

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)
10-416-508	LIABILITY INSURANCE	330	330	300	30
10-416-524	JUDGE'S LIBRARY	584	584	158	426
10-416-608	EQUIP. & CAPITAL OUTLAY	191	191	-	191
10-416-671	UNEMPLOYMENT	-	-	-	-
10-416-676	CONTINGENCY/MISC.	400	400	2,168	(1,768)
10-416-677	ADMIN. JUDICIAL DIST.	383	383	-	383
10-416-678	TECHNOLOGY MAINTENANCE	210	210	-	210
	394TH JUDICIAL DIST. CT.	28,334	28,701	38,481	(9,780)
420	D.P.S.				
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10-420-402	D.P.S. SECRETARY SALARY	27,227	31,827	34,115	(2,288)
10-420-450	F.I.C.A./PAYROLL TAXES	2,083	2,542	2,043	499
10-420-451	RETIREMENT	1,906	1,706	1,706	-
10-420-452	HEALTH INSURANCE	8,933	8,933	8,933	-
10-420-453	WORKMAN'S COMP	88	88	88	-
10-420-463	SUPPLIES	1,250	1,250	1,218	32
10-420-469	POSTAGE	1,200	1,200	671	529
10-420-475	TELEPHONE	6,000	6,000	5,958	42
10-420-606	EQUIPMENT PURCHASE	2,500	2,500	2,500	-
10-420-608	OLD BORDER PATROL STATION REPAIRS	5,000	5,000	1,277	3,723
10-420-611	TRAVEL	-	-	-	-
	D.P.S.	56,187	61,046	58,509	2,537
422	NON-DEPARTMENTAL				
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10-360-030	EIGHTH COURT OF APPEALS FEES	-	-	107	(107)
10-360-300	STATE COMPTROLLER	200,000	200,000	212,556	(12,556)
10-360-309	OVER-PAYMENT FEE ADJUSTME	-	-	128	(128)
10-360-310	MISC. INSURANCE EXPENSE	-	-	-	-
10-360-312	PARKS & WILDLIFE	-	-	2,610	(2,610)
10-360-733	CITATIONS	-	-	78	(78)
10-360-734	REFUND ON FEES	-	-	1,316	(1,316)
10-360-736	MISC. EXPENSE	-	-	-	-
10-422-403	F.H.COMM.CTR. CONTRACT LABOR	2,000	2,000	-	2,000
10-422-405	HCSS ANNUAL MAINTENANCE	6,000	6,000	3,860	2,140
10-422-450	UNEMPLOYMENT TAXES	15,000	15,000	9,799	5,201
10-422-451	IT MANAGED SERVICES	23,500	23,500	20,625	2,875
10-422-452	OSSF INSPECTORS FEES	2,000	2,000	4,300	(2,300)
10-422-460	COUNTY TRAVEL	1,500	1,500	1,850	(350)
10-422-465	COUNTY TRAINING	800	800	-	800
10-422-501	LEGAL FEES	25,000	25,000	27,600	(2,600)
10-422-505	PROFESSIONAL SERVICES	2,000	2,000	214	1,786
10-422-508	LIABILITY INSURANCE	40,000	40,000	42,859	(2,859)
10-422-524	LAW BOOKS	500	500	-	500
10-422-608	CAPITAL IMPROVEMENTS	5,000	5,000	1,850	3,150
10-422-620	INDEPENDENT AUDITOR	28,000	28,000	33,000	(5,000)
10-422-653	PREDATOR CONTROL	5,000	5,000	1,200	3,800
10-422-655	HIGH POINT SWCD	1,000	1,000	1,000	-
10-422-656	FRONTIER CASA	-	-	-	-
10-422-661	ADVERTISING	1,000	1,000	2,616	(1,616)

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YEAR ENDED SEPTEMBER 30, 2019

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-422-667 PUBLIC OFFICIAL BONDS	2,200	2,200	1,291	909
10-422-670 WORKERS COMP.	18,000	18,000	21,252	(3,252)
10-422-673 DUES	13,000	13,000	11,214	1,786
10-422-676 CONTINGENCY FUND	30,000	56,305	50,995	5,310
10-422-677 ST.PARK IN LEIU OF TAXES	53,000	53,000	54,194	(1,194)
10-422-679 HC/CC JUVENILE PROBATION	16,000	16,000	14,142	1,858
10-422-681 ADULT PROBATION OFFICER	1,000	1,000	360	640
10-422-686 RECREATION #1 (WATER.ELECT.)	13,000	13,000	9,845	3,155
10-422-687 RECREATION #2 / PROPANE C. CENTER	9,000	9,000	8,740	260
10-422-688 RECREATION #3	1,000	1,000	1,178	(178)
10-422-689 RECREATION #4	3,000	3,000	1,530	1,470
10-422-691 RETURNED CHECKS/INSF	1,000	1,000	90	910
10-422-731 ELECTION EXPENSE	15,000	15,000	15,855	(855)
10-422-734 POSTAGE MACHINE	2,000	2,000	1,226	774
10-422-750 STREET LIGHTS	15,000	15,000	22,721	(7,721)
10-422-753 IRS OVERDUE TAXES	10,000	10,000	-	10,000
10-422-759 PAYMENTS FOR SCHOOL DISTRICTS	-	-	-	-
10-422-754 PARK MAINTENANCE EMPLOYEE	9,000	9,000	12,818	(3,818)
10-422-755 FICA	600	600	-	600
10-422-756 RETIREMENT	600	600	-	600
NON-DEPARTMENTAL	<u>570,700</u>	<u>597,005</u>	<u>595,019</u>	<u>1,986</u>

430 JURY

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10-430-449 205TH COURT REPORTER SALARY	-	6,446	5,944	502
10-430-450 FICA/PAYROLL TAXES	-	493	455	38
10-430-451 RETIREMENT	-	322	297	25
10-430-702 GRAND JURY	7,000	7,000	4,480	2,520
10-430-705 JURIES	10,000	10,000	10,000	-
10-430-711 JURORS MEALS & LODGING	3,000	3,000	3,949	(949)
10-430-714 COURT REPORTER	4,500	4,500	4,977	(477)
10-430-715 COURT TRANSLATOR	2,000	2,000	1,875	125
10-430-717 CT. APPT. ATTY	28,000	28,000	27,850	150
10-430-721 WITNESS TESTIMONY	1,000	1,000	-	1,000
10-430-724 WITNESS EXPENSE	1,800	1,800	-	1,800
10-430-726 BAILIFFS	1,000	1,000	600	400
10-430-728 COURT ADMIN 205TH	500	500	300	200
10-430-730 OUT OF TOWN SERVICE	2,000	2,000	659	1,341
10-430-731 DISTRICT ATTY FEES	52,500	52,500	52,500	-
10-430-732 ADMIN JUDICIAL ASSESSMENT	400	400	-	400
JURY	<u>113,700</u>	<u>120,961</u>	<u>113,886</u>	<u>7,075</u>

440 SHERIFF'S DEPARTMENT

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10-440-401 SHERIFF'S SALARY	50,688	50,688	50,689	(1)
10-440-402 CHIEF OF STAFF	45,614	53,578	57,397	(3,819)
10-440-403 FULL-TIME DEPUTY #1	37,190	46,331	46,510	(179)
10-440-404 FULL-TIME DEPUTY #2	38,126	46,274	44,650	1,624
10-440-405 FULL-TIME DEPUTY #3	34,611	31,726	31,122	604

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)	
10-440-406	FULL-TIME DEPUTY #4	23,192	31,726	31,231	495
10-440-407	FULL-TIME DEPUTY #5	23,192	31,726	30,962	764
10-440-408	FULL-TIME DEPUTY #6	28,080	36,485	35,666	819
10-440-409	FULL-TIME DEPUTY #7	28,454	36,859	35,897	962
10-440-410	FULL-TIME DEPUTY #8	23,192	31,726	26,840	4,886
10-440-411	FULL-TIME DEPUTY #9	23,192	31,726	29,574	2,152
10-440-412	FULL-TIME DEPUTY #10	25,958	34,418	33,533	885
10-440-413	PART-TIME DEPUTY #1	19,157	46,461	23,610	22,851
10-440-414	PART-TIME DEPUTY #2	25,958	25,958	10,891	15,067
10-440-415	PART-TIME DEPUTY #3	27,622	27,622	-	27,622
10-440-416	PART-TIME DEPUTY #4	11,034	29,474	13,173	16,301
10-440-417	PART-TIME DEPUTY #5	13,811	26,005	4,502	21,503
10-440-418	DEPUTY OVERTIME ALLOWANCE	85,000	85,000	116,207	(31,207)
10-440-419	SECRETARY/PT. DISPATCH	21,424	29,936	34,112	(4,176)
10-440-420	FULL-TIME DISPATCH #1	19,094	27,760	27,331	429
10-440-421	FULL-TIME DISPATCH #2	24,461	33,602	32,598	1,004
10-440-422	FULL-TIME DISPATCH #3	20,925	30,701	27,713	2,988
10-440-423	FULL-TIME DISPATCH #4	21,070	29,659	29,255	404
10-440-424	PART-TIME DISPATCH #1	9,360	15,109	11,709	3,400
10-440-425	DISPATCH OVERTIME	18,000	18,000	25,405	(7,405)
10-440-426	PART-TIME DEPUTY	11,253	23,293	17,797	5,496
10-440-450	F.I.C.A./PAYROLL TAXES	64,647	75,635	72,037	3,598
10-440-451	RETIREMENT	59,154	54,153	48,331	5,822
10-440-452	HEALTH INSURANCE	196,516	196,516	195,272	1,244
10-440-453	WORKMAN'S COMP	20,600	20,600	20,600	-
10-440-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	1,355	145
10-440-463	SUPPLIES	10,000	10,000	6,740	3,260
10-440-466	LEGAL FORMS	2,000	2,000	962	1,038
10-440-469	POSTAGE	1,200	1,200	687	513
10-440-475	TELEPHONE	37,000	37,000	44,301	(7,301)
10-440-476	DEPUTY #3 & #4 TELEPHONE	5,200	5,200	8,944	(3,744)
10-440-490	UTILITIES	6,000	6,000	7,007	(1,007)
10-440-508	LIABILITY INSURANCE	53,500	53,500	56,929	(3,429)
10-440-519	SCHOOL TRAINING	4,000	4,000	4,340	(340)
10-440-520	EQUIPMENT OPERATIONS	18,000	18,000	-	18,000
10-440-521	IT MANAGED SERVICES	12,200	12,200	13,038	(838)
10-440-524	LAW BOOKS	500	500	-	500
10-440-672	EQUIPMENT PURCHASE	5,000	5,000	1,979	3,021
10-440-746	GAS & OIL	125,000	125,000	128,368	(3,368)
10-440-749	CAR REPAIRS	35,000	35,000	38,251	(3,251)
10-440-750	DAILY OPERATING EXPENSES	12,000	12,000	12,063	(63)
10-440-751	COPY MACHINE	1,800	1,800	1,657	143
10-440-752	IDOCKET PRORAM	12,000	12,000	12,536	(536)
10-440-753	TIRES	13,000	13,000	15,864	(2,864)
10-440-754	LBSP #3605601 OFFICERS	82,600	117,619	116,236	1,383
10-440-755	MONEY FOR 2 TRUCKS	80,000	80,000	104,125	(24,125)
10-440-756	SUBSTATION MAINTENANCE	4,800	4,800	2,173	2,627
10-440-757	NEW SHERIFFS OFFICE CLERK	-	29,726	26,090	3,635
	SHERIFF'S DEPARTMENT	1,572,875	1,845,791	1,768,259	77,532

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
GENERAL FUND				
INCOME TOTALS	4,442,613	4,442,613	7,081,818	2,639,205
EXPENSE TOTALS	3,958,537	4,400,839	4,270,042	130,797
NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	484,076	41,774	2,811,776	2,770,002
10-360-305 MONEY-MARKET TRANSFER-OUT	-	-	-	-
10-360-307 TRANSFERS-OUT	-	-	(47,039)	(47,039)
10-360-737 MISC. (GRANT) TRANSFERS	-	-	-	-
10-350-306 M.M. TRANSFER-IN	-	-	-	-
10-350-308 TRANSFERS IN	-	-	42,210	42,210
10-350-735 MISC. (GRANTS) TRANSFERS	-	-	-	-
10-150-210 TRANSFERS IN	-	-	870	870
10-150-220 TRANSFERS OUT	-	-	(870)	(870)
10-150-230 SUSPENSE	-	-	-	-
10-300-363 TO BALANCE JAIL	(350,000)	(350,000)	(100,000)	250,000
10-300-xxx LOAN PROCEEDS	-	-	-	-
TRANSFERS OUT	-	-	-	-
	<u>134,076</u>	<u>(308,226)</u>	<u>2,706,947</u>	<u>3,015,173</u>
300 R & B REVENUES				
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20-300-100 CURRENT TAXES	911,500	911,500	563,892	(347,608)
20-300-110 DELINQUENT TAXES	40,000	40,000	80,458	40,458
20-300-310 TX.-D.O.T. WEIGHT	20,000	20,000	16,923	(3,077)
20-300-320 AUTO REGISTRATION	140,500	140,500	173,607	33,107
20-300-330 GASOLINE TAX REFUND	50,000	50,000	50,255	255
20-300-335 MISC. REVENUE	24,000	24,000	39,382	15,382
20-300-340 OUTSIDE WORK	3,000	3,000	3,075	75
20-300-352 INTEREST	3,000	3,000	10,053	7,053
R & B REVENUES	<u>1,192,000</u>	<u>1,192,000</u>	<u>937,645</u>	<u>(254,355)</u>
510 PRECINCT # 1				
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20-510-401 COMMISSIONER SALARY	26,867	26,867	26,867	-
20-510-402 EMPLOYEE #1	27,477	33,941	29,263	4,678
20-510-403 EMPLOYEE #2	26,586	33,154	32,517	637
20-510-404 EMPLOYEE #3	22,068	25,235	24,854	381
20-510-405 EMPLOYEE #4	26,125	32,172	32,172	-
20-510-406 EMPLOYEE #5	22,734	26,235	24,388	1,847
20-510-407 OVERTIME ALLOWANCE	3,500	3,500	197	3,303
20-510-450 F.I.C.A./PAYROLL TAXES	11,893	13,855	12,954	901
20-510-451 RETIREMENT	10,882	9,882	8,513	1,369
20-510-452 HEALTH INSURANCE	53,595	53,595	44,663	8,932
20-510-453 WORKMAN'S COMP	11,100	11,100	11,124	(24)
20-510-460 PROFESSIONAL DEVELOPEMENT	1,200	1,200	202	998
20-510-472 DUES	-	-	-	-
20-510-475 TELEPHONE	600	600	315	285
20-510-487 ELECTRICITY	1,500	1,500	961	539
20-510-488 POPAINE	1,000	1,000	541	459

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20-510-508	LIABILITY INSURANCE	10,000	10,000	11,254	(1,254)
20-510-746	GAS, DIESEL, & OIL	40,000	40,000	31,612	8,388
20-510-751	TIRES	7,000	15,000	10,227	4,773
20-510-757	EQUIPMENT PAYMENT	50,000	42,000	-	42,000
20-510-760	BATTERIES	750	750	848	(98)
20-510-762	WATER	800	800	824	(24)
20-510-763	SUPPLIES FOR REPAIRS	14,000	14,000	14,010	(10)
20-510-766	EQUIPMENT REPAIRS	4,000	4,000	2,508	1,492
20-510-767	UNIFORMS	500	500	-	500
20-510-768	CONTRACT LABOR	4,000	4,000	4,275	(275)
	PRECINCT #1	378,177	404,886	325,089	79,797

520 PRECINCT # 2

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20-520-401	COMMISSIONER SALARY	26,867	26,867	26,867	-
20-520-402	EMPLOYEE #1	30,098	36,538	36,627	(89)
20-520-403	EMPLOYEE #2	27,789	34,229	34,229	-
20-520-404	EMPLOYEE #3	27,165	33,605	33,721	(116)
20-520-405	EMPLOYEE #4	27,165	33,605	33,605	-
20-520-406	OVERTIME ALLOWANCE	2,500	2,500	1,139	1,361
20-520-450	F.I.C.A./PAYROLL TAXES	10,831	12,802	12,512	290
20-520-451	RETIREMENT	9,911	8,911	8,309	602
20-520-452	HEALTH INSURANCE	44,663	44,663	44,663	-
20-520-453	WORKMAN'S COMP	8,755	8,755	8,755	-
20-520-460	PROFESSIONAL DEVELOPMENT	1,200	1,200	202	998
20-520-472	DUES	-	-	-	-
20-520-475	TELEPHONE	1,900	1,900	926	974
20-520-487	ELECTRICITY	1,000	1,000	553	447
20-520-490	WATER	2,500	2,500	2,357	143
20-520-508	LIABILITY INSURANCE	11,000	11,000	12,304	(1,304)
20-520-746	GAS, DIESEL, & OIL	27,000	27,000	24,696	2,304
20-520-751	TIRES	6,000	6,000	2,594	3,406
20-520-757	EQUIPMENT PAYMENT	55,000	59,000	57,061	1,939
20-520-XXX	EQUIPMENT LEASE PURCHASE	55,000	59,000	138,447	(79,447)
20-520-760	BATTERIES	700	700	550	150
20-520-763	SUPPLIES FOR REPAIRS	5,500	5,500	8,208	(2,708)
20-520-766	EQUIPMENT REPAIRS	5,500	5,500	4,790	-
20-520-767	CONTRACT LABOR	4,000	-	-	-
	PRECINCT #2	392,044	422,775	493,115	(71,050)

530 PRECINCT #3 & 4

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20-530-401	COMMISSIONER SALARY #3	26,867	26,867	26,867	-
20-530-402	COMMISSIONER SALARY #4	26,867	26,867	27,555	(688)
20-530-403	EMPLOYEE #1	31,034	34,549	34,514	35
20-530-404	EMPLOYEE #2	23,899	23,899	-	23,899
20-530-405	EMPLOYEE #3	31,034	35,702	34,965	737
20-530-406	EMPLOYEE #4	27,643	33,441	33,273	168
20-530-407	EMPLOYEE #5	25,043	31,432	30,546	886

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20-530-408	EMPLOYEE #6/PART TIME	22,260	22,260	-	22,260
20-530-409	OVERTIME ALLOWANCE	3,000	3,000	176	2,824
20-530-450	F.I.C.A./PAYROLL TAXES	16,650	18,208	14,258	3,950
20-530-451	RETIREMENT	15,235	13,235	9,395	3,840
20-530-452	HEALTH INSURANCE	53,595	53,595	45,407	8,188
20-530-453	WORKMAN'S COMP	11,845	11,845	11,845	-
20-530-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	1,409	91
20-530-472	DUES	-	-	-	-
20-530-475	TELEPHONE	1,500	1,500	1,287	213
20-530-487	ELECTRICITY	1,700	1,700	1,574	126
20-530-488	PROPANE	1,300	1,300	1,626	(326)
20-530-508	LIABILITY INSURANCE	19,000	19,000	21,229	(2,229)
20-530-746	GAS, DIESEL, & OIL	42,000	42,000	27,364	14,636
20-530-751	TIRES	9,000	9,000	3,596	5,404
20-530-757	EQUIPMENT PAYMENT	50,000	50,000	64,104	(14,104)
20-530-xxx	EQUIPMENT LEASE PURCHASE	50,000	50,000	296,703	(246,703)
20-530-760	BATTERIES	800	800	1,080	(280)
20-530-763	SUPPLIES FOR REPAIRS	20,000	20,000	8,776	11,224
20-530-766	EQUIPMENT REPAIRS	11,000	11,000	3,608	7,392
20-530767	CULVERS/ROAD SIGNS	4,000	4,000	-	4,000
	PRECINCT #-3	526,772	546,700	701,157	(154,457)
	ROAD & BRIDGE FUND				
	INCOME TOTALS	1,192,000	1,192,000	937,645	(254,355)
	EXPENSE TOTALS	1,296,993	1,374,361	1,519,361	(145,710)
	INCOME AND EXPENSE BEFORE:	(104,993)	(182,361)	(581,716)	(400,065)
20-360-305	TRANSFERS OUT	-	-	-	-
20-150-220	TRANSFERS OUT	-	-	-	-
20-300-XXX	LEASE FINANCING	-	-	435,150	435,150
20-350-305	TRANSFERS OUT MMA	-	-	-	-
		(104,993)	(182,361)	(146,566)	35,085
SOLID WASTE	REVENUE				
32-300-300	VAN HORN COLLECTIONS	60,000	60,000	63,275	3,275
32-300-301	FT.HANCOCK COLLECTIONS	55,000	55,000	57,677	2,677
32-300-302	SIERRA BLANCA COLLECTIONS	60,000	60,000	63,969	3,969
32-300-303	DELL CITY COLLECTIONS	36,000	36,000	36,225	225
32-300-304	ESPERANZA WATER COLLECTIO	50,000	50,000	53,698	3,698
32-300-305	OTHER/ TYPE IV	50,000	50,000	89,524	39,524
32-300-306	CERRO ALTO	20,000	20,000	19,958	(42)
32-300-307	MISC./DELINQUENT	19,000	19,000	30,913	11,913
32-300-309	TIRE AMNESTY GRANT MONEY	-	3,533	2,947	(586)
	SOLID WASTE REVENUE	350,000	353,533	418,186	64,653
SOLID WASTE	MGT. EXPENSES				
32-675-401	DIRECTOR SALARY	26,523	29,883	32,403	(2,520)
32-675-402	EMPLOYEE #1	25,022	32,208	32,612	(404)

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)
32-675-403	EMPLOYEE #2	24,440	30,903	31,238	(335)
32-675-404	EMPLOYEE #3	27,747	34,357	34,711	(354)
32-675-405	EMPLOYEE #4	20,988	28,711	29,325	(614)
32-675-406	OVERTIME ALLOWANCE	8,000	8,000	5,243	2,757
32-675-450	F.I.C.A./PAYROLL TAXES	9,771	14,846	12,446	2,400
32-675-451	RETIREMENT	8,940	9,703	8,277	1,426
32-675-452	HEALTH INS.	44,663	44,663	35,730	8,933
32-675-453	WORKERS COMP.	3,090	3,090	3,090	-
32-675-460	PROFESSIONAL DEV.	4,000	4,000	1,300	2,700
32-675-461	SOLID WASTE FEE/TCEQ	6,000	6,000	7,896	(1,896)
32-675-462	ENGINEERING FEES	500	500	-	500
32-675-463	OFFICE SUPPLIES	600	600	439	161
32-675-469	POSTAGE	150	150	110	40
32-675-746	GAS & OIL	40,000	40,000	42,038	(2,038)
32-675-751	TIRES	6,500	6,500	6,386	114
32-675-752	TIRE DISPOSAL	2,500	2,500	4,066	(1,566)
32-675-757	EQUIP.PYMT./RENTAL	2,500	2,500	-	2,500
32-675-758	TRASH TRUCK PYMTS	30,000	30,000	44,568	(14,568)
32-675-763	SHOP SUPPLIES	9,000	9,000	7,427	1,573
32-675-766	EQUIP. REPAIRS	25,000	25,000	36,663	(11,663)
32-675-767	TYPE 1 & 4 CELLS	10,000	10,000	-	10,000
32-675-768	MISC.EXPENSE	3,000	3,000	2,269	731
32-675-770	BATTERIES	1,000	1,000	1,491	(491)
32-675-772	DUMPSTERS	10,000	10,000	9,912	88
32-675-773	USED TRUCK	-	-	-	-
32-675-774	TIRE AMNESTY GRANT	-	3,533	42	3,491
	SOLID WASTE MGT. EXPENSES	349,934	390,647	389,682	965
	SOLID WASTE MANAGEMENT				
	INCOME TOTALS	350,000	353,533	418,186	64,653
	EXPENSE TOTALS	349,934	390,647	389,682	965
		66	(37,114)	28,504	65,618
	Vendor Financing	-	-	-	-
32-350-307	Transfer	-	-	-	-
		66	(37,114)	28,504	65,618
300	JAIL REVENUE				
===	=====				
90-300-200	FEDERAL PRISONERS	-	-	-	-
90-300-325	COUNTY % OF L.E.O.S.E.	4,000	4,000	2,567	(1,433)
90-300-330	MED & MISC. REIMB.	50,000	50,000	57,691	7,691
90-300-331	MISC./INMATE REVENUE	1,000,000	1,000,000	1,310,104	310,104
90-300-332	PHONE REIMBURSEMENT	18,000	18,000	29,444	11,444
90-300-356	SOUTHWEST BORDER PROSECUT	-	-	-	-
90-300-358	INSURANCE /JAIL ROOF	-	-	-	-
	JAIL DEPT REVENUE	1,072,000	1,072,000	1,399,806	327,806
300	JAIL EXPENDITURES				
=====	=====				
90-404-392	JAIL ADMINISTRATOR	40,893	49,062	49,110	(48)

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)	
90-404-393	ADMINISTRATIVE SERGEANT	28,392	37,320	37,312	8
90-404-394	JAIL /S.O. SEC./EXEC. ASSIST	41,746	52,422	53,817	(1,395)
90-404-395	FULL-TIME JAILER #1	22,131	30,771	30,840	(69)
90-404-396	FULL-TIME JAILER #2	22,630	31,304	31,757	(453)
90-404-397	FULL-TIME JAILER #3	20,925	29,106	28,862	244
90-404-398	FULL-TIME JAILER #4	19,094	26,929	24,428	2,501
90-404-399	FULL-TIME JAILER #5	20,925	29,716	29,856	(140)
90-404-400	FULL-TIME JAILER #6	19,094	27,243	26,785	458
90-404-401	FULL-TIME JAILER #7	19,094	24,809	24,088	721
90-404-402	FULL-TIME JAILER #8	19,094	26,956	26,759	197
90-404-403	FULL-TIME JAILER #9	19,094	27,042	25,773	1,269
90-404-404	FULL-TIME JAILER #10	19,094	26,198	26,290	(92)
90-404-405	FULL-TIME JAILER #11	19,094	26,974	26,370	604
90-404-406	FULL-TIME JAILER #12	19,094	26,570	26,725	(155)
90-404-403	PART TIME JAILER # 1	18,720	18,720	10,068	8,652
90-404-404	PART TIME JAILER # 2	18,720	18,720	12,518	6,202
90-404-409	NURSE	29,557	39,032	40,286	(1,254)
90-404-410	TRANSPORT/EVIDENCE CUSTODIAN	28,454	36,918	36,955	(37)
90-404-411	MAINTENANCE	19,094	28,381	28,420	(39)
90-404-412	COMMISSARY SECRETARY	33,114	41,963	42,493	(530)
90-404-413	FULL-TIME COOK # 1	19,677	28,261	27,876	385
90-404-414	FULL-TIME COOK # 2	19,677	24,602	23,780	822
90-404-415	PART-TIME COOK #1	18,720	18,720	5,138	13,582
90-404-416	PART-TIME COOK #4	18,720	18,720	15,418	3,302
90-404-418	OVER-TIME ALLOWANCE	65,000	65,000	164,387	(99,387)
90-404-450	F.I.C.A./PAYROLL TAXES	51,813	64,941	68,470	(3,529)
90-404-451	RETIREMENT	47,410	43,410	45,386	(1,976)
90-404-452	HEALTH INSURANCE	151,854	151,854	173,929	(22,075)
90-404-453	WORKMAN'S COMP	17,500	17,500	17,510	(10)
90-404-461	STATE INMATE TRAVEL	10,000	10,000	24,161	(14,161)
90-404-462	FEDERAL INMATE TRAVEL	100	100	-	100
90-404-463	OFFICE SUPPLIES	5,000	5,000	4,521	479
90-404-469	POSTAGE	1,600	1,600	1,961	(361)
90-404-484	PROPANE	14,000	14,000	12,160	1,840
90-404-487	ELECTRICITY	45,000	45,000	48,660	(3,660)
90-404-490	WATER	45,000	45,000	43,776	1,224
90-404-493	MAINTENANCE/BLDG REPAIRS	35,000	35,000	78,475	(43,475)
90-404-508	LIABILITY INS.	6,000	6,000	7,054	(1,054)
90-404-524	LAW LIBRARY	300	300	-	300
90-404-542	FOOD	150,000	150,000	190,788	(40,788)
90-404-551	INMATE UNIFORMS	1,000	1,000	50	950
90-404-552	STAFF UNIFORMS	500	500	500	-
90-404-553	SCHOOL FOR JAILERS	1,500	1,500	2,476	(976)
90-404-563	OPERATING SUPPLIES	3,000	3,000	411	2,589
90-404-566	AMBULANCE/FIRST AID	500	500	7	493
90-404-569	MEDICAL CARE/STATE	50,000	50,000	207,611	(157,611)
90-404-577	KITCHEN SUPPLIES	1,000	1,000	567	433
90-404-581	CUSTODIAL SUPPLIES	15,000	15,000	24,226	(9,226)
90-404-584	CABLE T.V.	3,000	3,000	2,723	277
90-404-590	PAPER GOODS	15,000	15,000	19,770	(4,770)
90-404-607	EQUIPMENT REPAIRS	40,000	40,000	37,146	2,854
90-404-676	CONTINGENCY	1,000	1,000	2,139	(1,139)

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)
90-404-677 PART-TIME JAILER #3	18,720	18,720	14,170	4,550
90-404-678 PART-TIME JAILER #5	18,720	18,720	17,445	1,275
90-404-679 IDOCKET PROGRAM	12,000	12,000	13,008	(1,008)
90-404-680 TRAVEL/PICK UP FOOD	500	500	875	(375)
90-404-681 JAIL LOCKS	10,000	10,000	-	10,000
90-404-682 CAMERAS	5,000	5,000	-	5,000
90-404-683 TRANSPORTATION VAN	-	-	-	-
90-404-685 INTEGRATED SYSTEM	2,000	2,000	5,956	(3,956)
90-404-686 JAIL CELL ELECT. LOCK SYSTEM	2,000	2,000	-	2,000
JAIL EXPENDITURES	<u>1,420,864</u>	<u>1,601,604</u>	<u>1,942,042</u>	<u>(340,438)</u>
JAIL ENTERPRISE ACCOUNT				
INCOME TOTALS	1,072,000	1,072,000	1,399,806	327,806
EXPENSE TOTALS	<u>1,420,864</u>	<u>1,601,604</u>	<u>1,942,042</u>	<u>(340,438)</u>
INCOME AND EXPENSE BEFORE:	(348,864)	(529,604)	(542,236)	(12,632)
90-300-357 TRANSFER FROM GENERAL FND	350,000	350,000	100,000	(250,000)
90-350-308 TRANSFERS OTHER	-	-	-	-
90-360-732 TRANSFERS OUT	-	-	-	-
INCOME OVER (UNDER) EXPENSES	<u>1,136</u>	<u>(179,604)</u>	<u>(442,236)</u>	<u>(262,632)</u>

Expenses Grouped by Uniform Chart of Accounts:	General Fund 10	R&B Fund 20	SOLID WASTE Fund 32	Jail Fund 90
General government	1,720,136	-	-	-
Justice System	640,110	-	-	-
Public Safety	1,826,768	-	-	-
Corrections and Rehabilitation	14,502	-	-	1,942,042
Health and Human Services	31,805	-	-	-
Community and Economic Development	36,721	-	-	-
Infrastructure and Environmental Services	-	1,519,361	389,682	-
	<u>4,270,042</u>	<u>1,519,361</u>	<u>389,682</u>	<u>1,942,042</u>

REQUIRED SUPPLEMENTARY INFORMATION

Employee Retirement Plan Supplementary Information

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Year Ended December 31										
Total Pension Liability										
Service Cost	\$274,185	\$242,351	\$248,888	\$227,558	\$214,629	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	588,401	519,100	488,877	458,076	423,479	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	416,325	-	(34,957)	-	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	-	40,740	-	58,626	-	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(130,919)	(99,504)	(192,952)	(49,585)	50,717	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	433,326	826,688	253,064	394,331	395,479	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	7,136,290	6,309,602	6,056,538	5,662,207	5,266,728	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	<u>7,569,616</u>	<u>7,136,290</u>	<u>6,309,602</u>	<u>6,056,538</u>	<u>5,662,207</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary Net Position										
Employer contributions	\$152,180	\$144,478	\$141,796	\$137,800	\$130,897	N/A	N/A	N/A	N/A	N/A
Member contributions	206,844	144,478	141,796	140,409	130,897	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	(140,792)	968,276	465,763	(56,782)	398,439	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(6,032)	(5,050)	(5,063)	(4,548)	(4,742)	N/A	N/A	N/A	N/A	N/A
Other	2,571	(93)	(116,025)	(965)	19,434	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary net position	(\$83,570)	\$959,765	\$336,518	(\$49,473)	\$381,579	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	\$7,593,751	\$6,633,986	\$6,297,468	\$6,346,941	5,965,362	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	<u>\$7,510,181</u>	<u>\$7,593,751</u>	<u>\$6,633,986</u>	<u>\$6,297,468</u>	<u>\$6,346,941</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$59,435</u>	<u>(\$457,461)</u>	<u>(\$324,384)</u>	<u>(\$240,930)</u>	<u>(\$684,734)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	99.21%	106.41%	105.14%	103.98%	112.09%	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$2,954,915	\$2,889,564	\$2,835,929	\$2,755,998	\$2,617,938	N/A	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	2.01%	-15.83%	-11.44%	-8.74%	-26.16%	N/A	N/A	N/A	N/A	N/A

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

HUDSPETH COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2009	79,244	121,540	(42,296)	2,430,793	5.0%
2010	108,199	135,587	(27,388)	2,711,747	5.0%
2011	96,268	122,167	(25,899)	2,443,348	5.0%
2012	94,259	115,231	(20,972)	2,304,627	5.0%
2013	94,569	119,104	(24,535)	2,382,082	5.0%
2014	99,743	130,897	(31,154)	2,617,938	5.0%
2015	95,358	137,800	(42,442)	2,755,998	5.0%
2016	92,168	141,796	(49,628)	2,835,929	5.0%
2017	90,443	144,478	(54,035)	2,889,564	5.0%
2018	142,427	152,180	(9,753)	2,954,915	5.2%

Notes to Schedule

Valuation Date: December 31, 2018

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
Asset valuation method	5-yr smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.

Investment rate of return	8%, net of investment expenses, including inflation
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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

130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

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.

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%.

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

GENERAL FUND
Combining Schedules

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
September 30, 2019

	General Government	Roads & Bridges	Solid Waste	Insurance Fund	Jail	Unremitted		Combined
						Sheriff	Other	
ASSETS								
Cash - Checking	\$ 1,132,160	\$ 63,644	\$ 548,670	\$ (44,803)	\$ (893,933)	\$ -	\$ -	\$ 805,738
Cash - Money Market	3,612,009	253,145	-	-	-	33,666	-	3,898,820
Cash - Unremitted Elected Officials	-	-	-	-	-	72,581	31,302	103,883
Cash - Restricted Cash	-	-	-	-	-	375,251	319,084	694,335
Certificates of Deposit Unrestricted	4,960,572	-	-	-	-	-	-	4,960,572
Due From (to) Other Funds	80,311	142,850	-	44,746	20,484	-	-	288,391
Total Assets	9,785,052	459,639	548,670	(57)	(873,449)	481,498	350,386	10,751,739
LIABILITIES								
Other Liabilities	-	-	-	-	-	-	-	-
Payable to Unreported Component Unit	205,479	-	-	-	-	-	-	205,479
Due to Others	27,046	-	-	-	-	33,338	334,480	394,864
Due to Other Funds	44,745	-	-	-	171,318	-	-	216,063
Total Liabilities	277,270	-	-	-	171,318	33,338	334,480	816,406
FUND EQUITY (DEFICIT)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	448,160	15,906	464,066
Committed	-	459,639	-	-	-	-	-	459,639
Assigned	-	-	-	-	-	-	-	-
Unassigned	9,507,782	-	548,670	(57)	(1,044,767)	-	-	9,011,628
Total Fund Equity (Deficit)	9,507,782	459,639	548,670	(57)	(1,044,767)	448,160	15,906	9,935,333
Total Liabilities and Fund Equity	\$ 9,785,052	\$ 459,639	\$ 548,670	\$ (57)	\$ (873,449)	\$ 481,498	\$ 350,386	\$ 10,751,739

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	FEMA RECEIPTS	JAIL	UNREMITTED SHERIFF	OTHER	COMBINED
REVENUE	\$ 3,223,686	\$ 563,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,787,578
CURRENT TAXES	204,608	80,458	-	-	-	-	-	-	285,066
DELINQUENT TAXES	569	-	-	-	-	-	-	-	569
BEER & WINE	8,610	-	-	-	-	-	-	-	8,610
O.S.S.F. PROGRAM	10,083	-	-	-	-	-	-	-	10,083
STATE SUPPLEMENT (JUDGE)	16,680	-	-	-	-	-	-	(491)	16,189
OFFICE FEES	-	-	-	-	-	-	-	-	-
CO. ATTY STATE SUPPLEMENT	-	-	-	-	-	-	-	-	-
STATE PARK IN LIEU OF TAX	75,331	-	-	-	-	-	-	-	75,331
PENALTIES DUPLICATES	3,777	-	-	-	-	-	-	-	3,777
CITATIONS	11,662	-	-	-	-	-	-	-	11,662
COUNTY COURTS	54,171	-	-	-	-	-	-	-	54,171
DISTRICT COURT	330,033	-	-	-	-	-	-	-	330,033
JP #1 COURT REV.	170,489	-	-	-	-	-	-	-	170,489
JP #2 COURT REV.	212,578	-	-	-	-	-	-	-	212,578
JP #3 COURT REV.	20,756	-	-	-	-	-	-	-	20,756
JP #4 COURT REV.	16,070	-	-	-	-	-	-	-	16,070
RENTS	3,200	-	-	-	-	-	-	-	3,200
RENTS/FH COMM. CENTER	5,500	-	-	-	-	-	-	-	5,500
LANDFILL DISPOSAL FEES	-	-	418,186	-	-	-	-	-	418,186
REIMBURSEMENTS	1,002,423	-	-	-	-	-	-	-	1,002,423
MISC. REVENUE	107,048	-	-	-	-	-	-	-	107,048
INTEREST	78,242	-	-	-	-	-	-	-	78,242
MONEY-MARKET INTEREST	40,212	-	-	-	-	-	-	-	40,212
WEST TEXAS DETENTION	1,303,999	-	-	-	-	-	-	-	1,303,999
LOCAL BOARDER SECURITY	-	-	-	-	-	-	-	-	-
FORMULA GRANT	-	-	-	-	-	-	-	-	-
PARKS & WILDLIFE	1,543	-	-	-	-	-	-	-	1,543
PRECT #4 CONSTABLE REV.	-	-	-	-	-	-	-	-	-
WEST TEXAS SCHOOL FUNDS	-	-	-	-	-	-	-	-	-
HOTEL MOTEL FUNDS	-	-	-	-	-	-	-	-	-
STATE TIME-PAYMENT	25	-	-	-	-	-	-	-	25
STATE BIRTH FEE	-	-	-	-	-	-	-	-	-
MARRIAGE LICENSE	935	-	-	-	-	-	-	-	935
STATE FILING FEE	-	-	-	-	-	-	-	-	-
J.P. FEES	173,493	-	-	-	-	-	-	-	173,493
MISC. GRANTS	5,868	-	-	-	-	-	-	-	5,868
REFUNDS ON FEES	227	-	-	-	-	-	-	-	227
TX-D.O.I. WEIGHT	-	16,923	-	-	-	-	-	-	16,923
AUTO REGISTRATION	-	173,607	-	-	-	-	-	-	173,607
GASOLINE TAX REFUND	-	50,255	-	-	-	-	-	-	50,255
OUTSIDE WORK	-	3,075	-	-	-	-	-	-	3,075
FEDERAL PRISONERS	-	-	-	-	-	-	-	-	-
INMATE REVENUE- LOCAL GOVERNMENTS	-	-	-	-	-	1,310,104	-	-	1,310,104
COUNTY % OF L.O.S.E.	-	-	-	-	-	2,567	-	-	2,567
FEES	-	-	-	-	-	-	-	-	-
MISC. REIMBURSEMENT	-	-	-	-	-	-	-	-	-
MISC. REVENUE	-	39,382	-	72,643	-	57,691	-	-	169,716
INSURANCE PROCEEDS	-	-	-	-	-	29,444	-	-	29,444
INTEREST	-	10,053	-	-	-	-	6,394	-	16,447
CAUSE INCOME	-	-	-	-	-	-	19,836	-	19,836
DONATED REAL ESTATE	-	-	-	-	-	-	-	-	-
COMMISSARY REVENUE	-	-	-	-	-	-	-	-	-
FORFEITURES AND SEIZURES	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	7,081,818	937,645	418,186	72,643	-	1,399,806	314,445	(491)	10,224,052

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	FEMA RECEIPTS	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	COMBINED
EXPENDITURES									
General government	\$ 1,720,136	\$ -	\$ -	\$ 111,999	\$ -	\$ -	\$ -	\$ -	\$ 1,832,135
Justice System	640,110	-	-	-	-	-	-	-	640,110
Public Safety	1,826,768	-	-	-	-	17,380	-	-	1,844,148
Corrections and Rehabilitation	14,502	-	-	-	1,942,042	117,346	-	-	2,073,890
Health and Human Services	31,805	-	-	-	-	-	-	-	31,805
Community and Economic Development	36,721	-	-	-	-	-	-	-	36,721
Infrastructure and Environmental Services	-	1,519,361	389,682	-	-	-	-	-	1,909,043
Total Expenditures	4,270,042	1,519,361	389,682	111,999	-	1,942,042	134,726	-	8,367,852
Revenue Over (Under) Expenditures	2,811,776	(581,716)	28,504	(39,356)	-	(542,236)	179,719	(491)	1,856,200
OTHER FINANCIAL SOURCE - LOAN PROCE									
TRANSFERS IN (OUT)	-	435,150	-	-	-	-	-	-	435,150
TRANSFERS IN (OUT)	(47,039)	-	-	-	-	-	-	-	(47,039)
TRANSFERS IN (OUT)	(100,000)	-	-	-	-	100,000	-	-	-
TRANSFERS IN (OUT)	42,210	-	-	-	-	-	-	-	42,210
TRANSFERS IN (OUT)	(104,829)	435,150	-	-	-	100,000	-	-	430,321
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	2,706,947	(146,566)	28,504	(39,356)	-	(442,236)	179,719	(491)	2,286,521
Beginning fund balance as restated	6,800,835	606,205	520,166	39,299	-	(602,531)	268,441	16,397	7,648,812
Fund Balance End of Year	\$ 9,507,782	\$ 459,639	\$ 548,670	\$ (57)	\$ -	\$ (1,044,767)	\$ 448,160	\$ 15,906	\$ 9,935,333

Special Revenue Funds
(Non-Major)

Combining Schedules

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	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
Cash in Bank	\$ 202,733	\$ 7,133	\$ -	\$ 1,040	\$ -	\$ -	\$ 84,136	\$ 614,118
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	3,657	-	-	-	-	-	-
Total Assets	202,733	10,790	-	1,040	-	-	84,136	614,118
LIABILITIES								
Due to Other Funds	-	-	20,484	-	5,000	34,000	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Liabilities	-	-	20,484	-	5,000	34,000	-	-
FUND BALANCE								
Committed	-	-	-	-	-	-	-	614,118
Unassigned	-	-	(20,484)	-	(5,000)	(34,000)	-	-
Assigned	-	-	-	-	-	-	-	-
Restricted Fund Balance	202,733	10,790	-	1,040	-	-	84,136	-
Total Fund Balance	202,733	10,790	(20,484)	1,040	(5,000)	(34,000)	84,136	614,118
Total Liabilities and Fund Balance	\$ 202,733	\$ 10,790	\$ -	\$ 1,040	\$ -	\$ -	\$ 84,136	\$ 614,118

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	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	HOMELAND SECURITY FUND 77
Cash in Bank	\$ 30,954	\$ 94,602	\$ -	\$ 716	\$ 111,186	\$ 9,623	\$ 6,856	\$ 14,954
Certificates of Deposit	-	-	-	3,195	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-
Total Assets	30,954	94,602	-	3,911	111,186	9,623	6,856	14,954
LIABILITIES								
Due to Other Funds	-	-	16,500	-	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Liabilities	-	-	16,500	-	-	-	-	-
FUND BALANCE								
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(16,500)	-	-	-	-	-
Assigned	-	94,602	-	3,911	-	-	6,856	-
Restricted Fund Balance	30,954	-	-	-	111,186	9,623	-	14,954
Total Fund Balance	30,954	94,602	(16,500)	3,911	111,186	9,623	6,856	14,954
Total Liabilities and Fund Balance	\$ 30,954	\$ 94,602	\$ -	\$ 3,911	\$ 111,186	\$ 9,623	\$ 6,856	\$ 14,954

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
 YEAR ENDED SEPTEMBER 30, 2019

	HIDTA FUND 88	HIDTA FUND 89	EFILE FUND 99	RETIREE HEALTH INS 103	Border Star 105	Operation Lonestar 106	CDBG GRANT 107
ASSETS							
Cash in Bank	\$ 10,788	\$ 14,460	\$ 16,881	\$ 1,530	\$ 1,099	\$ -	\$ -
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	<u>10,788</u>	<u>14,460</u>	<u>16,881</u>	<u>1,530</u>	<u>1,099</u>	<u>-</u>	<u>-</u>
LIABILITIES							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE							
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Assigned	-	-	-	1,530	-	-	-
Restricted Fund Balance	<u>10,788</u>	<u>14,460</u>	<u>16,881</u>	<u>-</u>	<u>1,099</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>10,788</u>	<u>14,460</u>	<u>16,881</u>	<u>1,530</u>	<u>1,099</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 10,788</u>	<u>\$ 14,460</u>	<u>\$ 16,881</u>	<u>\$ 1,530</u>	<u>\$ 1,099</u>	<u>\$ -</u>	<u>\$ -</u>

HUDSPETH COUNTY, TEXAS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	CDBG GRANT 108	LBSP Grant 112	HIDTA Grant 113	HOTEL MOTEL 68	TOTAL COMBINED
ASSETS					
Cash in Bank	\$ 39,810	\$ -	\$ (13,905)	\$ 38,333	\$ 1,287,047
Certificates of Deposit	-	-	-	-	3,195
Due From Other Funds	-	-	-	-	3,657
Total Assets	<u>39,810</u>	<u>-</u>	<u>(13,905)</u>	<u>38,333</u>	<u>1,293,899</u>
LIABILITIES					
Due to Other Funds	-	-	-	-	75,984
Deferred Inflows	39,589	-	-	-	39,589
Other	-	-	-	-	-
Total Liabilities	<u>39,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,573</u>
FUND BALANCE					
Committed	-	-	-	-	614,118
Unassigned	-	-	(13,905)	-	(89,889)
Assigned	-	-	-	-	106,899
Restricted Fund Balance	221	-	-	38,333	547,198
Total Fund Balance	<u>221</u>	<u>-</u>	<u>(13,905)</u>	<u>38,333</u>	<u>1,178,326</u>
Total Liabilities and Fund Balance	<u>\$ 39,810</u>	<u>\$ -</u>	<u>\$ (13,905)</u>	<u>\$ 38,333</u>	<u>\$ 1,293,899</u>

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	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	ABANDON VEHICLE FUND - 55
REVENUE									
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-	-	155,267
Fees	64,283	-	-	-	-	-	8,674	-	-
Service Revenues	-	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	230,544	-
Contribution	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	43	-
Reimbursements	-	7,707	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-	-
Interest	15,475	-	-	-	-	-	-	-	-
Other	-	2	-	1	-	-	-	-	-
Total Revenue	79,758	7,709	-	1	-	-	8,674	230,587	155,267
EXPENDITURES									
Federal/State:									
Administration	-	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Local:									
Law Enforcement Expenses	-	-	-	-	-	-	-	-	158,227
Records Management	52,830	-	-	-	-	-	-	-	-
Courthouse Security	4,035	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	8,277	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	7,120	-	-
Medical Expense	-	-	-	-	-	-	-	139,981	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	56,865	8,277	-	-	-	-	7,120	139,981	158,227
Revenue Over (Under) Expenditures	22,893	(568)	-	1	-	-	1,554	90,606	(2,960)
Transfer From (to) Other Funds	-	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	22,893	(568)	-	1	-	-	1,554	90,606	(2,960)
Fund Balance Beginning of Year									
As Previously Reported	179,840	11,358	(20,484)	1,039	(5,000)	(34,000)	82,582	523,512	33,914
Reclassifications	-	-	-	-	-	-	-	-	-
Fund Balance Beginning as Presented	179,840	11,358	(20,484)	1,039	(5,000)	(34,000)	82,582	523,512	33,914
Fund Balance End of Year	\$ 202,733	\$ 10,790	\$ (20,484)	\$ 1,040	\$ (5,000)	\$ (34,000)	\$ 84,136	\$ 614,118	\$ 30,954
Expenditures Grouped by Function:									
General Government	\$ 56,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	8,277	-	-	-	-	7,120	-	-
Public Safety	-	-	-	-	-	-	-	-	158,227
Corrections and Rehabilitation	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	139,981	-
Community and Economic Development	-	-	-	-	-	-	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ 56,865	\$ 8,277	\$ -	\$ -	\$ -	\$ -	\$ 7,120	\$ 139,981	\$ 158,227

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE.
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	SHERIFF'S STORAGE FUND - 60	LINEBACKER Fund -64	DELL VALLEY FLOOD CONTROL - 65	WT Schools Fund -66	SHERIFF'S TOY DRIVE FUND 67	MEDICAL CLINIC FUND 69	HOMELAND SECURITY FUND 77	HIDTA FUND 88
<u>REVENUE</u>								
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-	-	-
Fees	171,006	-	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Contribution	-	-	-	125,623	3,935	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	1	-	-	-	227	-
Other	-	-	(1)	-	-	-	-	-
Total Revenue	171,006	-	-	125,623	3,935	-	227	-
<u>EXPENDITURES</u>								
Federal/State:								
Administration	-	-	-	-	-	-	-	-
Engineering/Consulting	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Local:								
Law Enforcement Expenses	-	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	76,656	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-	-	-
Wrecker and Towing	182,315	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	4,904	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	182,315	-	-	76,656	4,904	-	-	-
Revenue Over (Under) Expenditures	(11,309)	-	-	48,967	(969)	-	227	-
Transfer From (to) Other Funds	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures and Transfers	(11,309)	-	-	48,967	(969)	-	227	-
Fund Balance Beginning of Year								
As Previously Reported	105,911	(16,500)	3,911	78,350	10,592	6,856	14,727	10,788
Reclassifications	-	-	-	(16,131)	-	-	-	-
Fund Balance Beginning as Presented	105,911	(16,500)	3,911	62,219	10,592	6,856	14,727	10,788
Fund Balance End of Year	\$ 94,602	\$ (16,500)	\$ 3,911	\$ 111,186	\$ 9,623	\$ 6,856	\$ 14,954	\$ 10,788
<u>Expenditures Grouped by Function:</u>								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	182,315	-	-	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	76,656	4,904	-	-	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ 182,315	\$ -	\$ -	\$ 76,656	\$ 4,904	\$ -	\$ -	\$ -

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	HIDTA FUND 89	EFILE FUND 99	RETIREE HEALTH INS 103	Border Star 105	Operation Lonestar 106	CDBG GRANT 107	CDBG GRANT 108	LBSP Grant 112
<u>REVENUE</u>								
Grants	\$ -	\$ -	\$ -	\$ 27,178	\$ -	\$ 256,850	\$ 21,000	\$ 25,438
Seizure Proceeds	-	-	-	-	-	-	-	-
Fees	-	16,372	-	-	-	-	-	-
Service Revenues	-	-	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Contribution	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	14,515	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	121	-
Other	-	-	-	-	-	-	-	-
Total Revenue	-	16,372	14,515	27,178	-	256,850	21,121	25,438
<u>EXPENDITURES</u>								
Federal/State:								
Administration	-	-	-	-	-	27,225	21,000	-
Engineering/Consulting	-	-	-	-	-	48,475	-	-
Professional Services	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	196,275	-	-
Local:								
Law Enforcement Expenses	869	-	-	-	29,576	-	-	25,538
Records Management	-	7,694	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-	-	-
J P Expense	-	-	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-	-	-
Retiree Health Insurance	-	-	13,398	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	869	7,694	13,398	-	29,576	271,975	21,000	25,538
Revenue Over (Under) Expenditures	(869)	8,678	1,117	27,178	(29,576)	(15,125)	121	(100)
Transfer From (to) Other Funds	(2,470)	-	-	(42,210)	29,576	-	-	100
Revenue Over (Under) Expenditures and Transfers	(3,339)	8,678	1,117	(15,032)	-	(15,125)	121	-
Fund Balance Beginning of Year								
As Previously Reported	17,799	8,203	413	-	-	15,125	100	-
Reclassifications	-	-	-	16,131	-	-	-	-
Fund Balance Beginning as Presented	17,799	8,203	413	16,131	-	15,125	100	-
Fund Balance End of Year	\$ 14,460	\$ 16,881	\$ 1,530	\$ 1,099	\$ -	\$ -	\$ 221	\$ -
Expenditures Grouped by Function:								
General Government	\$ -	\$ 7,694	\$ 13,398	\$ -	\$ -	\$ -	\$ -	\$ -
Justice System	-	-	-	-	-	-	-	-
Public Safety	869	-	-	-	29,576	-	-	25,538
Corrections and Rehabilitation	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	271,975	21,000	-
Infrastructure and Environmental Services	-	-	-	-	-	-	-	-
Total Expenditures by Function	\$ 869	\$ 7,694	\$ 13,398	\$ -	\$ 29,576	\$ 271,975	\$ 21,000	\$ 25,538

HUDSPETH COUNTY, TEXAS
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
SPECIAL REVENUE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

HIDTA	Hotel	
113	MOTEL	
	68	TOTAL
		COMBINED

REVENUE

Grants	\$ 8,008	\$ -	\$ 338,474
Seizure Proceeds	-	-	155,267
Fees	-	-	260,335
Service Revenues	-	-	-
Hotel / Motel Tax	-	9,405	9,405
Property Taxes	-	-	230,544
Contribution	-	-	129,556
Miscellaneous Revenue	-	-	14,558
Reimbursements	-	-	7,707
Adult Protective Services	-	-	-
Interest	-	-	15,824
Other	-	-	2
Total Revenue	8,008	9,405	1,161,674

EXPENDITURES

Federal/State:			
Administration	-	-	48,225
Engineering/Consulting	-	-	48,475
Professional Services	-	-	-
Construction	-	-	196,275
Local:			
Law Enforcement Expenses	41,746	-	255,956
Records Management	-	-	60,524
Courthouse Security	-	-	4,035
Court Appointed Attorneys	-	-	8,277
J P Expense	-	-	7,120
Medical Expense	-	-	139,981
Disbursements to Benefit West Texas Schools	-	-	76,656
Retiree Health Insurance	-	-	13,398
Wrecker and Towing	-	-	182,315
Miscellaneous Expense	-	-	4,904
Capital Outlay	-	-	-
Total Expenditures	41,746	-	1,046,141
Revenue Over (Under) Expenditures	(33,738)	9,405	115,533
Transfer From (to) Other Funds	19,833	-	4,829
Revenue Over (Under) Expenditures and Transfers	(13,905)	9,405	120,362
Fund Balance Beginning of Year			
As Previously Reported	-	28,928	1,057,964
Reclassifications	-	-	-
Fund Balance Beginning as Presented	-	28,928	1,057,964
Fund Balance End of Year	\$ (13,905)	\$ 38,333	\$ 1,178,326

Expenditures Grouped by Function:

General Government	\$ -	\$ -	\$ 77,957
Justice System	-	-	15,397
Public Safety	41,746	-	438,271
Corrections and Rehabilitation	-	-	-
Health and Human Services	-	-	139,981
Community and Economic Development	-	-	374,535
Infrastructure and Environmental Services	-	-	-
Total Expenditures by Function	\$ 41,746	\$ -	\$ 1,046,141

Texas Department of Agriculture
Grant Schedules

HUDSPETH COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT
YEAR ENDED SEPTEMBER 30, 2019

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: 7217210
CONTRACT PERIOD: 12/1/17 TO 11/30/19

REVENUE

	BUDGET	FEDERAL/STATE PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL	VARIANCE
Federal/State 1)	275,000	-	271,975	-	271,975	3,025
State:					-	
Local:				-	-	
Total Revenue	275,000	-	271,975	-	271,975	3,025

EXPENDITURES

Federal/State:						
Administration 1)	30,250	-	27,225		27,225	3,025
Construction	196,275	-	196,275		196,275	-
Engineering	48,475	-	48,475		48,475	-
Local:						
Engineering/Architectural Services					-	
Construction					-	
Administration					-	
Total Expenditures	275,000	-	271,975	-	271,975	3,025
Excess Revenue Over (Under) Expenditures	-	-	-	-	-	-

1) The County received \$15,125 in prior year for administration services and paid the vendor in December 2018.

HUDSPETH COUNTY, TEXAS
TEXAS DEPARTMENT OF AGRICULTURE
SCHEDULE OF COMMUNITY DEVELOPEMENT BLOCK GRANT
YEAR ENDED SEPTEMBER 30, 2019

FEDERAL/STATE FINANCIAL ASSISTANCE
FEDERAL GRANTOR: U.S. DEPARTMENT OF
HOUSING AND URBAN DEVELOPMENT (HUD)
PASS THROUGH GRANTOR: TEXAS DEPARTMENT OF
AGRICULTURE
COMMUNITY DEVELOPEMENT BLOCK GRANT - Water and Sewer Improvements
CFDA NUMBER: 14.228
CONTRACT NUMBER: 7218035
CONTRACT PERIOD: 10/25/19 TO 12/31/20

REVENUE	FEDERAL/STATE				
	BUDGET	PRIOR YEARS	CURRENT YEAR	LOCAL	TOTAL VARIANCE
Federal/State	437,887	-	21,000	-	416,887
State:					
Local:	21,895	-	-	-	-
Total Revenue	459,782	-	21,000	-	416,887

EXPENDITURES

Federal/State:					
Administration	42,000	-	21,000	-	21,000
Sewer facilities	-	-	-	-	-
Water Improvements Construction	290,600	-	-	-	290,600
Rehab Single Unit Sewer	26,110	-	-	-	-
Rehab Single Unit Water improvements	79,177	-	-	-	79,177
Engineering	-	-	-	-	-
Local:					
Engineering/Architectural Services	-	-	-	-	-
Water Improvements Construction	21,895	-	-	-	-
Administration	-	-	-	-	-
Total Expenditures	459,782	-	21,000	-	390,777
Excess Revenue Over (Under) Expenditures	-	-	-	-	-

Governmental Audit Section

HUDSPETH COUNTY - TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2019

GRANT TITLE	FEDERAL		AWARD		PASS-THROUGH		AUDIT	
	CFDA	NUMBER	AMOUNT		CONTRACT	NUMBER	PERIOD	EXPENDITURES
U.S. Department of Housing and Urban Development								
Pass through: Texas Department of Agriculture								
Community Development Block Grant	14.228	\$	275,000		7217210		\$	271,975
Community Development Block Grant	14.228	\$	437,887		7218035			21,000
								<u>292,975</u>
U.S Department of Justice:								
High Intensity Drug Trafficking Area 2018/2019	16.xx	\$	15,000		G17SW0010A			5,867
High Intensity Drug Trafficking Area 2019/2020	16.xx	\$	90,000		G18SW0010A			63,165
Total Justice Department								<u>69,032</u>
Total Federal Financial Assistance							\$	<u>362,007</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 expended in the schedule of Federal and State Awards in the period of the cash payment.

The format for the Schedule of Expenditures of Federal and State Awards has been prescribed by U.S. Office of Management and Budget 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.

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**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 Thomas Neely 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, 2019, 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 6, 2020.

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, and 2018-1

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* and which is described in the accompanying schedule of findings as items 2019-4, 2019-5, 2019-6.

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 6, 2020

HUDSPETH COUNTY, TEXAS
SCHEDULE OF FINDINGS

For Fiscal Year Ended September 30, 2019

2019 -1 Material Weakness – Bank Reconciliation Procedures

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

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

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

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

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

2019-3 Significant Deficiency – Unrecorded Bank Financial Transactions.

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

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

2019-4 Significant Deficiency - Fiduciary Responsibility Bond Funds Custody Accounts

Deficiency –The Clerk's office's active cash bond control does not provide a summary list of outstanding bond cases and lacks sufficient detail regarding case number, or other pertinent information. The ability to research bond cases over time is expected to become more time consuming and subject to greater risk of error or loss; also, the current procedures provide no practical means to monitor which, if any, bond funds have been abandoned over time.

Effect/ Reason Improvement Is Needed - Failure to administer funds on a timely basis subjects the County to inefficiencies and administrative costs to research and resolve disposition of funds. Also, failure to apply bond funds against fines results in poor cash management, since the funds are restricted until released by the Clerks office to the Treasurer. Failure to maintain and reconcile control listing(s) of outstanding bonds to funds, subjects the bond bank accounts of greater risk of theft and/or error This is the same method of accounting that resulted in loss of information with respect to the accounts associated with prior county clerks.

2019-5 Significant Deficiency – Payroll Reporting and Compliance

Deficiency – During the course of the audit it came to our attention that September 2019 payroll tax deposits were not remitted timely to the IRS as required by law. Also, the information reported in the quarterly 941 reports did not reconcile to the amounts paid per the general ledger.

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

2019-6 Significant Deficiency – Restricted Funds Accounting

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

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

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

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

Reason Improvement Is Needed – Although it is the Counties policy is to record such expenses in the period when paid; such estimates are considered relevant for disclosure purposes to enable the financial statement user to evaluate differences in the County's reporting using the modified cash basis of accounting versus generally accepted accounting principles.

2018-1 Material Weakness – Budget Administration

Deficiency – As was reported in the prior year audit, the County's expenditures exceeded appropriations. The County in current and prior years have not properly identify and taken timely actions to amend its budget and provide for budget overages primarily in the Jail operations. For example; the jail reported at year end a negative pooled cash balances of \$(893,933) and a related deficit fund balance of \$(1,044,767), half of which is attributed to prior years deficits carried forward to the current year.

Reason Improvement Is Needed – The County's budget process is a necessary management tool to reasonably forecast and apply the resources and financial activities of the County. Failure to develop and carry out budgets within the fiscal means of the County subjects the County to potential risk of cash flow problems and disruption of County services. Also; carrying forward unresolved deficit fund balances and negative pooled cash balances results in misleading internal financial reporting information. For example; the general fund 10 reported a positive cash balance of \$1,208,011 when the balance per bank was only \$534,631 due to the effect of the Jail fund deficit.

HUDSPETH COUNTY, TEXAS

Status of Prior Year Findings

2018-1— Budget Administration

-Not resolved. Reported as a material weakness and a repeat finding



THE OFFICE OF THE COUNTY JUDGE
Thomas Neely

Management Response to Reported Findings

2019 -1 Material Weakness – Bank Reconciliation Procedures

The County Treasurer will obtain additional training. 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 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.

2019-4 Significant Deficiency - Fiduciary Responsibility Bond Funds Custody Accounts

The County Clerk will develop a computerized detailed list of bond funds with detailed identification information that should be reconciled periodically to the related bank account.

2019-5 Significant Deficiency – Payroll Reporting and Compliance

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

2019-6 Significant Deficiency – Restricted Funds Accounting

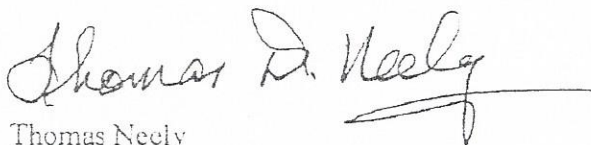
The County Treasurer make a greater effort to identify and record restricted fund activities using separate fund accounts. With respect to the West Texas School Funds and Hotel Motel Taxes future deposits will be posted to the restricted fund accounts that are currently active for accounting for these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

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

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

2018-1 Material Weakness – Budget Administration

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

A handwritten signature in cursive script, reading "Thomas D. Neely", followed by a horizontal line.

Thomas Neely
Hudspeth County Judge