36,811	36,811	-
10-410-402	SECRETARY #1	23,317	27,917	27,917	-
10-410-403	CONSTABLE #1 SALARY	9,395	9,395	9,756	(361)
10-410-404	FULL TIME (TEMPORARY)	-	-	-	-
10-410-450	F.I.C.A./PAYROLL TAXES	5,319	5,670	5,617	53
10-410-451	RETIREMENT	5,056	4,056	3,724	332
10-410-452	HEALTH INSURANCE	20,843	20,843	17,865	2,978
10-410-453	WORKMAN'S COMP	464	464	464	-
10-410-460	PROFESSIONAL DEVELOPEMENT	1,500	1,500	907	593
10-410-463	OFFICE SUPPLIES	900	900	467	433
10-410-466	OFFICE & LEGAL FORMS	100	100	-	100
10-410-469	POSTAGE	800	800	398	402
10-410-475	TELEPHONE	2,600	2,600	2,890	(290)
10-410-608	EQUIPMENT REPAIRS	-	-	-	-
10-410-623	INQUESTS	12,000	24,305	24,305	-
10-410-626	HCSS SOFTWARE & SUPPORT	-	-	-	-
10-410-627	ATTY'S COLLEC.FEES	20,000	20,000	16,374	3,626
10-410-628	CONSTABLE #1CONT.ED.EXP.	1,500	1,500	1,177	323
	J.P. # 1 JUDICIAL LAW	140,605	156,861	148,672	8,189

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, 2019

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
411	J. P. #2 JUDICIAL LAW				
===	=====				
10-411-401	J.P. # 2 SALARY	25,238	25,238	25,238	-
10-411-402	SECRETARY SALARY	23,150	27,750	27,750	-
10-411-403	CONSTABLE #2 SALARY	8,962	8,962	8,962	-
10-411-430	UTILITIES	4,200	4,200	4,822	(622)
10-411-432	MAINTENANCE	13,500	13,500	6,983	6,517
10-411-450	F.I.C.A./PAYROLL TAXES	4,387	4,739	4,727	12
10-411-451	RETIREMENT	4,015	3,515	3,097	418
10-411-452	HEALTH INSURANCE	20,843	20,843	22,576	(1,733)
10-411-453	WORKMAN'S COMP	464	464	464	-
10-411-460	PROFESSIONAL DEVELOPEMENT	1,200	1,200	791	409
10-411-463	OFFICE SUPPLIES	700	700	815	(115)
10-411-466	OFFICE & LEGAL FORMS	100	100	-	100
10-411-469	POSTAGE	400	400	284	116
10-411-475	TELEPHONE	2,500	2,500	2,659	(159)
10-411-608	EQUIPMENT REPAIRS	300	300	-	300
10-411-623	INQUESTS	5,000	5,000	7,750	(2,750)
10-411-627	ATTY'S COLLEC.FEES	20,000	30,979	30,979	-
10-411-628	CONSTABLE #2CONT.ED.EXP.	200	200	312	(112)
	J.P. # 2 JUDICIAL LAW	<u>135,159</u>	<u>150,590</u>	<u>148,209</u>	<u>2,381</u>
412	J.P. # 3 JUDICIAL LAW				
===	=====				
10-412-401	J.P. #3 SALARY	15,033	15,033	15,033	-
10-412-403	CONSTABLE #3 SALARY	9,394	9,394	7,949	1,445
10-412-430	UTILITIES	900	900	1,838	(938)
10-412-450	F.I.C.A./PAYROLL TAXES	1,869	1,869	1,748	121
10-412-451	RETIREMENT	1,710	1,710	1,149	561
10-412-452	HEALTH INSURANCE	17,865	17,865	8,933	8,932
10-412-453	WORKMAN'S COMP	438	438	438	-
10-412-460	PROFESSIONAL DEVELOPEMENT	1,200	1,200	692	508
10-412-463	OFFICE SUPPLIES	250	250	151	99
10-412-466	OFFICE & LEGAL FORMS	100	100	-	100
10-412-469	POSTAGE	300	300	100	200
10-412-475	TELEPHONE	1,500	1,500	1,309	191
10-412-608	EQUIPMENT REPAIRS	-	-	-	-
10-412-623	INQUEST	4,000	4,000	2,100	1,900
10-412-626	DOCKET BOOKS	500	500	500	-
10-412-628	CONSTABLE #3CONT.ED.EXP.	300	300	11	289
	J.P. # 3 JUDICIAL LAW	<u>55,359</u>	<u>55,359</u>	<u>41,951</u>	<u>13,408</u>
413	J.P. # 4 JUDICIAL LAW				
===	=====				
10-413-401	J.P. # 4 SALARY	15,032	15,032	15,032	-
10-413-403	CONSTABLE #4 SALARY	9,276	9,276	9,276	-
10-413-404	OFFICE CLERK	-	-	-	-
10-413-430	UTILITIES	500	500	-	500
10-413-450	F.I.C.A./PAYROLL TAXES	1,860	1,860	1,850	10
10-413-451	RETIREMENT	1,702	1,702	1,215	487
10-413-452	HEALTH INSURANCE	13,399	13,399	4,466	8,933

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, 2019

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-413-453	WORKMAN'S COMP	438	438	438	-
10-413-460	PROFESSIONAL DEVELOPEMENT	1,000	1,000	1,079	(79)
10-413-463	OFFICE SUPPLIES	300	300	58	242
10-413-466	OFFICE & LEGAL FORMS	150	150	-	150
10-413-469	POSTAGE	150	150	75	75
10-413-472	DUES	-	-	-	-
10-413-475	TELEPHONE	1,000	1,000	949	51
10-413-608	EQUIPMENT REPAIRS	800	800	-	800
10-413-623	INQUEST	6,000	6,000	3,335	2,665
10-413-626	DOCKET BOOKS	500	500	-	500
10-413-628	CONSTABLE #4CONT.ED.EXP.	300	300	356	(56)
	J.P. # 4 JUDICIAL LAW	52,407	52,407	38,129	14,278
414	COUNTY AGENT				
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10-414-401	COUNTY AGENT SALARY	16,309	20,509	20,509	-
10-414-402	VEHICLE ALLOWANCE/ PAYROLL	7,550	7,550	7,550	-
10-414-403	SECRETARY	19,282	23,882	23,764	118
10-414-450	F.I.C.A./PAYROLL TAXES	2,723	3,258	3,964	(706)
10-414-451	RETIREMENT	2,492	2,492	1,188	1,304
10-414-452	HEALTH INSURANCE	8,933	8,933	8,933	-
10-414-453	WORKMAN'S COMP	103	103	103	-
10-414-460	VEHICLE ALLOWANCE	4,450	4,450	3,832	618
10-414-463	SUPPLIES	1,800	1,800	1,524	276
10-414-465	PROFESSIONAL DEVELOPEMENT	2,500	2,500	2,796	(296)
10-414-475	TELEPHONE	3,000	3,000	2,961	39
10-414-476	PROPANE	2,500	2,500	4,060	(1,560)
10-414-482	RESULT DEMONSTRATION EXP.	300	300	-	300
10-414-485	4-H SUPPLIES	750	750	672	78
10-414-641	COUNTY BARN REPAIRS	2,500	2,500	1,582	918
10-414-647	STOCKSHOW	2,000	2,000	2,162	(162)
10-414-758	4-H TRAVEL ALLOWANCE	1,400	1,400	1,400	-
10-414-757	COMPUTER EQUIPMENT	1,000	1,000	860	140
	COUNTY AGENT	79,592	88,927	87,860	1,067
416	394TH JUDICIAL DIST. CT.				
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10-416-401	JUDGE'S SALARY	2,905	2,905	2,905	-
10-416-402	COURT REPORTER SALARY	7,692	7,692	11,892	(4,200)
10-416-403	CT. COORDINATOR SALARY	5,466	5,466	9,666	(4,200)
10-416-450	F.I.C.A./PAYROLL TAXES	1,229	1,596	1,871	(275)
10-416-451	RETIREMENT	1,124	1,124	1,223	(99)
10-416-452	HEALTH INSURANCE	2,228	2,228	2,360	(132)
10-416-453	WORKMAN'S COMP	48	48	48	-
10-416-460	DIST. JUDGE TRAVEL	-	-	-	-
10-416-461	CT. REPORTER EXPENSES	2,575	2,575	3,493	(918)
10-416-462	VISITING JUDGES	870	870	1,407	(537)
10-416-463	OFFICE SUPPLIES	550	550	87	463
10-416-466	TRANS/C.J.E.	333	333	-	333
10-416-475	COMMUNICATIONS	831	831	518	313
10-416-478	OFFICE UTILITIES	385	385	385	-