

**HUDSPETH COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

September 30, 2024

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

**HUDSPETH COUNTY, TEXAS**  
**Annual Financial Report**  
**September 30, 2024**

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

February 10, 2025

To the Citizens and residents of  
Hudspeth County, Texas:

Our discussion and analysis of the County's financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the County's financial statements, which begin on page 4.

**FINANCIAL HIGHLIGHTS**

The County's net assets decreased \$(1,329,662) as compared to prior year decrease of \$(873,326). The increase in expenses over revenues is attributed to a variety of issues including primarily a decrease in property tax revenues collected of \$484,150. Results of operations of the County jail were disappointing reporting excess expenses over revenues before transfers of \$(1,126,927) as compared to \$(927,184) in prior year as reported in the fund accounting basis which does not consider depreciation expense.

The County continued to pay down all bank and vendor lease obligations in accordance with the terms of the debt instruments. Payments reduced debt obligations by \$342,992 in 2023/2024 which also included \$144,485 in early payments funded by federal ARPA (COVID recovery) grant funds.

During the year, the County's general fund and total governmental fund expenses exceeded expenditures after transfers by \$(1,044,477) and \$(1,083,654), respectively as compared to expenses exceeding revenues by \$(844,062) and \$(762,086) in prior year. County continues its cost control efforts. Pay increases were limited countywide with some case-by-case basis adjustments. Certain law enforcement raises were budgeted and funded using Rural Law Enforcement Assistance Program (SB 22) State grant funds

In the current year, jail revenues received for housing state prisoners (as reported in the supplementary information of the annual report) totaled \$1,068,080 in 2023/2024, as compared to \$1,300,114 in 2022/2023. Jail operations resulted in net operating loss before transfers and other sources of \$(1,126,924) as compared with the prior year loss of \$(927,185) in 2022/2023. The results of operations represents less demand for jail occupancy of non-County prisoners.

The combined governmental funds reported fund balances of \$9,545,357 at year-end as compared to \$10,629,011 at the beginning of the year.

## USING THIS ANNUAL REPORT

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

## REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question “Has the County improved financially?”. Many larger governmental entities use the accrual method of accounting in government wide financial statements, which is similar to the accounting used by private-sector companies. The County’s current policy is to report using the modified cash basis, also referred to as the cash basis of accounting, where revenues are recognized when received and expenses when paid. Therefore, tax receivables and accounts payables are not reported in the County financial statements. Such information is disclosed to the extent the information is deemed relevant to the financial statements.

The government wide financial statements report the County's net assets and changes. You can think of the County's net assets, (the difference between assets and liabilities), as one way to measure the County's financial health or financial position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads and bridges and facilities, to assess the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into three kinds of activities:

- Governmental activities - Most of the County's basic services are reported here, to include the law enforcement, fire, public works, parks departments, and general administration. Property taxes, licenses and fees, and state and federal grants finance most of these

activities. Also the County operates a detention and rehabilitation facility (jail) and charges outside governmental entities for these services. These fees are supposed to cover or help cover the cost of certain services the jail provides. The County jail operations are also reported here since the net revenues are unrestricted.

- Business-type activities - The County currently does not report business type activities.
- Component units - The County currently has no component units.

### Reporting the County's Most Significant Funds

The fund financial statements begin on page 6 and provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State and Federal law and by debt covenants. However, the Commissioner's Court establishes many other funds to help us control and manage money for particular purposes. Examples are the Road & Bridge account, the Solid Waste account and the Jail account. Some, like the Street Improvement, Homeland Security, and Linebacker, show that we are meeting legal responsibilities for using certain grants. Another example of such accounts is the Indigent Health Program. Governmental entities primarily use two kinds of funds, governmental and proprietary, which use different accounting approaches.

- **Governmental funds**-Most of the County's basic services are reported in governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.
- **Proprietary funds**- The County currently does not report any proprietary fund types.

The County reports its fund balance classifications as prescribed by GASB 54. Fund balances are classified as non-spendable, restricted, committed, assigned and unassigned based on the circumstances that apply. In accordance with County policy:

- Non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance classification includes funds with constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) Imposed by law through constitutional provisions or enabling legislation.

- Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by court resolution/formal action of the commissioners' court which is the government's highest level of decision-making authority.
- Assigned fund balances include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the commissioners' court action or (b) by the County judge who is the official delegated by the commissioners' court with the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

## **THE COUNTY AS TRUSTEE**

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

## **THE COUNTY AS A WHOLE**

The County's combined net assets decreased by \$(1,329,662) for the year ended September 30, 2024.

### **Revenues**

The County's total revenues decreased by 6.193% percent or \$(590,831) which is attributed to decreases in property tax revenues and a clerical error from the Appraisal District wherein the February disbursement of funds owed in the amount of payment in the amount of \$313,461.93 was missed and paid in FY'25. The Appraisal District has put measures in place to prevent this error in the future. The County has continued efforts to manage expenses. Efforts to manage salaries and the costs of fringe benefits becomes harder because of industry benefit costs have continued to rise. The County also continues to be challenged to meet the public demands for public safety in the changing environment we live in as a border county.

## THE COUNTY'S FUNDS

As the County completed the year, its governmental funds (as presented in the balance sheet on page 7 reported a combined fund balance of \$9,545,357 as compared to \$10,629,011 as of September 30, 2023.

### General Fund Budgetary Highlights

Over the course of the year, the Commissioners' Court typically makes amendments to the County budget for changes in circumstances and needs of the County. During the year the County increased Law enforcement salaries budget by \$90,184 to reflect state grant funded salary increases. Property tax revenues collected were \$393,068 and \$340,292 less than budgeted for the general fund and road and bridge funds, respectively.

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

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2024, the County had approximately \$19 million invested in capital assets of which \$5.9 million is the County courthouse and jail facility. The County started capitalizing infrastructure assets in 2004. Depreciation and fixed assets are only reported in the government wide financial statement presentation on pages 4 and 5. This does not affect the fund basis financial statement presentation on pages 6 and 7 in accordance with the currently generally accepted reporting model for state and local governments since fixed assets are expensed in the fund basis financial statements.

Some of the major capital asset additions in 2023/2024 included purchase of four vehicles equipped for public safety totaling \$170,321. The County also expended ARPA/COVID relief grant funds of \$138,055 to purchase two vehicles, park playground shade, courthouse landscaping planning, and clerk office software.

### Debt

At year-end, the County equipment loan obligations totaled \$762,468 versus total prior year debt of \$1,105,462. Principal payments of all loans totaled \$762,468, of which \$144,485 in early payments was paid using excess Indigent Health funds. All debt payments were paid in accordance with the debt agreements or earlier. There were no new borrowings in 2023/2024.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

### Budget

Every year the County Commissioner's Court considers many factors before adopting the budget and tax rate. For the year 2023/2024 county employees did not receive a raise.

### Economic Factors

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

Sierra Blanca Quarry continues operations.

The County Commissioner's Court continues to work to diversify funding sources and grow sustainable revenue streams to cover the cost of growing expenses including raising fees for the housing of Hudspeth County inmates in our jail as well as first time contract negotiations with LaSalle Corrections to increase revenue in FY'25 at a predicted 600K+. Rental of unused county facilities such as the Neely Medical Clinic in Sierra Blanca not only brings in revenue, it also helps with building maintenance.

Federal Appropriation funding obtained in the amount of 2 million dollars will go towards a new multi-use center in Sierra Blanca. More grant funds are expected to improve roads and other infrastructure in hopes of better serving the community without depending on local tax payer dollars.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Treasurer's Office at P.O. Box 119, Sierra Blanca, Texas, 79851.



Joanna E. MacKenzie  
Hudspeth County Judge

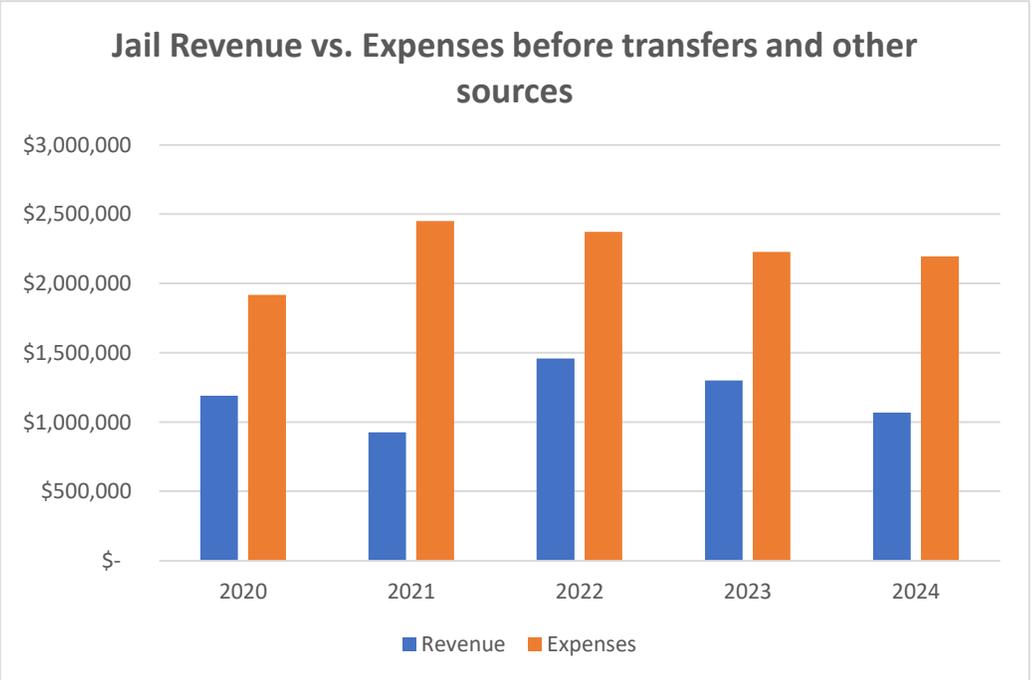
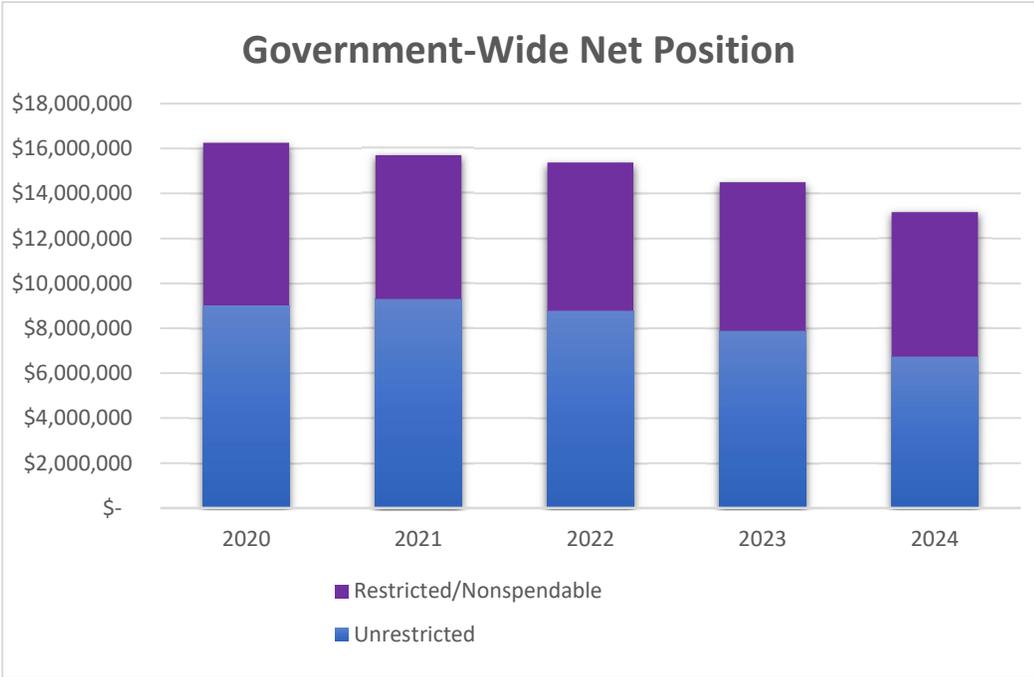
**HUDSPETH COUNTY, TEXAS**  
**TABLE #1**  
**GOVERNMENT WIDE**  
**COMPARATIVE STATEMENT OF NET POSITION-**  
**MODIFIED CASH BASIS**  
**SEPTEMBER 30, 2024 AND 2023**

	PRIMARY GOVERNMENT	
	2024	2023
	Governmental Activities	Governmental Activities
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 10,185,516	\$ 8,570,719
Certificates of Deposit	7,320,324	7,047,535
Total Cash and Deposits	17,505,840	15,618,254
Capital Assets		
Land	18,000	18,000
Other Capital Assets	4,377,536	4,966,538
Total Capital Assets	4,395,536	4,984,538
Total Assets	21,901,376	20,602,792
<b><u>DEFERRED OUTFLOWS</u></b>		
	-	-
<b><u>LIABILITIES</u></b>		
Amounts Due Others	903,999	686,708
Payable to Unreported Component Unit	6,344,599	3,437,752
Long- Term Debt		
Due Within One Year	134,057	234,721
Due in More Than One Year	628,411	870,741
Total Liabilities	8,011,066	5,229,922
<b><u>DEFERRED INFLOWS</u></b>		
	711,885	864,783
<b><u>NET POSITION</u></b>		
Net Investment in Capital Assets	3,633,068	3,879,076
Restricted for:		
Restricted	1,159,583	1,161,039
Committed	1,496,004	1,436,020
Assigned	140,071	135,754
Unrestricted	6,749,699	7,896,198
<b>TOTAL NET POSITION</b>	<b>\$ 13,178,425</b>	<b>\$ 14,508,087</b>

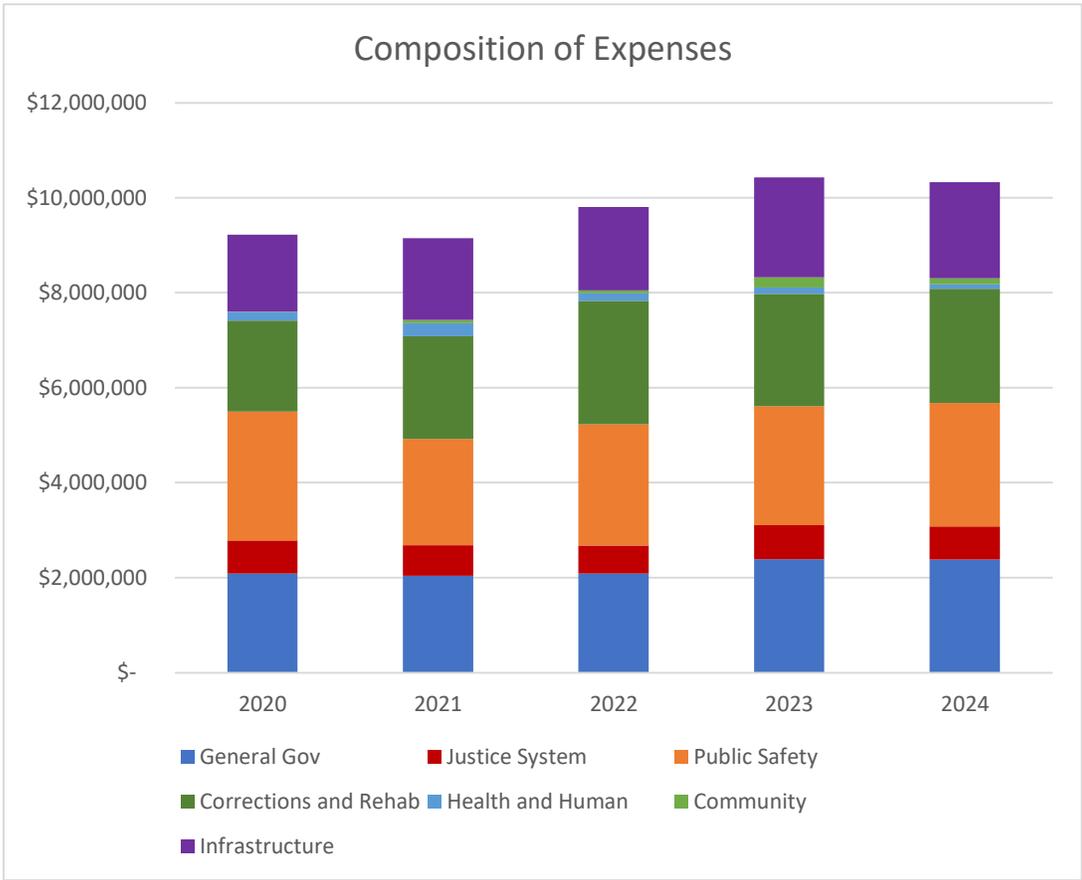
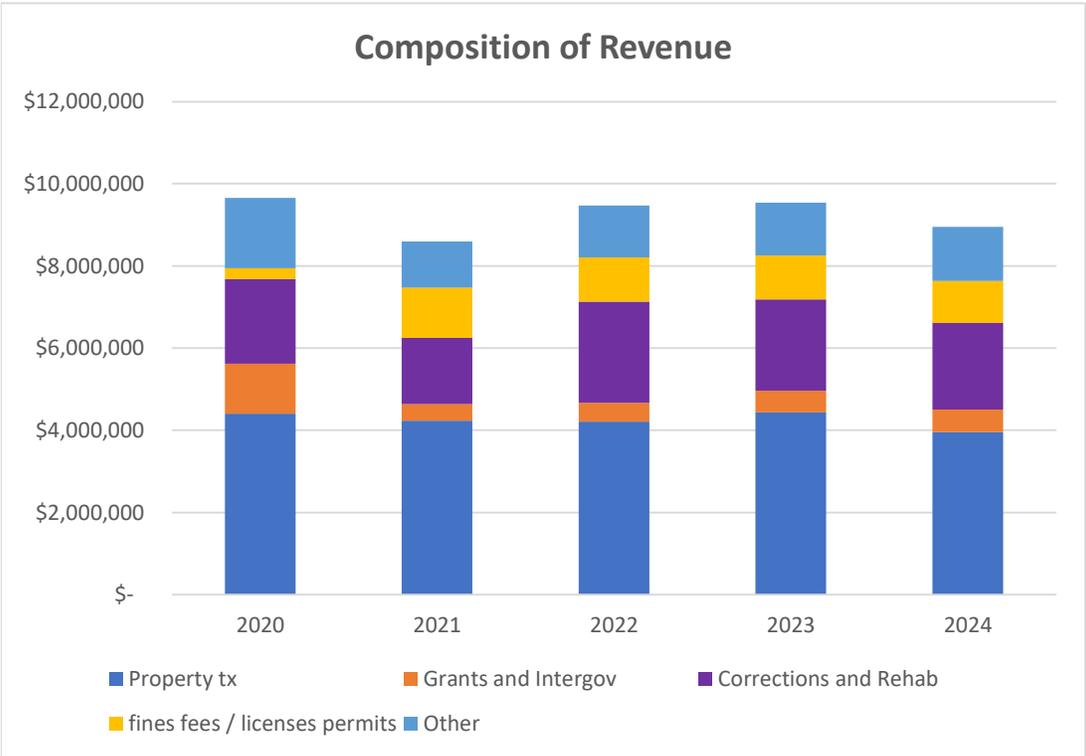
**HUDSPETH COUNTY, TEXAS**  
**TABLE # 2**  
**COMPARATIVE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEARS ENDED SEPTEMBER 30, 2024 AND 2023**

<u>Functions/Programs</u>	PRIMARY GOVERNMENT	
	Governmental Activities	Governmental Activities
	2024	2023
<b>REVENUES:</b>		
Property Tax	\$ 3,953,594	\$ 4,437,744
License & Permits	174,505	177,710
Fines and Fees	843,597	888,516
Public Service Fees	259,693	367,785
Grant Revenues	439,746	500,214
Intergovernmental Reimbursements	112,572	26,783
Charges for Services	17,350	9,950
Investment Income	488,290	240,698
Seizures Proceeds	150,105	251,982
Corrections and Rehabilitation	2,106,936	2,218,659
Other	403,160	420,338
Total Revenues	8,949,548	9,540,379
<b>EXPENDITURES:</b>		
Current:		
General Government	2,382,168	2,388,642
Justice System	692,248	714,686
Public Safety	2,602,037	2,506,602
Corrections and Rehabilitation	2,403,483	2,363,493
Health and Human Services	93,451	133,736
Community and Economic Development	129,236	214,188
Infrastructure and Environmental Services	2,023,771	2,107,332
Total Expenditures	10,326,394	10,428,679
Excess (Deficiency) of Revenues		
Over Expenditures Before Transfers	(1,376,846)	(888,300)
Transfers	47,184	14,974
Excess (Deficiency) of Revenues		
Over Expenditures After Transfers	(1,329,662)	(873,326)
Net Position - Beginning	14,508,087	15,381,413
Net Position - Ending	\$ 13,178,425	\$ 14,508,087

# Hudspeth County, Texas



# Hudspeth County, Texas



**Independent Auditor's Report**

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

**Opinions**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hudspeth County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Hudspeth County, Texas' basic financial statements as listed in the table of contents.

**Summary of Opinions:**

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

**Adverse Opinion on Aggregate Discretely Presented Component Unit**

In our opinion, because of the significance of the matter discussed in the Basis for Qualified and Adverse Opinions section of our report, the financial statements referred to above do not present the discretely presented component unit and therefor does not present fairly the financial position of the aggregate discretely presented component unit of the Hudspeth County, Texas, as of September 30, 2024, or the changes in financial position for the year then ended in accordance with the modified cash basis of accounting.

**Unmodified Opinions on Governmental Activities and Each Major Fund**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining non-major fund information of the Hudspeth County, Texas as of September 30, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

**Basis for Adverse and Unmodified Opinions**

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

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

The financial statements referred to above do not include financial data for West Texas Detention Facility Corporation or Hudspeth County emergency Services Districts #1 and #2, County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for component unit(s) to be reported with the financial data of the County's primary government unless Hudspeth County, Texas also issues financial statements for the financial reporting entity that include the financial data for its component unit. Hudspeth County has not issued such reporting entity financial statements. The effects of not including Hudspeth County's legally separate

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

### **Emphasis of Matter—Basis of Accounting**

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

### **Responsibilities of Management for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (on pages i-xi), budgetary comparison information (on pages 28-41), and employee retirement plan historical data (on pages 42-43) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Supplementary Information**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2025, on our consideration of the Hudspeth County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hudspeth County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hudspeth County, Texas' internal control over financial reporting and compliance.

*Knapp & Company, P.C.*

Dallas, Texas  
February 10, 2025

**HUDSPETH COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**AS OF SEPTEMBER 30, 2024**

	Governmental Activities
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 6,179,637
Cash and Cash Equivalents - Restricted	4,005,879
Certificates of Deposit	7,320,324
Total Cash and Bank Deposits	17,505,840
Capital Assets:	
Land	18,000
Other Capital Assets	4,377,536
Total Capital Assets	4,395,536
Total Assets	21,901,376
 <b><u>DEFERRED OUTFLOWS</u></b>	
	-
 <b><u>LIABILITIES</u></b>	
Amounts Due to Others	903,999
Payable to Unreported Component Unit	6,344,599
Other Liabilities	-
Long-Term Debt	
Due Within One Year	134,057
Due in More Than One Year	628,411
Total Liabilities	8,011,066
 <b><u>DEFERRED INFLOWS</u></b>	
	711,885
 <b><u>NET POSITION</u></b>	
Net Investment in Capital Assets	3,633,068
Restricted for:	
Restricted	1,159,583
Committed	1,496,004
Assigned	140,071
Unrestricted	6,749,699
 <b>TOTAL NET POSITION</b>	 <b>\$ 13,178,425</b>

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

**HUDSPETH COUNTY, TEXAS**  
**GOVERNMENT WIDE**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants	
<b>PRIMARY GOVERNMENT:</b>					
General Government	\$ 2,382,168	\$ 17,350	\$ 196,282	\$ 106,065	\$ (2,062,471)
Justice System	692,248	-	16,527	-	(675,721)
Public Safety	2,602,037	150,105	201,453	-	(2,250,479)
Corrections and Rehabilitation	2,403,483	2,106,936	-	-	(296,547)
Health and Human Services	93,451	-	-	-	(93,451)
Community and Economic Development	129,236	-	-	31,991	(97,245)
Infrastructure and Environmental Services	2,023,771	-	-	-	(2,023,771)
Interest on Bond Debt	-	-	-	-	-
Total Governmental Activities	<u>10,326,394</u>	<u>2,274,391</u>	<u>414,262</u>	<u>138,056</u>	<u>(7,499,685)</u>
<b>Business-Type Activities:</b>					
None	-	-	-	-	-
Total Primary Government	<u>10,326,394</u>	<u>2,274,391</u>	<u>414,262</u>	<u>138,056</u>	<u>(7,499,685)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	3,657,974
Property Taxes, Levied for Indigent Care	295,620
Investment Earnings	488,290
License & Permits	174,505
Fines and Fees	1,103,290
Contributions	73,487
Other	<u>329,673</u>
Total General Revenues	<u>6,122,839</u>
Change in Net Assets Before Transfers	(1,376,846)
Transfers - Net	<u>47,184</u>
Change in Net Assets After Transfers	(1,329,662)
Net Position - Beginning	<u>14,508,087</u>
Net Position - Ending	<u>\$ 13,178,425</u>

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

**HUDSPETH COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
BALANCE SHEET - MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2024

<u>ASSETS</u>	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	NON- MAJOR SPECIAL REVENUE	
Cash in Bank	\$ 6,179,637	\$ -	\$ 6,179,637
Cash in Bank - Restricted	1,161,594	2,844,285	4,005,879
Certificates of Deposit	7,320,324	-	7,320,324
Due from Other Funds	288,391	24,534	312,925
<b>TOTAL ASSETS</b>	<b>\$ 14,949,946</b>	<b>\$ 2,868,819</b>	<b>\$ 17,818,765</b>
<u>LIABILITIES</u>			
Due to Others	\$ 903,999	\$ -	\$ 903,999
Due to Other Funds	216,064	96,861	312,925
Payable to Unreported Component Unit	6,344,599	-	6,344,599
Deferred Inflows	-	711,885	711,885
<b>TOTAL LIABILITIES</b>	<b>7,464,662</b>	<b>808,746</b>	<b>8,273,408</b>
<u>FUND BALANCES</u>			
Nonspendable	-	-	-
Restricted	427,458	732,125	1,159,583
Committed	-	1,496,004	1,496,004
Assigned	-	140,071	140,071
Unassigned	7,057,826	(308,127)	6,749,699
Total Fund Balances	7,485,284	2,060,073	9,545,357 a)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 14,949,946</b>	<b>\$ 2,868,819</b>	<b>\$ 17,818,765</b>
Total Fund Balances as Reported Above			\$ 9,545,357 a)
Amounts reported for government wide activities in the statement of net assets are different because:			
1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund basis financial statements.			4,395,536
2) Notes and lease obligations payable are not reported in the fund basis financial statements.			(762,468)
Net Assets of Government Wide Activities			\$ 13,178,425

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

HUDSPETH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGED IN FUND BALANCES  
MODIFIED CASH BASIS  
YEAR ENDED SEPTEMBER 30, 2024

FUNCTIONS/PROGRAMS REVENUES:	GOVERNMENTAL FUNDS		
	NON -		TOTAL GOVERNMENTAL FUNDS
	MAJOR GENERAL FUND	MAJOR SPECIAL REVENUE	
Property Tax	\$ 3,657,974	\$ 295,620	\$ 3,953,594
License & Permits	174,505	-	174,505
Fines and Fees	688,428	155,169	843,597
Public Service Fees	259,693	-	259,693
Grant Revenues and Intergovernmental	14,553	425,193	439,746
Intergovernmental Reimbursements	96,045	16,527	112,572
Charges for Services	17,350	-	17,350
Investment Income	396,979	91,311	488,290
Seizures Proceeds	-	150,105	150,105
Contributions	-	73,487	73,487
Corrections and Rehabilitation	2,106,936	-	2,106,936
Other	320,042	9,631	329,673
Total Revenues	7,732,505	1,217,043	8,949,548
 EXPENDITURES:			
Current:			
General Government	2,105,398	271,601	2,376,999
Justice System	646,669	44,679	691,348
Public Safety	2,003,088	586,576	2,589,664
Corrections and Rehabilitation	2,246,243	-	2,246,243
Health and Human Services	2,300	91,151	93,451
Community and Economic Development	46,387	110,699	157,086
Infrastructure and Environmental Services	1,775,110	150,485	1,925,595
Debt Service - Bonds Payable			
Principal	-	-	-
Interest and Other Charges	-	-	-
Total Expenditures	8,825,195	1,255,191	10,080,386
Excess (Deficiency) of Revenues Over Expenditures	(1,092,690)	(38,148)	(1,130,838)
 OTHER FINANCING SOURCES (USES)			
Other Financial Sources - Bank Loans	-	-	-
Transfers In (Out)	(239,730)	(4,029)	(243,759)
Transfers In (out)	287,943	3,000	290,943
Total Other Financing Sources (Uses)	48,213	(1,029)	47,184
Net Change In Fund Balances	(1,044,477)	(39,177)	(1,083,654) a)
Fund Balances - Beginning	8,529,761	2,099,250	10,629,011
Fund Balances - Ending	\$ 7,485,284	\$ 2,060,073	\$ 9,545,357

**Reconciliation of Changes in Fund balances to Changes in Net Assets  
as Reported in the Government Wide Statement of Activities**

Change in Net Assets as Reported Above on a Fund Accounting Basis	\$ (1,083,654) a)
Debt Principal Payments Applied to Debt	342,994
Loan proceeds reported as debt	-
Capitalized - Capital Expenditures	308,377
Depreciation Expense Recorded	(897,379)
Changes in Net Assets as Reported in the Government Wide Statement of Activities	\$ (1,329,662)

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

**HUDSPETH COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS - MODIFIED CASH BASIS**  
**- TRUST AND AGENCY FUNDS**  
**AS OF SEPTEMBER 30, 2024**

<u>ASSETS</u>	<u>REGISTRY TRUST FUND</u>
Cash - Restricted	\$ -
Cash - Money Market	-
Certificates of Deposit	<u>20,588</u>
<b>Total Assets</b>	<b><u>20,588</u></b>
<u>LIABILITIES</u>	
Trust and Agency Funds payable	20,588
Due to Other Funds	<u>-</u>
<b>Total Liabilities</b>	<b><u>20,588</u></b>
<u>FUND BALANCE (DEFICIT)</u>	
Restricted Fund Balance	<u>-</u>
<b>Total Fund Balance</b>	<b><u>-</u></b>
 <b>Total Liabilities and Fund Balance</b>	 <b><u>\$ 20,588</u></b>

The accompanying notes are an integral part of the financial statements

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

*NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

Organization - Hudspeth County, Texas (County) is incorporated as a County Corporation under the laws of the state of Texas. The County operates under a charter that establishes management by an elected County Judge and a Commissioners' Court consisting of four elected members. The accounting and reporting policies of the County relating to the funds and account groups included in the accompanying combined financial statements utilize the modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity - The County reports only the primary government of Hudspeth County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the West Texas Detention Facility Corporation or Hudspeth County Emergency Services Districts #1 and #2 which are considered separate component unit entities of the County because the County either appoints those charged with governance or has common governing members. Accounting principles generally accepted in the United States of America would require the component units to be reported with the financial data of the County's primary government as component units. As a result, the primary government financial statements presented do not purport to, and do not, present fairly the financial position of the reporting entity of Hudspeth County, Texas, as of September 30, 2024, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Hudspeth County Emergency Services Districts #1 and #2 issue separate reporting entity financial statements. The financial statements of Hudspeth County Emergency Services Districts #1 and #2 are available upon request of the County Clerk, Courthouse, Sierra Blanca, Texas, 79851. There are no financial statements available from the County for the West Texas Detention Facility Corporation.

Basic Financial Statements—Government-Wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The County's law enforcement, fire protection, parks, recreation, roads and bridges, jail, and general administrative services are classified as governmental activities.

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

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

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a modified cash basis of accounting which represents a comprehensive basis of accounting different from generally accepted accounting principles. The modified cash basis of accounting records expenses when paid, without regard to economic resources. Revenues are recognized when received therefore receivables and accounts payables are not recorded in the balance sheet. The County's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County has no formal policy but typically utilizes restricted resources as a priority to finance qualifying activities when available.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities (law enforcement, parks, airport, roads & bridges, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (public safety, roads & bridges, community services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, fines, licenses and fees, intergovernmental revenues, interest income, etc). The County does not allocate indirect costs.

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

Basic Financial Statements — Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

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

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

The following fund types are used by the County:

Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- General fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. (The County reported no debt service funds in 2024.)
- 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 2024).

Proprietary Funds - The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable to proprietary funds are those similar to businesses in the private sector. The County does not currently operate any funds as proprietary funds.

Fiduciary Funds - Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

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

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

Basis of Accounting - Basis of accounting refers to the point at which revenues or expenditures/ expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

- Modified Cash basis - All the financial statements have been presented on the modified cash basis of accounting (also referred to as the cash basis of accounting) which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when received and expenses are recognized when paid. The County records depreciation only in the government wide financial statements.

Financial Statement Amounts:

Cash and Cash Equivalents - The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

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

Inventories - The County does not inventory supplies. Supplies are expensed when purchased and the effect to the financial statements is not considered to be material.

Capital Assets - Capital assets purchased or acquired with economic lives in excess of one year and with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are also capitalized and depreciated over the estimated economic life. Other costs incurred for repairs and maintenance are expensed as incurred.

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

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

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

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

of GASB No. 34 in 2004 and elected to implement the infrastructure provisions on a retroactive basis for infrastructure investments occurring prior to October 1, 2003.

Compensated Absences – The County’s accounting policy provides employees the option to be paid unused vacation. The County expenses vacation leave and associated employee-related costs when paid in accordance with the modified cash basis of accounting.

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 10, 2025. The financial statements were available for distribution February 10, 2025.

*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 2023/2024 was \$.6170206 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, 2024:

Current taxes receivable	\$	-
Delinquent taxes receivable		2,583,104
		<u>2,583,104</u>
Delinquent taxes by year:		
2023		324,375
2022		225,197
2021		188,221
2020		163,949
2019		146,458
2018		134,314
2017 and prior		<u>1,400,590</u>
Total delinquent taxes	\$	<u>2,583,104</u>

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

*NOTE 3: DUE TO/FROM OTHER FUNDS*

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

	<u>Due from</u>	<u>Due (to)</u>
General Fund due from Jail	\$ 14,291	\$ -
Roads and Bridges due from Jail	142,850	-
Jail due from special revenue fund	20,484	-
G/F due from Fund 40 Border Colonia	5,000	-
Insurance trust due from G/F	44,746	-
G/F due from Fund 52	27,020	-
G/F due from Fund 44	34,000	-
Archive fee fund 35	-	(20,877)
Abandoned Vehicle fund 55	20,877	-
General fund due insurance trust	-	(44,746)
Border Colonia Fund 40 due G/F	-	(5,000)
Indigent Defense Fund due to General fund	3,657	-
Operation Linebacker Fund 44 due G/F	-	(34,000)
Operation Linebacker Fund 64 due G/F	-	(16,500)
Medical Special revenue fund due to Jail	-	(20,484)
Jail due to general fund	-	(28,468)
Jail due to Roads and Bridges	-	(142,850)
	<u>\$ 312,925</u>	<u>\$ (312,925)</u>

*NOTE 4: CASH AND CASH EQUIVALENTS*

Deposit Risk - As of September 30, 2024, the carrying amount of the County's deposits held in primarily two depository bank was \$17,505,840 for governmental funds and \$20,588 for trust and agency funds. Of the banks' balances, \$500,000 of the governmental funds and all of the 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, and pledged to the County and held by a third party agent of the banks, in the County's name. Amounts in-excess-of FDIC insurance are considered unsecured for financial reporting purposes considering the structure of the pledged security custody arrangements.

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

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

*NOTE 4: CASH AND CASH EQUIVALENTS - continued*

Pooled Cash - The County operates four pooled accounts, a primary checking account, a payroll account, an interest-bearing money market account, and special revenue fund account to accomplish cash transactions for a number of funds and sub-funds. Following is a summary of pooled cash as of September 30, 2024:

Fund	General Fund:	Operating <u>Checking</u>	Payroll <u>Checking</u>	Money <u>Market</u>
10	General	\$ 9,625,256	\$ 434,776	\$ 89,496
20	Road and Bridge	(856,125)	(135,385)	237,782
66	WT Schools Fund	78,135	-	-
67	Toy Drive	10,748	-	-
68	Hotel Motel Fund	-	-	-
69	Medical Clinic	6,856	-	-
89	HIDTA	-	-	-
90	Jail	(3,338,522)	(155,499)	-
118	HIDTA	-	8,117	-
120	CDBG	-	100	-
121	HIDTA	-	(72,797)	-
122	HIDTA	-	(65,142)	-
128	Operation Lone Star	-	(277)	-
131	HIDTA	-	(2,754)	-
132	SB 22	-	-	-
		<u>\$ 5,526,348</u>	<u>\$ 11,139</u>	<u>\$ 327,278</u>

Fund	Special Revenue (Preservation Account):	<u>Checking</u>
35	Preservation Fee	\$ 349,998
37	Indigent Defense Grant	(8,774)
39	Estray Account	1,526
50	I.H.C.F. Fund	1,496,004
55	Abandon Vehicle	70,541
60	Storage Fund	131,804
80	Insurance Trust Fund	<u>(196,547)</u>
		<u>\$ 1,844,552</u>

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

**NOTE 5: CHANGES IN FIXED ASSETS**

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

	<u>Balance</u> <u>9/30/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2024</u>
Primary Government Unit:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
Buildings and Improvements	5,948,929	-	-	5,948,929
Furniture and Equipment	10,052,004	308,376	239,037	10,121,343
Infrastructure - Streets	<u>3,088,842</u>	<u>-</u>	<u>-</u>	<u>3,088,842</u>
	<u>19,107,775</u>	<u>308,376</u>	<u>239,037</u>	<u>19,177,114</u>
Less Accumulated Depreciation:				
Buildings and Improvements	4,182,930	201,634	-	4,384,564
Furniture and Equipment	8,053,288	545,117	239,037	8,359,368
Infrastructure - Streets	<u>1,887,019</u>	<u>150,627</u>	<u>-</u>	<u>2,037,646</u>
	<u>14,123,237</u>	<u>897,378</u>	<u>239,037</u>	<u>14,781,578</u>
Net Fixed Assets	<u>\$ 4,984,538</u>	<u>\$ (589,002)</u>	<u>\$ -</u>	<u>\$ 4,395,536</u>

By function:	<u>Current year</u> <u>Depreciation</u>	<u>Additions</u>	<u>Deletions</u>
General Government	\$ 111,234	\$ 106,065	\$ -
Justice System	900	-	-
Public Safety	182,693	170,320	165,263
Corrections and Rehabilitation	188,619	-	2,395
Health and Human Services	-	-	-
Community and Economic Development	4,141	31,991	-
Infrastructure and Environmental Services	<u>409,791</u>	<u>-</u>	<u>71,379</u>
	<u>\$ 897,378</u>	<u>\$ 308,376</u>	<u>\$ 239,037</u>

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

**NOTE 6: LONG-TERM DEBT**

	<u>Balance</u> <u>9/30/2023</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>9/30/2024</u>	<u>Interest</u> <u>Paid</u>
1) 2023 Trash Truck	\$ 172,000	\$ -	\$ 30,973	\$ 141,027	\$ 9,030
2) Peterbuilt Dump Truck Lease	40,022	-	40,022	-	2,623
3) Motor Grader 3 and 4 Lease	153,208	-	153,208	-	11,811
4) Bobcat Loader	20,215	-	20,215	-	826
5) Landfill Compactor	448,975	-	67,197	381,778	19,261
6) Jail Technology system	271,042	-	31,379	239,663	7,182
Total	<u>\$ 1,105,462</u>	<u>\$ -</u>	<u>\$ 342,994</u>	<u>\$ 762,468</u>	<u>\$ 50,733</u>

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

- 1) Note payable secured by a 2023 Trash Truck. The note requires 5 annual payments of \$40,003 starting November 2023 and bears interest at 5.25%
- 2) Bank note payable secured by a 2022 Peterbilt dump truck. The note required 7 annual payments of \$21,448 through 2025 and bore interest at 4.75%. The note was paid off early.
- 3) Bank note payable secured by a 2022 CAT Motor Grader. The note required 8 annual payments of \$41,730 with a final payment due October 1, 2026. The note bore interest at 3.52%. The annual payment was made October 2023 and will be reported in the 2024 financial statements under the cash basis. The note was paid off early.
- 4) Equipment lease secured by a Bobcat Steer Loader required 48 monthly payments of \$1,108 starting in May 2021. The interest rate implicit in the lease was 5%. The note was paid off early.
- 5) Bank note payable dated August 2022 secured by a trash compactor requires 7 annual payments of \$86,458 starting August 1, 2024. The note bore interest at 4.29%
- 6) Bank loan dated November 2020 secured by technology equipment requires 10 annual payments of \$38,560 starting November 1, 2021. The note bears interest at 2.988%

Future obligations of long-term debt follows:

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 134,057	\$ 30,964	\$ 165,021
2026	139,713	25,308	165,021
2027	145,615	19,407	165,022
2028	151,775	13,246	165,021
2029	118,201	6,816	125,017
	689,361	95,741	785,102
2030-2031	73,107	3,324	76,431
	<u>\$ 762,468</u>	<u>\$ 99,065</u>	<u>\$ 861,533</u>

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

*NOTE 7: EMPLOYEE PENSION AND RETIREMENT PROGRAMS*

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

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

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

Funding Policy. The employer has elected to use the annually determined contribution rate (Variable- Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 5.54% and 6.01% for calendar years 2024 and 2023, respectively; and the County elected to pay 5% and 6% of covered payroll in calendar years 2024 and 2023. The actuarially determined contribution rate payable by the employee members was 7% of covered payroll in calendar year 2024 and 2023. 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, 2023 there were 122 active employees, 57 retirees and beneficiaries receiving benefits, and 185 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, 2023</u>
<b>Net Pension Liability/(Asset):</b>	
Total Pension Liability	11,868,179
Fiduciary net position	12,699,493
Net Pension Liability (asset)	(831,314)
Fiduciary net position as a percentage of total pension liability	107.00%
Pensionable covered payroll	4,125,185
Net Pension Liability as a percentage of covered payroll	-20.15%

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

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

**Other Key Actuarial Assumptions**

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. All demographic and economic assumptions were adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2023.

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

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

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

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

Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.75%
Private Equity	25.00%	7.75%
Global Equities	2.50%	4.75%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	3.25%
Cash Equivalents	<u>2.00%</u>	0.60%
	<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, 2023:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2022	\$ 10,917,060	\$ 11,367,805	\$ (450,745)
Changes for the year:			
Service cost	508,851	-	508,851
Interest on total pension liability (1)	852,028	-	852,028
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	28,296	-	28,296
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(33,450)	(33,450)	-
Benefit payments	(404,606)	(404,606)	-
Administrative expenses	-	(6,631)	6,631
Member contributions	-	288,763	(288,763)
Net investment income	-	1,250,122	(1,250,122)
Employer contributions	-	228,655	(228,655)
Other (3)	1	8,835	(8,834)
Net Changes	<u>951,120</u>	<u>1,331,688</u>	<u>(380,568)</u>
Balances as of December 31, 2023	<u>\$ 11,868,180</u>	<u>\$ 12,699,493</u>	<u>\$ (831,313)</u>

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

(2) - No plan changes valued.

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

**Sensitivity Analysis**

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

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 13,567,055	\$ 11,868,179	\$ 10,470,139
Fiduciary net position	<u>12,699,493</u>	<u>12,699,493</u>	<u>12,699,493</u>
Net pension liability/ (asset)	<u>\$ 867,562</u>	<u>\$ (831,314)</u>	<u>\$ (2,229,354)</u>

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

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

*Pension Expense*

The County financial statements are prepared and presented using the modified cash basis of accounting, whereby pension expense is reported when paid. For the employer’s accounting year ending September 30, 2024, the annual pension contributions and expense for the TCDRS plan for the County and employees was \$232,908 and \$296,478, respectively. The December 31, 2023 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 \$11,506 for the year ended September 30, 2024 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 estimated unfunded net other pension liability as determined by the most recent actuary determined estimate in accordance with GASB 45 as of October 1, 2024.

		30-Sep-24
<b>Net Pension Liability/(Asset):</b>		
Total Pension Liability	\$	330,671
Plan Fiduciary Net Position		-
Net Pension Liability (asset)	\$	330,671
Pensionable covered payroll	\$	3,254,461
Net Pension Liability as a percentage of covered payroll		10.16%
<b>Discount Rate:</b>		
Discount Rate		4.06%
<b>Economic Assumptions:</b>		
Health care cost trend rate (inflation)		5.60%
<b>Employer -specific economic assumptions:</b>		
Plan participation		50.00%
Payroll growth		3.00%

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

*NOTE 8: CONCENTRATIONS OF CREDIT RISK*

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

*NOTE 9: LANDFILL*

The County owns two landfills of 43 and 137 acres in permitted site areas. State and federal regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date the landfill stops accepting waste. The County is not required by the Texas Commission on Environmental Quality (TCEQ) or federal regulations to make annual contributions to fund future closure and post closure care at this time. Upon final determination by TCEQ the County will provide for the obligation. Since the financial statements are reported using the modified cash basis of accounting no costs have been accrued relative to estimated future landfill costs in the government wide financial statements. At September 30, 2024, estimated unrecorded liabilities relative to landfill closure and post closure costs totaled \$863,102. 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, 2024:

	GOVERNMENTAL FUNDS		TOTAL GOVERNMENTAL FUNDS
	MAJOR	NON-MAJOR	
	GENERAL FUND	SPECIAL REVENUE	
<b><u>FUND BALANCES</u></b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted for:			
Records Preservation	-	329,121	329,121
ESTRAY	-	1,526	1,526
Tech Fund	-	34,969	34,969
Law Enforcement - Fund 55	-	91,418	91,418
Toys Donor Restricted	-	10,748	10,748
Homeland Security	-	16,489	16,489
HIDTA Fund 88	-	10,788	10,788
HAVA Grant	-	1,115	1,115
Other Public Safety	-	200	200
HIDTA fund 118	-	8,117	8,117
E-File Fund	-	24,401	24,401
Law Enforcement	360,257	-	360,257
LaSalle School	-	-	-
West Texas Schools	-	78,135	78,135
Hotel Motel Tax Fund	-	111,919	111,919
Tribal and Local Assistance	-	13,179	13,179
Clerk Office Time Restricted	67,201	-	67,201
	<u>427,458</u>	<u>732,125</u>	<u>1,159,583</u>
Committed for:			
Indigent Health Care	-	1,496,004	1,496,004
Roads & Bridges	-	-	-
	-	<u>1,496,004</u>	<u>1,496,004</u>
Assigned for:			
Law Enforcement	-	132,144	132,144
Dell Valley Flood Control	-	971	971
Other	-	100	100
Medical Clinic	-	6,856	6,856
	-	<u>140,071</u>	<u>140,071</u>
Unassigned - Deficit Balances			
Roads & Bridges	(610,878)	-	(610,878)
Insurance Fund	(151,801)	-	(151,801)
Jail	(3,644,855)	-	(3,644,855)
Post Retirement Health Care	-	(452)	(452)
Border Colonia Grant	-	(5,000)	(5,000)
Jail Medical	-	(20,484)	(20,484)
Indigent Defense	-	(5,117)	(5,117)
Linebacker Fund 64	-	(16,500)	(16,500)
Linebacker Fund 44	-	(34,000)	(34,000)
CSBG Grant	-	100	100
HIDA 131	-	(79,026)	(79,026)
HIDTA 121 and 122	-	(147,648)	(147,648)
Unassigned	<u>11,465,360</u>	<u>-</u>	<u>11,465,360</u>
	<u>7,057,826</u>	<u>(308,127)</u>	<u>6,749,699</u>
Total Fund Balances	<u>\$ 7,485,284</u>	<u>\$ 2,060,073</u>	<u>\$ 9,545,357</u>

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

*NOTE 11: CONTINGENCIES*

In the normal course of providing services to the public the County from time to time is subjected to litigation claims. The County defends itself against such claims based on internal assessment of liability and risk. Litigation expenses and damages are recorded as expense in the period when paid. No liabilities have been accrued in the modified cash basis financial statements relative to litigation in process.

*NOTE 12: RELATED PARTY TRANSACTIONS*

West Texas Detention Facility Corporation

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

The County also entered into an operating agreement with LaSalle. Among other things the County agreed to assist in monitoring ongoing operations and provide ongoing political support for the project. The County received fee income of \$1,042,611 from LaSalle for the year ended September 30, 2024.

*NOTE 13: DEFERRED INFLOWS*

The County received in current and prior years advanced funding of Federal and State Awards. Funds received but unexpended reported as deferred inflows as of September 30, 2024 follow:

Federal:	
Coronavirus State and Local Fiscal Recovery Funds	\$417,273
State, Local & Tribal Support (COVID Recovery)	194,218
State:	
Rural Law Enforcement Salary Assistance (SB 22)	<u>100,394</u>
	<u>\$711,885</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, 2024**

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
	GENERAL FUND REVENUE				
===	=====				
10-300-100	CURRENT TAXES	3,000,000	3,000,000	2,660,584	(339,416)
10-300-110	DELINQUENT TAXES	265,000	265,000	211,348	(53,652)
10-300-120	BEER & WINE	300	300	124	(176)
10-300-130	O.S.S.F. PROGRAM	8,000	8,000	2,100	(5,900)
10-300-140	STATE SUPPLEMENT (JUDGE)	25,200	25,200	25,282	82
10-300-160	OFFICE FEES	15,000	15,000	15,821	821
10-300-168	CO. ATTY STATE SUPPLEMENT	25,500	25,500	-	(25,500)
10-300-170	PARK IN LIEU OF TAX	85,000	85,000	91,042	6,042
10-300-190	PENALTIES DUPLICATES	3,000	3,000	3,233	233
10-300-220	CITATIONS	10,000	10,000	7,510	(2,490)
10-300-230	COUNTY COURTS	40,000	40,000	51,800	11,800
10-300-240	DISTRICT COURT	50,000	50,000	25,775	(24,225)
10-300-250	J.P.#1 COURT REV.	100,000	100,000	87,971	(12,029)
10-300-251	J.P.#2 COURT REV.	130,000	130,000	110,379	(19,621)
10-300-252	J.P.#3 COURT REV.	30,000	30,000	26,730	(3,270)
10-300-253	J.P.#4 COURT REV.	42,000	42,000	39,031	(2,969)
10-300-275	RENTS	17,000	17,000	13,000	(4,000)
10-300-276	RENTS/FH COMM. CENTER	5,000	5,000	3,300	(1,700)
10-300-320	REIMBURSEMENT	30,000	30,000	96,045	66,045
10-300-320	REIMBURSEMENT -State	-	-	-	-
10-300-330	MISC. REVENUE	70,000	70,000	119,026	49,026
10-300-350	INTEREST	110,000	110,000	369,252	259,252
10-300-352	MONEY-MARKET INTEREST	10,000	10,000	11,533	1,533
10-300-356	WEST TEXAS DETENTION	1,065,000	1,065,000	1,042,611	(22,389)
10-300-357	SOUTHWEST BORDER PROSECUT	-	-	-	-
10-300-363	TO BALANCE JAIL	-	-	-	-
10-300-364	HIDTA	-	-	14,553	14,553
10-300-3xx	FORMULA GRANT	-	-	-	-
10-300-365	PRECT.#1 CONSTABLE REV.	-	-	-	-
10-300-366	PRECT.#2 CONSTABLE REV.	-	-	-	-
10-300-367	PRECT.#3 CONSTABLE REV.	-	-	-	-
10-300-368	PRECT.#4 CONSTABLE REV.	-	-	-	-
10-300-369	WEST TEXAS SCHOOL FUNDS	-	-	-	-
10-300-370	MOTEL/HOTEL TAX REVENUES	-	-	-	-
10-300-XXX	TEXAS FACILITIES DONATED SURPLUS	-	-	-	-
10-300-375	DRIVERS LICENSE FEES	-	-	900	900
10-300-376	DONATIONS	-	-	385	385
10-300-380	JURY FINE FEES	-	-	10,700	10,700
10-350-304	PARKS & WILDLIFE	-	-	137	137
10-350-311	STATE TIME-PAYMENT	-	-	203	203
10-350-314	STATE BIRTH FEE	-	-	-	-
10-350-315	MARRIAGE LICENSE	-	-	916	916
10-350-377	CLERKS / LINEBARGER COLLECTIONS	-	10,000	-	(10,000)
10-350-379	911 ADDRESS GIS TECH JOB	-	35,000	-	(35,000)
10-350-318	J.P. FEES	-	-	110,235	110,235
10-350-320	STATE TRAFFIC FINE	-	-	60,473	60,473
10-350-734	REFUNDS ON FEES	-	-	34	34
		<u>5,136,000</u>	<u>5,181,000</u>	<u>5,212,033</u>	<u>31,033</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, 2024**

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
400	COUNTY JUDGE				
===	=====				
10-400-401	JUDGE'S SALARY	47,472	47,472	47,472	-
10-400-402	SECRETARY'S SALARY	35,672	35,672	35,686	(14)
10-400-403	EMERGENCY MGMT.	25,294	25,294	21,562	3,732
10-400-404	RECORDS MANAGER	34,320	34,320	34,320	-
10-400-405	ADMIN/CORDINATOR SALARY	43,738	43,738	43,378	360
10-400-406	JUDGE'S STATE SUPPLEMENT	25,200	25,200	25,200	-
10-400-407	INDIGENT CORDINATOR SALARY	3,133	3,133	3,133	-
10-400-450	PAYROLL TAXES (FICA)	16,435	16,435	15,190	1,245
10-400-451	RETIREMENT	15,038	15,038	11,512	3,526
10-400-452	HEALTH INSURANCE	55,229	55,229	49,706	5,523
10-400-453	WORKMAN'S COMP. & FEES	866	866	866	-
10-400-460	PROFESSIONAL DEVELOPMENT	3,500	3,500	3,439	61
10-400-463	OFFICE SUPPLIES	1,300	1,300	938	362
10-400-466	OFFICE & LEGAL FORMS	-	-	-	-
10-400-469	POSTAGE	300	300	189	111
10-400-472	DUES	-	-	-	-
10-400-475	TELEPHONE & INTERNET	4,800	4,800	1,520	3,280
10-400-608	EQUIP.PURCHASE OR LEASE	1,000	1,000	987	13
10-400-610	COMPUTER EQUIP. UPGRADE	400	400	400	-
10-400-620	EMC TRAVEL	250	250	-	250
10-400-621	EMC SUPPLIES & EQUIPMENT	2,000	2,000	1,769	231
10/400-623	911 ADDRESSSS GIS TECH JOB	-	35,000	-	35,000
10-400-622	TRAVEL	2,000	2,000	1,944	56
	COUNTY JUDGE	<u>317,947</u>	<u>352,947</u>	<u>299,211</u>	<u>53,736</u>
401	COURTHOUSE				
===	=====				
10-401-402	CUSTODIAN SALARY	34,091	34,091	27,488	6,603
10-401-450	F.I.C.A./PAYROLL TAXES	2,608	2,608	2,103	505
10-401-451	RETIREMENT	2,386	2,386	1,501	885
10-401-452	HEALTH INSURANCE	11,046	11,046	5,523	5,523
10-401-453	WORKMAN'S COMP & FEES	735	735	735	-
10-401-481	CLEANING SUPPLIES	1,200	1,200	945	255
10-401-484	PROPANE	-	-	-	-
10-401-487	ELECTRICITY	18,500	18,500	21,904	(3,404)
10-401-490	WATER	4,000	4,000	4,845	(845)
10-401-495	COURTHOUSE EMPLOYEE OVERTIME	-	2,500	-	2,500
10-401-493	MAINTENANCE & EQUIP	12,000	12,000	16,824	(4,824)
	COURTHOUSE	<u>86,566</u>	<u>89,066</u>	<u>81,868</u>	<u>7,198</u>
405	TAX ASSESSOR COLLECTOR				
===	=====				
10-405-401	TAX ASSESSOR'S SALARY	47,475	47,475	47,475	-
10-405-402	CLERK DEPUTIES SALARIES	32,656	32,656	32,656	-
10-405-450	F.I.C.A./PAYROLL TAXES	6,130	6,130	6,088	42
10-405-451	RETIREMENT	4,415	4,415	4,369	46
10-405-452	HEALTH INSURANCE	22,092	22,092	22,092	-
10-405-453	WORKMAN'S COMP	387	387	387	-
10-405-460	PROFESSIONAL DEVELOPEMENT	4,000	4,000	3,801	199
10-405-463	OFFICE SUPPLIES	-	-	-	-
10-405-466	OFFICE & LEGAL FORMS	-	-	-	-
10-405-469	POSTAGE	1,200	1,200	1,803	(603)
10-405-472	DUES	-	-	-	-
10-405-475	TELEPHONE & INTERNET	2,500	2,500	2,622	(122)
10-405-608	OFFICE EQUIP. & REPAIRS	2,000	2,000	1,821	179

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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-405-617	APPRAISAL BOARD	275,000	275,000	291,416	(16,416)
	TAX ASSESSOR COLLECTOR	397,855	397,855	414,530	(16,675)
	<b>406 COUNTY &amp; DISTRICT CLERK</b>				
	===== =====				
10-406-401	CO. & DIST CLERK SALARY	50,475	50,475	50,475	-
10-406-404	CLERK DEPUTY SALARY #2	33,387	33,387	29,619	3,768
10-406-402	DEPUTY CLERK	-	-	-	-
10-406-610	DEPUTY CLERK #1	33,699	33,699	34,329	(630)
10-406-609	CHIEF DEPUTY CLERK	-	-	-	-
10-406-405	RECORDS RESEARCH	-	-	-	-
10-406-450	F.I.C.A./PAYROLL TAXES	8,994	8,994	8,693	301
10-406-451	RETIREMENT	8,229	8,229	6,240	1,989
10-406-452	HEALTH INSURANCE	44,183	44,183	44,183	-
10-406-453	WORKMAN'S COMP	541	541	541	-
10-406-460	PROFESSIONAL DEVELOPEMENT	3,000	3,000	1,679	1,321
10-406-463	OFFICE SUPPLIES	2,400	2,400	2,517	(117)
10-406-466	LEGAL FORMS & DOCKETS	-	-	-	-
10-406-469	POSTAGE	3,500	3,500	6,521	(3,021)
10-406-472	DUES	-	-	-	-
10-406-475	TELEPHONE	2,000	2,000	1,452	548
10-406-608	OFFICE EQUIP & REPAIRS	1,800	1,800	1,632	168
10-406-611	LINEBARGER COLLECTION FEE	-	10,000	-	10,000
	CO. & DIST CLERK	192,208	202,208	187,881	14,327
	<b>407 COUNTY ATTORNEY</b>				
	===== =====				
10-407-401	COUNTY ATTORNEY SALARY	45,093	45,093	-	45,093
10-407-402	STATE SUPPLEMENT	25,500	25,500	-	25,500
10-407-404	SECRETARY	29,100	29,100	16,311	12,789
10-407-450	F.I.C.A./PAYROLL TAXES	7,590	7,590	1,248	6,342
10-407-451	RETIREMENT	6,945	6,945	885	6,060
10-407-452	HEALTH INSURANCE	11,046	11,046	-	11,046
10-407-453	WORKMAN'S COMP & FEES	285	285	285	-
10-407-463	OFFICE SUPPLIES	1,000	1,000	113	887
10-407-609	TRAVEL	5,000	5,000	-	5,000
10-407-469	POSTAGE	300	300	-	300
10-407-475	TELEPHONE	1,500	1,500	1,452	48
10-407-524	LAW BOOKS	500	500	-	500
10-407-608	EQUIPMENT PURCHASE	1,000	1,000	-	1,000
	COUNTY ATTORNEY	134,859	134,859	20,294	114,565
	<b>408 TREASURER</b>				
	===== =====				
10-408-401	TREASURER SALARY	47,475	47,475	47,475	-
10-408-402	SECRETARY SALARY	34,840	34,840	36,172	(1,332)
10-408-450	F.I.C.A./PAYROLL TAXES	6,146	6,146	5,622	524
10-408-451	RETIREMENT	5,623	5,623	4,363	1,260
10-408-452	HEALTH INSURANCE	22,092	22,092	22,092	-
10-408-453	WORKMAN'S COMP	387	387	387	-
10-408-460	PROFESSIONAL DEVELOPEMENT	5,000	5,000	3,330	1,670
10-408-463	OFFICE SUPPLIES	3,200	3,200	4,400	(1,200)
10-408-469	POSTAGE	1,700	1,700	2,141	(441)
10-408-472	DUES	-	-	-	-
10-408-475	TELEPHONE & INTERNET	1,500	1,500	1,452	48
10-408-608	OFFICE EQUIP. & REPAIRS	1,500	1,500	984	516
	TREASURER	129,463	129,463	128,418	1,045

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	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
<b>409 AUDITOR</b>				
=====				
10-409-402	73,710	73,710	73,710	-
10-409-403	38,625	38,625	38,848	(223)
10-409-404	35,797	35,797	35,891	(94)
10-409-450	11,580	11,580	11,564	16
10-409-451	10,597	10,597	8,271	2,326
10-409-452	33,137	33,137	33,137	-
10-409-453	490	490	490	-
10-409-460	5,000	5,000	7,782	(2,782)
10-409-463	2,000	2,000	2,146	(146)
10-409-469	500	500	367	133
10-409-472	-	-	-	-
10-409-475	3,000	3,000	3,267	(267)
10-409-608	2,000	2,000	894	1,106
10-409-609	3,250	3,250	3,250	-
AUDITOR	<u>219,686</u>	<u>219,686</u>	<u>219,617</u>	<u>69</u>
<b>410 J.P. # 1 JUDICIAL LAW</b>				
===				
10-410-401	41,006	41,006	41,006	-
10-410-402	32,760	32,760	32,976	(216)
10-410-403	10,465	10,465	10,465	-
10-410-404	-	-	-	-
10-410-450	6,444	6,444	6,400	44
10-410-451	5,896	5,896	4,604	1,292
10-410-452	27,614	27,614	27,614	-
10-410-453	541	541	541	-
10-410-460	1,500	1,500	930	570
10-410-463	900	900	718	182
10-410-466	100	100	-	100
10-410-469	500	500	337	163
10-410-475	3,000	3,000	3,495	(495)
10-410-608	-	-	-	-
10-410-623	20,000	20,000	24,850	(4,850)
10-410-626	-	-	-	-
10-410-627	12,000	12,000	11,738	262
10-410-628	750	750	10	740
J.P. # 1 JUDICIAL LAW	<u>163,476</u>	<u>163,476</u>	<u>165,684</u>	<u>(2,208)</u>
<b>411 J. P. #2 JUDICIAL LAW</b>				
===				
10-411-401	33,426	33,426	33,426	-
10-411-402	32,573	32,573	32,573	-
10-411-403	9,983	9,983	9,983	-
10-411-430	4,300	4,300	3,901	399
10-411-432	6,000	6,000	5,986	14
10-411-450	5,813	5,813	5,775	38
10-411-451	5,319	5,319	4,143	1,176
10-411-452	27,614	27,614	27,614	-
10-411-453	644	644	644	-
10-411-460	1,500	1,500	1,728	(228)
10-411-463	700	700	419	281
10-411-466	-	-	-	-
10-411-469	300	300	356	(56)
10-411-475	2,000	2,000	1,981	19

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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-411-608	EQUIPMENT REPAIRS	-	-	-	-
10-411-623	INQUESTS	20,000	20,000	18,880	1,120
10-411-627	ATTY'S COLLEC.FEES	18,000	18,000	16,535	1,465
10-411-628	CONSTABLE #2CONT.ED.EXP.	750	750	750	-
	J.P. # 2 JUDICIAL LAW	<u>168,922</u>	<u>168,922</u>	<u>164,694</u>	<u>4,228</u>
412	J.P. # 3 JUDICIAL LAW				
===	=====				
10-412-401	J.P. #3 SALARY	16,746	16,746	16,747	(1)
10-412-403	CONSTABLE #3 SALARY	10,464	10,464	10,464	-
10-412-430	UTILITIES	1,800	1,800	1,507	293
10-412-450	F.I.C.A./PAYROLL TAXES	2,082	2,082	2,061	21
10-412-451	RETIREMENT	1,905	1,905	1,484	421
10-412-452	HEALTH INSURANCE	22,092	22,092	22,092	-
10-412-453	WORKMAN'S COMP	310	310	310	-
10-412-460	PROFESSIONAL DEVELOPEMENT	900	900	1,191	(291)
10-412-463	OFFICE SUPPLIES	200	200	46	154
10-412-466	OFFICE & LEGAL FORMS	200	200	-	200
10-412-469	POSTAGE	400	400	136	264
10-412-475	TELEPHONE	1,500	1,500	1,284	216
10-412-608	EQUIPMENT REPAIRS	-	-	-	-
10-412-623	INQUEST	3,500	3,500	10,800	(7,300)
10-412-626	DOCKET BOOKS	1,000	1,000	1,340	(340)
10-412-628	CONSTABLE #3CONT.ED.EXP.	750	750	750	-
	J.P. # 3 JUDICIAL LAW	<u>63,849</u>	<u>63,849</u>	<u>70,212</u>	<u>(6,363)</u>
413	J.P. # 4 JUDICIAL LAW				
===	=====				
10-413-401	J.P. # 4 SALARY	16,745	16,745	16,745	-
10-413-403	CONSTABLE #4 SALARY	10,333	10,333	4,769	5,564
10-413-404	OFFICE CLERK	-	-	-	-
10-413-430	UTILITIES	400	400	-	400
10-413-450	F.I.C.A./PAYROLL TAXES	2,072	2,072	1,646	426
10-413-451	RETIREMENT	1,895	1,895	1,172	723
10-413-452	HEALTH INSURANCE	-	2,761	2,761	-
10-413-453	WORKMAN'S COMP	464	464	464	-
10-413-460	PROFESSIONAL DEVELOPEMENT	1,000	1,000	843	157
10-413-463	OFFICE SUPPLIES	300	300	-	300
10-413-466	OFFICE & LEGAL FORMS	100	100	66	34
10-413-469	POSTAGE	150	150	122	28
10-413-472	DUES	-	-	-	-
10-413-475	TELEPHONE	500	500	739	(239)
10-413-608	EQUIPMENT REPAIRS	700	700	-	700
10-413-623	INQUEST	6,000	6,000	8,000	(2,000)
10-413-626	DOCKET BOOKS	800	800	-	800
10-413-628	CONSTABLE #4CONT.ED.EXP.	750	750	10	740
	J.P. # 4 JUDICIAL LAW	<u>42,209</u>	<u>44,970</u>	<u>37,337</u>	<u>7,633</u>
414	COUNTY AGENT				
===	=====				
10-414-401	COUNTY AGENT SALARY	23,531	23,531	23,531	-
10-414-402	VEHICLE ALLOWANCE/ PAYROLL	-	-	-	-
10-414-403	SECRETARY	28,142	28,142	28,142	-
10-414-450	F.I.C.A./PAYROLL TAXES	3,953	3,953	3,932	21
10-414-451	RETIREMENT	3,617	3,617	1,534	2,083
10-414-452	HEALTH INSURANCE	11,046	11,046	11,046	-
10-414-453	WORKMAN'S COMP	232	232	232	-
10-414-460	VEHICLE ALLOWANCE	4,500	4,500	3,633	867

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10-414-463	SUPPLIES	2,000	2,000	712	1,288
10-414-465	PROFESSIONAL DEVELOPEMENT	2,500	2,500	120	2,380
10-414-475	TELEPHONE	2,500	2,500	2,657	(157)
10-414-476	PROPANE	6,000	6,000	10,867	(4,867)
10-414-482	RESULT DEMONSTRATION EXP.	300	300	66	234
10-414-485	4-H SUPPLIES	1,000	1,000	370	630
10-414-641	COUNTY BARN REPAIRS	2,000	2,000	390	1,610
10-414-647	STOCKSHOW	2,500	2,500	3,035	(535)
10-414-758	4-H TRAVEL ALLOWANCE	1,500	1,500	727	773
10-414-759	CLEANING SUPPLIES	450	450	-	450
10-414-757	COMPUTER EQUIPMENT	1,500	1,500	-	1,500
	COUNTY AGENT	<u>97,271</u>	<u>97,271</u>	<u>90,994</u>	<u>6,277</u>
416	394TH JUDICIAL DIST. CT.				
===	=====				
10-416-401	JUDGE'S SALARY	2,905	2,905	2,905	-
10-416-402	COURT REPORTER SALARY	-	-	-	-
10-416-403	CT. COORDINATOR SALARY	12,238	12,238	12,238	-
10-416-450	F.I.C.A./PAYROLL TAXES	1,158	1,158	1,176	(18)
10-416-451	RETIREMENT	1,060	1,060	838	222
10-416-452	HEALTH INSURANCE	2,500	2,500	-	2,500
10-416-453	WORKMAN'S COMP	335	335	335	-
10-416-460	DIST. JUDGE TRAVEL	-	-	-	-
10-416-461	CT. REPORTER EXPENSES	2,575	2,575	228	2,347
10-416-462	VISITING JUDGES	1,200	1,200	644	556
10-416-463	OFFICE SUPPLIES	550	550	447	103
10-416-466	TRANS/C.J.E.	333	333	-	333
10-416-475	COMMUNICATIONS	831	831	936	(105)
10-416-478	OFFICE UTILITIES	500	500	-	500
10-416-508	LIABILITY INSURANCE	330	330	300	30
10-416-524	JUDGE'S LIBRARY	584	584	154	430
10-416-608	EQUIP & CAPITAL OUTLAY	191	191	-	191
10-416-671	UNEMPLOYMENT	-	-	-	-
10-416-676	CONTINGENCY/MISC.	1,300	1,300	2,585	(1,285)
10-416-677	ADMIN.JUDICIAL DIST.	383	383	-	383
10-416-678	TECHNOLOGY MAINTENANCE	210	210	-	210
	394TH JUDICIAL DIST. CT.	<u>29,183</u>	<u>29,183</u>	<u>22,786</u>	<u>6,397</u>
420	D.P.S.				
===	=====				
10-420-402	D.P.S. SECRETARY SALARY	-	-	-	-
10-420-450	F.I.C.A./PAYROLL TAXES	-	-	-	-
10-420-451	RETIREMENT	-	-	-	-
10-420-452	HEALTH INSURANCE	-	-	-	-
10-420-453	WORKMAN'S COMP	-	-	-	-
10-420-463	SUPPLIES	-	-	-	-
10-420-469	POSTAGE	500	500	513	(13)
10-420-475	TELEPHONE	4,000	4,000	6,446	(2,446)
10-420-606	EQUIPMENT PURCHASE	4,500	4,500	879	3,621
10-420-608	OLD BORDER PATROL STATION REPAIRS	-	-	-	-
10-420-611	TRAVEL	-	-	-	-
	D.P.S.	<u>9,000</u>	<u>9,000</u>	<u>7,838</u>	<u>1,162</u>
422	NON-DEPARTAMENTAL				
===	=====				
10-360-030	EIGHTH COURT OF APPEALS FEES	-	-	137	(137)
10-360-300	STATE COMPTROLLER	-	-	171,764	(171,764)
10-360-303	St Comptroller JP3	-	-	(3,354)	3,354

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10-360-309			205	(205)	
10-360-310			-	-	
10-360-312			1,218	(1,218)	
10-360-733			240	(240)	
10-360-734			-	-	
10-360-736			-	-	
10-422-403	2,000	2,000	-	2,000	
10-422-405	4,000	4,000	4,460	(460)	
10-422-450	-	-	-	-	
10-422-451	-	-	-	-	
10-422-452	3,000	3,000	1,510	1,490	
10-422-460	2,000	2,000	985	1,015	
10-422-465	800	800	-	800	
10-422-501	40,000	40,000	24,975	15,025	
10-422-505	1,000	1,000	-	1,000	
10-422-508	61,000	61,000	101,666	(40,666)	
10-422-524	250	250	603	(353)	
10-422-608	5,000	5,000	-	5,000	
10-422-620	35,000	35,000	37,666	(2,666)	
10-422-653	4,000	4,000	790	3,210	
10-422-655	1,000	1,000	-	1,000	
10-422-656	-	-	-	-	
10-422-661	2,000	2,000	855	1,145	
10-422-667	3,000	3,000	2,886	114	
10-422-670	21,630	21,630	44,176	(22,546)	
10-422-673	12,000	12,000	12,716	(716)	
10-422-676	60,000	60,000	15,119	44,881	
10-422-677	62,000	62,000	65,550	(3,550)	
10-422-679	14,000	14,000	14,292	(292)	
10-422-681	500	500	360	140	
10-422-686	14,000	14,000	16,141	(2,141)	
10-422-687	11,000	11,000	10,305	695	
10-422-688	-	-	-	-	
10-422-689	4,000	4,000	4,286	(286)	
10-422-691	500	500	1,707	(1,207)	
10-422-731	-	-	-	-	
10-422-734	1,800	1,800	1,850	(50)	
10-422-750	21,000	21,000	23,523	(2,523)	
10-422-753	-	-	-	-	
10-422-759	-	-	-	-	
10-422-760	3,000	3,000	1,552	1,448	
10-422-761	-	-	-	-	
10-422-764	5,000	5,000	-	5,000	
10-422-763			7,625	(7,625)	
10-422-754	12,800	12,800	6,812	5,988	
10-422-755	10,000	10,000	23,601	(13,601)	
10-422-757	2,000	2,000	3,770	(1,770)	
10-422-758	-	-	-	-	
10-422-756	28,000	28,000	26,535	1,465	
NON-DEPARTMENTAL	447,280	447,280	626,526	(179,246)	
430	JURY				
===	=====				
10-430-449	205TH COURT REPORTER SALARY	14,348	14,348	14,348	-
10-430-450	FICA/PAYROLL TAXES	1,098	1,098	1,097	1
10-430-451	RETIREMENT	1,004	1,004	782	222

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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-430-702	GRAND JURY	4,000	4,000	7,640	(3,640)
10-430-705	JURIES	5,000	5,000	6,911	(1,911)
10-430-711	JURORS MEALS & LODGING	2,000	2,000	-	2,000
10-430-714	COURT REPORTER	1,000	1,000	-	1,000
10-430-715	COURT TRANSLATOR	1,000	1,000	88	912
10-430-717	PUBLIC DEFFENDERS/CT. APPT. ATTY	60,000	60,000	69,277	(9,277)
10-430-721	WITNESS TESTIMONY	1,000	1,000	-	1,000
10-430-724	WITNESS EXPENSE	1,000	1,000	-	1,000
10-430-726	BAILIFFS	1,000	1,000	600	400
10-430-728	COURT ADMIN 205TH	500	500	417	83
10-430-730	OUT OF TOWN SERVICE	2,000	2,000	1,094	906
10-430-731	DISTRICT ATTY FEES	52,500	52,500	65,625	(13,125)
10-430-732	ADMIN JUDICIAL ASSESSMENT	420	420	-	420
10-430-733	REGIONAL PUBLIC DEF. CAPITAL CASES	4,500	4,500	1,000	3,500
	JURY	<u>152,370</u>	<u>152,370</u>	<u>168,879</u>	<u>(16,509)</u>
440	SHERIFF'S DEPARTMENT				
===	=====				
10-440-401	SHERIFF'S SALARY	75,000	75,000	75,000	-
10-440-402	CHIEF OF STAFF	54,912	54,912	55,334	(422)
10-440-403	FULL-TIME DEPUTY #1	54,620	54,620	54,540	80
10-440-404	FULL-TIME DEPUTY #2	54,433	54,433	52,942	1,491
10-440-405	FULL-TIME DEPUTY #3	37,794	37,794	30,899	6,895
10-440-406	FULL-TIME DEPUTY #4	37,794	37,794	36,540	1,254
10-440-407	FULL-TIME DEPUTY #5	37,794	37,794	10,048	27,746
10-440-408	FULL-TIME DEPUTY #6	43,222	43,222	30,725	12,497
10-440-409	FULL-TIME DEPUTY #7	36,670	36,670	33,303	3,367
10-440-410	FULL-TIME DEPUTY #8	37,794	37,794	27,706	10,088
10-440-411	FULL-TIME DEPUTY #9	37,794	37,794	35,613	2,181
10-440-412	FULL-TIME DEPUTY #10	46,072	46,072	43,946	2,126
10-440-413	PART-TIME DEPUTY #1	13,845	13,845	23,426	(9,581)
10-440-414	PART-TIME DEPUTY #2	15,327	15,327	707	14,620
10-440-415	PART-TIME DEPUTY #3	13,502	13,502	24,892	(11,390)
10-440-416	PART-TIME DEPUTY #4	36,670	36,670	35,595	1,075
10-440-417	PART-TIME DEPUTY #5	32,027	32,027	34,332	(2,305)
10-440-418	DEPUTY OVERTIME ALLOWANCE	90,000	90,000	159,718	(69,718)
10-440-419	SECRETARY/PT. DISPATCH	35,901	35,901	38,470	(2,569)
10-440-420	FULL-TIME DISPATCH #1	33,322	33,322	32,444	878
10-440-421	FULL-TIME DISPATCH #2	40,040	40,040	39,042	998
10-440-422	FULL-TIME DISPATCH #3	33,197	33,197	33,302	(105)
10-440-423	FULL-TIME DISPATCH #4	35,443	35,443	34,998	445
10-440-424	PART-TIME DISPATCH #1	24,164	24,164	6,798	17,366
10-440-425	DISPATCH OVERTIME	22,000	22,000	31,520	(9,520)
10-440-426	PART-TIME DEPUTY	27,768	27,768	854	26,914
10-440-450	F.I.C.A./PAYROLL TAXES	95,752	95,752	89,363	6,389
10-440-451	RETIREMENT	87,616	87,616	64,474	23,142
10-440-452	HEALTH INSURANCE	243,007	243,007	229,593	13,414
10-440-453	WORKMAN'S COMP	24,000	24,000	24,000	-
10-440-460	PROFESSIONAL DEVELOPMENT	1,300	1,300	1,325	(25)
10-440-463	SUPPLIES	5,000	5,000	5,636	(636)
10-440-466	LEGAL FORMS	1,000	1,000	-	1,000
10-440-469	POSTAGE	1,500	1,500	1,501	(1)
10-440-475	TELEPHONE	37,000	37,000	40,972	(3,972)
10-440-476	DEPUTY #3 & #4 TELEPHONE	5,000	5,000	7,499	(2,499)
10-440-490	UTILITIES	7,500	7,500	6,608	892
10-440-508	LIABILITY INSURANCE	67,000	67,000	70,000	(3,000)
10-440-519	SCHOOL TRAINING	3,000	3,000	3,000	-
10-440-520	EQUIPMENT OPERATIONS	5,000	5,000	-	5,000

**HUDSPETH COUNTY, TEXAS**  
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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
10-440-521	IT MANAGED SERVICES	12,200	12,200	12,070	130
10-440-524	LAW BOOKS	250	250	201	49
10-440-672	EQUIPMENT PURCHASE	5,000	5,000	1,941	3,059
10-440-746	GAS & OIL	140,000	140,000	153,256	(13,256)
10-440-749	CAR REPAIRS	30,000	30,000	40,499	(10,499)
10-440-750	DAILY OPERATING EXPENSES	12,000	12,000	10,144	1,856
10-440-751	COPY MACHINE	1,800	1,800	1,330	470
10-440-752	IDOCKET PRORAM	22,500	22,500	19,280	3,220
10-440-753	TIRES	20,000	20,000	15,749	4,251
10-440-762	SB 22 SALARIES	-	90,184	2,937	87,247
10-440-755	MONEY FOR 2 TRUCKS	-	-	-	-
10-440-756	SUBSTATION MAINTENANCE	8,000	8,000	8,981	(981)
10-440-757	SHERIFFS OFFICE CLERK	35,818	35,818	36,222	(404)
10-440-758	FULL TIME DEPUTY #11	55,266	55,266	55,319	(53)
10-440-759	FULL TIME DEPUTY #12	36,670	36,670	33,722	2,948
10-440-760	FULL TIME DEPUTY #13	37,794	37,794	34,678	3,116
10-440-761	FULL TIME DEPUTY #14	37,793	37,793	37,060	733
	SHERIFF'S DEPARTMENT	<u>2,045,871</u>	<u>2,136,055</u>	<u>1,990,054</u>	<u>146,001</u>
10-441-401	ELECTION WORKERS	9,500	9,500	12,135	(2,635)
10-441-405	SERVICE CONTRACT LICENSING	9,500	9,500	7,242	2,258
10-441-450	FICA	-	-	(11)	11
10-441-451	RETIREMENT	-	-	(65)	65
10-441-463	OPERATING EXPENSES SUPPLIES	6,000	6,000	5,144	856
10-441-469	POSTAGES PUBLICATIONS	200	200	(251)	451
		<u>25,200</u>	<u>25,200</u>	<u>24,194</u>	<u>1,006</u>
	GENERAL FUND				
	INCOME TOTALS	5,136,000	5,181,000	5,212,033	31,033
	EXPENSE TOTALS	<u>4,723,215</u>	<u>4,863,660</u>	<u>4,721,017</u>	<u>142,643</u>
	NET REVENUE OVER EXPENSE BEFORE TRANSFERS and other	412,785	317,340	491,016	173,676
10-360-305	MONEY-MARKET TRANSFER-OUT	-	-	-	-
10-360-307	TRANSFERS-OUT	-	-	(320,069)	(320,069)
10-350-306	M.M. TRANSFER-IN	-	-	-	-
10-350-308	TRANSFERS IN	-	-	293,952	293,952
10-350-735	MISC. (GRANTS) TRANSFERS	-	-	-	-
10-150-210	TRANSFERS IN	-	-	74,330	74,330
10-150-220	TRANSFERS OUT	-	-	-	-
10-360-737	MISC. (GRANTS) TRANSFERS	-	-	-	-
10-350-735	MISC. (GRANTS) TRANSFERS	-	-	-	-
10-300-363	TO BALANCE JAIL	(297,000)	(297,000)	(297,000)	-
10-300-xxx	LOAN PROCEEDS	-	-	-	-
	TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>115,785</u>	<u>20,340</u>	<u>242,229</u>	<u>221,889</u>
	Expense recap by function:				
	General Government			2,013,117	
	Justice System			646,669	
	Public Safety			1,997,892	
	Corrections and Rehabilitation			14,652	
	Health and Human Services			2,300	
	Community and Economic Development			46,387	
	Infrastructure and Environmental Services			-	
				<u>4,721,017</u>	

**HUDSPETH COUNTY, TEXAS**  
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**YEAR ENDED SEPTEMBER 30, 2024**

		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
300	R & B REVENUES				
===	=====				
20-300-100	CURRENT TAXES	1,050,000	1,050,000	739,051	(310,949)
20-300-110	DELINQUENT TAXES	76,200	76,200	46,867	(29,333)
20-300-310	TX.-D.O.T. WEIGHT	5,000	5,000	-	(5,000)
20-300-320	AUTO REGISTRATION	190,000	190,000	173,589	(16,411)
20-300-330	GASOLINE TAX REFUND	10,000	10,000	-	(10,000)
20-300-335	MISC. REVENUE	95,000	95,000	96,517	1,517
20-300-340	OUTSIDE WORK	3,000	3,000	1,050	(1,950)
20-300-352	INTEREST	1,500	1,500	2,883	1,383
20-300-353	ARPA FUNDS	-	-	-	-
	R & B REVENUES	<u>1,430,700</u>	<u>1,430,700</u>	<u>1,059,957</u>	<u>(370,743)</u>
510	PRECINCT # 1				
===	=====				
20-510-401	COMMISSIONER SALARY	29,929	29,929	29,929	-
20-510-402	EMPLOYEE #1	41,246	41,246	41,445	(199)
20-510-403	EMPLOYEE #2	34,944	34,944	18,898	16,046
20-510-404	EMPLOYEE #3	39,000	39,000	39,000	-
20-510-405	EMPLOYEE #4	34,653	34,653	31,607	3,046
20-510-406	EMPLOYEE #5	34,944	34,944	34,944	-
20-510-407	OVERTIME ALLOWANCE	-	-	-	-
20-510-450	F.I.C.A./PAYROLL TAXES	16,705	16,705	14,936	1,769
20-510-451	RETIREMENT	15,286	15,286	10,681	4,605
20-510-452	HEALTH INSURANCE	55,229	55,229	47,013	8,216
20-510-453	WORKMAN'S COMP	11,540	11,540	11,540	-
20-510-460	PROFESSIONAL DEVELOPEMENT	1,500	1,500	-	1,500
20-510-472	DUES	-	-	-	-
20-510-475	TELEPHONE	450	450	330	120
20-510-487	ELECTRICITY	1,500	1,500	1,640	(140)
20-510-488	POPAIN	1,200	1,200	1,694	(494)
20-510-508	LIABILITY INSURANCE	16,000	16,000	15,500	500
20-510-746	GAS, DIESEL, & OIL	38,000	38,000	28,115	9,885
20-510-751	TIRES	10,000	10,000	12,763	(2,763)
20-510-757	EQUIPMENT PAYMENT	15,000	15,000	12,061	2,939
20-510-760	BATTERIES	750	750	1,215	(465)
20-510-762	WATER	1,200	1,200	760	440
20-510-763	SUPPLIES FOR REPAIRS	15,000	15,000	9,799	5,201
20-510-766	EQUIPMENT REPAIRS	25,000	25,000	10,936	14,064
20-510-767	UNIFORMS	-	-	-	-
20-510-768	CONTRACT LABOR	-	-	-	-
20-510-769	BLDG. REPAIRS	-	-	-	-
20-510-770	PART-TIME EMPLOYEE	-	-	-	-
	PRECINCT #1	<u>439,076</u>	<u>439,076</u>	<u>374,806</u>	<u>64,270</u>
520	PRECINCT # 2				
===	=====				
20-520-401	COMMISSIONER SALARY	29,928	29,928	29,928	-
20-520-402	EMPLOYEE #1	42,931	42,931	42,931	-
20-520-403	EMPLOYEE #2	40,290	40,290	40,290	-
20-520-404	EMPLOYEE #3	34,653	34,653	34,287	366
20-520-405	EMPLOYEE #4	34,653	34,653	20,378	14,275
20-520-406	OVERTIME ALLOWANCE	1,000	1,000	247	753
20-520-450	F.I.C.A./PAYROLL TAXES	16,670	16,670	15,179	1,491
20-520-451	RETIREMENT	14,150	14,150	10,875	3,275
20-520-452	HEALTH INSURANCE	55,229	55,229	60,752	(5,523)
20-520-453	WORKMAN'S COMP	9,065	9,065	9,065	-
20-520-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	475	1,025

**HUDSPETH COUNTY, TEXAS**  
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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
20-520-472	DUES	-	-	-	-
20-520-475	TELEPHONE	700	700	817	(117)
20-520-487	ELECTRICITY	1,100	1,100	753	347
20-520-490	WATER	2,500	2,500	2,774	(274)
20-520-508	LIABILITY INSURANCE	16,000	16,000	16,000	-
20-520-746	GAS, DIESEL, & OIL	38,000	38,000	38,433	(433)
20-520-751	TIRES	7,000	7,000	3,131	3,869
20-520-757	EQUIPMENT PAYMENT	21,600	21,600	21,448	152
20-520-XXX	EQUIPMENT LEASE PURCHASE	-	-	-	-
20-520-760	BATTERIES	850	850	-	850
20-520-763	SUPPLIES FOR REPAIRS	9,000	9,000	7,209	1,791
20-520-766	EQUIPMENT REPAIRS	5,000	5,000	12,885	(7,885)
20-520-767	CONTRACT LABOR	-	-	-	-
20-520-768	EMPLOYEE #5	31,512	31,512	31,512	-
20-520-769	UNIFORMS	1,000	1,000	-	1,000
	PRECINCT #2	414,331	414,331	399,369	14,962
530 PRECINCT # 4					
===	=====				
20-530-401	COMMISSIONER SALARY #3	-	-	-	-
20-530-402	COMMISSIONER SALARY #4	29,928	29,928	29,928	-
20-530-403	EMPLOYEE #1	41,891	41,891	41,428	463
20-530-404	EMPLOYEE #2	37,107	37,107	34,250	2,857
20-530-405	EMPLOYEE #3	43,992	43,992	43,992	-
20-530-406	EMPLOYEE #4	40,102	40,102	37,546	2,556
20-530-407	EMPLOYEE #5	-	-	-	-
20-530-408	EMPLOYEE #6/PART TIME	-	-	-	-
20-530-409	OVERTIME ALLOWANCE	500	500	-	500
20-530-450	F.I.C.A./PAYROLL TAXES	14,957	14,957	14,213	744
20-530-451	RETIREMENT	13,686	13,686	9,735	3,951
20-530-452	HEALTH INSURANCE	44,183	44,183	37,740	6,443
20-530-453	WORKMAN'S COMP	6,080	6,080	6,080	-
20-530-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	1,307	193
20-530-472	DUES	-	-	-	-
20-530-475	TELEPHONE	1,600	1,600	1,698	(98)
20-530-487	ELECTRICITY	1,700	1,700	1,493	207
20-530-488	PROPANE	2,500	2,500	2,954	(454)
20-530-508	LIABILITY INSURANCE	13,000	13,000	13,000	-
20-530-746	GAS, DIESEL, & OIL	40,000	40,000	25,919	14,081
20-530-751	TIRES	8,000	8,000	20,797	(12,797)
20-530-757	EQUIPMENT PAYMENT	42,000	42,000	41,730	270
20-530-xxx	EQUIPMENT LEASE PURCHASE	-	-	-	-
20-530-760	BATTERIES	2,500	2,500	1,630	870
20-530-763	SUPPLIES FOR REPAIRS	15,000	15,000	13,698	1,302
20-530-766	EQUIPMENT REPAIRS	6,000	6,000	5,569	431
20-530-767	CULVERS/ROAD SIGNS	500	500	-	500
20-530-769	UNIFORMS	500	500	573	(73)
	PRECINCT #4	407,226	407,226	385,280	21,946
540 PRECINCT # 3					
===	=====				
20-540-401	COMMISSIONER SALARY #3	14,850	14,850	14,511	339
20-540-403	EMPLOYEE #1	37,102	37,102	35,502	1,600
20-540-450	F.I.C.A./PAYROLL TAXES	7,873	7,873	6,225	1,648
20-540-451	RETIREMENT	7,087	7,087	4,414	2,673
20-540-452	HEALTH INSURANCE	22,092	22,092	19,330	2,762

**HUDSPETH COUNTY, TEXAS**  
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		ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
20-540-453	WORKMAN'S COMP	6,080	6,080	6,080	-
20-540-460	PROFESSIONAL DEVELOPMENT	1,500	1,500	338	1,162
20-540-475	TELEPHONE	-	-	-	-
20-540-487	ELECTRICITY	3,000	3,000	1,657	1,343
20-540-488	PROPANE	-	-	-	-
20-540-508	LIABILITY INSURANCE	14,000	14,000	13,000	1,000
20-540-746	GAS, DIESEL, & OIL	6,000	6,000	10,304	(4,304)
20-540-751	TIRES	5,000	5,000	3,659	1,341
20-540-757	EQUIPMENT PAYMENT	5,000	5,000	3,582	1,418
20-540-760	BATTERIES	1,000	1,000	293	707
20-540-763	SUPPLIES FOR REPAIRS	3,000	3,000	4,514	(1,514)
20-540-766	EQUIPMENT REPAIRS	4,000	4,000	6,215	(2,215)
20-540-771	EMPOLYEEES CDL	600	600	-	600
20-540-768	UNIFORMS	-	-	-	-
20-540-769	EMPLOYEE #2	31,532	31,532	31,862	(330)
20-540-770	OVERTIME	-	-	-	-
20-540-772	OFFICE SUPPLIES	350	350	195	155
20-540-774	FENCE FOR PROPERTY	-	-	-	-
	PRECINCT #-3	170,066	170,066	161,681	8,385
	ROAD & BRIDGE FUND				
	INCOME TOTALS	1,430,700	1,430,700	1,059,957	(370,743)
	EXPENSE TOTALS	1,430,699	1,430,699	1,321,136	109,563
	INCOME AND EXPENSE BEFORE:	1	1	(261,179)	(261,180)
20-360-305	TRANSFERS OUT	-	-	-	-
20-350-305	TRANSFERS OUT MMA	-	-	-	-
		1	1	(261,179)	(261,180)
SOLID WASTE	REVENUE				
=====	=====				
32-300-300	VAN HORN COLLECTIONS	30,000	30,000	14,025	(15,975)
32-300-301	FT.HANCOCK COLLECTIONS	65,000	65,000	56,228	(8,772)
32-300-302	SIERRA BLANCA COLLECTIONS	72,000	72,000	53,019	(18,981)
32-300-303	DELL CITY COLLECTIONS	55,000	55,000	40,158	(14,842)
32-300-304	ESPERANZA WATER COLLECTIO	60,000	60,000	56,270	(3,730)
32-300-305	OTHER/ TYPE IV	50,000	50,000	14,869	(35,131)
32-300-306	CERRO ALTO	25,000	25,000	18,176	(6,824)
32-300-307	MISC./DELINQUENT	5,000	5,000	4,508	(492)
32-300-309	TIRE AMNESTY GRANT MONEY	20,000	20,000	-	(20,000)
32-300-310	RECOVERY INS. MONEY/TRUCK	90,000	90,000	-	(90,000)
	SOLID WASTE REVENUE	472,000	472,000	257,253	(214,747)
SOLID WASTE	MGT. EXPENSES				
=====	=====				
32-675-401	DIRECTOR SALARY	34,286	34,286	23,890	10,396
32-675-402	EMPLOYEE #1	31,678	31,678	22,641	9,037
32-675-403	EMPLOYEE #2	36,442	21,442	19,225	2,217
32-675-404	EMPLOYEE #3	40,206	40,206	39,530	676
32-675-405	EMPLOYEE #4	33,696	33,696	33,715	(19)
32-675-406	OVERTIME ALLOWANCE	12,000	12,000	14,573	(2,573)
32-675-450	F.I.C.A./PAYROLL TAXES	14,711	14,711	11,687	3,024
32-675-451	RETIREMENT	13,462	13,462	6,863	6,599
32-675-452	HEALTH INS.	33,137	33,137	19,330	13,807
32-675-453	WORKERS COMP.	3,500	3,500	3,500	-
32-675-460	PROFESSIONAL DEV.	2,000	2,000	1,689	311
32-675-461	SOLID WASTE FEE/TCEQ	6,000	6,000	5,693	307
32-675-462	ENGINEERING FEES	750	750	-	750
32-675-463	OFFICE SUPPLIES	150	150	251	(101)

**HUDSPETH COUNTY, TEXAS**  
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**YEAR ENDED SEPTEMBER 30, 2024**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
32-675-469	-	-	-	-
32-675-746	45,000	45,000	51,077	(6,077)
32-675-751	5,000	8,200	14,409	(6,209)
32-675-752	2,000	2,000	1,452	548
32-675-757	2,000	2,000	-	2,000
32-675-758	86,000	126,500	126,460	40
32-675-763	5,000	5,000	4,994	6
32-675-766	29,000	40,800	35,065	5,735
32-675-767	2,000	2,000	16,175	(14,175)
32-675-768	2,000	2,000	377	1,623
32-675-770	700	700	1,238	(538)
32-675-772	5,000	5,000	140	4,860
32-675-773	-	-	-	-
32-675-774	20,000	20,000	-	20,000
SOLID WASTE MGT. EXPENSES	<u>465,718</u>	<u>506,218</u>	<u>453,974</u>	<u>52,244</u>
SOLID WASTE MANAGEMENT				
INCOME TOTALS	472,000	472,000	257,253	(214,747)
EXPENSE TOTALS	<u>465,718</u>	<u>506,218</u>	<u>453,974</u>	<u>52,244</u>
	6,282	(34,218)	(196,721)	(162,503)
32-300-xxx	-	-	-	-
32-350-307	-	-	6,009	6,009
32-360-400	-	-	(6,009)	(6,009)
	<u>6,282</u>	<u>(34,218)</u>	<u>(196,721)</u>	<u>(162,503)</u>
300	JAIL REVENUE			
===	=====			
90-300-200	-	-	-	-
90-300-325	2,000	2,000	5,630	3,630
90-300-330	80,000	80,000	37,439	(42,561)
90-300-331	1,700,000	1,700,000	990,729	(709,271)
90-300-332	25,000	25,000	23,854	(1,146)
90-300-356	-	-	-	-
90-300-360	20,000	20,000	10,428	(9,572)
JAIL DEPT REVENUE	<u>1,827,000</u>	<u>1,827,000</u>	<u>1,068,080</u>	<u>(758,920)</u>
404	JAIL EXPENDITURES			
=====	=====			
90-404-392	57,512	57,512	57,512	-
90-404-393	46,800	46,800	48,038	(1,238)
90-404-394	58,448	58,448	77,652	(19,204)
90-404-395	36,691	36,691	35,511	1,180
90-404-396	38,501	38,501	48,317	(9,816)
90-404-397	36,670	36,670	35,664	1,006
90-404-398	34,757	34,757	39,633	(4,876)
90-404-399	36,670	36,670	35,030	1,640
90-404-400	34,736	34,736	30,956	3,780
90-404-401	34,736	34,736	31,433	3,303
90-404-402	34,736	34,736	32,094	2,642
90-404-403	34,736	34,736	32,526	2,210
90-404-404	34,736	34,736	33,364	1,372
90-404-405	34,736	34,736	31,990	2,746
90-404-406	34,736	34,736	29,992	4,744
90-404-403	24,898	24,898	13,368	11,530
90-404-404	26,052	26,052	18,678	7,374
90-404-409	55,786	55,786	51,934	3,852

**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, 2024**

	ORIGINAL BUDGET	AMENDED BUDGET	CASH BASIS ACTUAL	TO FINAL BUDGET POSITIVE (NEGATIVE)
90-404-410	36,508	36,508	39,725	(3,217)
90-404-411	33,218	33,218	37,305	(4,087)
90-404-412	48,859	48,859	48,818	41
90-404-413	34,757	34,757	33,401	1,356
90-404-414	34,757	34,757	32,719	2,038
90-404-415	25,319	25,319	10,770	14,549
90-404-416	25,319	25,319	10,002	15,317
90-404-418	75,000	75,000	128,270	(53,270)
90-404-450	81,875	81,875	81,904	(29)
90-404-451	74,919	74,919	58,815	16,104
90-404-452	254,052	254,052	230,783	23,269
90-404-453	18,540	18,540	18,540	-
90-404-461	25,000	25,000	4,370	20,630
90-404-462	100	100	-	100
90-404-463	4,000	4,000	4,000	-
90-404-469	2,000	2,000	714	1,286
90-404-484	27,000	27,000	24,897	2,103
90-404-487	45,000	45,000	45,277	(277)
90-404-490	35,000	35,000	44,939	(9,939)
90-404-493	45,000	45,000	67,910	(22,910)
90-404-508	15,450	15,450	15,000	450
90-404-524	100	100	-	100
90-404-542	155,000	155,000	192,869	(37,869)
90-404-551	-	-	-	-
90-404-552	1,000	1,000	294	706
90-404-553	2,000	2,000	4,227	(2,227)
90-404-563	3,000	3,000	7,059	(4,059)
90-404-566	200	200	202	(2)
90-404-569	100,000	100,000	100,115	(115)
90-404-570	-	-	71,871	(71,871)
90-404-577	3,000	3,000	2,959	41
90-404-581	20,000	20,000	20,587	(587)
90-404-584	3,000	3,000	4,547	(1,547)
90-404-590	16,000	16,000	18,912	(2,912)
90-404-607	26,000	26,000	27,980	(1,980)
90-404-676	2,000	2,000	5,937	(3,937)
90-404-677	25,319	25,319	18,997	6,322
90-404-678	34,755	34,755	32,160	2,595
90-404-679	22,000	22,000	19,578	2,422
90-404-680	1,000	1,000	772	228
90-404-681	25,000	25,000	13,419	11,581
90-404-682	7,000	7,000	9,129	(2,129)
90-404-683	-	-	-	-
90-404-685	10,000	10,000	8,662	1,338
90-404-686	10,000	10,000	10,000	-
90-404-688	-	79,562	2,878	76,684
JAIL EXPENDITURES	<u>2,103,984</u>	<u>2,183,546</u>	<u>2,195,005</u>	<u>(11,459)</u>
JAIL ENTERPRISE ACCOUNT				
INCOME TOTALS	1,827,000	1,827,000	1,068,080	(758,920)
EXPENSE TOTALS	<u>2,103,984</u>	<u>2,183,546</u>	<u>2,195,005</u>	<u>(11,459)</u>
INCOME AND EXPENSE BEFORE:	(276,984)	(356,546)	(1,126,925)	(770,379)
90-300-357 TRANSFER FROM GENERAL FND	297,000	297,000	297,000	-
90-350-308 TRANSFERS OTHER	-	-	-	-
90-350-306 TRANSFERS IN M.M.	-	-	-	-
90-360-732 TRANSFERS OUT	-	-	-	-
INCOME OVER (UNDER) EXPENSES	<u>20,016</u>	<u>(59,546)</u>	<u>(829,925)</u>	<u>(770,379)</u>

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

	Year Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>										
Service Cost	\$508,851	\$485,490	\$455,998	\$379,245	\$309,013	\$274,185	\$242,351	\$248,888	\$227,558	\$214,629
Interest on total pension liability	852,028	796,980	730,710	679,798	623,346	588,401	519,100	488,877	458,076	423,479
Effect of plan changes	-	-	-	-	-	-	416,325	-	(34,957)	-
Effect of assumption changes or inputs	-	-	(16,845)	562,332	-	-	40,740	-	58,626	-
Effect of economic/demographic (gains) or losses	28,296	(140,973)	95,357	(54,779)	99,460	(130,919)	(99,504)	(192,952)	(49,585)	50,717
Benefit payments/refunds of contributions	(438,056)	(442,954)	(403,242)	(438,226)	(373,267)	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)
Net change in total pension liability	951,119	698,543	861,978	1,128,370	658,552	433,326	826,688	253,064	394,331	395,479
Total pension liability, beginning	<u>10,917,059</u>	<u>10,218,516</u>	<u>9,356,538</u>	<u>8,228,168</u>	<u>7,569,616</u>	<u>7,136,290</u>	<u>6,309,602</u>	<u>6,056,538</u>	<u>5,662,207</u>	<u>5,266,728</u>
Total pension liability, ending (a)	<u>11,868,178</u>	<u>10,917,059</u>	<u>10,218,516</u>	<u>9,356,538</u>	<u>8,228,168</u>	<u>7,569,616</u>	<u>7,136,290</u>	<u>6,309,602</u>	<u>6,056,538</u>	<u>5,662,207</u>
<b>Fiduciary Net Position</b>										
Employer contributions	\$228,655	\$247,378	\$198,253	\$213,280	\$169,301	\$152,180	\$144,478	\$141,796	\$137,800	\$130,897
Member contributions	288,763	288,061	277,554	298,594	237,022	206,844	144,478	141,796	140,409	130,897
Investment income net of investment expenses	1,250,122	(709,501)	2,149,494	906,377	1,233,288	(140,792)	968,276	465,763	(56,782)	398,439
Benefit payments/refunds of contributions	(438,056)	(442,954)	(403,242)	(438,226)	(373,267)	(298,341)	(292,324)	(291,749)	(265,387)	(293,346)
Administrative expenses	(6,631)	(6,662)	(6,475)	(7,133)	(6,685)	(6,032)	(5,050)	(5,063)	(4,548)	(4,742)
Other	8,834	23,319	4,444	3,049	2,354	2,571	(93)	(116,025)	(965)	19,434
Net change in fiduciary net position	\$1,331,687	(\$600,359)	\$2,220,028	\$975,941	\$1,262,013	(\$83,570)	\$959,765	\$336,518	(\$49,473)	\$381,579
Fiduciary net position, beginning	<u>\$11,367,804</u>	<u>\$11,968,163</u>	<u>\$9,748,135</u>	<u>\$8,772,194</u>	<u>\$7,510,181</u>	<u>\$7,593,751</u>	<u>\$6,633,986</u>	<u>\$6,297,468</u>	<u>\$6,346,941</u>	<u>5,965,362</u>
Fiduciary net position, ending (b)	<u>\$12,699,491</u>	<u>\$11,367,804</u>	<u>\$11,968,163</u>	<u>\$9,748,135</u>	<u>\$8,772,194</u>	<u>\$7,510,181</u>	<u>\$7,593,751</u>	<u>\$6,633,986</u>	<u>\$6,297,468</u>	<u>\$6,346,941</u>
Net pension liability / (asset), ending = (a) - (b)	<u>(\$831,313)</u>	<u>(\$450,745)</u>	<u>(\$1,749,647)</u>	<u>(\$391,597)</u>	<u>(\$544,026)</u>	<u>\$59,435</u>	<u>(\$457,461)</u>	<u>(\$324,384)</u>	<u>(\$240,930)</u>	<u>(\$684,734)</u>
Fiduciary net position as a % of total pension liability	107.00%	104.13%	117.12%	104.19%	106.61%	99.21%	106.41%	105.14%	103.98%	112.09%
Pensionable covered payroll	\$4,125,185	\$4,115,163	\$3,965,055	\$4,265,627	\$3,386,022	\$2,954,915	\$2,889,564	\$2,835,929	\$2,755,998	\$2,617,938
Net pension liability as a % of covered payroll	-20.15%	-10.95%	-44.13%	-9.18%	-16.07%	2.01%	-15.83%	-11.44%	-8.74%	-26.16%

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
2014	99,743	130,897	(31,154)	2,617,938	5.0%
2015	95,358	137,800	(42,442)	2,755,998	5.0%
2016	92,168	141,796	(49,628)	2,835,929	5.0%
2017	90,443	144,478	(54,035)	2,889,564	5.0%
2018	142,427	152,180	(9,753)	2,954,915	5.2%
2019	146,953	169,301	(22,348)	3,386,022	5.0%
2020	179,583	213,280	(33,697)	4,265,627	5.0%
2021	174,066	198,253	(24,187)	3,965,055	5.0%
2022	247,321	247,378	(57)	4,115,163	6.0%
2023	228,535	228,655	(120)	4,125,185	5.5%

**Notes to Schedule**

Valuation Date: December 31, 2023

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	13.7 years (based on contribution rat calculated in 12/31/2023 Valuation)
Asset valuation method	5-yr smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation.

Investment rate of return	7.5%, net of investment and admin expenses, including inflation
Retirement age	

Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirees is 61.

Mortality

135% of the Pub-2010 General Retirees Table for males and 120% of the Pub2010 General Retirees Table fro females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New Inflation, mortality and other assumptions were reflected.
	2017: New Mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule*	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that the member contribution rate was increased to 7%. 2018: Employer contributions reflect that themember contribution rate was increased to 7%. 2019-- 2023: No changes in plan provisions were reflected in the Schedule.
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\* Only changes effective 2015 and later are shown in the Notes to Schedule

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**GENERAL FUND**  
September 30, 2024

	<u>General Government</u>	<u>Roads &amp; Bridges</u>	<u>Solid Waste</u>	<u>Insurance Fund</u>	<u>Jail</u>	<u>Unremitted Sherriff</u>	<u>Unremitted Other</u>	<u>Combined</u>
<b>ASSETS</b>								
Cash - Checking	\$ 10,060,032	\$ (991,510)	\$ 331,588	\$ (196,547)	\$ (3,494,021)	\$ -	\$ -	\$ 5,709,542
Cash - Money Market	89,496	237,782	-	-	-	55,532	-	382,810
Cash - Unremitted Elected Officials	-	-	-	-	-	-	87,285	87,285
Cash - Restricted Cash	-	-	-	-	-	423,010	738,584	1,161,594
Certificates of Deposit Unrestricted	7,320,324	-	-	-	-	-	-	7,320,324
Due From (to) Other Funds	80,311	142,850	-	44,746	20,484	-	-	288,391
<b>Total Assets</b>	<u>17,550,163</u>	<u>(610,878)</u>	<u>331,588</u>	<u>(151,801)</u>	<u>(3,473,537)</u>	<u>478,542</u>	<u>825,869</u>	<u>14,949,946</u>
<b>LIABILITIES</b>								
Other Liabilities	-	-	-	-	-	-	-	-
Payable to Unreported Component Unit	6,344,599	-	-	-	-	-	-	6,344,599
Due to Others	27,046	-	-	-	-	118,285	758,668	903,999
Due to Other Funds	44,746	-	-	-	171,318	-	-	216,064
<b>Total Liabilities</b>	<u>6,416,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,318</u>	<u>118,285</u>	<u>758,668</u>	<u>7,464,662</u>
<b>FUND EQUITY (DEFICIT)</b>								
Nonspendable								
Restricted	-	-	-	-	-	360,257	67,201	427,458
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	11,133,772	(610,878)	331,588	(151,801)	(3,644,855)	-	-	7,057,826
<b>Total Fund Equity (Deficit)</b>	<u>11,133,772</u>	<u>(610,878)</u>	<u>331,588</u>	<u>(151,801)</u>	<u>(3,644,855)</u>	<u>360,257</u>	<u>67,201</u>	<u>7,485,284</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 17,550,163</u>	<u>\$ (610,878)</u>	<u>\$ 331,588</u>	<u>\$ (151,801)</u>	<u>\$ (3,473,537)</u>	<u>\$ 478,542</u>	<u>\$ 825,869</u>	<u>\$ 14,949,946</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2024**

	GENERAL GOVERNMENT	ROAD & BRIDGE	SOLID WASTE	INSURANCE FUND	JAIL	UNREMITTED SHERIFF	UNREMITTED OTHER	COMBINED
REVENUE								
10-300-100 CURRENT TAXES	\$ 2,660,584	\$ 739,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,399,635
10-300-110 DELINQUENT TAXES	211,348	46,867	-	-	-	-	-	258,215
10-300-120 BEER & WINE	124	-	-	-	-	-	-	124
10-300-130 O.S.S.F. PROGRAM	2,100	-	-	-	-	-	-	2,100
10-300-140 STATE SUPPLEMENT (JUDGE)	25,282	-	-	-	-	-	-	25,282
10-300-160 OFFICE FEES	15,821	-	-	-	-	-	21,546	37,367
10-300-168 CO. ATTY STATE SUPPLEMENT	-	-	-	-	-	-	-	-
10-300-170 STATE PARK IN LIEU OF TAX	91,042	-	-	-	-	-	-	91,042
10-300-190 PENALTIES DUPLICATES	3,233	-	-	-	-	-	-	3,233
10-300-220 CITATIONS	7,510	-	-	-	-	-	-	7,510
10-300-230 COUNTY COURTS	51,800	-	-	-	-	-	-	51,800
10-300-240 DISTRICT COURT	25,775	-	-	-	-	-	-	25,775
10-300-250 J.P.#1 COURT REV.	87,971	-	-	-	-	-	-	87,971
10-300-251 J.P.#2 COURT REV.	110,379	-	-	-	-	-	-	110,379
10-300-252 J.P.#3 COURT REV.	26,730	-	-	-	-	-	-	26,730
10-300-253 J.P.#4 COURT REV.	39,031	-	-	-	-	-	-	39,031
10-300-275 RENTS	13,000	-	-	-	-	-	-	13,000
10-300-276 RENTS/FH COMM. CENTER	3,300	-	-	-	-	-	-	3,300
32-300-30x LANDFILL DISPOSAL FEES	-	-	257,253	-	-	-	-	257,253
10-300-320 REIMBURSEMENTS	96,045	-	-	-	-	-	-	96,045
10-300-330 MISC. REVENUE	119,026	-	-	-	-	-	-	119,026
10-300-350 INTEREST	369,252	-	-	-	-	-	-	369,252
10-300-380 JURY FINE FEES	10,700	-	-	-	-	-	-	10,700
10-300-352 MONEY-MARKET INTEREST	11,533	-	-	-	-	-	-	11,533
10-300-356 WEST TEXAS DETENTION	1,042,611	-	-	-	-	-	-	1,042,611
10-300-364 HIDTA REIMBURSEMENTS	14,553	-	-	-	-	-	-	14,553
10-300-XXX FORMULA GRANT	-	-	-	-	-	-	-	-
10-300-304 PARKS & WILDLIFE	137	-	-	-	-	-	-	137
10-300-368 PRECT.#4 CONSTABLE REV.	-	-	-	-	-	-	-	-
10-300-369 WEST TEXAS SCHOOL FUNDS	-	-	-	-	-	-	-	-
10-300-370 HOTEL MOTEL FUNDS	-	-	-	-	-	-	-	-
10-300-375 DRIVERS LICENSE FEES	900	-	-	-	-	-	-	900
10-300-376 DONATIONS	385	-	-	-	-	-	-	385
10-350-311 STATE TIME-PAYMENT	203	-	-	-	-	-	-	203
10-350-315 MARRIAGE LICENSE	916	-	-	-	-	-	-	916
10-350-316 STATE FILING FEE	-	-	-	-	-	-	-	-
10-350-318 J.P. FEES	110,235	-	-	-	-	-	-	110,235
10-350-320 STATE TRAFFIC FINE	60,473	-	-	-	-	-	-	60,473
10-350-735 MISC. GRANTS	-	-	-	-	-	-	-	-
10-350-734 REFUNDS ON FEES	34	-	-	-	-	-	-	34
20-300-310 TX.-D.O.T. WEIGHT	-	-	-	-	-	-	-	-
20-300-320 AUTO REGISTRATION	-	173,589	-	-	-	-	-	173,589
20-300-330 GASOLINE TAX REFUND	-	-	-	-	-	-	-	-
20-300-340 OUTSIDE WORK	-	1,050	-	-	-	-	-	1,050
90-300-200 FEDERAL PRISONERS	-	-	-	-	-	-	-	-
90-300-331 INMATE REVENUE- LOCAL GOVERNMENTS	-	-	-	-	990,729	-	-	990,729
90-300-325 COUNTY % OF L.E.O.S.E.	-	-	-	-	5,630	-	-	5,630
90-300-329 FEES	-	-	-	-	-	-	-	-
20-300-330 MISC. REIMBURSEMENT	-	96,517	-	66,641	37,439	-	-	200,597
90-300-301 MISC. REVENUE	-	-	-	-	23,854	-	-	23,854
90-300-358 INSURANCE PROCEEDS	-	-	-	-	10,428	-	-	10,428
90-300-350 INTEREST	-	2,883	-	-	-	13,311	-	16,194
90-xxx-xxx CAUSE INCOME	-	-	-	-	-	-	-	-
90-xxx-xxx DONATED REAL ESTATE	-	-	-	-	-	-	-	-

**HUDSPETH COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**YEAR ENDED SEPTEMBER 30, 2024**

90-xxx-xxx  
90-xxx-xxx

	<b>GENERAL GOVERNMENT</b>	<b>ROAD &amp; BRIDGE</b>	<b>SOLID WASTE</b>	<b>INSURANCE FUND</b>	<b>JAIL</b>	<b>UNREMITTED SHERIFF</b>	<b>UNREMITTED OTHER</b>	<b>COMBINED</b>
COMMISSARY REVENUE	-	-	-	-	-	26,962	-	26,962
FORFEITURES AND SEIZURES	-	-	-	-	-	6,722	-	6,722
<b>TOTAL REVENUE</b>	<b>5,212,033</b>	<b>1,059,957</b>	<b>257,253</b>	<b>66,641</b>	<b>1,068,080</b>	<b>46,995</b>	<b>21,546</b>	<b>7,732,505</b>
<b>EXPENDITURES</b>								
General government	\$ 2,013,117	\$ -	\$ -	\$ 92,281	\$ -	\$ -	\$ -	\$ 2,105,398
Justice System	646,669	-	-	-	-	-	-	646,669
Public Safety	1,997,892	-	-	-	-	5,196	-	2,003,088
Corrections and Rehabilitation	14,652	-	-	-	2,195,005	36,586	-	2,246,243
Health and Human Services	2,300	-	-	-	-	-	-	2,300
Community and Economic Development	46,387	-	-	-	-	-	-	46,387
Infrastructure and Environmental Services	-	1,321,136	453,974	-	-	-	-	1,775,110
<b>Total Expenditures</b>	<b>4,721,017</b>	<b>1,321,136</b>	<b>453,974</b>	<b>92,281</b>	<b>2,195,005</b>	<b>41,782</b>	<b>-</b>	<b>8,825,195</b>
Revenue Over (Under) Expenditures	491,016	(261,179)	(196,721)	(25,640)	(1,126,925)	5,213	21,546	(1,092,690)
<b>OTHER FINANCIAL SOURCE - LOAN PROCE</b>								
TRANSFERS IN (OUT) - out of balance correct	74,330	-	-	-	-	-	-	74,330
TRANSFERS IN (OUT)	(320,069)	-	6,009	-	-	-	-	(314,060)
TRANSFERS IN (OUT)	(297,000)	-	-	-	297,000	-	-	-
TRANSFERS IN (OUT)	293,952	-	(6,009)	-	-	-	-	287,943
	(248,787)	-	-	-	297,000	-	-	48,213
Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	242,229	(261,179)	(196,721)	(25,640)	(829,925)	5,213	21,546	(1,044,477)
Beginning fund balance	10,891,543	(349,699)	528,309	(126,161)	(2,814,930)	355,044	45,655	8,529,761
<b>Fund Balance End of Year</b>	<b>\$ 11,133,772</b>	<b>\$ (610,878)</b>	<b>\$ 331,588</b>	<b>\$ (151,801)</b>	<b>\$ (3,644,855)</b>	<b>\$ 360,257</b>	<b>\$ 67,201</b>	<b>\$ 7,485,284</b>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2024**

	<b>RECORDS PRESERVATION FUND - 35</b>	<b>INDIGENT DEFENSE FUND - 37</b>	<b>JAIL MEDICAL FUND - 38</b>	<b>ESTRAY FUND-39</b>	<b>BORDER COLONIA FUND - 40</b>	<b>OPERATION LINEBACKER FUND 44</b>	<b>TECH FUND FUND 48</b>	<b>INDIGENT HEALTH CARE FUND 50</b>
<b>ASSETS</b>								
Cash in Bank	\$ 349,998	\$ (8,774)	\$ -	\$ 1,526	\$ -	\$ -	\$ 34,969	\$ 1,496,004
Certificates of Deposit	-	-	-	-	-	-	-	-
Due From Other Funds	-	3,657	-	-	-	-	-	-
<b>Total Assets</b>	<u>349,998</u>	<u>(5,117)</u>	<u>-</u>	<u>1,526</u>	<u>-</u>	<u>-</u>	<u>34,969</u>	<u>1,496,004</u>
<b>LIABILITIES</b>								
Due to Other Funds	20,877	-	20,484	-	5,000	34,000	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>20,877</u>	<u>-</u>	<u>20,484</u>	<u>-</u>	<u>5,000</u>	<u>34,000</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>								
Committed	-	-	-	-	-	-	-	1,496,004
Unassigned	-	(5,117)	(20,484)	-	(5,000)	(34,000)	-	-
Assigned	-	-	-	-	-	-	-	-
Restricted Fund Balance	<u>329,121</u>	<u>-</u>	<u>-</u>	<u>1,526</u>	<u>-</u>	<u>-</u>	<u>34,969</u>	<u>-</u>
<b>Total Fund Balance</b>	<u>329,121</u>	<u>(5,117)</u>	<u>(20,484)</u>	<u>1,526</u>	<u>(5,000)</u>	<u>(34,000)</u>	<u>34,969</u>	<u>1,496,004</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 349,998</u>	<u>\$ (5,117)</u>	<u>\$ -</u>	<u>\$ 1,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,969</u>	<u>\$ 1,496,004</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2024**

	<b>LaSalle School Fund 53</b>	<b>ABANDON VEHICLE FUND - 55</b>	<b>SHERIFF'S STORAGE FUND - 60</b>	<b>LINEBACKER 64</b>	<b>DELL VALLEY FLOOD CONTROL - 65</b>	<b>WT Schools Fund -66</b>	<b>SHERIFF'S TOY DRIVE FUND 67</b>	<b>MEDICAL CLINIC FUND 69</b>
<b>ASSETS</b>								
Cash in Bank	\$ -	\$ 70,541	\$ 132,144	\$ -	\$ 971	\$ 78,135	\$ 10,748	\$ 6,856
Certificates of Deposit		-	-	-	-	-	-	-
Due From Other Funds	-	20,877	-	-	-	-	-	-
<b>Total Assets</b>	<u>-</u>	<u>91,418</u>	<u>132,144</u>	<u>-</u>	<u>971</u>	<u>78,135</u>	<u>10,748</u>	<u>6,856</u>
<b>LIABILITIES</b>								
Due to Other Funds	-	-	-	16,500	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>								
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(16,500)	-	-	-	-
Assigned	-	-	132,144	-	971	-	-	6,856
Restricted Fund Balance	-	91,418	-	-	-	78,135	10,748	-
<b>Total Fund Balance</b>	<u>-</u>	<u>91,418</u>	<u>132,144</u>	<u>(16,500)</u>	<u>971</u>	<u>78,135</u>	<u>10,748</u>	<u>6,856</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ -</u>	<u>\$ 91,418</u>	<u>\$ 132,144</u>	<u>\$ -</u>	<u>\$ 971</u>	<u>\$ 78,135</u>	<u>\$ 10,748</u>	<u>\$ 6,856</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2024**

	<b>HOMELAND SECURITY FUND 77</b>	<b>HIDTA FUND 88</b>	<b>EFILE FUND 99</b>	<b>RETIREE HEALTH INS 103</b>	<b>Other 104</b>	<b>HIDTA Grant 118</b>	<b>CDBG GRANT 120</b>
<u>ASSETS</u>							
Cash in Bank	\$ 16,489	\$ 10,788	\$ 24,401	\$ (452)	\$ 100	\$ 8,117	\$ 100
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>16,489</u>	<u>10,788</u>	<u>24,401</u>	<u>(452)</u>	<u>100</u>	<u>8,117</u>	<u>100</u>
<u>LIABILITIES</u>							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	(452)	-	-	100
Assigned	-	-	-	-	100	-	-
Restricted Fund Balance	<u>16,489</u>	<u>10,788</u>	<u>24,401</u>	<u>-</u>	<u>-</u>	<u>8,117</u>	<u>-</u>
<b>Total Fund Balance</b>	<u>16,489</u>	<u>10,788</u>	<u>24,401</u>	<u>(452)</u>	<u>100</u>	<u>8,117</u>	<u>100</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 16,489</u>	<u>\$ 10,788</u>	<u>\$ 24,401</u>	<u>\$ (452)</u>	<u>\$ 100</u>	<u>\$ 8,117</u>	<u>\$ 100</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2024**

	HIDTA Grant 121	Operation HIDTA 122	ARPA GRANT 123	HAVA Grant 124	SW Border Rural Law 125	Stone Garden 127	HITA 128
<u>ASSETS</u>							
Cash in Bank	\$ (81,535)	\$ (66,113)	\$ 417,273	\$ 1,115	\$ 100	\$ 100	\$ -
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>(81,535)</u>	<u>(66,113)</u>	<u>417,273</u>	<u>1,115</u>	<u>100</u>	<u>100</u>	<u>-</u>
<u>LIABILITIES</u>							
Due to Other Funds	-	-	-	-	-	-	-
Deferred Inflows	-	-	417,273	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>417,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>							
Committed	-	-	-	-	-	-	-
Unassigned	(81,535)	(66,113)	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	1,115	100	100	-
<b>Total Fund Balance</b>	<u>(81,535)</u>	<u>(66,113)</u>	<u>-</u>	<u>1,115</u>	<u>100</u>	<u>100</u>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ (81,535)</u>	<u>\$ (66,113)</u>	<u>\$ 417,273</u>	<u>\$ 1,115</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>

**HUDSPETH COUNTY, TEXAS**  
**COMBINING BALANCE SHEET - MODIFIED CASH BASIS**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2024**

	Tribe and Local Assistance 129	FEMA Assistance 130	HIDTA 131	SB 22 Rural Law 132	HOTEL MOTEL 68	TOTAL COMBINED
<u>ASSETS</u>						
Cash in Bank	\$ 207,397	\$ -	\$ (79,026)	\$ 100,394	\$ 111,919	\$ 2,844,285
Certificates of Deposit	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	24,534
<b>Total Assets</b>	<u>207,397</u>	<u>-</u>	<u>(79,026)</u>	<u>100,394</u>	<u>111,919</u>	<u>2,868,819</u>
<u>LIABILITIES</u>						
Due to Other Funds	-	-	-	-	-	96,861
Deferred Inflows	194,218	-	-	100,394	-	711,885
Other	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>194,218</u>	<u>-</u>	<u>-</u>	<u>100,394</u>	<u>-</u>	<u>808,746</u>
<u>FUND BALANCE</u>						
Committed	-	-	-	-	-	1,496,004
Unassigned	-	-	(79,026)	-	-	(308,127)
Assigned	-	-	-	-	-	140,071
Restricted Fund Balance	<u>13,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,919</u>	<u>732,125</u>
<b>Total Fund Balance</b>	<u>13,179</u>	<u>-</u>	<u>(79,026)</u>	<u>-</u>	<u>111,919</u>	<u>2,060,073</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 207,397</u>	<u>\$ -</u>	<u>\$ (79,026)</u>	<u>\$ 100,394</u>	<u>\$ 111,919</u>	<u>\$ 2,868,819</u>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	RECORDS PRESERVATION FUND - 35	INDIGENT DEFENSE FUND - 37	JAIL MEDICAL FUND - 38	ESTRAY FUND - 39	BORDER COLONIA FUND - 40	OPERATION LINEBACKER FUND 44
<u>REVENUE</u>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-	-
Fees	53,159	-	-	-	-	-
Service Revenues	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Contribution	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Reimbursements	-	16,527	-	-	-	-
Adult Protective Services	-	-	-	-	-	-
Interest	81,257	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenue</b>	<u>134,416</u>	<u>16,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-	-
Local:						
Law Enforcement Expenses	-	-	-	-	-	-
Records Management	58,391	-	-	-	-	-
Courthouse Security	1,698	-	-	-	-	-
Court Appointed Attorneys	-	12,312	-	-	-	-
J P Expense	-	-	-	-	-	-
Medical Expense	-	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>60,089</u>	<u>12,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	74,327	4,215	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>74,327</u>	<u>4,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Beginning</b>	254,794	(9,332)	(20,484)	1,526	(5,000)	(34,000)
<b>Fund Balance End of Year</b>	<u>\$ 329,121</u>	<u>\$ (5,117)</u>	<u>\$ (20,484)</u>	<u>\$ 1,526</u>	<u>\$ (5,000)</u>	<u>\$ (34,000)</u>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	<b>TECH FUND FUND 48</b>	<b>INDIGENT HEALTH CARE FUND 50</b>	<b>LaSalle School Fund 53</b>	<b>ABANDON VEHICLE FUND - 55</b>	<b>SHERIFF'S STORAGE FUND - 60</b>	<b>LINEBACKER Fund -64</b>
<u>REVENUE</u>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	150,105	-	-
Fees	803	-	-	-	74,550	-
Service Revenues	-	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-	-
Property Taxes	-	295,620	-	-	-	-
Contribution	-	-	71,088	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Adult Protective Services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenue</b>	<u>803</u>	<u>295,620</u>	<u>71,088</u>	<u>150,105</u>	<u>74,550</u>	<u>-</u>
<u>EXPENDITURES</u>						
Federal/State:						
Administration	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-	-
Local:						
Law Enforcement Expenses	-	-	-	244,783	-	-
Records Management	-	-	-	-	-	-
Courthouse Security	-	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-	-
J P Expense	32,300	-	-	-	-	-
Medical Expense	-	91,151	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	71,088	-	-	-
Retiree Health Insurance	-	-	-	-	-	-
Wrecker and Towing	-	-	-	-	64,071	-
Miscellaneous Expense	67	-	-	-	1,739	-
Capital Outlay	-	144,485	-	-	-	-
<b>Total Expenditures</b>	<u>32,367</u>	<u>235,636</u>	<u>71,088</u>	<u>244,783</u>	<u>65,810</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	(31,564)	59,984	-	(94,678)	8,740	-
Transfer From (to) Other Funds	-	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>(31,564)</u>	<u>59,984</u>	<u>-</u>	<u>(94,678)</u>	<u>8,740</u>	<u>-</u>
<b>Fund Balance Beginning</b>	66,533	1,436,020	-	186,096	123,404	(16,500)
<b>Fund Balance End of Year</b>	<u>\$ 34,969</u>	<u>\$ 1,496,004</u>	<u>\$ -</u>	<u>\$ 91,418</u>	<u>\$ 132,144</u>	<u>\$ (16,500)</u>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	<b>DELL VALLEY FLOOD CONTROL - 65</b>	<b>WT Schools Fund -66</b>	<b>SHERIFF'S TOY DRIVE FUND 67</b>	<b>MEDICAL CLINIC FUND 69</b>	<b>HOMELAND SECURITY FUND 77</b>
<u>REVENUE</u>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-
Fees	-	-	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	2,399	-	-
Miscellaneous Revenue	-	-	-	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	-	726
Other	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>2,399</u>	<u>-</u>	<u>726</u>
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-
Local:					
Law Enforcement Expenses	-	-	-	-	-
Records Management	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	6,000	-	3,620	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>6,000</u>	<u>-</u>	<u>3,620</u>	<u>-</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	(6,000)	-	(1,221)	-	726
Transfer From (to) Other Funds	3,000				
Transfer From (to) Other Funds	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>(3,000)</u>	<u>-</u>	<u>(1,221)</u>	<u>-</u>	<u>726</u>
<b>Fund Balance Beginning</b>	<u>3,971</u>	<u>78,135</u>	<u>11,969</u>	<u>6,856</u>	<u>15,763</u>
<b>Fund Balance End of Year</b>	<u>\$ 971</u>	<u>\$ 78,135</u>	<u>\$ 10,748</u>	<u>\$ 6,856</u>	<u>\$ 16,489</u>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	<b>HIDTA FUND 88</b>	<b>EFILE FUND 99</b>	<b>RETIREE HEALTH INS 103</b>	<b>Other 104</b>	<b>HIDTA Grant 118</b>
<u>REVENUE</u>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Seizure Proceeds	-	-	-	-	-
Fees	-	8,635	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	-	-	-
Miscellaneous Revenue	-	-	9,631	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>8,635</b>	<b>9,631</b>	<b>-</b>	<b>-</b>
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-
Local:					
Law Enforcement Expenses	-	-	-	-	-
Records Management	-	7,790	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	11,506	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>7,790</b>	<b>11,506</b>	<b>-</b>	<b>-</b>
<b>Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>845</b>	<b>(1,875)</b>	<b>-</b>	<b>-</b>
Transfer From (to) Other Funds	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<b>-</b>	<b>845</b>	<b>(1,875)</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>10,788</b>	<b>23,556</b>	<b>1,423</b>	<b>100</b>	<b>8,117</b>
<b>Fund Balance End of Year</b>	<b>\$ 10,788</b>	<b>\$ 24,401</b>	<b>\$ (452)</b>	<b>\$ 100</b>	<b>\$ 8,117</b>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	<b>CDBG GRANT 120</b>	<b>HIDTA Grant 121</b>	<b>Operation HIDTA 122</b>	<b>ARPA GRANT 123</b>	<b>HAVA Grant 124</b>
<u>REVENUE</u>					
Grants	\$ -	\$ -	\$ -	\$ 201,055	\$ -
Seizure Proceeds	-	-	-	-	-
Fees	-	-	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,055</u>	<u>-</u>
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	16,544	-
Capital Expenditures	-	-	-	184,511	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-
Local:					
Law Enforcement Expenses	-	-	-	-	-
Records Management	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,055</u>	<u>-</u>
<b>Revenue Over (Under) Expenditures</b>	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-
Transfer From (to) Other Funds	-	-	-	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Beginning</b>	100	(81,535)	(66,113)	-	1,115
<b>Fund Balance End of Year</b>	<u>\$ 100</u>	<u>\$ (81,535)</u>	<u>\$ (66,113)</u>	<u>\$ -</u>	<u>\$ 1,115</u>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	<b>SW Border Rural Law 125</b>	<b>Stone Garden 127</b>	<b>HITA 128</b>	<b>Tribe and Local Assistance 129</b>	<b>FEMA Assistance 130</b>
<u>REVENUE</u>					
Grants	\$ -	\$ -	\$ -	\$ 23,152	\$ 29,086
Seizure Proceeds	-	-	-	-	-
Fees	-	-	-	-	-
Service Revenues	-	-	-	-	-
Hotel / Motel Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Contribution	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Reimbursements	-	-	-	-	-
Adult Protective Services	-	-	-	-	-
Interest	-	-	-	9,059	-
Other	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,211</u>	<u>29,086</u>
<u>EXPENDITURES</u>					
Federal/State:					
Administration	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Professional Services	-	-	-	-	-
Repairs and Supplies	-	-	-	-	-
Local:					
Law Enforcement Expenses	-	-	3,165	-	-
Records Management	-	-	-	-	-
Courthouse Security	-	-	-	-	-
Court Appointed Attorneys	-	-	-	-	-
J P Expense	-	-	-	-	-
Medical Expense	-	-	-	-	-
Disbursements to Benefit West Texas Schools	-	-	-	-	-
Retiree Health Insurance	-	-	-	-	-
Wrecker and Towing	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	29,086
Capital Outlay	15,000	-	-	23,152	-
<b>Total Expenditures</b>	<u>15,000</u>	<u>-</u>	<u>3,165</u>	<u>23,152</u>	<u>29,086</u>
<b>Revenue Over (Under) Expenditures</b>	(15,000)	-	(3,165)	9,059	-
Transfer From (to) Other Funds					
Transfer From (to) Other Funds	15,000	-	3,165	-	-
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,059</u>	<u>-</u>
<b>Fund Balance Beginning</b>	100	100	-	4,120	-
<b>Fund Balance End of Year</b>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 13,179</u>	<u>\$ -</u>

**HUDSPETH COUNTY, TEXAS**  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED SEPTEMBER 30, 2024

	HIDTA 131	SB 22 Rural Law 132	Hotel MOTEL 68	TOTAL COMBINED
<u>REVENUE</u>				
Grants	\$ 22,294	\$ 149,606	\$ -	\$ 425,193
Seizure Proceeds	-	-	-	150,105
Fees	-	-	-	137,147
Service Revenues	-	-	-	-
Hotel / Motel Tax	-	-	18,022	18,022
Property Taxes	-	-	-	295,620
Contribution	-	-	-	73,487
Miscellaneous Revenue	-	-	-	9,631
Reimbursements	-	-	-	16,527
Adult Protective Services	-	-	-	-
Interest	-	-	269	91,311
Other	-	-	-	-
<b>Total Revenue</b>	<u>22,294</u>	<u>149,606</u>	<u>18,291</u>	<u>1,217,043</u>
<u>EXPENDITURES</u>				
Federal/State:				
Administration	-	-	-	16,544
Capital Expenditures	-	-	-	184,511
Professional Services	-	-	-	-
Repairs and Supplies	-	-	-	-
Local:				
Law Enforcement Expenses	79,126	149,606	-	476,680
Records Management	-	-	-	66,181
Courthouse Security	-	-	-	1,698
Court Appointed Attorneys	-	-	-	12,312
J P Expense	-	-	-	32,300
Medical Expense	-	-	-	91,151
Disbursements to Benefit West Texas Schools	-	-	-	71,088
Retiree Health Insurance	-	-	-	11,506
Wrecker and Towing	-	-	-	64,071
Miscellaneous Expense	-	-	4,000	44,512
Capital Outlay	-	-	-	182,637
<b>Total Expenditures</b>	<u>79,126</u>	<u>149,606</u>	<u>4,000</u>	<u>1,255,191</u>
<b>Revenue Over (Under) Expenditures</b>	(56,832)	-	14,291	(38,148)
Transfer From (to) Other Funds	-	-	-	3,000
Transfer From (to) Other Funds	<u>(22,194)</u>	<u>-</u>	<u>-</u>	<u>(4,029)</u>
<b>Revenue Over (Under) Expenditures and Transfers</b>	<u>(79,026)</u>	<u>-</u>	<u>14,291</u>	<u>(39,177)</u>
<b>Fund Balance Beginning</b>	<u>-</u>	<u>-</u>	<u>97,628</u>	<u>2,099,250</u>
<b>Fund Balance End of Year</b>	<u>\$ (79,026)</u>	<u>\$ -</u>	<u>\$ 111,919</u>	<u>\$ 2,060,073</u>

**HUDSPETH COUNTY - TEXAS**  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2024

GRANT TITLE	FEDERAL CFDA NUMBER	AWARD AMOUNT	PASS-THROUGH CONTRACT NUMBER	AUDIT PERIOD EXPENDITURES
<b>U.S Department of Justice:</b>				
High Intensity Drug Trafficking Area 2023/2024	16.xx	\$ 70,000	G22SW0010A	3,161
High Intensity Drug Trafficking Area 2022/2023	16.xx	\$ 70,000	G24SW0010A	24,175
High Intensity Drug Trafficking Area 2024/2025	16.xx	\$ 72,020	G23SW0010A	<u>54,951</u>
<b>Total Justice Department</b>				<u>79,126</u>
<b>U.S. Department of Treasury:</b>				
<b>Coronavirus State and Local Fiscal Recovery Funds</b>	21.019	\$ 949,048	n/a	201,055
<b>State, Local &amp; Tribal Support</b>	21.019	\$ 217,370	LATCF-1226-2T	<u>23,152</u>
				<u>224,207</u>
<b>Total Federal Financial Assistance</b>				<u>\$ 303,333</u>
State Grant Expenditures				
Rural Law Enforcement Salary Assitance Program	n/a	\$ 250,000	AI-0000000289	<u>149,606</u>
<b>Total Federal and State Financial Assistance</b>				<u>\$ 452,939</u>

## HUDSPETH COUNTY, TEXAS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS

#### 1. *GENERAL*

The Schedule of Expenditures of Federal and State Awards present the activity of all applicable federal and state awards of Hudspeth County, Texas. State and federal financial assistance received directly from state and federal agencies as well as federal financial assistance passed through other governmental agencies are included on the Schedule of Expenditures of Federal and State Awards.

#### 2. *BASIS OF ACCOUNTING*

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

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

#### 3. *INDIRECT COST RATE*

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

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

In Fiscal year 2021 and 2022 the County was awarded and received \$949,048 in advanced funding for the Coronavirus State and Local Fiscal Recover Funds, also know as American Rescue Plan Act. As of September 30, 2023 the County expended \$330,721 and \$201,055 in 2023 and 2024, respectively. Unexpended funds totaling \$417,273 have been reported as deferred revenue/ deferred inflows as of September 30, 2024 in the financial statements of the County special revenue funds.

In Fiscal year 2023 the County was awarded and received \$217,370 in advanced funding for the State, Local & Tribal Support Local Assistance Tribal Consistency Fund (LATCF) which is also a COVOD -19 relief program. As of September 30, 2024 the County expended \$23,152 of the funds. Unexpended funds of \$194,218 have been reported as deferred revenue/ deferred inflows as of September 30, 2024 in the financial statements of the County special revenue funds.

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hudspeth County, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Hudspeth County, Texas' basic financial statements and have issued our report thereon dated February 10, 2025.

**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. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2019-1, 2019-2, and 2018-1 that we consider to be material weaknesses.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hudspeth County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Hudspeth County, Texas' response to the findings identified in our audit and described in the accompanying schedule of findings. Hudspeth County, Texas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 10, 2025

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

For Fiscal Year Ended September 30, 2024

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

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

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

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

Deficiency – The County’s year end closing procedures did not result in verification and resolution of balancing of the fund transfers nor out of balance fund trial balances nor balance of fund trail balances. As a result, we noted fund transfers did not net to zero and reported revenues were misstated as a result.

Reason Improvement Is Needed – The County’s internally generated financial statements should be representative of the financial activities of each fund. Transfers between funds should net to zero and any unidentified differences subjects the County to greater risk of financial statement reporting errors. Also maintaining funds to comply with the double entry accounting system is a fundamental control to ensuring the completeness of reporting financial transactions.

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

Deficiency – As was reported in the prior year audits, the County’s expenditures exceeded appropriations. The County in current and prior years has not properly identify and taken timely actions to amend its budget and provide for budget overages primarily in the Jail operations. For example; the jail reported at year end a negative pooled cash balances of \$(3,494,021) and a related deficit fund balance of \$(3,644,855).

Reason Improvement Is Needed – The County’s budget process is a necessary management tool to reasonably forecast and apply the resources and financial activities of the County. Failure to develop and carry out budgets within the fiscal means of the County subjects the County to potential risk of cash flow problems and disruption of County services. Also; carrying forward unresolved deficit fund balances and negative pooled cash balances results in misleading internal financial reporting information. For example; the general fund 10 reported a positive pooled cash balances of \$9,625,256 when the balance of the reported pooled cash accounts per bank were only \$5,526,348 due primarily to the effect of the Jail fund deficit.

**HUDSPETH COUNTY, TEXAS**

**Status of Prior Year Findings**

**2018-1– Budget Administration**

-Not resolved. Reported as repeat finding

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

-Not resolved. Reported as repeat finding

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

-Not resolved. Reported as repeat finding

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

-Was not reported as a finding in 2024

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

-Was not reported as a finding in 2024

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

-Was not reported as a finding in 2024

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

-Was not a repeat finding



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

**FY'24 Management Response to Reported Findings**

**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.

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

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

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

The County Treasurer will establish a means to ensure that fund transfers net to zero and that revenues are properly classified and reported. The County Auditor will monitor compliance with County Policy and report any issues to the Commissioners Court in a timely fashion



Joanna E. MacKenzie  
Hudspeth County Judge