

Ector County, Texas



**Comprehensive Annual Financial Report**  
For the Fiscal Year Ended September 30, 2017

Ector County Auditor

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**ECTOR COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

**PREPARED BY THE**  
**ECTOR COUNTY AUDITOR'S OFFICE**  
**DAVID R. AUSTIN, ECTOR COUNTY AUDITOR**

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ECTOR COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED SEPTEMBER 30, 2017

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## INTRODUCTORY SECTION

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ECTOR COUNTY, TEXAS  
LISTING OF ELECTED COUNTY OFFICIALS  
AS OF SEPTEMBER 30, 2017

County Judge – Ron Eckert  
Commissioner – Eddy Shelton  
Commissioner – D. Greg Simmons  
Commissioner – Dale Childers  
Commissioner – Armando Rodriguez

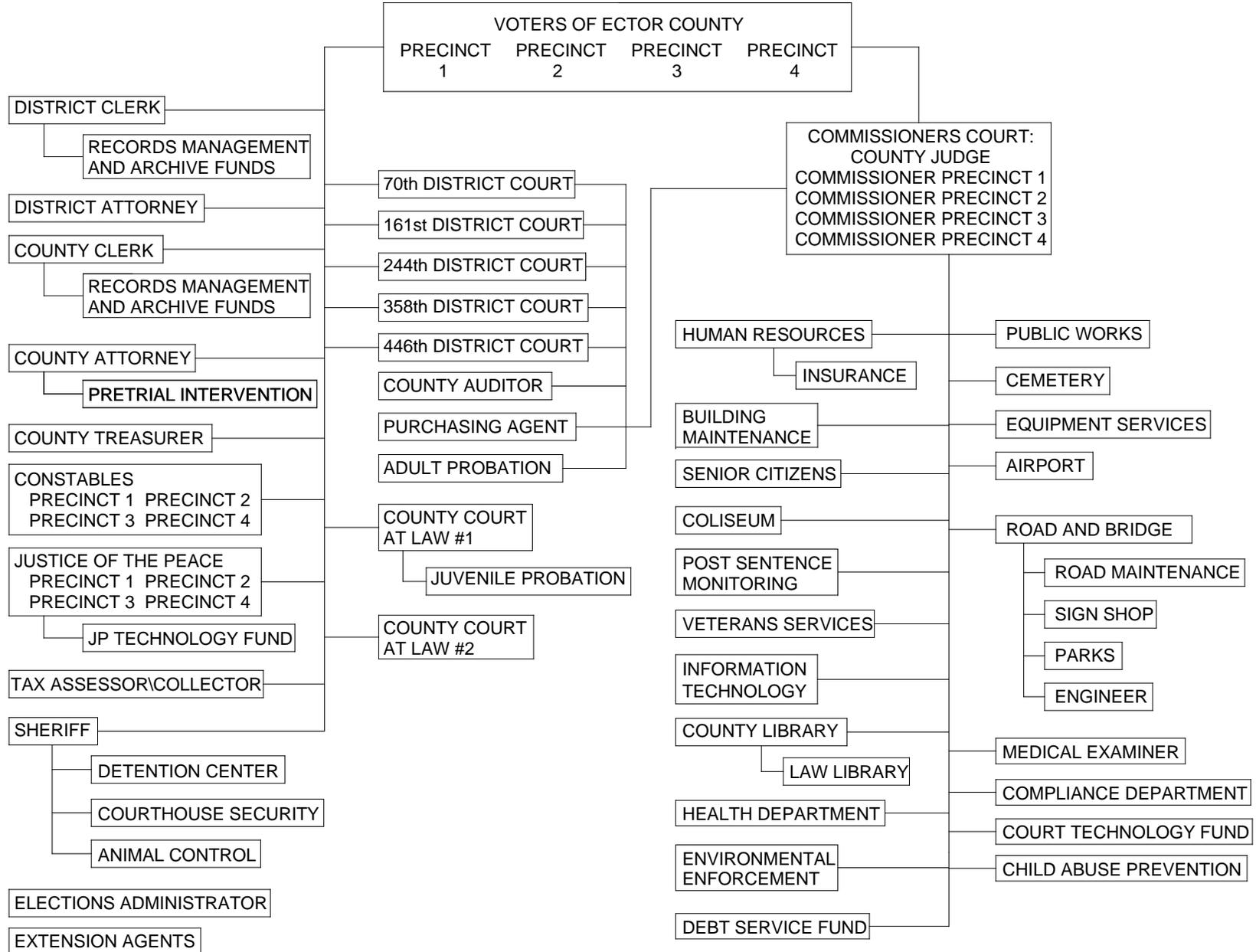
District Judge – Denn Whalen  
District Judge – John W. Smith  
District Judge – James Rush  
District Judge – Stacy Trotter  
District Judge – Sara Billingsley

Tax Assessor – Barbara Horn  
District Clerk – Clarissa Webster  
District Attorney – Bobby Bland  
County Clerk – Linda Haney  
County Attorney – Dwight Gallivan  
County Treasurer – Cleopatra Anderson  
Justice of the Peace – Terry G. Lange  
Justice of the Peace – Christopher Clark  
Justice of the Peace – Sherwood D. Kupper  
Justice of the Peace – Eddy W. Spivey  
Constable – Carl Rogers  
Constable – Pete Anchondo  
Constable – Carl Watters  
Constable – David Lewallen  
Sheriff – Mike Griffis  
County Court At Law Judge – James A. Bobo  
County Court At Law Judge – Scott Layh

County Auditor (Appointed) – David R. Austin

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# ECTOR COUNTY, TEXAS ORGANIZATIONAL CHART



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Phone (432) 498-4099  
Fax (432) 498-4096

**ECTOR COUNTY, TEXAS**  
**Ector County Auditor's Office**  
**1010 East 8<sup>th</sup> Street**  
**Odessa, Texas 79761**

March 31, 2018

Honorable District Judges of Ector County and  
Honorable Members of the Ector County Commissioners' Court

The Comprehensive Annual Financial Report of Ector County, Texas for the fiscal year ended September 30, 2017 is hereby submitted. The report was prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board and is in compliance with V.T.C.A., Local Government Code, Section 114.025.

The report consists of management's representations concerning the finances of Ector County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Ector County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Ector County's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, Ector County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Ector County's financial statements have been audited by Johnson, Miller & Company, CPA's PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Ector County for the fiscal year ended September 30, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Ector County's financial statements for the fiscal year ended September 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Ector County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Ector County's separately issued Single Audit Report.

GAAP requires that management provide a narrative overview and analysis to accompany the financial statements in the form of a Management Discussion and Analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A, which can be found immediately following the report of the independent auditors in the Financial Section of this report.

## **PROFILE OF THE GOVERNMENT**

In early 1881, the Texas and Pacific Railroad established a railroad between Fort Worth and El Paso. Along the way, the railroad established small warehouses to store equipment and house workers. One of these warehouses developed into what is now Ector County. In 1887, the population exceeded the required minimum of 150 residents to legally petition for the organization of a county, resulting in the formal organization of Ector County.

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The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners' Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term.

The Commissioners' Court sets the tax rates, establishes policies for County operations, approves contracts for the County and, develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners' Court is also responsible for development of policies and orders, approving financial commitments, and appointment of various department heads. The management and leadership provided by members of the Commissioners' Court and the elected and appointed officials of other key offices are crucial to the success of the County in financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval.

The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, county and district attorneys, investigators, clerks of the courts, sheriff, jail, courthouse security, medical examiner and emergency management. Other functions performed by the County include the construction and maintenance of roads and bridges, independently or in cooperation with other entities; administration of public health services; assistance to indigents; and the provision of juvenile health, education and welfare services involving the care and correction of dependent or delinquent children.

It is the statutory responsibility of the County Auditor to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court of the County. Activities of the General Fund, Special Revenue Funds and Debt Service Fund are included in the annual appropriated budget. Expenditures cannot legally exceed appropriated amounts established by function and activity within the individual funds.

## **FACTORS AFFECTING FINANCIAL CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Ector County operates.

**Local Economy.** The County is in the heart of the "Great Permian Basin" oil production area and is a major oil field supply center for Texas and other oil producing states. In addition, Ector County is a major retail, social, civic, sports, and medical center for the area. These factors have helped provide some economic growth to the County; however, the economy is tied to that of the oil industry. After reaching unemployment high of 14.8% in 1986, the present unemployment rate is 3.7%. The 2016 unemployment rate was 6.6%.

During 1999, the oil industry saw the price of oil fall to below \$10 per barrel. As a result, activities in the oil field cut back drastically and oil related industries began to lay employees off and numerous companies discontinued operations. The future of Ector County and the oil industry as a whole was questionable. However, low oil prices were short lived. By the end of the fiscal year 2001, the price had increased in excess of \$30 a barrel. Prior to the 2015 fiscal year, the price of West Texas Crude oil rose above \$100 a barrel. As of September 30, 2017, the price per barrel was approximately \$45. Since that date, the price per barrel has increased to approximately \$55. At September 30, 2017, the Permian Basin active rig count was 316 as compared to 169 for the same period in 2016. The Permian Basin, which includes Ector County, represents the largest oil production area in the United States and is the second largest in the world.

Ector County, the City of Odessa, and the Greater Odessa Chamber of Commerce are striving to develop long-range goals and objectives in order to attract a variety of industries and businesses to Ector County. In 1994, Ector County and adjacent Midland County, located 20 miles to the east were designated as the Odessa-Midland Metropolitan Statistical Area. The designation provides an alliance for the two counties in the area of economic development.

In 1997, the voters of the City of Odessa voted to levy a \$.0025 economic development sales tax. The levy, which became effective January 1998, provides funding to promote additional economic development for industries desiring to relocate. During fiscal year 2017, the tax generated \$9,004,640 as compared to \$7,679,466 in fiscal year 2016.

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Economic development efforts have resulted in continued diversification of Ector County. The Sewell Family of Dealerships, a retail automobile dealership began construction of a \$22.5 million office and dealership facility, which is planned to open in the spring of 2018, in the 65 acre retail development Parks Legado. Additionally, the Sewell Family announced the acquisition of the BMW dealership of the Permian Basin. Additional new retail acquisitions included At Home, which moved into a 98,000 square foot retail area in the Music City Mall that was previously occupied by Sears and Olive Garden restaurant announced plans to open a facility in late 2017. The Odessa Development Corporation dedicated a total of \$11.5 million for eight transportation improvement projects. The City of Odessa and private investors began construction of an \$80 million new hotel and convention center to be located in downtown Odessa. Glazer's Beer and Beverage began construction of a new \$9.3 million office/beer distribution facility.

During the 2013 Texas Legislative session, Ector County was successful in passing a 2% hotel motel occupancy tax. The tax, which became effective September 1, 2013, generated \$1,026,155 in 2017 as compared to \$1,162,478 in 2016. The purpose of the tax is to expand and operate the Ector County Coliseum which is the largest single tourist attraction in the County.

In the area of medical services, Ector County is home to three hospitals, Medical Center Hospital which is operated by the Ector County Hospital District, Odessa Regional Medical Center and Regency Hospital. Regency was acquired by the Odessa Regional Medical Center and is utilized operated as a separate facility. Medical Center's growth over the years has expanded from a small community hospital to a regional medical center and is the third largest employer in the County. During the year, Medical Center Hospital unveiled a new 19-bed pediatric facility. In addition to the three hospitals, Texas Tech Health Science Center, which is a branch of the Lubbock, Texas based Texas Tech University Medical School, provides educational facilities to those desiring a career in the medical field, and works with the Ector County Hospital District and the privately owned hospitals.

Ector County is home to Odessa Junior College and the University of Texas of the Permian Basin (UTPB). UTPB, a four-year institution, is a branch of the University of Texas at Austin. Both institutions provide educational and career opportunities to not only Ector County, but also counties throughout the Permian Basin area. For the 2016-2017 school year, Odessa College's enrollment was 6,134 while UTPB's undergraduate enrollment was 6,673. UTPB continues to expand, addressing the needs of increased enrollment by constructing additional student housing. Additionally, 2016 began the first year of UTPB Falcon Football, a Division III football team. UTPB also broke ground for a new \$55 million engineering building to house mechanical, petroleum and aerospace research. Odessa College received national acclaim being awarded the 2017 Rising Star Award from the Aspen Institute in Washington, D.C. and announced a partnership with Oncor to provide training for electric transmission and distribution service personnel.

In fiscal year 2017, the Ector County Commissioners' Court authorized the issuance of \$25,000,000 in certificates of obligation to add an additional 412 inmate beds to the existing 667 bed detention center facility. Construction is scheduled to begin in January 2018 with a two year construction timeline.

For additional information regarding the economic growth, visit [www.odessatex.com](http://www.odessatex.com).

## AWARDS AND ACKNOWLEDGEMENTS

**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to Ector County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2016. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We are submitting the FY 2017 CAFR to the GFOA to determine its eligibility for another certificate.

**Acknowledgements.** The Ector County Commissioners' Court and other County Officials responsible for the financial operation of Ector County have my sincere thanks for their assistance. I would also like to express my appreciation to the staff of the County Auditor's Office for the preparation of this report which would not have been possible without their dedicated service.

Sincerely,



David R. Austin  
Ector County Auditor

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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Ector County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2016**

*Christopher P. Morill*

Executive Director/CEO

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## FINANCIAL SECTION

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**INDEPENDENT AUDITORS' REPORT**

To the Honorable County Judge and  
Members of the Commissioners' Court  
Ector County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas as of and for the year ended September 30, 2017, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

**Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas, as of September 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-12), Schedule of Changes in Net Pension Liability (page 63), Schedule of Employer Contributions (page 64) be presented to supplement the basic financial statements. Such information, 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison information (pages 58-62 and 90-118), and capital assets used in the operation of Governmental Funds (pages 140-142), are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 and individual nonmajor fund financial statements, budgetary comparison information and capital assets used in the operation of Governmental Funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with other Government Auditing Standards, we have also issued our report dated March 26, 2018, on our consideration of the County's 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 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 internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Johnson, Miller & Co., CPA's PC*

Odessa, Texas  
March 26, 2018

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## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS**

This discussion and analysis of the County of Ector, Texas financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2017. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

### **FINANCIAL HIGHLIGHTS**

- At fiscal year end, the net position totaled \$9,795,449, a decrease of \$11,058,590 from the previous year. Total net position includes \$7,186,940 restricted for creditors and other restrictions imposed by law and \$33,487,155 invested in capital assets and unrestricted deficit of \$30,878,646.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$51,718,592; of which \$8,926,312 or 17% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$8,932,754, which represents a decrease of \$452,972 from the prior year.
- The General Fund's fund balance of \$11,255,578, including \$8,932,754 unassigned, represents 20% of the General Fund expenditures for fiscal year 2017.
- The County's bonded indebtedness increased by a net of \$20,635,000, which represents the issuance of \$23,435,000 in certificate of obligations for a jail expansion project and a reduction for scheduled debt payments in the amount of \$2,800,000.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

**The Government-Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County, including infrastructure, as well as all liabilities, including long-term debt. Additionally, certain eliminations have occurred in regards to interfund activity, payables and receivables.

The statement of net position presents information on all of the County's assets, deferred outflows, liabilities, and deferred inflows, with the difference between them reported as net position. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods, e.g., earned but unused vacation/holiday leave and accounts receivable.

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues and from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include administrative, judicial, financial administration, law enforcement, correction, health and welfare, fire protection, cultural and recreation, library, maintenance, conservation of natural resources, highways and streets, elections, and interest on long-term debt.

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## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County maintains thirty-three individual governmental funds, of which thirty are special revenue funds and one is a Capital Project Fund, a Debt Service Fund and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Farm to Market Lateral Road Fund, the Debt Service Fund and the Capital Projects Fund, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

**Proprietary Funds.** Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Funds, a component of proprietary funds, are used to report activities that provide supplies and services for other programs and activities such as the County's Self-Funded Liability Fund, Self-Funded Health Benefit Fund and Vehicle Maintenance Fund. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Funds are reported with governmental activities in the government-wide financial statements.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Notes to the Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary and; combining and individual fund statements for the Debt Service Fund and Special Revenue Funds.

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**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL AND DEFERRED OUTFLOWS**

In the case of the County, assets exceeded liabilities and deferred outflows and deferred inflows by \$9,795,449 at the close of this fiscal year.

**STATEMENT OF NET POSITION**

	<b>Governmental Activities</b>		<b>Business – Type Activities</b>		<b>Total Activities</b>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Current and Other Assets	\$68,542,715	\$45,275,755	\$ 1,021,555	\$ 1,216,456	\$69,564,270	\$46,492,211
Capital Assets, Net of Accumulated Depreciation	<u>21,669,564</u>	<u>23,699,620</u>	<u>16,529,222</u>	<u>15,410,341</u>	<u>38,198,786</u>	<u>39,109,961</u>
<b>Total Assets</b>	<b><u>90,212,279</u></b>	<b><u>68,975,375</u></b>	<b><u>17,550,777</u></b>	<b><u>16,626,797</u></b>	<b><u>107,763,056</u></b>	<b><u>85,602,172</u></b>
Deferred Outflows Of Resources	<u>17,956,599</u>	<u>23,650,051</u>	-	-	<u>17,956,599</u>	<u>23,650,051</u>
Current Liabilities	7,865,752	8,510,407	145,458	154,297	8,011,210	8,664,704
Long-Term Liabilities	<u>105,784,590</u>	<u>77,787,576</u>	-	-	<u>105,784,590</u>	<u>77,787,576</u>
<b>Total Liabilities</b>	<b><u>113,650,342</u></b>	<b><u>86,297,983</u></b>	<b><u>145,458</u></b>	<b><u>154,297</u></b>	<b><u>113,795,800</u></b>	<b><u>86,452,280</u></b>
Deferred Inflows of Of Resources	<u>2,128,406</u>	<u>1,945,904</u>	-	-	<u>2,128,406</u>	<u>1,945,904</u>
Net Investment in Capital Assets	16,957,933	18,741,009	16,529,222	15,410,341	33,487,155	34,151,350
Restricted	7,186,940	9,103,273	-	-	7,186,940	9,103,273
Unrestricted (deficit)	<u>(31,754,743)</u>	<u>(23,462,743)</u>	<u>876,097</u>	<u>1,062,159</u>	<u>(30,878,646)</u>	<u>(22,400,584)</u>
<b>Total Net Position</b>	<b><u>(\$7,609,870)</u></b>	<b><u>(\$4,381,539)</u></b>	<b><u>\$17,405,319</u></b>	<b><u>\$16,472,500</u></b>	<b><u>\$9,795,449</u></b>	<b><u>\$20,854,039</u></b>

The largest portion of the County's current fiscal year net position is reflected in its investment in capital assets, e.g. land, improvements other than buildings, infrastructure, machinery and equipment, less any related debt to acquire those assets that is still outstanding. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be utilized to liquidate these liabilities.

Deferred Outflows and Inflows of Resources relate to the County's defined pension plan and are the result of the implementation of GASB 68. See Note 7.

The unrestricted portion of the County's net position decreased \$8,478,062 from the previous year. During the year the County's current year recognition of other post-employment benefits (OPEB) was \$4,021,096 as reflected in Note 8, and the current year's net pension liability of \$1,655,010 as reflected in Note 10. The restricted balance of the County's net position represents restricted resources to repay future debt, restricted for creditors and restricted by law decreased \$1,916,333 from the prior year.

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**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

At the end of the fiscal year, the County reported positive net position in two of the three categories of net position for its separate governmental and business-type activities. In the governmental activities the unrestricted assets reflected a negative \$31,754,743 which is attributable to the OPEB obligation and net pension obligation as noted below. It should also be noted that total net position decreased from the prior year fiscal year by \$11,058,590 or 53%.

Retirees, once they reach the age of 65 are required to file for Medicare health coverage which will become their primary health coverage and, historically, the County's Self-Funded Health Benefit Plan was provided as secondary insurance. Beginning fiscal year 2016, the Commissioners' Court approved transferring those Medicare retirees' age 65 or more from the County's Self-Funded Health Plan to a Medicare Supplement Plan and the premiums for the supplemental plan are provided by the County. This action by the Court is directed towards reducing the future OPEB liability. Also, beginning October 01, 2015, all new employees who subsequently retire from the County will be financially responsible for their health coverage including dependents. Additionally, the Court is evaluating various other options to reduce the OPEB liability.

For the fiscal year ended September 30, 2017, the Self-Funded Health Benefit Fund had excess reserves of \$7.4m or was reserved at 78% of expenditures. While the Court did not specify the reserve or any portion of the reserve towards the OPEB liability, the funds could be committed for that purpose.

With the implementation of the TCDRS pension liability as provided in Note 7, the Commissioners' Court is evaluating the effect of the liability on the net position of the County and will determine means of reducing the liability either through an increase in contributions to the pension plan, a reduction in employee benefits or a combination of the two.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED ON NEXT PAGE)**

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**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The following table indicates changes in net position for governmental activities and business-type activities:

**STATEMENT OF ACTIVITIES**

	Governmental Activities		Business-Type Activities		Total Activities	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues:						
Program Revenues:						
Charges for Services	\$14,900,588	\$15,314,105	\$1,070,474	\$1,213,293	\$15,971,062	\$16,527,398
Operating Grants and Contributions	2,449,597	1,955,425	49,063	55,760	2,498,660	2,011,185
Capital Grants and Contributions	812,688	7,285,472	2,031,075	251,827	2,843,763	7,537,299
General Revenues:						
Property Taxes	46,817,189	47,095,470	5,340	3,288	46,822,529	47,098,758
Bingo Taxes	102,469	172,616	-	-	102,469	172,616
Mixed Beverage Taxes	686,872	638,339	-	-	686,872	638,339
Hotel Occupancy Tax	512,189	581,239	513,966	581,239	1,026,155	1,162,478
Unrestricted Investment Earnings	453,897	184,416	9,320	6,244	463,217	190,660
Miscellaneous	<u>4,204,714</u>	<u>1,491,880</u>	<u>-</u>	<u>-</u>	<u>4,204,714</u>	<u>1,491,880</u>
Total Revenues	<u>70,940,203</u>	<u>74,718,962</u>	<u>3,679,238</u>	<u>2,111,651</u>	<u>74,619,441</u>	<u>76,830,613</u>
Expenses:						
Administrative	4,555,873	3,862,506	-	-	4,555,873	3,862,506
Judicial	16,806,137	16,540,995	-	-	16,806,137	16,540,995
Financial Administration	5,731,778	5,906,282	-	-	5,731,778	5,906,282
Law Enforcement	8,652,093	8,304,906	-	-	8,652,093	8,304,906
Correction	24,556,382	21,596,603	-	-	24,556,382	21,596,603
Health and Welfare	2,096,928	2,689,806	-	-	2,096,928	2,689,806
Fire Protection	909,105	901,605	-	-	909,105	901,605
Cultural/Recreation	1,435,642	1,453,241	-	-	1,435,642	1,453,241
Library	2,341,595	2,166,712	-	-	2,341,595	2,166,712
Maintenance	10,368,478	8,224,942	-	-	10,368,478	8,224,942
Conservation of Natural Resources	152,997	150,367	-	-	152,997	150,367
Highways and Streets	4,416,046	10,752,127	-	-	4,416,046	10,752,127
Election	618,236	669,076	-	-	618,236	669,076
Interest on Long-Term Debt	418,168	170,269	-	-	418,168	170,269
Coliseum	-	-	2,126,664	2,220,075	2,126,664	2,220,075
Airport	<u>-</u>	<u>-</u>	<u>649,257</u>	<u>670,288</u>	<u>649,257</u>	<u>670,288</u>
Total Expenses	<u>83,059,458</u>	<u>83,389,437</u>	<u>2,775,921</u>	<u>2,890,363</u>	<u>85,835,379</u>	<u>86,279,800</u>
Excess (Deficiency) Before Transfers/Gain on Sale Of Capital Assets	<u>(12,119,255)</u>	<u>(8,670,475)</u>	<u>(903,317)</u>	<u>(778,712)</u>	<u>(11,215,938)</u>	<u>(9,449,187)</u>
Transfers/Gain on Sale of Capital Assets						
Gain on Sale of Assets	157,348	38,692	-	-	157,348	38,692
Internal Balance	(29,502)	(1,649)	29,502	1,649	-	-
Transfers	<u>-</u>	<u>45,565</u>	<u>-</u>	<u>(45,565)</u>	<u>-</u>	<u>-</u>
Total Transfer/Gain on Sale	<u>127,846</u>	<u>82,608</u>	<u>29,502</u>	<u>(43,916)</u>	<u>157,348</u>	<u>38,692</u>
Change in Net Position	<u>(11,991,409)</u>	<u>(8,587,867)</u>	<u>932,819</u>	<u>(822,628)</u>	<u>(11,058,590)</u>	<u>(9,410,495)</u>
Net Position – Beginning (restated)	<u>4,381,539</u>	<u>12,969,406</u>	<u>16,472,500</u>	<u>17,295,128</u>	<u>20,854,039</u>	<u>30,264,534</u>
Net Position - Ending	<u>\$ (7,609,870)</u>	<u>\$ 4,381,539</u>	<u>\$17,405,319</u>	<u>\$16,472,500</u>	<u>\$9,795,449</u>	<u>\$20,854,039</u>

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## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Governmental Activities.** Net position of the governmental activities decreased \$11,991,409 during the year. The largest revenue variance from last year is the decrease in capital grants and contributions of \$6,472,784 which represents a Texas Department of Transportation (TxDot) grant to rebuild County roads that are designated as high oilfield traffic roads. The total TxDot grant is approximately \$10m and was expended in fiscal year 2016. Hotel occupancy tax of \$512,189 which is a tax on hotel rooms as passed by the Texas State Legislature in September 2013, decreased from the prior year due to a downturn in the local economy. Unrestricted Investment Earnings increased 146% from the previous year as interest rates were up slightly and the County positioned itself into various term investments. Ad Valorem taxes receipts increased from the prior year due to an increase in the tax rate adopted by the Commissioners' Court. However, the main decrease in the net position is the recognition of the pension liability and OPEB liability as addressed in Notes 7 and 8.

Total expenses decreased \$329,979. Included in the decrease are the current year TCDRS pension plan GASB 68 recognition of \$1,655,010 and the OPEB obligation of \$4,021,096. Highways and Street expense decreased \$6,336,081 primarily due to the TxDot capital grant as discussed previously. The County also incurred significant increases in the operating costs associated with Law Enforcement, Corrections and the Judicial functions. Beginning October 01, 2015, the Texas State Legislature appointed an additional District Court to Ector County to assist in the significant backlog of court cases. Ector County has also experienced a significant increase in crime which results in increased law enforcement needs and an increase in the jail population awaiting trial. As an example, the County's Detention Center (Jail) is licensed for 667 inmates. Daily population averages in excess of 800 resulting in the transporting of inmates to other Texas county jails at an average cost of \$45 per day per inmate. During the current fiscal year, the County issued \$23,485,000 in certificates of obligation to expand the current bed population by 412 beds. The remaining expense categories, such as maintenance, have also proportionately increased.

**Business-Type Activities.** Net position of the business-type activities increased from the previous year by \$932,819 and was primarily the result of capital contributions as previously discussed. Until the 2014 fiscal year, the County allocated property taxes towards the support of the Coliseum. In September 2013 the Texas Legislature approved the assessment of a hotel occupancy tax that provided funding to support the Coliseum. While the occupancy tax generated \$513,966, it did not offset the amount of property tax allocated annually. Additionally, the hotel occupancy tax for fiscal year 2016 was \$581,239. Overall, the expenses in the Business-Type Activities remained constant to the previous year and the reported decrease in Net Position is attributable to a reduction in overall revenues and is a result of the downturn in the economy.

### ***FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS***

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget control has been the framework of the County's fiscal management and accountability.

**Governmental Funds.** As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$51,718,592, an increase of \$23,430,565 or 83% in comparison to the prior year. The increase is primarily attributable to the issuance of \$23,435,000 in certificate of obligation as noted above. The unassigned fund balance of \$8,926,312 represents 17% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance increased \$950,397 or 12% from the prior year. The remainder of fund balance is allocated between nonspendable, restricted, committed and assigned as per the County's Fund Balance Policy and is not available for any new spending.

The County expended \$2,109,658 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2017 as compared to \$2,326,683 for the previous year. These expenditures delayed deterioration; however, the overall condition of the roads was not improved through these maintenance expenditures.

The Debt Service Fund has a total fund balance of \$183,690, an increase of \$3,235 as compared with the prior year and is considered immaterial.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$34,767,655 represents the net of the issuance of certificates of obligation in the amount of \$23,435,000 for a jail expansion project, other revenues in the amount of \$4,015,659 representing insurance proceeds from hail storm damage to County buildings, and interest earnings of \$147,114. The expenditure of \$2,156,598 which primarily represents the expenditure the jail expansion project.

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## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Proprietary Funds.** Business-type funds provide the same type of information found in the government-wide financial statements, but in more detail. The County has two business-type funds, the Ector County Coliseum and the Ector County Airport. With the exception of the Coliseum, which receives hotel occupancy tax revenues to support its activities, the business-type funds operate from charges for current services. For the current fiscal year, the Coliseum reported a decrease in net position from the prior year of \$761,376. The decrease is represented by an operating loss of \$816,376 which includes \$587,992 of depreciation expense. In prior fiscal years, the County allocated property tax to support the operations of the Coliseum. In September 2013, the State Legislature passed a hotel occupancy tax which was to replace the property tax. For the current fiscal year, the occupancy tax was \$513,966 as compared to \$581,239 in the prior year. Operating expenses for maintenance and repairs decreased from the prior year by 6% and are considered reasonable. The Airport also reflected a decrease in net position from the prior year of \$1,675,894. The decrease in net position at the Airport is attributable to an operating loss of \$300,181 which includes depreciation expense in the amount of \$394,202 and capital contributions of \$1,976,075 for runway expansion which were provided from the 2015 Tax Notes. Charges for services decreased from the prior year as the County renegotiated the contract with the existing Flight Based Operator.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$8,932,754 as compared to \$9,385,726 in the prior year. Revenues resulted in a positive budget variance of \$240,838. Property tax collections reflected a positive variance of \$286,626 is attributable to the collection of delinquent taxes. Intergovernmental Revenues also reflected a positive variance of \$333,271 which was the result of increased proceeds from the State Mixed Beverage and Indigent Defense contributions. Charges for Services reflected a negative variance of \$512,715 and is attributable to a decrease in Motor Vehicle Registration Fees. The State of Texas is encouraging the use of online vehicle registrations which does not provide any revenue for counties. All other revenue variances are considered immaterial.

Expenditures in the General Fund were under budget by \$1,961,529. Ector County budgets for full employment, however due to the local economy; numerous vacancies remained unfilled during the fiscal year resulting in a personnel budget surplus in all expense categories. In the category of Information Technology, with a shortage of personnel, various system upgrades and projects were delayed. In the area of Maintenance, Utilities were under budget and can be attributed to the weather being milder than in past years.

Both the original budget and the final budget reflected a deficit of revenues over expenditures. The deficit in the original budget was designed by the Court. The difference between the original budget and the final budget was mainly attributable to emergency appropriations in Corrections due to employee shortages in the Jail, as the County had to outsource inmates to other counties and incur additional costs to insure compliance with Texas Jail Standards. Additionally, due to employee shortages, the Court suspended their policy of compensatory time for overtime which resulted in an additional emergency appropriation for salaries and related benefits. In the category of Maintenance, the increased budget is attributable to the completion of major roof projects, which were started in the prior fiscal year and completed in the current fiscal year.

As a measure of the General Fund's liquidity, both unassigned fund balance and total fund balance are compared to total fund expenditures. Unassigned fund balance represents 17% of total fund expenditures, while total fund balance represents 24% of total fund expenditures. The prior year unassigned fund represented 17% of total fund expenditures and total fund balance represented 22% of total fund expenditures.

The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$1,814,766 or 3%. \$441,663 of additional appropriations resulted in increased indigent attorney fees and other Judicial expenditures. \$267,462 of additional appropriations were required in the Corrections category to fund the payment of overtime and the cost of housing inmates in other counties as previously discussed. Maintenance budget was increased by \$989,046 primarily to appropriate funding for the completion of the roof replacement at the Law Enforcement Center. The remaining additional appropriations represent prior period encumbrances from the fiscal year 2016 that carried over into fiscal year 2017.

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**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FARM TO MARKET AND LATERAL ROAD FUND BUDGETARY HIGHLIGHTS**

The Farm to Market and Lateral Road Fund reflects a fund balance of \$3,851,763, which represents an increase from the prior year by \$79,996. The original budget represented a deficit of \$1,914,564 and the final budget represented a deficit budget of \$2,096,816. The intent of the Commissioners' Court was to reduce the fund balance during the year. However, due to employee vacancies, especially in the area of heavy equipment operators, numerous road construction and maintenance projects were not conducted which resulted in an increase in the fund balance.

**DEBT ADMINISTRATION AND CAPITAL ASSETS**

**Long-term Debt.** At September 30, 2017, the County had a total long-term debt outstanding in the amount of \$109,967,735, a net increase from the prior year of \$28,090,579. The increase includes the recognition of the current year pension liability of \$1,655,010 and \$4,021,096 for the current year OPEB obligation. For fiscal year 2017, the County issued \$23,435,000 in certificates of obligation for a jail expansion project. Scheduled debt payments of \$2,800,000 represented reductions during the fiscal year. According to Texas statutes, the County has a debt limit \$3,136,993,337.

The County's bond rating is "AA-" from Standard & Poor's which is a decrease from AA in the previous year, and "Aa3" from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY 2017:

	Beginning Balance	Additions	Reductions	Ending Balance
<b>Governmental Activities:</b>				
Tax Notes	\$ 11,435,000	-	2,800,000	\$ 8,635,000
Certificates of Obligation	-	23,435,000	-	23,435,000
C. O. Premium	-	1,848,103	33,108	1,814,995
Net Pension Liability	34,824,587	1,655,010	-	36,479,597
Net OPEB Obligation	34,327,989	4,021,096	1,579,396	38,349,085
Compensated Absences	1,289,580	1,543,874	-	1,254,058
	<u>81,877,156</u>	<u>32,503,083</u>	<u>4,412,504</u>	<u>109,967,735</u>
<b>Total</b>	<b>\$ 81,877,156</b>	<b>32,503,083</b>	<b>4,412,504</b>	<b>109,967,735</b>

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**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Capital Assets.** The capital assets of the County are those assets, land, buildings, and improvements other than buildings, roads, machinery and equipment and construction in progress, which are used in the performance of the County's functions including infrastructure assets. At September 30, 2017, net capital assets of the governmental activities totaled \$21,669,564, reflecting a net decrease of \$2,030,056. Net capital assets of the business-type activities totaled \$16,529,222, reflecting a net increase of \$1,118,881 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$2,573,694 for governmental activities and \$982,194 for business-type activities.

**County's Capital Assets  
(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total Activities	
	2017	2016	2017	2016	2016	2016
Land	\$2,020,404	\$2,020,404	737,762	682,762	2,758,166	2,703,166
Buildings	7,447,662	7,803,606	2,739,182	2,731,786	10,186,844	10,535,392
Improvements Other Than Buildings	1,875,363	2,165,974	5,830,799	6,302,949	7,706,162	8,468,923
Machinery and Equipment	1,767,037	2,149,832	395,343	508,975	2,162,380	2,658,807
Infrastructure	8,534,305	9,471,926	6,569,809	4,751,010	15,104,114	14,222,936
Construction In Progress	24,793	87,878	256,327	432,859	281,120	520,737
<b>Total</b>	<b>\$21,669,564</b>	<b>\$23,699,620</b>	<b>16,529,222</b>	<b>15,410,341</b>	<b>38,198,786</b>	<b>39,109,961</b>

Additional information on the County's capital assets and debt can be found in Note 6 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

For fiscal year 2018, the Commissioners' Court authorized an election to the area of Ector County outside the city limits of Odessa to develop a sales tax district to include an additional 1.25 cent sales tax. Currently, the sales tax rate in the district is 7.0% of sales. State of Texas maximum sales tax is 8.25%. The estimated sales tax receipts as provided by the Texas State Comptroller's Office would have been, on average, an additional \$15 million for County operations within the district; however, the voters within the district voted the sales tax down. While the sales tax was required to be expended within the district, the major of the County's operations; law enforcement, jail and road maintenance is within the district and the receipt of the sales tax would have had a lowering effect on ad valorem taxes throughout the County. The Commissioners' Court recently voted to place the proposition on the May 2018 ballot. The Commissioners' Court is exploring the various options available under the law to provide information to the voters.

The annual budget is developed to provide efficient, effective and controlled use of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners' Court sets the direction of the County, allocates its resources and establishes its priorities.

The annual budget is developed to provide efficient, effective and controlled use of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners' Court sets the direction of the County, allocates its resources and establishes its priorities.

- The personnel budget, which includes benefits, represents \$39,895,904 for fiscal year 2018. Actual 2017 personnel expenditures were \$39,250,073. While the County did not provide any raises to personnel, the Commissioners' Court did approve a one-time cost of living increase of 2.5%. As the local economy has begun to improve due to increases in oil prices, turnover at the County continues to be a concern as the County is unable to compete for wages paid in the private sector.

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## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2018, the County budgeted in the General Fund \$1,222,872 towards vehicle maintenance as compared to the actual expenditure of \$1,156,447 for fiscal year 2017.
- In the Jail, based on the inmate population and the need to transfer inmates to other county jails, an additional \$700,000 was appropriated for that purpose.
- All other operating expenditures were held comparable to the prior year.

It should also be noted that for fiscal year 2018, the Commissioners' Court has adopted a budget which represents a deficit of \$737,943. This represents the intent of the Commissioners Court of utilizing the unassigned fund balance to fund the budget deficit instead of raising taxes or decreasing expenditures.

### **REQUEST FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, and investors 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 any additional financial information, contact the Ector County Auditor at 1010 East 8th Street, Odessa, Texas 79761, 432-498-4099, or visit the County's web site at [www.co.ector.tx.us](http://www.co.ector.tx.us).

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## BASIC FINANCIAL STATEMENTS

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**ECTOR COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2017**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,992,214	134,380	9,126,594
Investments	50,720,611	909,200	51,629,811
Receivables, net of allowance for uncollectables	8,499,355	15,848	8,515,203
Internal balances	37,873	(37,873)	-
Inventories	21,213	-	21,213
Prepaid expenses	16,740	-	16,740
Due from other governments	254,709	-	254,709
Capital assets, (nondepreciable):			
Land	2,020,404	737,762	2,758,166
Construction in progress	24,793	256,327	281,120
Capital assets, (net of accumulated depreciation):			
Buildings	7,447,662	2,739,182	10,186,844
Improvements	1,875,363	5,830,799	7,706,162
Infrastructure	8,534,305	6,569,809	15,104,114
Machinery and equipment	1,767,037	395,343	2,162,380
<b>TOTAL ASSETS</b>	<b>90,212,279</b>	<b>17,550,777</b>	<b>107,763,056</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Contributions made subsequent to measurement date	3,928,744	-	3,928,744
Net difference between projected and actual investment earnings	13,176,374	-	13,176,374
Changes in assumptions	851,481	-	851,481
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>17,956,599</b>	<b>-</b>	<b>17,956,599</b>
<b>LIABILITIES</b>			
Accounts payable and other liabilities	3,125,073	63,816	3,188,889
Accrued interest payable	57,320	-	57,320
Due to other governments	493,897	-	493,897
Unearned revenue	6,317	44,425	50,742
Noncurrent liabilities:			
Due within one year	4,183,145	37,217	4,220,362
Due in more than one year	105,784,590	-	105,784,590
<b>TOTAL LIABILITIES</b>	<b>113,650,342</b>	<b>145,458</b>	<b>113,795,800</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Difference between expected and actual experience	2,128,406	-	2,128,406
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,128,406</b>	<b>-</b>	<b>2,128,406</b>
<b>NET POSITION</b>			
Net investment in capital assets	16,957,933	16,529,222	33,487,155
Restricted for:			
Judicial	664,562	-	664,562
Correction	53,646	-	53,646
Cultural and Recreation	8,976	-	8,976
Health and Welfare	244,779	-	244,779
Highways and Streets	3,813,724	-	3,813,724
Election	141,019	-	141,019
General Government	2,260,234	-	2,260,234
Unrestricted (deficit)	(31,754,743)	876,097	(30,878,646)
<b>TOTAL NET POSITION</b>	<b>\$ (7,609,870)</b>	<b>17,405,319</b>	<b>9,795,449</b>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2017

Functions/Programs

Primary Government

Governmental Activities:

Administrative

Judicial

Financial administration

Law enforcement

Correction

Health and welfare

Fire protection

Cultural-recreation

Library

Maintenance

Conservation of natural resources

Highways and streets

Election

Interest on long-term debt

    Total governmental activities

Business-Type Activities:

Coliseum

Airport

    Total business-type activities

    Total primary government

	Program Revenues			Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
Expenses				Governmental Activities	Business-Type Activities	Total
\$ 4,555,873	2,871,081	251,972	-	(1,432,820)	-	(1,432,820)
16,806,137	5,291,973	310,303	-	(11,203,861)	-	(11,203,861)
5,731,778	-	-	-	(5,731,778)	-	(5,731,778)
8,652,093	404,147	87,562	-	(8,160,384)	-	(8,160,384)
24,556,382	2,782,705	1,047,279	-	(20,726,398)	-	(20,726,398)
2,096,928	1,298,853	683,749	121,641	7,315	-	7,315
909,105	-	-	-	(909,105)	-	(909,105)
1,435,642	18,224	-	-	(1,417,418)	-	(1,417,418)
2,341,595	25,282	-	-	(2,316,313)	-	(2,316,313)
10,368,478	-	-	-	(10,368,478)	-	(10,368,478)
152,997	-	-	-	(152,997)	-	(152,997)
4,416,046	2,147,078	28,331	691,047	(1,549,590)	-	(1,549,590)
618,236	61,245	40,401	-	(516,590)	-	(516,590)
418,168	-	-	-	(418,168)	-	(418,168)
<u>83,059,458</u>	<u>14,900,588</u>	<u>2,449,597</u>	<u>812,688</u>	<u>(64,896,585)</u>	<u>-</u>	<u>(64,896,585)</u>
2,126,664	728,737	49,063	55,000	-	(1,293,864)	(1,293,864)
649,257	341,737	-	1,976,075	-	1,668,555	1,668,555
<u>2,775,921</u>	<u>1,070,474</u>	<u>49,063</u>	<u>2,031,075</u>	<u>-</u>	<u>374,691</u>	<u>374,691</u>
\$ <u>85,835,379</u>	<u>15,971,062</u>	<u>2,498,660</u>	<u>2,843,763</u>	<u>(64,896,585)</u>	<u>374,691</u>	<u>(64,521,894)</u>
General Revenues:						
Property tax				46,817,189	5,340	46,822,529
Bingo tax				102,469	-	102,469
Mixed beverage tax				686,872	-	686,872
Hotel occupancy tax				512,189	513,966	1,026,155
Unrestricted investment earnings				453,897	9,320	463,217
Miscellaneous				4,204,714	-	4,204,714
Gain on sale of capital assets				157,348	-	157,348
Internal balance				(29,502)	29,502	-
Total general revenues and transfers				<u>52,905,176</u>	<u>558,128</u>	<u>53,463,304</u>
Change in net position				(11,991,409)	932,819	(11,058,590)
Net position, beginning of year				<u>4,381,539</u>	<u>16,472,500</u>	<u>20,854,039</u>
Net position, end of year				\$ <u>(7,609,870)</u>	<u>17,405,319</u>	<u>9,795,449</u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS  
 GOVERNMENTAL FUNDS  
 BALANCE SHEET  
 SEPTEMBER 30, 2017

		<u>General Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$	1,106,186
Investments		10,832,226
Property taxes receivable		4,131,407
Less allowance for uncollectible taxes		(3,924,836)
Accounts receivable		988,671
Due from other funds		35,496
Due from other governments		89,002
Inventories		21,213
Prepaid items		<u>16,740</u>
Total assets		<u>13,296,105</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable		1,557,116
Due to other funds		4,993
Due to other governments		478,418
Deferred revenue		<u>-</u>
Total liabilities		<u>2,040,527</u>
<b>FUND BALANCES</b>		
Nonspendable:		
Inventories		37,953
Restricted		
Judicial		-
Correction		-
Cultural and Recreation		-
Health and Welfare		-
Highways and Streets		-
Election		-
General Government		2,040,523
Committed:		
Program purposes		176,232
Assigned		68,116
Unassigned		<u>8,932,754</u>
Total fund balances		<u>11,255,578</u>
Total liabilities and fund balances	\$	<u><u>13,296,105</u></u>

Farm to Market And Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
449,308	39,766	5,646,567	322,943	7,564,770
3,312,551	122,369	26,648,499	1,303,737	42,219,382
149,692	337,541	-	-	4,618,640
(142,207)	(320,665)	-	-	(4,387,708)
104,850	5,080	2,472,571	11,792	3,582,964
4,042	-	18	15,786	55,342
-	-	-	165,707	254,709
-	-	-	-	21,213
-	-	-	-	16,740
<u>3,878,236</u>	<u>184,091</u>	<u>34,767,655</u>	<u>1,819,965</u>	<u>53,946,052</u>
26,177	-	-	133,592	1,716,885
296	401	-	20,150	25,840
-	-	-	-	478,418
-	-	-	6,317	6,317
<u>26,473</u>	<u>401</u>	<u>-</u>	<u>160,059</u>	<u>2,227,460</u>
-	-	-	-	37,953
-	-	-	664,562	664,562
-	-	-	53,646	53,646
-	-	-	8,976	8,976
-	-	-	244,779	244,779
3,813,724	-	-	-	3,813,724
-	-	-	141,019	141,019
-	183,690	-	36,021	2,260,234
-	-	33,330,796	-	33,507,028
38,039	-	1,436,859	517,345	2,060,359
-	-	-	(6,442)	8,926,312
<u>3,851,763</u>	<u>183,690</u>	<u>34,767,655</u>	<u>1,659,906</u>	<u>51,718,592</u>
<u>3,878,236</u>	<u>184,091</u>	<u>34,767,655</u>	<u>1,819,965</u>	<u>53,946,052</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2017**

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances	\$	51,718,592
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		20,742,825
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		4,684,750
Internal service funds are used by management to charge the costs of fleet management and self-insurance costs to individual funds. The assets, liabilities and net position of the internal service funds are included in governmental activities in the statement of net position.		9,440,825
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(110,025,055)
Pension deferred outflows and inflows of resources, net		<u>15,828,193</u>
Net position of governmental activities	\$	<u>(7,609,870)</u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2017

REVENUES

- Property tax, penalties and interest
- Fines and forfeitures
- Licenses and permits
- Intergovernmental charges
- Charges for current services
- Investment income
- Other Revenue
- Hotel Occupancy tax

Total revenues

EXPENDITURES

Current

- Administrative
- Judicial
- Financial administration
- Law enforcement
- Correction
- Health and welfare
- Fire protection
- Cultural – recreation
- Library
- Maintenance
- Conservation of natural resources
- Highways and streets
- Election
- Nondepartmental and other

Total current

Debt service

- Principal retirement
- Interest and other
- Capital outlay
- Total expenditures

Excess (deficiency) of  
revenues over  
expenditures

OTHER FINANCING SOURCES (USES)

- Issuance of certificate of obligation
- Premium on certificate of obligation issuance
- Transfers in
- Transfers (out)
- Total other financing  
Sources (uses)

Net changes in fund balances

Fund balances, beginning of year  
Fund balances, end of year

	General Fund	Farm to Market and Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$	42,795,523	651,362	2,911,773	-	-	46,358,658
	1,728,458	-	-	-	-	1,728,458
	217,823	-	-	-	-	217,823
	2,068,736	471,469	-	80,007	1,973,018	4,593,230
	8,130,585	1,701,959	-	30,824	2,206,576	12,069,944
	185,856	33,184	2,421	147,114	13,387	381,962
	620,490	2,363	18,424	4,015,659	63,669	4,720,605
	-	-	-	512,189	-	512,189
	<u>55,747,471</u>	<u>2,860,337</u>	<u>2,932,618</u>	<u>4,785,793</u>	<u>4,256,650</u>	<u>70,582,869</u>
	1,482,621	-	-	260,180	8,767	1,751,568
	12,885,776	-	-	-	1,578,145	14,463,921
	4,866,493	-	-	-	-	4,866,493
	7,783,668	-	-	-	85,972	7,869,640
	16,810,511	-	-	455,403	988,299	18,254,213
	1,420,596	-	-	71,511	516,898	2,009,005
	895,242	-	-	-	-	895,242
	575,957	-	-	-	315,849	891,806
	1,599,273	-	-	-	146,853	1,746,126
	6,820,897	670,683	-	5,000	-	7,496,580
	153,213	-	-	-	-	153,213
	-	2,109,658	-	-	691,047	2,800,705
	-	-	-	-	584,107	584,107
	<u>480,606</u>	<u>-</u>	<u>-</u>	<u>2,814,858</u>	<u>-</u>	<u>3,295,464</u>
	55,774,853	2,780,341	-	3,606,952	4,915,937	67,078,083
	-	-	2,800,000	-	-	2,800,000
	-	-	269,786	142,700	-	412,486
	51,465	-	-	2,013,898	79,475	2,144,838
	<u>55,826,318</u>	<u>2,780,341</u>	<u>3,069,786</u>	<u>5,763,550</u>	<u>4,995,412</u>	<u>72,435,407</u>
	<u>(78,847)</u>	<u>(79,996)</u>	<u>(137,168)</u>	<u>(977,757)</u>	<u>(738,762)</u>	<u>(1,852,538)</u>
	-	-	-	23,435,000	-	23,435,000
	-	-	140,403	1,707,700	-	1,848,103
	7,000	-	-	-	1,173,460	1,180,460
	<u>(1,180,460)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,180,460)</u>
	<u>(1,173,460)</u>	<u>-</u>	<u>140,403</u>	<u>25,142,700</u>	<u>1,173,460</u>	<u>25,283,103</u>
	(1,252,307)	79,996	3,235	24,164,943	434,698	23,430,565
	12,507,885	3,771,767	180,455	10,602,712	1,225,208	28,288,027
\$	<u>11,255,578</u>	<u>3,851,763</u>	<u>183,690</u>	<u>34,767,655</u>	<u>1,659,906</u>	<u>51,718,592</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2017**

Amounts reported for governmental activities in the statement of activities (page 15) are different because:

Net change in fund balances-total governmental funds (page 18).	\$	23,430,565
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		(1,799,702)
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		269,159
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, had any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(28,159,209)
Some expenses reported in the statement of activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(5,846,104)
Internal service funds are used by management to charge the costs of the equipment and self-insurance funds to individual funds. The net income of certain activities of internal service funds is reported with governmental activities.		<u>113,882</u>
Change in net position of government activities (page 15)	\$	<u>(11,991,409)</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS  
PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2017**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 18,195	116,185	134,380	1,427,444
Investments	177,304	731,896	909,200	8,501,229
Accounts receivable, net	883	14,965	15,848	709
Inventories	-	-	-	-
Due from other funds	4,735	763	5,498	-
Due from other governments	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>201,117</b>	<b>863,809</b>	<b>1,064,926</b>	<b>9,929,382</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	653,000	84,762	737,762	135,700
Building	5,078,875	2,244,937	7,323,812	581,028
Improvements	8,910,679	3,638,842	12,549,521	37,466
Equipment	1,314,456	170,034	1,484,490	7,864,469
Infrastructure	807,803	10,501,718	11,309,521	-
Construction in progress	256,327	-	256,327	-
Less accumulated depreciation and amortization	(9,769,573)	(7,362,638)	(17,132,211)	(7,691,924)
<b>NET PROPERTY, PLANT AND EQUIPMENT</b>	<b>7,251,567</b>	<b>9,277,655</b>	<b>16,529,222</b>	<b>926,739</b>
<b>TOTAL ASSETS</b>	<b>7,452,684</b>	<b>10,141,464</b>	<b>17,594,148</b>	<b>10,856,121</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	57,493	6,323	63,816	1,408,188
Compensated absences payable	32,313	4,904	37,217	-
Unearned revenues	44,425	-	44,425	-
Due to other governments	-	-	-	15,479
Due to other funds	35,000	-	35,000	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>169,231</b>	<b>11,227</b>	<b>180,458</b>	<b>1,423,667</b>
<b>NET POSITION</b>				
Investment in capital assets	7,251,567	9,277,655	16,529,222	926,739
Unrestricted	31,886	852,582	884,468	8,505,715
<b>TOTAL NET POSITION</b>	<b>\$ 7,283,453</b>	<b>10,130,237</b>		<b>9,432,454</b>
Reconciliation of Government-Wide Statement of Net Position:				
Adjustment to reflect the consolidation of internal service fund activities related to enterprise net position of business-type activities			(8,371)	
			<u>\$ 17,405,319</u>	

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS  
PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED SEPTEMBER 30, 2017**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 724,632	150,069	874,701	12,059,667
Other revenues	53,168	191,668	244,836	154,262
<b>TOTAL OPERATING RECEIVABLES</b>	<u>777,800</u>	<u>341,737</u>	<u>1,119,537</u>	<u>12,213,929</u>
<b>OPERATING EXPENSES</b>				
Salaries	547,289	78,145	625,434	-
Employee benefits	273,283	40,396	313,679	-
Auto allowance	3,900	-	3,900	-
Departmental supplies and other	94,195	2,645	96,840	402,452
Maintenance and repairs	187,276	61,361	248,637	239,365
Professional services	31,992	-	31,992	1,437,981
Utilities	345,625	39,041	384,666	22,139
Insurance	40,769	21,555	62,324	2,500,424
Claims	-	-	-	7,079,161
Other	3,140	11,914	15,054	-
Depreciation	587,992	394,202	982,194	595,687
<b>TOTAL OPERATING EXPENSES</b>	<u>2,115,461</u>	<u>649,259</u>	<u>2,764,720</u>	<u>12,277,209</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,337,661)</u>	<u>(307,522)</u>	<u>(1,645,183)</u>	<u>(63,280)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment income	2,731	6,589	9,320	71,935
Gain (loss) on retirement of assets	-	-	-	123,528
Hotel Occupancy Tax	513,966	-	513,966	-
Property tax, penalties and interest	4,588	752	5,340	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>521,285</u>	<u>7,341</u>	<u>528,626</u>	<u>195,463</u>
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT</b>	<u>(816,376)</u>	<u>(300,181)</u>	<u>(1,116,557)</u>	<u>132,183</u>
<b>CAPITAL CONTRIBUTIONS</b>	55,000	1,976,075	2,031,075	-
<b>TRANSFERS (OUT)</b>	-	-	-	-
<b>CHANGES IN NET POSITION</b>	<u>(761,376)</u>	<u>1,675,894</u>	<u>914,518</u>	<u>132,183</u>
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>8,044,829</u>	<u>8,454,343</u>		<u>9,300,271</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 7,283,453</u>	<u>10,130,237</u>		<u>9,432,454</u>
Reconciliation of Government-Wide Statement of activities: Adjustment to reflect the consolidation of internal service fund activities related to enterprise net position of business-type activities			<u>18,301</u>	
			<u>\$ 932,819</u>	

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED SEPTEMBER 30, 2017  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 729,455	148,755	878,210	12,078,723
Cash received from interfund revenues	35,000	(5,491)	29,509	-
Cash received from miscellaneous sources	53,168	241,668	294,836	-
Cash received from other income	-	-	-	151,117
Cash paid to employees	(813,086)	(77,355)	(890,441)	-
Cash paid for goods and services	(694,318)	(213,008)	(907,326)	(11,436,820)
<b>NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	<u>(689,781)</u>	<u>94,569</u>	<u>(595,212)</u>	<u>793,020</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Hotel occupancy tax	513,966	-	513,966	-
Property tax, penalties and interest	4,588	752	5,340	-
<b>NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES</b>	<u>518,554</u>	<u>752</u>	<u>519,306</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(70,000)	-	(70,000)	(368,317)
Proceeds from sale of assets	-	-	-	126,512
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(70,000)</u>	<u>-</u>	<u>(70,000)</u>	<u>(241,805)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(402,010)	(5,723)	(407,733)	(961,101)
Proceeds from sale of investments	621,000	-	621,000	1,309,000
Investment income received on investments	2,731	6,589	9,320	71,935
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>221,721</u>	<u>866</u>	<u>222,587</u>	<u>419,834</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>(19,506)</u>	<u>96,187</u>	<u>76,681</u>	<u>971,049</u>
<b>CASH, BEGINNING OF YEAR</b>	<u>37,701</u>	<u>19,998</u>	<u>57,699</u>	<u>456,395</u>
<b>CASH, END OF YEAR</b>	<u>\$ 18,195</u>	<u>116,185</u>	<u>134,380</u>	<u>1,427,444</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED SEPTEMBER 30, 2017  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (1,337,661)	(307,522)	(1,645,183)	(63,280)
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	587,992	394,202	982,194	595,687
(Increase) decrease in accounts receivable	(1,609)	(1,314)	(2,923)	19,056
Increase in inventories	-	-	-	-
Decrease in due from other funds	-	(397)	(397)	-
Decrease (increase) in due from other governments	-	50,000	50,000	-
Increase (decrease) in accounts payable	12,579	(36,096)	(23,517)	244,702
Decrease in compensated absences	7,486	790	8,276	-
Increase in due to other funds	35,000	(5,064)	29,936	-
Increase in due to other governments	-	(30)	(30)	-
Increase (decrease) in unearned revenue	6,432	-	6,432	(3,145)
<b>TOTAL ADJUSTMENTS</b>	<b>647,880</b>	<b>402,091</b>	<b>1,049,971</b>	<b>856,300</b>
<b>NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ (689,781)</b>	<b>94,569</b>	<b>(595,212)</b>	<b>793,020</b>

**NONCASH INVESTING AND FINANCIAL ACTIVITIES**

During fiscal year ended September 30, 2017, the coliseum fund acquired \$55,000 through capital contributions and the airport fund acquired \$1,976,075 through Capital Contributions.

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
SEPTEMBER 30, 2017

<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,246,820
Investments	4,136,440
Due from other governments	123,363
Accounts receivable	<u>16,570</u>
TOTAL ASSETS	\$ <u><u>12,523,193</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 476,278
Due to other governments	2,192,266
Deposits	<u>9,854,649</u>
TOTAL LIABILITIES	\$ <u><u>12,523,193</u></u>

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

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

Ector County, Texas (the "County") is a body, corporate and political created under Article IX, Section 1, of the Constitution of the State of Texas in the year 1887. The County operates under the State of Texas statutes, and provides such services as are authorized by state law to advance the welfare, health, comfort, safety and convenience of the County and its inhabitants. The Commissioners' Court, consisting of four County Commissioners and the County Judge, as elected, are the policy making body of the County.

The financial statements of the County are prepared in accordance with generally accepted accounting principles applicable to governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative literature.

*A. Reporting Entity*

Generally accepted accounting principles require that these financial statements present the County (the primary government) and its component units. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting both of the following criteria: the primary government is accountable for the potential component unit (i.e., the primary government appoints the voting majority of its board) and the primary government is able to impose its will upon the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government.

There are no component units.

*B. Government-Wide and Fund Financial Statements*

As previously discussed, the basic financial statements of the County are presented at two basic levels, the government-wide level and the fund level. These statements focus on the County as a whole at the government-wide level and on major funds at the fund level. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information for all of the nonfiduciary activities for the financial reporting entity of the County. For the most part, the effect of interfund activity has been eliminated from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The government-wide statement of net position reports all financial and capital resources of the County and is presented in an "assets minus liabilities equal net position" format with net position reported in the order of relative liquidity. Also, assets and liabilities are presented in relative order of liquidity with liabilities which have an average maturity of more than one year separated into the amount due within one year and the amount due in more than one year.

The government-wide statement of activities identifies the relative financial burden of each of the County's functions (Administrative, Judicial, Financial Administration, Law Enforcement, Correction, Health and Welfare, Fire Protection, Cultural and Recreation, Library, Maintenance, Conservation of Natural Resources, Highways and Streets, Election, and Other) or segments (Coliseum and Airport) on the taxpayers by identifying direct expenses and the extent of self support through program revenues. Direct expenses are clearly identifiable expenses that can be specifically associated with a function or segment. Program revenues are revenues derived directly from the function or segment or from other sources which reduce the net cost of the function to be financed from general government revenues. Program revenues are 1) charges to customers who purchase, use, or directly benefit from services provided by a function or segment and which are generated by that function, 2) grants and contributions restricted to operating requirements of a function or segment and, 3) grants and contributions restricted to capital requirements of a function or segment. Items such as taxes, unrestricted investment earnings and non-specific grants are not included as program revenues but are instead reported as general revenues which normally cover the net cost of a function or segment.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*B. Government-Wide and Fund Financial Statements (Continued)*

The effect of internal service fund activities in the government-wide statements is eliminated to the extent possible to avoid the effect of "doubling up" internal service fund activity. Internal service funds report activities which provide goods or services to the financial reporting entity on a cost reimbursement basis. Any net profit or loss from these activities is allocated back to the function or segment that benefited from the goods or services provided based upon their proportionate benefit to the extent possible. Any residual assets of internal service funds are reported with governmental activities at the government-wide level.

Fund level financial statements are presented for governmental funds and proprietary funds with a focus on major funds, and fiduciary funds, which are excluded from the government-wide financial statements because they do not represent assets which can be used to support the County's programs. A major fund is a fund meeting certain specific asset, liability, revenue, or expenditure/expense criteria relative to all funds of that type and relative to the total for all governmental and enterprise funds combined. Additionally, any fund deemed particularly important by the County may be reported as a major fund. The financial information for each major fund is presented in a separate column, with nonmajor funds aggregated and displayed in a single column, on either the governmental or proprietary fund financial statements. The fund level statements for proprietary funds also contain combined totals for all internal service funds. This information is presented in a separate column immediately to the right of the total column for all enterprise fund activity.

The focus of fiduciary funds is on assets and liabilities. These funds report assets held in a trustee or agency capacity by the County for the benefit of others and cannot be used to support the County activities.

*C. Measurement Focus and Basis of Accounting*

The government-wide statements and proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Exchange and exchange-like transactions, transactions in which the County gives or receives value and receives or gives equal value, that create revenues, expenses, gains, losses, assets or liabilities are recognized when the exchange occurs. Nonexchange transactions, transactions in which the County gives or receives value without receiving or giving equal value in exchange, that result in revenues expenses, gains, losses, assets or liabilities. The treatment of nonexchange transactions is grouped in four classes based upon the principal characteristics of the transaction and reported according to those characteristics. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Capital assets are reported at historical cost and depreciated, except for inexhaustible assets such as land, in accordance with the County's depreciation policy.

Government fund financial statements are reported using a current financial resources measurement focus and modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual, i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In the case of property taxes, available means due within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Grant revenues are considered to be available if they are to be received within the period of availability. Expenditures are generally recorded when a fund liability is incurred. However, expenditures related to general long-term debt, compensated absences, and claims and judgments are recorded only when payment is due.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*C. Measurement Focus and Basis of Accounting (Continued)*

Property taxes, fines, licenses, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Governmental fund level revenues which have been accrued based upon the susceptible to accrual concept are:

- General Fund – Ad valorem taxes, interest and federal and state grant proceeds, except where such grants are expenditure driven and other requirements related to the grant have not been met.
- Special Revenue Funds – Federal and state grant proceeds and interest, except where such grants are expenditure driven and other requirements related to the grant have not been met.
- Debt Service Fund – Ad valorem taxes and interest.
- Capital Projects Fund – Interest.

Proprietary fund activities are accounted for using the economic resources measurement focus and the accrual basis of accounting. This measurement focus includes all assets and liabilities on the statements of net position. Operating statements using this focus present a net total assets view of increases (revenues) and decreases (expenses) in the fund.

The Agency fund is used to report assets, which cannot be used to support County activities and are held in an agency capacity by the County for the benefit of others.

Operating revenues and expenses generally are the result of providing or delivering goods or services in association with the fund's principal ongoing operations. The principal operating revenues of the County's Coliseum and Airport Funds are charges of this type. Operating expenses include the costs of administration, sales, services and depreciation.

Transactions resulting in nonoperating revenues and expenses are normally created by such items as cash flows from capital and related financing activities, noncapital financing activities, investing activities.

The following major funds are used by the County:

**GOVERNMENTAL FUNDS**

General Fund – The 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.

Farm to Market and Lateral Road Fund – This fund is used to account for funds restricted for use in improving County highways and lateral streets and roadways. Funding is provided by property tax levies and auto registration fees.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Financing is provided by property tax levies.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. *Measurement Focus and Basis of Accounting (Continued)*

GOVERNMENTAL FUNDS (Continued)

Capital Projects Fund – The Capital Projects Fund is used to account for and reports financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Non-Major Governmental Funds – The Special Revenue Funds account for revenues derived from earmarked revenue sources that are legally restricted to expenditures for a specific purpose.

PROPRIETARY FUNDS

All Proprietary Funds are considered major funds.

Coliseum Fund – The Coliseum Fund is used to account for the operation of the Ector County Coliseum which provides the coliseum facility, exhibition barns and an arena.

Airport Fund – The Airport Fund is used to account for the operation of the Ector County Airport.

OTHER FUND TYPES

Internal Service Funds – The Internal Service Funds account for the fleet management services and insurance provided to departments or agencies of the County or to other governments, on a cost reimbursement basis.

Agency Funds – Agency Funds are used to report assets which cannot be used to support County activities and are held in an agency capacity by the County for the benefit of others. Ector County has the following agency funds:

- 1) Escrow Accounts are: Tax Assessor, County Clerk, District Clerk, Justice of the Peace, Juvenile Probation, Adult Probation, Sheriff Bond, Sheriff Special, DA Victim, CA Restitution, and DA Restitution.
- 2) Special Fees/Revenues per Statue are: District Attorney Apportionment, District Attorney Forfeiture, District Attorney HHSC, Sheriff Forfeiture, Juvenile Probation Special, County Attorney Criminal Forfeiture, County Attorney Hot Check, District Attorney Hot Check, Law Enforcement Education, Vehicle Inventory Tax, Jail Commissary, and Senior Citizens. These accounts are utilized to account for monies under the control of the various officials per state statute, are outside of the County per statute and can only be used for specific purposes; therefore, they are not commingled with the County.
- 3) Special Fees/Revenues Escrows are: Special Children and Special Senior Citizens. The accounts represent funds generated to support these activities outside of the County's activities.
- 4) Adult Probation: State functions or grants operated in the County per agreement between the State Judicial District and the County. They are Non-County funds. By contract the County assists in the function of the Adult Probation Department.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*D. Investments*

The County's investments are stated at fair value, except for external investment pools. Fair value is based on quoted market prices as of the valuation date. Management's intent is to hold all investments to maturity and thereby recover the full value of the various investments made. The gain/loss resulting from valuation will be reported within the "Investment Income" account on the Statement of Revenues, Expenditures and Changes in Fund Balance (Equity).

The portfolio did not hold investments in external pools that are not SEC-registered. The external investment pools are:

TEXPOOL – The State Comptroller of Public Accounts oversees TexPool (the Texas Local Government Investment Pool) but Federated Investors manage the daily operations of the pool under a contract with the Comptroller. TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

Texas CLASS – is a local government investment pool emphasizing safety, liquidity, convenience and competitive yield. Texas CLASS invests only in securities allowed by the Texas Public Funds Investment Act and is supervised by a Board of Trustees who are elected by the participants and is managed by Cutwater Asset Management. Texas CLASS carries a letter of credit that ensures the integrity of the fund. Texas CLASS is rated 'AAAm' by Standard & Poor's rating services. Texas CLASS uses amortized cost rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position in Texas CLASS is the same as the value of Texas CLASS shares.

TexStar – TexStar is administered by First Southwest Asset Management, Inc., and JPMorgan-Chase. TexStar is a local government investment pool created under the Interlocal Corporation Act and is rated AAAm by Standard and Poor's. The fund seeks to maintain a constant dollar objective and fulfills all requirements of the Texas Public Funds Investment Act. TexStar uses amortized cost rather than fair value to report net position to complete share prices. Accordingly, the fair value of the position in TexStar is the same as the value of TexStar shares.

LOGIC – the Local Government Investment Cooperative is an AAA rated local government pool created by local government officials. LOGIC is administered by First Southwest Asset Management, Inc. and JP Morgan-Chase. LOGIC operates in a manner consistent with SEC's rule 2a7 of the investment act of 1940. LOGIC utilized amortized cost rather than fair value in reporting net position to compute share prices. The fair value of the position in LOGIC is the same as the value of LOGIC.

*E. Receivable, Payables and Interfund Transactions*

Short-term loans between funds are reported as interfund receivables in the fund making the loan and as interfund payables in the fund receiving the loan. Arm's length transactions between funds for goods and services are reported as revenues in the selling fund and as expenses/expenditures in the acquiring fund. Any unpaid amounts are appropriately recorded as interfund receivables/payables. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Flows or assets from one fund to another with no requirement for repayment or without an equivalent flow of assets in return are accounted for as transfers.

*F. Consumable Inventories*

Consumable inventories are stated at cost which approximates market using the first-in, first-out method. Inventories for all funds consist of expendable supplies held for consumption, and are recorded as expenditures or expenses, as appropriate, when consumed rather than when purchased.

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ECTOR COUNTY, TEXAS  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*G. Capital Assets*

Capital assets are defined as a purchase, construction or other acquisition of any equipment, facilities or other similar assets, the cost of which are in excess of \$5,000 and have a useful life of more than one year. These assets include property, plant, equipment, infrastructure, and all other tangible and intangible assets purchased or acquired. Purchased or constructed assets are carried at historical cost or estimated historical cost. Infrastructure assets, which include streets and associated drainage, sidewalks, bridges, drainage systems, water and sewer systems, lighting systems and other similar type assets, have been recorded at historical or estimated historical cost. Donated assets are recorded at acquisition value at the time of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets for business-type activities is capitalized as part of the value of the asset during the construction period.

Depreciable capital assets are depreciated using the straight line method over the following estimated useful lives:

Buildings	25-40 Years	Machinery and equipment	5-20 Years
Improvements	25-40 Years	Automotive equipment	3-20 Years
Infrastructure	25 Years	Radio equipment	5-10 Years
Furniture and office equipment	7-10 Years		

*H. Federal and State Grants and Entitlements*

Grants, entitlements and shared revenues may be accounted for within any of the fund types. The purpose and requirements of each grant or entitlement are carefully analyzed to determine the proper fund type in which to record the related transactions. Grants or entitlements received for purposes normally financed through a particular fund type may be accounted for in that type provided that applicable legal restrictions are appropriately satisfied. Such revenues received for purposes normally financed through the general fund are accounted for within the Special Revenue Funds.

Capital grants restricted for capital acquisitions or construction, other than those associated with proprietary-type funds, are accounted for in the applicable Capital Projects Fund. Such revenues received for operating purposes of proprietary funds, or which may be utilized for either operations or capital outlay at the discretion of the County, are recognized in the applicable proprietary fund. Grant funds restricted for acquisition or construction of capital assets are recorded as contributed equity of the applicable proprietary fund. All grants are recognized as revenue when the related expenditure is increased (expenditure driven).

*I. Compensated Absences*

The County employees earn vacation which may either be taken or accumulated, subject to specified maximums based on service, until paid upon retirement or termination. The maximum number of vacation hours which an employee may accrue ranges from one hundred and twenty to two-hundred hours, however only forty hours may be carried over to the next fiscal year. Holiday time is also accrued by those departments such as the Jail that operate on a 24 hour, 7 days a week schedule. Like vacation, holiday time is accumulated until taken or paid at retirement or termination. Sick leave may also be accumulated; however, accumulated sick leave is not paid upon retirement or termination and, accordingly, is not accrued. The County accrues a liability for compensated absences which meets the following criteria:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' service already rendered.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*I. Compensated Absences (Continued)*

2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has accrued a liability for vacation pay which has been earned but not taken by employees. For governmental funds, the liability for compensated absences has been recorded in noncurrent liabilities (due within one year) on the statement of net position. The General Fund and Farm to Market and Lateral Road Fund are the funds typically used to liquidate this liability. The liability for compensated absences is recorded in the business-type activities as an accrued liability.

*J. Long-Term Obligations*

General Obligation Bonds and Certificates of Obligation which have been issued to fund purchases and capital projects of the general government that are to be repaid from tax revenues of the County are reported in the government-wide statement of net position. Revenue Bonds which have been issued to fund capital projects of proprietary funds that are to be repaid with funds from proprietary fund assets are reported in the proprietary funds. Bonds payable are reported net of the associated premium or discount at the government-wide level and in the fund level proprietary fund statements.

The government-wide and proprietary fund statements defer unauthorized bond premiums, discounts and amortize these items over the life of the issue using the effective interest rate method. In the governmental fund statements, these items are required in the current period.

*K. Leases*

The County leases certain office equipment and storage through various cancelable operating leases that have various lease terms.

*L. Fund Equity*

In the fund financial statements, fund balance is the difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the General Fund, Farm to Market and Lateral Road Fund, Debt Service Fund, Capital Projects Fund, and Special Revenue Funds.

The fund balance of the General Fund is of primary significance because the General Fund is the primary fund which finances most functions in the County.

The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and then unassigned funds.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*L. Fund Equity (Continued)*

The five classifications of fund balance of the governmental types are as follows:

**Non-spendable fund balance** classification includes amounts that cannot be spent because they are either not in a spendable form or they are legally or contractually required to be maintained intact. Examples of these funds are inventories or prepaid items. Additionally, these items are not expected to be converted to cash.

**Restricted fund balance** represents those funds other than non-spendable that are restricted to specific purposes such as externally imposed by creditors, grantors, contributors or laws or regulations of other governments. Additionally, these funds are imposed by law through constitutional provisions or enabling legislation.

**Committed fund balance** represents those funds that can only be used for specific purposes per the formal action (i.e. resolution) as a posted Commissioners' Court agenda item of the Ector County Commissioners' Court. These funds cannot be used for any other purpose unless the Court removes or changes the specified use by taking the same type of action it employed to previously commit the funds. These funds include contractual obligations entered into by the Commissioners' Court.

**Assigned fund balance** represents those funds designated by the commissioner's court to be used for specific purposes, but are neither restricted or committed. The resources of these funds could represent operating transfers to special revenue funds from the general fund and the interest earnings associated with those transfers and those funds that are not classified as restricted, non-spendable or committed. Commitments relating to controls not yet performed or purchase orders not yet filled are considered assigned.

**Unassigned fund balance** is the resulting difference between total fund balances less the previous types of fund balances and is at the discretion of the Commissioners' Court. The general fund is the only fund type that may represent a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts, restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

*M. Revenue Recognition – Property Taxes*

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable at that time. All unpaid taxes levied October 1 become delinquent February 1 of the following year.

For fund financial statements, property tax revenues are recognized when they become available. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. This is no longer than sixty days after year-end.

For fund financial statements, property taxes are reserved as uncollectible if not received within sixty days after the end of the fiscal year. For government-wide financial statements, an allowance equal to 95% of the outstanding taxes at September 30, 2017 has been reported. The tax is levied based on the estimated market values as determined by the Ector County Appraisal District.

The combined tax rate of the 2016 tax roll for the 2016-2017 fiscal year was 0.370000 per \$100 assessed valuation, resulting in a tax levy of approximately \$46,427,501 on an assessed valuation of \$12,547,973,346.

*N. Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 and the reported amounts of revenues and expenses during the reporting period.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*O. Recent Accounting Pronouncements*

GASB Statement No. 72, "Fair Value Measurement and Application."

The requirements of this Statement will improve financial reporting by clarifying the definition of fair value for financial purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements.

- Fair value is defined as the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date.
- Fair value is an exit price and is not adjusted for transaction costs, such as broker fees when selling an investment.
- There are three categories of inputs used to measure fair value:
  1. Level 1 is quoted market prices for identical assets;
  2. Level 2 is observable inputs, either directly or indirectly;
  3. Level 3 is unobservable inputs.
- An investment is defined as a security or other asset that (a) a government holds primarily for the purpose of income or profit and (b) its present service capacity is based solely on its ability to generate cash or to be sold to generate cash.
- The pronouncement requires additional footnote disclosure and was effective starting with years ended June 30, 2016.

GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68."

The requirements of this statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This statement also will enhance fair value application guidance and related disclosures to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The requirements of this statements are effective for financial statements for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

GASB Statement No. 74, "Financial reporting for postemployment benefit plans other than pension plans."

The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by other postemployment benefits (OPEB) plans that are administered through trusts that meet the specified criteria. The new information will enhance the usefulness of the financial reports of those OPEB plans, their value for assessing accountability, and their transparency by providing information about measures of net OPEB liabilities and explanations of how and why those liabilities changed from year to year.

The net OPEB liability information, including ratios, will offer an up-to-date indication of the extent to which the total OPEB liability is covered by the fiduciary net position of the OPEB plan. The comparability of the reported information for similar types of OPEB plans will be improved by the changes related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison with actuarially determined rates, if such rates are determined. In addition, new information about rates of return on OPEB plan investments will inform financial report users about the effects of market conditions on the OPEB plan's assets over time and provide information for users to assess the relative success of the OPEB plan's investment strategy and the relative contribution that investment earnings provide to the OPEB plan's ability to pay benefits to plan members when they come due. The provisions of this statement are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*O. Recent Accounting Pronouncements (Continued)*

GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

The requirements of this Statement will improve the usefulness of information in employer and governmental non-employer contributing entity financial reports and will enhance its value for assessing accountability and inter period equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2017.

GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments."

The requirements in this Statement improve financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing the opportunity for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature.

As a result, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. This Statement supersedes Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively.

Earlier application is permitted. The requirements of this Statement improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

GASB Statement No. 77, "Tax Abatements."

The requirement of this Statement is disclosure about tax abatement agreements, the dollar amounts of taxes abated during the period and other commitments made by the government as part of the agreement. The pronouncement was effective starting with years ended December 31, 2016.

GASB Statement No. 78, "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans."

This Statement amends GASB 68 to address a practice issue regarding certain cost-sharing defined benefit plans that are not state or local plans and also provide benefits to employees who are not government employees.

- These are commonly referred to as union plans or Taft-Hartley plans.
- These plans report using FASB standards and although they meet the requirements in GASB 68, the information needed by participating local governments is not available.
- Therefore these plans are excluded from GASB 68 requirements and employers will recognize pension expense equal to their required contributions.
- Certain note disclosure is required and a 10-year RSI schedule of required contributions.
- The pronouncement was effective starting with years ended December 31, 2016.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*O. Recent Accounting Pronouncements (Continued)*

GASB Statement No. 79, "Certain External Investment Pools and Pool Participants."

This Statement allows pools that meet certain criteria to measure their investments at amortized cost and pool participants can also measure their investment in the pool at amortized cost. The pronouncement was effective starting with years ended June 30, 2016.

GASB Statement 80, "Blending requirements for certain component units—an amendment of GASB Statement No. 14."

The requirements of this Statement enhance the comparability of financial statements among governments. Greater comparability improves the usefulness of information reported in financial statements and enhances its value for assessing government accountability. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2016. Earlier application is encouraged.

GASB Statement 81, "Irrevocable split-interest agreements."

The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged.

GASB Statement 82, "Pension issues – an amendment of GASB Statements No. 67, No. 68, and No. 73."

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged.

GASB Statement No. 83, "Certain Asset Retirement Obligations."

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable.

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ECTOR COUNTY, TEXAS  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

O. *Recent Accounting Pronouncements (Continued)*

GASB Statement No. 83, "Certain Asset Retirement Obligations."

This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. This Statement requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. In addition, it requires a government to evaluate all relevant factors at least annually to determine whether the effects of one or more of the factors are expected to significantly change the estimated asset retirement outlays. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

**NOTE 2: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes as reconciliation between fund balance – total government funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds."

The details of this \$110,025,055 difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$	33,884,995
Accrued interest payable		57,320
Compensated absences payable		1,254,058
Net OPEB obligation payable		38,349,085
Net Pension Liability		<u>36,479,597</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>110,025,055</u>

"Deferred inflows and outflows of resources, net." The implementation of GASB 68 required that certain expenditures be recorded as a deferred outflow of resources and to defer recognition as a deferred inflow of resources. The details of this \$15,828,193 difference are as follows:

Contributions subsequent to the measurement date	\$	3,928,744
Investment earnings		13,176,374
Changes in economic/demographic gains/losses		851,481
Changes in assumption changes		<u>(2,128,406)</u>
	\$	<u>15,828,193</u>

"Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excludes internal service funds)." The details of this \$20,742,825 difference are as follows:

Capital assets	\$	86,008,150
Less: Accumulated depreciation		<u>(65,265,325)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	\$	<u>20,742,825</u>

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

NOTE 2: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. (Continued)

"Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred." The details of this \$4,684,750 difference are as follows:

Property taxes receivable	\$	4,221,264
Court fines receivable		<u>463,486</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u><u>4,684,750</u></u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities.

The government fund statement of revenues, expenditures, and changes in fund balance includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of government activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$(1,799,702) difference are as follows:

Capital outlay	\$	2,144,839
Capital contributions out		(1,956,975)
Depreciation expense		(1,978,007)
Loss on disposal		<u>(9,559)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>(1,799,702)</u></u>

Another element of that reconciliation states that the "issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds." Neither transaction, however, has any effect on net position.

Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$(28,159,209) difference are as follows:

Issuance of tax notes	\$	(25,283,103)
Principal retirements		2,800,000
Increase in net OPEB obligation		(4,021,096)
Increase in net pension liability		<u>(1,655,010)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>(28,159,209)</u></u>

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 2: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

B. (Continued)

Another element of that reconciliation states "some expenses reported in the statement of activities that require the use of current financial resources and therefore are reported as expenditures in governmental funds." The details of this \$(5,846,104) difference are as follows:

Current period change in accrued interest	\$	(5,672)
Compensated absences		35,522
Recognition/amortization of deferred outflow/inflow of resources		<u>(5,875,954)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>(5,846,104)</u></u>

**NOTE 3: CASH AND INVESTMENTS**

For purposes of the statements of cash flows, the County considers highly liquid debt instruments which have an original maturity of less than three months to be cash equivalents.

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of the deposits. The County's deposits were \$12,584,916 in cash and \$8,246,820 in agency funds and the respective bank balances totaled \$20,831,736. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$500,000 and \$20,331,736 was covered by collateral held by the pledging bank's agent for the County in the County's name.

Investments – State statutes and County policies authorize the County's investments. The County is authorized to invest in U.S. Government obligations and its agencies or instrumentalities, direct obligations of this state or its agencies and instrumentalities, collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States with ten years or less stated final maturity (cannot be an inverse floater, a principal only or interest only), obligations of states, agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent rating, no-load, SEC registered mutual funds with a weighted average stated maturity of less than two years that are invested in allowable securities, obligations or Texas and its agencies, fully collateralized repurchase agreements and reverse repurchase agreements, prime domestic commercial paper, prime domestic bankers' acceptances, insured or collateralized certificates of deposit, government pools and no-load SEC registered money market funds consisting of any of these securities listed.

The County's investments at September 30, 2017, are:

	Carrying And Fair Value	Effective Duration or Weighted Average	Credit Risk
Investments:			
Certificates of deposits	\$ 4,092,151	4 to 24 months	
Investments Pools:			
Investment in Texpool	14,757,095	39 days	AAAm – S & P
Investment in TexStar	14,453,775	46 days	AAAm – S & P
Investment in LOGIC	9,648,455	46 days	AAAm – S & P
Investment in Texas CLASS	<u>13,021,305</u>	39 days	AAAm – S & P
Total investments	<u>\$ 55,972,781</u>	(Includes \$4,342,970 in Agency Funds)	

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

Interest Rate Risk – As required by the County's investment policy, the County minimizes the interest rate risk related to the decline in fair value of securities due to rising interest rates in the portfolio by: 1) limiting the effective duration of security types not to exceed two years with the exception of securities purchases related to reserve funds, 2) structuring the investment portfolio so that securities matured to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the secondary market prior to maturity, 3) monitoring credit ratings of portfolio positions to assure compliance with rating requirements imposed by the Public Funds Investment Act, and 4) investing operating funds primarily in shorter-term securities and government investment pools.

Credit Risk – In compliance with the County's investment policy, as of September 30, 2017, the County minimized credit risk losses due to default of a security issuer or backer, by: 1) limiting investments to the safest types of securities by purchasing investments in CD's and investment pools that were rated AAAM by Standard & Poor's, 2) pre-qualify the financial institutions, broker/dealers, intermediaries, and advisers with which the County will do business, and 3) diversifying the investment portfolio so that potential losses on individual securities were minimized.

**NOTE 4: FAIR VALUE**

The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

At September 30, 2017, all investments (as listed in Note 3), are level 1.

**NOTE 5: RECEIVABLES**

Receivables as of September 30, 2017, for the County's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	Government Wide and General	Farm to Market and Lateral Road Fund	Debt Service	Capital Project	Coliseum	Airport	Nonmajor and Other Funds	Total
Receivables:								
Property taxes	\$ 4,131,407	149,692	337,541	-	15,659	-	-	4,634,299
Accounts receivable	15,760,394	104,850	5,080	2,472,571	100	19,195	12,501	18,374,691
Gross receivable	<u>19,891,801</u>	<u>254,542</u>	<u>342,621</u>	<u>2,472,571</u>	<u>15,759</u>	<u>19,195</u>	<u>12,501</u>	<u>23,008,990</u>
Less: allowance for uncollectibles	<u>(14,011,809)</u>	<u>(142,207)</u>	<u>(320,665)</u>	<u>-</u>	<u>(14,876)</u>	<u>(4,230)</u>	<u>-</u>	<u>(14,493,787)</u>
Net total receivables	<u>\$ 5,879,992</u>	<u>112,335</u>	<u>21,956</u>	<u>2,472,571</u>	<u>883</u>	<u>14,965</u>	<u>12,501</u>	<u>8,515,203</u>

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**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2017**

**NOTE 6: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2017, was as follows:

Primary government

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,020,404	-	-	2,020,404
Construction in progress	87,878	1,933,737	(1,996,822)	24,793
Total capital assets, not being depreciated:	2,108,282	1,933,737	(1,996,822)	2,045,197
Capital assets, being depreciated:				
Buildings	14,355,105	-	-	14,355,105
Improvements other than buildings	26,151,408	-	(6,630)	26,144,778
Infrastructure	38,575,932	20,747	-	38,596,679
Machinery and equipment	13,479,581	595,534	(590,061)	13,485,054
Total assets, being depreciated	92,562,026	616,281	(596,691)	92,581,616
Less accumulated depreciation for:				
Buildings	(6,551,499)	(355,944)	-	(6,907,443)
Improvements other than buildings	(23,985,434)	(289,507)	5,526	(24,269,415)
Infrastructure	(29,104,006)	(958,368)	-	(30,062,374)
Machinery and equipment	(11,329,749)	(969,875)	581,607	(11,718,017)
Total accumulated depreciation	(70,970,688)	(2,573,694)	587,133	(72,957,249)
Total capital assets, being depreciated, net	21,591,338	(1,957,413)	(9,558)	19,624,367
Governmental activities capital assets, net	\$ 23,699,620	(23,676)	(2,006,380)	21,669,564
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 682,762	55,000	-	737,762
Construction in progress	432,859	-	(176,532)	256,327
Total capital assets, not being depreciated:	1,115,621	55,000	(176,532)	994,089
Capital assets, being depreciated:				
Buildings	7,147,280	176,532	-	7,323,812
Improvements other than buildings	12,549,521	-	-	12,549,521
Infrastructure	9,263,448	2,046,073	-	11,309,521
Machinery and equipment	1,533,180	-	(48,690)	1,484,490
Total capital assets, being depreciated, net	30,493,429	2,222,605	(48,690)	32,667,344
Less accumulated depreciation for:				
Buildings	(4,415,494)	(169,136)	-	(4,584,630)
Improvements other than buildings	(6,246,572)	(472,150)	-	(6,718,722)
Infrastructure	(4,512,438)	(227,274)	-	(4,739,712)
Machinery and equipment	(1,024,205)	(113,634)	48,692	(1,089,147)
Total accumulated depreciation	(16,198,709)	(982,194)	48,692	(17,132,211)
Total capital assets, being depreciated, net	14,294,720	1,240,411	2	15,535,133
Business-type activities capital assets, net	\$ 15,410,341	1,295,411	(176,530)	16,529,222

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**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2017**

**NOTE 6: CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs of the primary government, as follows:

Government activities:	
Judicial	\$ 142,616
Financial administration	74,960
Law enforcement	153,638
Correction	391,026
Health and welfare	2,906
Cultural and recreation	45,400
Library	26,472
Maintenance	144,520
Highways and streets	949,374
Elections	35,176
Capital Projects	11,919
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets	<u>595,687</u>
Total depreciation expense – Governmental activities	\$ <u>2,573,694</u>
Business-type activities:	
Coliseum	\$ 587,992
Airport	<u>394,202</u>
Total depreciation expense – Business-type activities	<u>\$ 982,194</u>

**NOTE 7: DEFINED BENEFIT PENSION PLAN**

*Plan Description*

All full time and part time employees of the County are provided with pensions through the TCDRS – a cost-sharing multiple employer defined benefit pension plan administered by the Texas County and District Retirement System (TCDRS). Article 33 of the State Statutes grants the authority to establish and amend the benefit terms to the TCDRS Board of Trustees (TCDRS Board). TCDRS issues a publicly available financial report that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

At the measurement date, December 31, 2016, pension expense was as follows:

Service cost	\$ 5,471,354
Interest on total pension liability	18,419,455
Effect of plan changes	-
Administrative expenses	157,572
Member contributions	(2,237,630)
Expected investment return net of investment expenses	(15,613,296)
Recognition of deferred inflows/outflows of resources	-
Recognition of economic/demographic gains or losses	(1,730,083)
Recognition of assumption changes or inputs	851,481
Recognition of investment gains or losses	4,498,867
Other	<u>1,227,833</u>
Pension expense	<u>\$ 11,045,553</u>

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

As of September 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	13,176,374
Changes in assumptions	-	851,481
Net difference between projected and actual earnings	2,128,406	-
Contributions made subsequent to measurement date	-	3,928,744
<b>Total</b>	<b>\$ 2,128,406</b>	<b>17,956,599</b>

\$3,928,744 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2017	\$ 3,859,471
2018	3,861,338
2019	3,952,658
2020	225,982
<b>Total</b>	<b>\$ 11,899,449</b>

*Plan Information*

At December 31, 2016, the County had 664 current and 700 former employees and 720 retirees participating in the Plan.

*Actuarial Assumptions*

The actuarial assumptions that determine the total pension liability as of December 31, 2016, were based on the results of an actuarial expense study for the period January 1, 2009 – December 31, 2012.

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ECTOR COUNTY, TEXAS  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2017

**NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Asset Valuation method smoothing period Recognition method Corridor	5 years Non-asymptotic None
Inflation	3%
Salary increases	Varies by age of service. 4.9% over career including inflation
Investment rate of return	8.10%, net of investment expense, including inflation.
Cost of living adjustments	Cost-of-living adjustments for Ector County considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustment is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Deferred members are assumed to retire at the later of : (1) age 60 or (2) earliest retirement eligibility. For all eligible members ages 75 and later, retirement is assumed to occur immediately.
Turnover	New employees are assumed to replace retired members and have similar entry ages.
Mortality	<p>Depositing members: The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.</p> <p>Service retirees, beneficiaries and non-depositing members: The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.</p> <p>Disabled retirees: RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.</p>

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Long-term rate of investment return and target allocation*

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 capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2017 information for a 7-10 year time horizon.

Note that 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 most recent analysis is performed in 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009 – December 31, 2012 for more details.

Asset Class	Benchmark	Target Allocation(1)	Geometric Real Rate of Return (Expected minus Inflation)(2)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50 %	4.70 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(3)	16.00 %	7.70 %
Global Equities	MSCI World (net) Index	1.50 %	5.00 %
International Equities - Developed	MSCI World Ex USA (net)	10.00 %	4.70 %
International Equities - Emerging	MSCI EM Standard (net) Index	7.00 %	5.70 %
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00 %	.60 %
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00 %	3.70 %
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00 %	3.83. %
Direct Lending	S & P/LSTA Leveraged Loan Index	10.00 %	8.15 %
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	3.00 %	6.70 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00 %	3.85 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00 %	5.60 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(5)	6.00 %	7.20 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00 %	3.85 %

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 2.0%, per Cliff water's 2017 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

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ECTOR COUNTY, TEXAS  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2017

**NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Discount Rate*

The discount rate used to measure the total pension liability was 8.10 percent.

*Sensitivity Analysis*

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

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 267,240,691	239,744,560	216,656,553
Fiduciary net position	203,264,963	203,264,963	203,264,963
Net pension liability/(asset)	\$ 63,975,728	36,479,597	13,391,590

**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS**

Plan Description

The County is self insured for employee and retiree and healthcare, which includes 274 retirees and 558 active employees. The County provides post-employment healthcare benefits to its retired employees who meet the TCDRS retirement eligibility requirements. The plan provides medical and dental coverage to plan members. Retiree, spouse and eligible dependents are required to enroll in Medicare parts A and B once eligible.

In addition to the plan that is provided to the County employees and retirees, the Ector County Appraisal District also participates in the plan. The Ector County Appraisal District pays a monthly premium per employee and dependent as determined by the Ector County Commissioners' Court.

For fiscal year 2016, the Commissioners' Court approved transferring Medicare retirees' age 65 or more from the County's Self Funded Health Plan to a Medicare supplement plan.

Funding Policy

Local Government Code Section 157.1010 assigns the authority to establish and amend benefit provisions to Commissioners Court. The County is under no legal obligation to pay these premiums, and the decision to provide these benefits is made by the Commissioners Court on a year-to-year basis.

At September 30, 2017, retirees paid a premium of \$75 and paid \$260 per month for their dependent coverage.

The rates are set annually by the Commissioners Court based on the combination of premiums and prior year costs of the self-funded portion of the plan. The plan is funded on a pay-as-you-go basis. For the year ended, September 30, 2017, the County contributed \$2,335,489, while the retirees' contributions were \$169,328 for a total contribution of \$2,504,817. Administrative costs are provided through the annual rate calculation.

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

Annual OPEB Cost

The County's annual other post-employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008. The annual OPEB cost for the fiscal year ended September 30, 2017, is as follows:

Annual required contribution	\$	7,315,811
Interest on OPEB Obligation		1,373,120
Adjustment to ARC		<u>(1,946,514)</u>
Annual OPEB cost end of year		6,742,417
Net estimated employer contributions		<u>(2,721,321)</u>
Increase in net OPEB obligation		4,021,096
Net OPEB obligation – as of beginning of the year		<u>34,327,989</u>
Net OPEB obligation – as of end of year	\$	<u><u>38,349,085</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year ended September 30, 2017 and the preceding two fiscal years were as follows:

**Ector County Trend Information**

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributions	Percentage Contributed	Net OPEB Obligation
September 30, 2015	\$ 6,242,671	\$ 2,978,379	47.7%	\$ 30,405,158
September 30, 2016	6,193,542	2,270,711	36.7%	34,327,989
September 30, 2017	6,742,417	2,721,321	40.4%	38,349,085

Funded Status and Funding Progress

The funded status of the County's retiree health care plan, as of December 31, 2016, is as follows:

Actuarial Valuation Date as of December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2012	\$ -	\$ 71,181,761	\$ 71,181,761	-%	\$ 26,100,912	273%
2014	-	54,239,897	54,239,897	-%	29,592,501	183%
2016	-	72,955,439	72,955,439	-%	31,970,895	228%

Under the reporting parameters, the County's retiree health care plan is not funded with an estimated actuarial accrued liability exceeding actuarial assets by \$72,955,439 at December 31, 2016.

Actuarial Methods and Assumptions

The Individual Entry Age Normal Cost Method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

Actuarial Methods and Assumptions (continued)

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Methods and Assumptions	
Inflation rate	2.5% per annum
Investment rate of return	4.00%, per annum, net of expenses
Actuarial cost method	Individual Entry Age Normal Cost Method
Amortization method	Level Dollar
Amortization period	30-year open amortization
Payroll grown	N/A
Non-Medicare trend	Initial rate of 7.50%, declining an ultimate rate of 5.25% after 11 years
Medicare trend	Initial rate of 6.50%, declining to an ultimate rate of 4.25% after 15 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 9: INTERFUND TRANSACTIONS**

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental and proprietary type funds financial statements generally reflect such transactions as transfers. The internal service funds record charges for service to County departments as operating revenue. All County funds record these payments to the internal service funds as operating expenses. The proprietary funds record operating subsidies as nonoperating revenue, whereas the fund paying the subsidy records it as either an expenditure or transfer.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

The purpose of the interfund balances is to track amounts owed between funds for short-term loans between funds and unpaid amounts for arms length transactions between funds for goods and services. The County consolidates expenditures for postage, office supplies, payroll benefits, etc. within the General Fund and then allocates the costs to various funds. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them; and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. General Fund transfers large dollars to the special revenue Election Fund to cover election costs that exceed their special revenue source. In addition, the General Fund transfers large dollars to the special revenue Courthouse Security Fund to support their expenditures.

Individual fund interfund receivable and payable balances at September 30, 2017, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	FMLR	\$ 2
	TJJD Comm Diversion	7
	Airport	534
	Coliseum	4,450
FMLR	General	133
	Airport	73
	Coliseum	90
Debt Service	General	1
	FMLR	49
	General	195
	Airport	156
Ector County Coliseum	General	35,000
Certz Grant	FMLR	4,039
	2015 Capital Projects	18
Epidemiology	Immunization	15,779
TCEQ-LEPC	General	48
TJJD Grant S	General	22
Immunization	General	244
		244
Total		\$ 60,840

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)**

Interfund transfers for the year ended September 30, 2017, are as follows:

Transfers Out:	<u>General</u>	Transfer In: <u>Nonmajor Governmental</u>	<u>Total</u>
General	\$ -	1,173,460	1,173,460
Nonmajor Governmental	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total	<u>\$ 7,000</u>	<u>1,173,460</u>	<u>1,180,460</u>

**NOTE 10: LONG-TERM LIABILITIES**

GOVERNMENTAL ACTIVITIES:

The following is a summary of debt transactions for governmental activities of the County for the year ended September 30, 2017:

	Balance, October 1, 2016 <u>As restated</u>	<u>Additions</u>	<u>Reductions</u>	Balance, September 30, 2017	Due Within One Year
Tax Notes – Series 2010	\$ 1,225,000	-	(1,225,000)	-	-
Tax Notes – Series 2012	1,485,000	-	(1,485,000)	-	-
Tax Notes – Series 2015	8,725,000	-	(90,000)	8,635,000	2,840,000
Certificate of Obligation – Series 2017	-	23,435,000	-	23,435,000	-
C.O. Premium	-	1,848,103	(33,108)	1,814,995	89,087
Compensated Absences	1,289,580	1,543,874	(1,579,396)	1,254,058	1,254,058
Net OPEB Obligation	34,327,989	4,021,096	-	38,349,085	-
Net Pension Liability	<u>34,824,587</u>	<u>1,655,010</u>	<u>-</u>	<u>36,479,597</u>	<u>-</u>
Total	<u>\$ 81,877,156</u>	<u>32,503,083</u>	<u>(4,412,504)</u>	<u>109,967,735</u>	<u>4,183,145</u>

For Governmental activities, compensated absences and the OPEB pension obligation are generally liquidated by the general fund.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

NOTE 10: LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES:

The following is a summary of debt transactions for the business-type activities of the County for the year ended September 30, 2017:

	Balance, October 1, 2016	Additions	Reductions	Balance, September 30, 2017	Due Within One Year
Compensated Absences	\$ 28,941	8,276	-	37,217	37,217

Tax Notes at September 30, 2017, consist of the following:

	Original Issue	Interest Rates	Final Maturity Date	Principal Outstanding	Range of Annual Principal Installments
Tax Notes Serviced by Tax Collections					
Tax Notes – Series 2015	\$ 8,800,000	1.25%	2/15/2018	8,635,000	2,840,000
		1.25%	2/15/2019		2,880,000
		1.25%	2/15/2020		2,915,000
Tax Notes Serviced by Tax Collections					
Certificate of Obligation – Series 2017	23,435,000	4.00%	2/15/2021	23,435,000	950,000
		4.00%	2/15/2022		990,000
		5.00%	2/15/2023		1,035,000
		5.00%	2/15/2024		1,085,000
		5.00%	2/15/2025		1,140,000
		5.00%	2/15/2026		1,200,000
		5.00%	2/15/2027		1,265,000
		5.00%	2/15/2028		1,325,000
		4.00%	2/15/2029		1,390,000
		4.00%	2/15/2030		1,445,000
		4.00%	2/15/2031		1,505,000
		3.00%	2/15/2032		1,555,000
		3.00%	2/15/2033		1,605,000
		3.125%	2/15/2034		1,655,000
		3.125%	2/15/2035		1,705,000
		3.250%	2/15/2036		1,765,000
		3.250%	2/15/2037		1,820,000

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

NOTE 10: LONG-TERM LIABILITIES (CONTINUED)

Principal payments are due annually for General Obligation Bonds and Tax Notes on February 15 and interest payments are due semiannually on February 15 and August 15. The annual requirements to amortize all outstanding bonded debt as of September 30, 2017, are as follows:

	Principal	Interest	Total
<u>Tax Notes – Series 2015</u>			
Year Ending September 30,			
2018	\$ 2,840,000	90,188	2,930,188
2019	2,880,000	54,438	2,934,438
2020	2,915,000	18,219	2,933,219
	\$ 8,635,000	162,845	8,797,845
Certificate of Obligation – Series 2017			
Year Ending September 30,			
2018	\$ -	920,013	920,013
2019	-	920,013	920,013
2020	-	920,013	920,013
2021	950,000	901,013	1,851,013
2022	990,000	862,213	1,852,213
2023	1,035,000	816,538	1,851,538
Thereafter	20,460,000	5,440,417	25,900,417
	\$ 23,435,000	10,780,220	34,215,220

The issuance of the Tax Notes created an interest and sinking fund (General Debt Service Fund). The County is required to ascertain a rate and amount of ad valorem tax which will be sufficient to pay interest as it comes due and provide a reserve fund which is adequate to meet principal as it matures. There are a number of limitations and restrictions contained in the bond and note indentures. The County is in compliance with all significant limitations and restrictions.

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**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**NOTE 11: DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan established in accordance with Internal Revenue Code Section 457. In prior years the Internal Revenue Code specified that the plan's assets were the property of the County until paid or made available to participants, subject only on an equal basis to the claims of the County's general creditors. Therefore, the plan's assets were recorded in the Agency Fund. A 1996 federal law now requires all assets and income of Internal Revenue Code Section 457 deferred compensation plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries.

Assets of the County's plan are administered by a private corporation under contract with the County. The private administrator amended the plan as of January 1, 1997, to comply with the new federal law. Consequently, the plan's assets and liabilities have been removed from the County's financial statements.

**NOTE 12: RISK MANAGEMENT**

For several years, the County has maintained a Medical/Dental Self-Insurance Fund. The purpose of this fund is to pay medical and dental claims for the County employees, retirees and their covered dependents and to minimize the cost of medical and dental insurance for the employees and the County. Medical claims exceeding \$75,000 per covered individual are covered through a private insurance carrier. The County does accrue liabilities for claims which are foreseeable and probable. Effective fiscal year beginning October 1, 1995, the County began maintaining a Liability Self-Insurance Fund. This fund services other claims for risk of loss to which the County is exposed, including general liability, property and casualty, auto, errors and omissions, and law enforcement. Worker's compensation is not included. The County also carries stop-loss insurance for the various types of loss at varying amounts with private insurance carrier. All operating funds of the County participate in the insurance and are charged a "premium" to cover the costs of providing claims servicing and claims payments.

During the fiscal years ended September 30, 2013, 2014, 2015 and 2016, the County incurred several claims which required the stop-loss insurance coverage to be used. Immaterial amounts were not covered by the stop-loss coverage and required payment by the County. Insurance coverage has not been significantly reduced from the prior year.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The liability for claims and judgments is reported in each of the internal service funds – Self-Insurance Health and Self-Insurance Liability – as current liabilities in accounts payable. Changes in the balances of claims liabilities during the past two years are as follows:

	<u>Self-Insurance Health Fund</u>	<u>Self-Insurance Liability Fund</u>
Unpaid claims, September 30, 2015	297,039	100,000
Insured claims, (Including IBNRs)	(5,036,912)	88,750
Claim payments	<u>5,034,495</u>	<u>(88,750)</u>
Unpaid claims, September 30, 2016	294,622	100,000
Insured claims, (Including IBNRs)	4,823,595	87,500
Claim payments	<u>(4,901,155)</u>	<u>(87,500)</u>
Unpaid claims, September 30, 2017	<u>\$ 217,062</u>	<u>\$ 100,000</u>

The County carries coverage for worker's compensation through the Texas Association of Counties, whereby the County pays a quarterly premium (based on prior year payroll) to this risk pool for its coverage. The pool is administered by a third party administrator. On an annual basis, the premium charged to the County is audited and re-evaluated and increased or decreased based upon claims paid.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 13: CONTINGENCIES**

Federally Assisted Programs – Compliance Audits

The County participates in numerous state and federally assisted programs, on both a direct and state pass-through basis, as well as on a service-provider basis. Principle among these, are the Help America Vote Act (HAVA) Grant, Senior Citizen Title III Grants, and various Texas Department of Health Grants.

In connection with these grants, the County is required to comply with specific terms and agreements, as well as applicable federal and state laws and regulations. Such compliance is subject to review and audit by grantors and their representatives, including audits under the "single audit" concept and compliance examinations which build upon such audits.

In the opinion of management, the County has complied with all requirements. However, since such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of such disallowance of claimed expenditures, the County expects the resulting liability not to have a material adverse effect to its financial position.

Litigation

The County is party to several legal actions arising in the ordinary course of its business. In the opinion of the County's management, upon advice of the County Attorney, and the County's outside legal counsel, the County has adequate legal defense and/or insurance coverage regarding most of these actions and does not believe that they will materially affect the County's financial position. The potential losses of these lawsuits that are determinable at this time have been accrued.

**NOTE 14: TAX ABATEMENTS**

The County has entered into property tax abatement agreements with local businesses under Texas Local Government Code, Section 501.159. Under the Code, local governments may grant property tax abatements.

The County is under no obligation to provide tax abatement to any specific applicant and reserves the right to do so on a case-by-case basis as stimulation for economic development within the Reinvestment Zones and Enterprise Zones established by the County. The abatements may be granted to any business located within or promising to relocate to the service area of Ector County.

For the fiscal year ended September 30, 2017, the County abated property taxes totaling \$501,526 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

**A. Ector County Energy Center LLC**

- Commitment: construction of improvements in the form of a 386-megawatt natural gas fueled power plant no later than December 31, 2016
- Terms of abatement: 100% exemption from ad valorem taxes for five (5) years
- The abatement for fiscal year 2017 amounted to \$388,470.

**B. CUDD Pumping Service, Inc.**

- Commitment: Job creation and new investment as follows:
  - Create and maintain at least 30 new jobs, 80 existing jobs, and 35 transfer jobs by December 31, 2013
  - Expend at least \$31 million in new construction and equipment by December 31, 2013
- Terms of abatement: 5-year declining abatement of 100% in first year, 80% in second year, 60% in third year, 40% in fourth year, and 20% in the fifth year.
- The abatement for fiscal year 2017 amounted to \$80,291.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 15: FUND BALANCES**

Fund balances are presented in the following categories: nonspendable, restricted committed, assigned, and unassigned as described in Note 1. The following detail of fund balances for all the major and nonmajor governmental funds at September 30, 2017:

	General Fund	Farm to Market Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Fund Balances:						
Nonspendable:						
Inventories	\$ 37,953	-	-	-	-	\$ 37,953
Total Nonspendable	<u>37,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,953</u>
Restricted for:						
Judicial	-	-	-	-	664,562	664,562
Correction	-	-	-	-	53,646	53,646
Cultural and Recreation	-	-	-	-	8,976	8,976
Health and Welfare	-	-	-	-	244,779	244,779
Highways and Streets	-	3,813,724	-	-	-	3,813,724
Election	-	-	-	-	141,019	141,019
General Government	2,040,523	-	183,690	-	36,021	2,260,234
Total Restricted	<u>2,040,523</u>	<u>3,813,724</u>	<u>183,690</u>	<u>-</u>	<u>1,149,003</u>	<u>7,186,940</u>
Committed for:						
Program purposes	176,232	-	-	33,330,796	-	33,507,028
Assigned to:						
County Operations	68,116	38,039	-	1,436,859	517,345	2,060,359
Unassigned	8,932,754	-	-	-	(6,442)	8,926,312
Total Fund Balance	<u>\$ 11,255,578</u>	<u>3,851,763</u>	<u>183,690</u>	<u>34,767,655</u>	<u>1,659,906</u>	<u>\$ 51,718,592</u>

Fund Balance refers to the difference between assets and liabilities in the governmental funds balance sheet. Governmental Accounting Standards Board, Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions establish the following classifications depicting the various types of fund balance and the controls over said funds.

**Nonspendable Fund Balance** – The Non-spendable Fund Balance classification includes amounts that cannot be spent because they are either not in a spendable form or they are legally or contractually required to be maintained intact. Examples of these funds are inventories or prepaid items. Additionally, these items are not expected to be converted to cash.

**Restricted Fund Balance** – Restricted Fund Balance represents those funds other than non-spendable that are restricted to specific purposes such as externally imposed by creditors, grantors, contributors or laws or regulations of other governments. Additionally, these funds are imposed by law through constitutional provisions or enabling legislation. The funds have a legally enforceable requirement that the resources be used only for the specific purpose stipulated in the legislation.

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ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**NOTE 15: FUND BALANCES (CONTINUED)**

**Committed Fund Balance** – Committed Fund Balance represents those funds that can only be used for specific purposes per the formal action of the Ector County Commissioners' Court. These funds cannot be used for any other purpose unless the Court removes or changes the specified use by taking the same type of action it employed to previously commit the funds. These funds include contractual obligations entered into by the Commissioners' Court.

**Assigned Fund Balance** – Assigned Fund Balance represents those funds designated by the Commissioners' Court to be used for specific purposes, but are neither restricted nor committed. Examples of these funds are funds that are under the authority of an official under the Commissioners' Court or are funds represented in all other fund types, except the General Fund, that are not classified as restricted, non-spendable or committed. The resources of these funds could represent operating transfers to special revenue funds from the general fund and the interest earnings associated with those transfers. Commitments relating to contracts not yet performed or purchase orders not yet filled are considered assigned.

**Unassigned Fund Balance** – Unassigned Fund Balance is the resulting difference between total fund balance less the previous types of fund balances and are of the discretion of the Commissioners' Court. The general fund is the only fund type that may represent a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceeded that amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

**NOTE 16: SUBSEQUENT EVENTS**

Management of the County has performed an evaluation of the County's activity through March 26, 2018, the date these financial statements were available for issuance and noted no items for disclosure.

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## REQUIRED SUPPLEMENTARY INFORMATION

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 42,508,897	42,508,897	42,795,523	286,626
Fines and Forfeitures	1,703,000	1,703,000	1,728,458	25,458
Licenses and Permits	220,200	220,200	217,823	(2,377)
Intergovernmental Charges	1,719,370	1,735,465	2,068,736	333,271
Charges for Current Services	8,653,300	8,653,300	8,130,585	(522,715)
Investment Income	100,000	100,000	185,856	85,856
Other	405,000	585,771	620,490	34,719
Total Revenues	<u>55,309,767</u>	<u>55,506,633</u>	<u>55,747,471</u>	<u>240,838</u>
<b>EXPENDITURES</b>				
Current				
Administrative	1,502,038	1,506,224	1,482,621	23,603
Judicial	12,805,143	13,246,806	12,885,776	361,030
Financial Administration	5,333,845	5,372,806	4,866,493	506,313
Law Enforcement	7,862,699	7,881,491	7,783,668	97,823
Correction	16,811,993	17,079,455	16,810,511	268,944
Health and Welfare	1,521,192	1,528,691	1,420,596	108,095
Fire Protection	895,890	897,711	895,242	2,469
Culture and Recreation	597,941	597,941	575,957	21,984
Library	1,684,941	1,684,941	1,599,273	85,668
Maintenance	6,264,790	7,253,836	6,820,897	432,939
Conservation of Natural Resources	155,385	155,385	153,213	2,172
Nondepartmental	503,964	529,237	480,606	48,631
Total Current	<u>55,939,821</u>	<u>57,734,524</u>	<u>55,774,853</u>	<u>1,959,671</u>
Capital Outlay	33,260	53,323	51,465	1,858
Total Expenditures	<u>55,973,081</u>	<u>57,787,847</u>	<u>55,826,318</u>	<u>1,961,529</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(663,314)</u>	<u>(2,281,214)</u>	<u>(78,847)</u>	<u>2,202,367</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	7,000	7,000
Transfers (Out)	-	-	(1,180,460)	(1,180,460)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,173,460)</u>	<u>(1,173,460)</u>
Net Change in Fund Balance	(663,614)	(2,281,214)	(1,252,307)	1,028,907
<b>Fund Balance, Beginning of Year</b>	<u>12,507,885</u>	<u>12,507,885</u>	<u>12,507,885</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 11,844,571</u>	<u>10,226,671</u>	<u>11,255,578</u>	<u>1,028,907</u>

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**ECTOR COUNTY, TEXAS**  
**FARM TO MARKET AND LATERAL ROAD FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 645,849	645,849	651,362	5,513
Intergovernmental Charges	438,000	438,000	471,469	33,469
Charges for Current Services	1,621,361	1,621,361	1,701,959	80,598
Investment Income	4,222	4,222	33,184	28,962
Other Revenues	-	-	2,363	2,363
Total Revenues	<u>2,709,432</u>	<u>2,709,432</u>	<u>2,860,337</u>	<u>150,905</u>
<b>EXPENDITURES</b>				
Current Highways and Streets				
Salaries	1,260,222	1,260,222	835,507	424,715
Employee Benefits	573,527	573,527	521,949	51,578
Allowances	1,200	1,300	1,062	238
Departmental Supplies and Expenses	174,132	182,938	149,638	33,300
Shop Maintenance and Repairs	1,820,000	1,909,677	402,480	1,507,197
Professional Services	53,103	135,143	135,019	124
Utilities	14,200	14,419	14,407	12
Insurance	52,627	52,627	47,329	5,298
Other	4,300	5,710	2,267	3,443
Total Highways and Streets	<u>3,953,311</u>	<u>4,135,563</u>	<u>2,109,658</u>	<u>2,025,905</u>
Maintenance				
Vehicle Maintenance and Repairs	<u>670,685</u>	<u>670,685</u>	<u>670,683</u>	<u>2</u>
Total Expenditures	<u>4,623,996</u>	<u>4,806,248</u>	<u>2,780,341</u>	<u>2,025,907</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,914,564)</u>	<u>(2,096,816)</u>	<u>79,996</u>	<u>2,176,812</u>
<b>Other Financing Sources</b>				
Transfers In	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,914,564)	(2,096,816)	79,996	2,176,812
<b>Fund Balance, Beginning of Year</b>	<u>3,771,767</u>	<u>3,771,767</u>	<u>3,771,767</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,857,203</u>	<u>1,674,951</u>	<u>3,851,763</u>	<u>2,176,812</u>

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**ECTOR COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 2,892,651	2,892,651	2,911,773	19,122
Investment Income	1,000	1,000	2,421	1,421
Other	-	140,403	18,424	(121,979)
	<u>2,893,651</u>	<u>3,034,054</u>	<u>2,932,618</u>	<u>(101,436)</u>
Total Revenues				
<b>EXPENDITURES</b>				
Debt Service				
2010 Tax Notes – Principal	1,225,000	1,225,000	1,225,000	-
2010 Tax Notes – Interest	13,781	13,782	13,781	1
2012 Tax Notes – Principal	1,485,000	1,485,000	1,485,000	-
2012 Tax Notes – Interest	11,509	11,509	11,509	-
2015 Tax Notes – Principal	90,000	90,000	90,000	-
2015 Tax Notes - Interest	108,500	108,500	108,500	-
2017 Tax Notes - Interest	-	135,447	135,446	1
Fiscal Agent Fees	500	799	550	249
	<u>2,934,290</u>	<u>3,070,037</u>	<u>3,069,786</u>	<u>251</u>
Total Expenditures				
<b>Other Financing Sources</b>				
Premium on Issuance of Bonds	-	-	140,403	140,403
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>140,403</u>	<u>140,403</u>
Total Other Financing Sources				
Deficiency of Revenues Over Expenditures	(40,639)	(35,983)	3,235	39,218
<b>Fund Balance, Beginning of Year</b>	<u>180,455</u>	<u>180,455</u>	<u>180,455</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 139,816</u>	<u>144,472</u>	<u>183,690</u>	<u>39,218</u>

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**ECTOR COUNTY, TEXAS  
CAPITAL FUNDS PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	235,767	80,007	(155,760)
Charges for Current Services	30,600	30,600	30,824	224
Investment Income	40,500	80,500	147,114	66,614
Other Revenues	-	3,174,774	4,015,659	840,885
Hotel Occupancy Tax	650,000	650,000	512,189	(137,811)
Total Revenues	<u>721,100</u>	<u>4,171,641</u>	<u>4,785,793</u>	<u>614,152</u>
<b>EXPENDITURES</b>				
Current				
Administrative				
Contributions	156,000	156,000	122,232	33,768
Departmental Supplies and Expenses	-	41,103	-	41,103
Professional Services	110,000	240,375	137,948	102,427
Correction				
Departmental Supplies and Expenses	-	5,428	842	4,586
Professional Services	-	1,942,950	454,561	1,488,389
Health and Welfare				
Departmental Supplies and Expenses	-	15,903	10,734	5,169
Professional Services	-	219,864	60,777	159,087
Maintenance				
Departmental Supplies and Expenses	-	201,990	5,000	196,990
Non-departmental and other				
Departmental Supplies and Expenses	236,700	3,493,667	2,814,858	678,809
Total Current	<u>502,700</u>	<u>6,317,280</u>	<u>3,606,952</u>	<u>2,710,328</u>
Debt Service				
Interest and other	-	142,700	142,700	-
Capital outlay	451,000	29,812,934	2,013,898	27,799,036
Total Expenditures	<u>953,700</u>	<u>36,272,914</u>	<u>5,763,550</u>	<u>30,509,364</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(232,600)</u>	<u>(32,101,273)</u>	<u>(977,757)</u>	<u>31,123,516</u>
<b>Other Financing Sources</b>				
Issuance of Tax Notes	-	25,142,700	23,435,000	(1,707,700)
Premium on Bond Issuance	-	-	1,707,700	1,707,700
Total Other Financing Sources	<u>-</u>	<u>25,142,700</u>	<u>25,142,700</u>	<u>-</u>
Net Change in Fund Balance	(232,600)	(6,958,573)	24,164,943	31,123,516
<b>Fund Balance, Beginning of Year</b>	<u>10,602,712</u>	<u>10,602,712</u>	<u>10,602,712</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 10,370,112</u>	<u>3,644,139</u>	<u>34,767,655</u>	<u>31,123,516</u>

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ECTOR COUNTY, TEXAS  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017

**A. BUDGETARY INFORMATION**

The County follows these procedures in establishing the budgets reflected in the financial statements:

- (1) Prior to the beginning of each fiscal year, the County Judge submits to the Commissioners' Court a proposed budget for the fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
- (3) The budget for the next fiscal year is legally enacted by the Commissioners' Court through the passage of a court order.
- (4) Expenditures may not legally exceed appropriations by the expenditure activity for legally adopted annual operating budgets. The Commissioners' Court must approve any transfer of appropriation balances or portions thereof from one expenditure activity to another activity within a single department and from one department to another (i.e. total, salaries, employee benefits, departmental supplies, etc). The elected official or department head, with the County Auditor's approval, may transfer balances or portions of a single expenditure line item within the activity (full time salaries, part time salaries, etc.) During the year, several supplementary appropriations were necessary. These changes are reflected in the budget amounts presented.
- (5) Annual budgets are legally adopted for all governmental funds on a basis consistent with generally accepted accounting principles.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the governmental funds.

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**ECTOR COUNTY, TEXAS**  
**SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**FOR THE THREE YEARS ENDED SEPTEMBER 30, 2017**

	Year Ended September:									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Total Pension Liability</b>										
Service costs	\$ 5,471,354	4,692,045	4,471,872	N/A						
Interest on total pension liability	18,419,455	17,794,346	17,092,143							
Effect of plan changes	-	(942,288)	-	N/A						
Effect of assumption changes or inputs	-	2,554,444	-	N/A						
Effect of economic/demographic (gains) or losses	(1,912,586)	(2,560,045)	(717,619)	N/A						
Benefit payments/refunds of contributions	<u>(13,638,326)</u>	<u>(13,195,875)</u>	<u>(12,959,826)</u>	N/A						
Net changes in total pension liability	8,339,897	8,342,627	7,886,570	N/A						
Total pension liability, beginning	231,404,663	223,062,036	215,175,465	N/A						
Total pension liability, ending (a)	239,744,560	231,404,663	223,062,036	N/A						
<b>Fiduciary Net Position</b>										
Employer contributions	4,987,606	5,033,938	4,708,962	N/A						
Member contributions	2,237,630	2,225,217	2,071,475	N/A						
Investment income net of investment expenses	14,483,384	(2,118,465)	13,265,027	N/A						
Benefit payments/refunds of contributions	(13,638,327)	(13,195,875)	(12,959,826)	N/A						
Administrative expenses	(157,572)	(144,215)	(155,513)	N/A						
Other	<u>(1,227,833)</u>	<u>(606,472)</u>	<u>(416,746)</u>	N/A						
Net changes in fiduciary net position	6,684,888	(8,805,872)	6,513,379	N/A						
Fiduciary net position, beginning	195,580,076	205,385,948	198,872,569	N/A						
Fiduciary net position, ending (b)	203,264,963	195,580,076	205,385,948	N/A						
Net pension liability / (asset), ending= (a) – (b)	\$ 36,479,597	34,824,587	17,676,088	N/A						
Fiduciary net position as a % of total pension asset	84.78%	84.95%	92.08%	N/A						
Pensionable covered payroll	\$ 31,970,895	31,788,813	29,592,501	N/A						
Net pension asset as a % of covered payroll	114.10%	109.55%	59.73%	N/A						

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**ECTOR COUNTY, TEXAS  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>(1)</sup>	Actual Contribution As a % of Covered Payroll
2008	\$ 1,677,317	1,733,185	(55,868)	22,635,852	7.7%
2009	2,019,614	1,933,907	85,707	23,929,073	8.1%
2010	3,170,892	3,119,517	51,375	24,850,252	12.6%
2011	3,081,781	2,872,647	209,134	25,281,215	11.4%
2012	3,518,403	3,292,548	225,855	26,100,912	12.6%
2013	4,065,685	4,039,981	25,704	27,433,774	14.7%
2014	4,708,167	4,481,130	227,037	29,592,501	15.1%
2015	5,032,169	5,059,990	(27,821)	31,788,813	15.9%
2016	4,974,671	5,024,245	(49,574)	31,970,895	15.7%
2017	N/A	5,138,361	N/A	N/A	N/A

(1) Payroll is calculated based on contributions as reported to TCDRS.

**Notes to Schedule**

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which 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	14.5 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in plan provisions reflected in the schedule	No changes in plan provisions in 2016 or 2015

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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**GENERAL FUND REVENUE AND EXPENDITURE DETAIL  
AND NON MAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS**

Additional General Fund budgetary schedules are presented here in order to demonstrate compliance at the legal level of budgetary control.

The Special Revenue Funds account for revenues derived from specific taxes or other earmarked revenue sources (other than major capital projects) that are legally restricted to expenditures for a specific purpose. The following are the County's Special Revenue Funds:

Law Library Fund – To account for the fees collected, and restricted by state law, for the maintenance of the County Law Library.

Elections Administration Fund – To account for the fees collected and expense incurred to hold elections for the County and other governmental entities.

Other Programs – To account for the revenue received through the special funds listed below.

- Records Management and Preservation Fund
- County Clerk Records Management Fund
- County Clerk Archive
- Courthouse Security Fund
- Child Abuse Prevention Fund
- Meteor Crater
- J.P. Technology Fund
- Court Technology Fund
- Employee Enrichment
- CA Pre-Trial Intervention Fund
- District Clerk Records Management
- District Clerk Archive

Grant Programs – To account for the revenues received through the grant programs listed below. These funds are restricted to their use based upon the purpose of the various grants.

State and Federal Grant Programs:

- TJJD Grant S
- TJJD Grant A Basic Supervision
- Senior Nutrition Program
- JAG Grant Fund
- TJJD Grant A Mental Health
- Community and Rural Health Fund
- TJJD Grant A Comm. Program
- Immunization Fund
- TCEQ - LEPC
- Juvenile IV-E Program
- TJJD Grant A Pre & Post
- CERTZ Grant
- Health Epidemiology
- Sheriff Organized Crime
- TJJD Grant A Community Diversion

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>TAXES</b>				
Property Taxes	\$ 42,088,017	42,088,017	42,148,836	60,819
Interest and Penalties	<u>420,880</u>	<u>420,880</u>	<u>646,687</u>	<u>225,807</u>
Total Taxes	<u>42,508,897</u>	<u>42,508,897</u>	<u>42,795,523</u>	<u>286,626</u>
<b>FINES AND FORFEITURES</b>	1,703,000	1,703,000	1,728,458	25,458
<b>LICENSES AND PERMITS</b>	220,200	220,200	217,823	(2,377)
<b>INITERGOVERNMENTAL CHARGES</b>	1,719,370	1,735,465	2,068,736	333,271
<b>CHARGES FOR CURRENT SERVICES</b>				
Judicial Fees	1,493,400	1,493,400	1,603,896	110,496
Tax Assessor Collector Fees	3,100,000	3,100,000	2,383,555	(716,445)
Law Enforcement Fees	485,200	485,200	454,507	(30,693)
Correctional Fees	2,456,000	2,456,000	2,579,812	123,812
Health Department Services	285,000	285,000	233,688	(51,312)
County Portion State Fees	225,000	225,000	204,699	(20,301)
Other Services	<u>608,700</u>	<u>608,700</u>	<u>670,428</u>	<u>61,728</u>
Total Charges for Current Services	<u>8,653,300</u>	<u>8,653,300</u>	<u>8,130,585</u>	<u>(522,715)</u>
<b>INVESTMENT INCOME</b>	100,000	100,000	185,856	85,856
<b>OTHER</b>	<u>405,000</u>	<u>585,771</u>	<u>620,490</u>	<u>34,719</u>
Total Revenues	<u>\$ 55,309,767</u>	<u>55,506,633</u>	<u>55,747,471</u>	<u>240,838</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>ADMINISTRATIVE</b>				
County Judge				
Salaries	\$ 208,791	209,866	209,866	-
Employee Benefits	83,715	83,715	83,249	466
Auto Allowance	7,200	7,200	7,200	-
Travel and Education	9,000	7,823	2,380	5,443
Departmental Supplies and Expenditures	3,916	3,906	2,542	1,364
Professional Services	1,035	1,045	870	175
Utilities	300	300	275	25
Insurance	850	952	740	212
Total County Judge	<u>314,807</u>	<u>314,807</u>	<u>307,122</u>	<u>7,685</u>
Commissioners' Court				
Salaries	89,962	92,148	92,147	1
Employee Benefits	43,187	43,187	42,678	509
Auto Allowance	900	900	900	-
Professional Services	1,898	1,898	1,898	-
Departmental Supplies and Expenditures	1,400	1,400	565	835
Utilities	300	300	272	28
Insurance	421	421	371	50
Total Commissioners' Court	<u>138,068</u>	<u>140,254</u>	<u>138,831</u>	<u>1,423</u>
Commissioner Precinct #1				
Salaries	53,438	53,438	53,438	-
Employee Benefits	24,780	24,878	24,878	-
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,000	2,902	2,122	780
Departmental Supplies and Expenditures	50	40	-	40
Professional Services	510	520	520	-
Utilities	150	150	134	16
Insurance	196	196	186	10
Total Commissioner Precinct #1	<u>87,524</u>	<u>87,524</u>	<u>86,678</u>	<u>846</u>
Commissioner Precinct #2				
Salaries	55,097	55,097	55,097	-
Employee Benefits	25,173	25,173	24,884	289
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,000	3,000	1,496	1,504
Departmental Supplies and Expenditures	50	40	-	40
Professional Services	510	520	520	-
Utilities	150	150	134	16
Insurance	201	201	192	9
Total Commissioner Precinct #2	<u>89,581</u>	<u>89,581</u>	<u>87,723</u>	<u>1,858</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>ADMINISTRATIVE (Continued)</b>				
Commissioner Precinct #3				
Salaries	\$ 54,249	54,249	54,249	-
Employee Benefits	24,972	24,972	24,763	209
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	50	40	-	40
Professional Services	510	520	520	-
Utilities	150	150	135	15
Insurance	376	376	366	10
Total Commissioner Precinct #3	<u>88,707</u>	<u>88,707</u>	<u>88,433</u>	<u>274</u>
Commissioner Precinct #4				
Salaries	55,493	55,493	55,493	-
Employee Benefits	25,268	25,268	24,908	360
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,000	3,000	1,988	1,012
Departmental Supplies and Expenditures	50	40	-	40
Professional Services	610	620	620	-
Utilities	150	150	135	15
Insurance	203	203	194	9
Total Commissioner Precinct #4	<u>90,174</u>	<u>90,174</u>	<u>88,738</u>	<u>1,436</u>
Project Manager				
Salaries	109,224	109,224	109,219	5
Employee Benefits	49,118	49,118	48,379	739
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	1,400	1,400	-	1,400
Departmental Supplies and Expenditures	580	580	361	219
Utilities	300	300	287	13
Insurance	607	607	543	64
Total Project Manager	<u>167,829</u>	<u>167,829</u>	<u>165,389</u>	<u>2,440</u>
Human Resources				
Salaries	316,690	316,690	314,793	1,897
Employee Benefits	140,466	140,466	138,892	1,574
Auto Allowance	1,800	1,800	1,800	-
Professional Services	45,250	53,750	51,738	2,012
Other	6,000	1,000	695	305
Travel and Education	3,180	1,680	1,314	366
Departmental Supplies and Expenditures	9,590	9,590	8,323	1,267
Utilities	900	900	867	33
Insurance	1,472	1,472	1,285	187
Total Personnel	<u>525,348</u>	<u>527,348</u>	<u>519,707</u>	<u>7,641</u>
Total Administrative	<u>1,502,038</u>	<u>1,506,224</u>	<u>1,482,621</u>	<u>23,603</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL</b>				
<b>70<sup>th</sup> District Court</b>				
Salaries	\$ 193,229	193,229	193,020	209
Employee Benefits	88,289	88,289	87,910	379
Travel and Education	2,500	2,200	-	2,200
Departmental Supplies and Expenditures	1,981	2,248	2,080	168
Professional Services	485	485	410	75
Utilities	300	333	332	1
Insurance	1,442	1,442	1,377	65
Total 70 <sup>th</sup> District Court	<u>288,226</u>	<u>288,226</u>	<u>285,129</u>	<u>3,097</u>
<b>161<sup>st</sup> District Court</b>				
Salaries	195,409	195,545	195,544	1
Employee Benefits	88,736	88,574	88,018	556
Travel and Education	3,100	1,600	1,170	430
Departmental Supplies and Expenditures	2,805	4,234	2,822	1,412
Professional Services	370	370	-	370
Utilities	300	326	326	-
Insurance	1,447	1,518	1,480	38
Total 161 <sup>st</sup> District Court	<u>292,167</u>	<u>292,167</u>	<u>289,360</u>	<u>2,807</u>
<b>244<sup>th</sup> District Court</b>				
Salaries	189,862	192,434	192,433	1
Employee Benefits	87,488	87,997	87,995	2
Travel and Education	2,900	616	616	-
Departmental Supplies and Expenditures	4,786	4,464	3,516	948
Professional Services	370	370	340	30
Utilities	300	334	333	1
Insurance	1,426	1,426	1,390	36
Total 244 <sup>th</sup> District Court	<u>287,132</u>	<u>287,641</u>	<u>286,623</u>	<u>1,018</u>
<b>358<sup>th</sup> District Court</b>				
Salaries	198,445	199,029	199,028	1
Employee Benefits	89,528	89,027	89,027	-
Travel and Education	3,500	2,870	-	2,870
Departmental Supplies and Expenditures	3,081	3,587	3,000	587
Professional Services	595	595	570	25
Utilities	300	341	340	1
Insurance	1,537	1,537	1,485	52
Total 358 <sup>th</sup> District Court	<u>296,986</u>	<u>296,986</u>	<u>293,450</u>	<u>3,536</u>
<b>446<sup>th</sup> District Court</b>				
Salaries	180,855	187,732	187,731	1
Employee Benefits	85,349	87,445	87,445	-
Travel and Education	3,000	3,000	1,731	1,269
Departmental Supplies and Expenditures	3,831	3,791	1,229	2,562
Professional Services	595	2,977	2,621	356
Utilities	300	340	340	-
Insurance	1,384	1,541	1,481	60
Total 446 <sup>th</sup> District Court	<u>275,314</u>	<u>286,826</u>	<u>282,578</u>	<u>4,248</u>

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**ECTOR COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
District Clerk				
Salaries	\$ 955,920	955,920	877,029	78,891
Employee Benefits	528,676	528,676	508,464	20,212
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	9,200	9,200	7,298	1,902
Departmental Supplies and Expenditures	67,021	68,416	65,796	2,620
Professional Services	36,470	36,470	23,395	13,075
Utilities	2,500	2,546	2,545	1
Insurance	4,344	4,344	3,509	835
Total District Clerk	<u>1,609,231</u>	<u>1,610,672</u>	<u>1,493,136</u>	<u>117,536</u>
District Attorney				
Salaries	1,902,267	1,903,047	1,846,177	56,870
Employee Benefits	776,104	776,104	756,210	19,894
Auto Allowance	7,800	7,800	7,625	175
Travel and Education	4,500	4,500	4,437	63
Departmental Supplies and Expenditures	33,171	37,834	35,167	2,667
Professional Services	6,000	4,818	4,734	84
Legal Services	30,000	43,182	43,100	82
Utilities	2,500	2,587	2,587	-
Insurance	9,528	9,528	9,046	482
Total District Attorney	<u>2,771,870</u>	<u>2,789,400</u>	<u>2,709,083</u>	<u>80,317</u>
County Court at Law #1				
Salaries	287,810	289,318	289,318	-
Employee Benefits	100,777	99,085	98,153	932
Travel and Education	1,500	1,500	-	1,500
Departmental Supplies and Expenditures	2,276	2,276	1,342	934
Professional Services	35	35	35	-
Utilities	300	300	238	62
Insurance	759	943	890	53
Total County Court at Law #1	<u>393,457</u>	<u>393,457</u>	<u>389,976</u>	<u>3,481</u>
County Court at Law #2				
Salaries	289,321	290,828	290,828	-
Employee Benefits	101,136	99,234	98,643	591
Travel and Education	2,500	2,500	1,745	755
Departmental Supplies and Expenditures	2,031	2,031	-	2,031
Professional Services	336	336	270	66
Utilities	350	350	310	40
Insurance	698	1,093	1,039	54
Total County Court at Law #2	<u>396,372</u>	<u>396,372</u>	<u>392,835</u>	<u>3,537</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
Child Protection Services Court				
Departmental Supplies and Expenditures	\$ 100	100	86	14
Total Child Protection Services Court	<u>100</u>	<u>100</u>	<u>86</u>	<u>14</u>
County Clerk				
Salaries	664,305	664,305	639,331	24,974
Employee Benefits	352,130	352,130	343,683	8,447
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	4,450	4,450	3,370	1,080
Departmental Supplies and Expenditures	37,797	37,797	33,957	3,840
Professional Services	11,309	11,309	11,309	-
Utilities	1,650	1,650	1,635	15
Insurance	3,014	3,014	2,540	474
Total County Clerk	<u>1,078,555</u>	<u>1,078,555</u>	<u>1,039,725</u>	<u>38,830</u>
County Attorney				
Salaries	943,755	943,395	937,815	5,580
Employee Benefits	399,686	399,145	394,346	4,799
Auto Allowance	11,250	11,250	11,138	112
Travel and Education	2,500	3,695	3,677	18
Departmental Supplies and Expenditures	16,501	15,770	12,386	3,384
Professional Services	10,300	10,400	10,156	244
Utilities	1,700	1,700	1,382	318
Insurance	3,926	4,467	4,007	460
Total County Attorney	<u>1,389,618</u>	<u>1,389,822</u>	<u>1,374,907</u>	<u>14,915</u>
Justice of the Peace – Precinct #1				
Salaries	154,047	154,047	150,555	3,492
Employee Benefits	69,688	69,688	68,257	1,431
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,500	2,419	1,752	667
Departmental Supplies and Expenditures	4,010	4,087	4,080	7
Professional Services	100	100	100	-
Utilities	300	300	247	53
Insurance	801	801	419	382
Other	40	44	41	3
Total Justice of the Peace – Precinct #1	<u>236,537</u>	<u>236,537</u>	<u>230,501</u>	<u>6,036</u>
Justice of the Peace – Precinct #2				
Salaries	105,835	106,467	106,467	-
Employee Benefits	48,230	47,730	47,729	1
Auto Allowance	6,251	6,251	6,250	1
Travel and Education	800	800	733	67
Departmental Supplies and Expenditures	1,200	1,285	1,165	120
Professional Services	155	155	-	155
Utilities	200	200	165	35
Insurance	428	296	162	134
Total Justice of the Peace – Precinct #2	<u>163,099</u>	<u>163,184</u>	<u>162,671</u>	<u>513</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
Justice of the Peace – Precinct #3				
Salaries	\$ 103,688	104,320	104,319	1
Employee Benefits	47,434	46,802	46,733	69
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	1,638	1,638	1,638	-
Departmental Supplies and Expenditures	2,184	2,184	2,068	116
Professional Services	150	150	100	50
Utilities	200	200	167	33
Insurance	412	412	207	205
Total Justice of the Peace – Precinct #3	<u>160,757</u>	<u>160,757</u>	<u>160,282</u>	<u>475</u>
Justice of the Peace – Precinct #4				
Salaries	142,280	142,910	142,910	-
Employee Benefits	67,403	66,773	66,440	333
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,500	2,653	2,652	1
Departmental Supplies and Expenditures	5,654	5,501	4,991	510
Professional Services	185	185	172	13
Utilities	300	300	256	44
Insurance	590	590	255	335
Other	75	75	43	32
Total Justice of the Peace – Precinct #4	<u>224,038</u>	<u>224,038</u>	<u>222,769</u>	<u>1,269</u>
County and District Court Jury				
Departmental Supplies and Expenditures	22,500	35,644	30,160	5,484
Professional Service	-	-	-	-
Jury Service	200,000	209,668	209,668	-
Total County and District Court Jury	<u>222,500</u>	<u>245,312</u>	<u>239,828</u>	<u>5,484</u>
Medical Examiner				
Salaries	233,410	235,042	227,567	7,475
Employee Benefits	110,024	110,412	107,427	2,985
Auto Allowance	2,400	2,400	2,225	175
Travel and Education	82,100	82,100	74,766	7,334
Departmental Supplies and Expenditures	5,853	6,253	5,839	414
Professional Services	300,675	286,194	264,435	21,759
Legal Expenses	450	50	10	40
Utilities	2,200	2,200	2,151	49
Insurance	3,855	3,886	3,783	103
Total Medical Examiner	<u>740,967</u>	<u>728,537</u>	<u>688,203</u>	<u>40,334</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	58,486	58,486	57,705	781
Professional Services	1,782,500	2,166,588	2,133,788	32,800
Legal Services	137,231	153,143	153,141	2
Total Other Judicial	<u>1,978,217</u>	<u>2,378,217</u>	<u>2,344,634</u>	<u>33,583</u>
Total Judicial	<u>12,805,143</u>	<u>13,246,806</u>	<u>12,885,776</u>	<u>361,030</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>FINANCIAL ADMINISTRATION</b>				
County Auditor				
Salaries	\$ 441,314	441,314	440,801	513
Employee Benefits	192,243	192,243	189,841	2,402
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	4,500	4,790	4,790	-
Departmental Supplies and Expenditures	3,915	3,625	3,617	8
Professional Services	355	355	355	-
Utilities	1,150	1,150	1,086	64
Insurance	2,234	2,234	1,983	251
Total County Auditor	<u>649,911</u>	<u>649,911</u>	<u>646,673</u>	<u>3,238</u>
County Treasurer				
Salaries	136,981	137,636	137,635	1
Employee Benefits	65,361	65,405	65,403	2
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	2,575	2,575	2,523	52
Departmental Supplies and Expenditures	13,084	12,385	10,779	1,606
Professional Services	870	870	705	165
Utilities	450	450	404	46
Insurance	923	923	870	53
Total County Treasurer	<u>224,144</u>	<u>224,144</u>	<u>222,219</u>	<u>1,925</u>
Tax Assessor Collector				
Salaries	527,085	527,085	517,592	9,493
Employee Benefits	287,865	287,865	283,549	4,316
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,700	2,700	2,691	9
Departmental Supplies and Expenditures	123,431	123,431	101,287	22,144
Professional Services	200	200	85	115
Utilities	2,200	2,200	2,114	86
Insurance	5,974	5,974	5,664	310
Total Tax Assessor Collector	<u>952,155</u>	<u>952,155</u>	<u>915,682</u>	<u>36,473</u>
Purchasing Department				
Salaries	267,710	267,721	267,719	2
Employee Benefits	117,771	117,760	117,043	717
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,450	4,450	4,315	135
Departmental Supplies and Expenditures	5,875	7,146	5,950	1,196
Professional Services	990	990	940	50
Utilities	750	750	699	51
Insurance	1,343	1,343	1,191	152
Other	6,000	6,000	5,147	853
Total Purchasing Department	<u>407,589</u>	<u>408,860</u>	<u>405,704</u>	<u>3,156</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>FINANCIAL ADMINISTRATION (Continued)</b>				
Compliance Department				
Salaries	\$ 176,891	176,891	168,529	8,362
Employee Benefits	96,026	96,026	93,469	2,557
Travel and Education	2,500	2,500	2,448	52
Departmental Supplies and Expenditures	23,667	23,667	15,400	8,267
Professional Services	5,950	7,592	3,712	3,880
Utilities	550	550	467	83
Insurance	818	818	694	124
Other	2,500	2,500	-	2,500
Total Compliance Department	<u>308,902</u>	<u>310,544</u>	<u>284,719</u>	<u>25,825</u>
Information Technology				
Salaries	550,934	550,934	451,773	99,161
Employee Benefits	228,374	228,374	202,880	25,494
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	16,600	16,600	12,177	4,423
Departmental Supplies and Expenditures	997,600	1,041,535	940,470	101,065
Professional Services	203,160	210,718	151,672	59,046
Utilities	116,400	100,955	24,748	76,207
Insurance	2,590	2,590	2,090	500
Other	12,980	12,980	12,480	500
Total Information Technology	<u>2,129,838</u>	<u>2,165,886</u>	<u>1,799,490</u>	<u>366,396</u>
Non Dept Financial				
Employee Benefits	2,139	2,139	1,884	255
Allowances	9,000	9,000	8,340	660
Travel and Education	-	-	-	-
Departmental Supplies and Expenditures	519,662	519,662	511,591	8,071
Professional Services	95,340	96,474	62,068	34,406
Legal Expense	5,165	4,031	3,123	908
insurance	-	-	-	-
Total Other Services	<u>631,306</u>	<u>631,306</u>	<u>587,006</u>	<u>44,300</u>
Economic Development				
Professional Services	30,000	30,000	5,000	25,000
Other	-	-	-	-
Total Economic Development	<u>30,000</u>	<u>30,000</u>	<u>5,000</u>	<u>25,000</u>
Total Financial Administration	<u>5,333,845</u>	<u>5,372,806</u>	<u>4,866,493</u>	<u>506,313</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>LAW ENFORCEMENT</b>				
Sheriff				
Salaries	\$ 4,978,869	4,978,869	4,970,314	8,555
Employee Benefits	2,208,631	2,206,893	2,177,783	29,110
Travel and Education	21,000	21,000	17,068	3,932
Departmental Supplies and Expenditures	161,165	176,894	150,749	26,145
Professional Services	500	2,890	2,561	329
Legal Services	8,000	8,000	4,319	3,681
Utilities	20,000	20,000	9,994	10,006
Insurance	81,852	83,590	83,589	1
Other	1,505	1,505	1,367	138
Total Sheriff	<u>7,481,522</u>	<u>7,499,641</u>	<u>7,417,744</u>	<u>81,897</u>
Animal Control				
Salaries	190,432	190,432	190,423	9
Employee Benefits	88,442	88,248	87,583	665
Travel and Education	1,500	1,500	-	1,500
Departmental Supplies and Expenditures	21,590	21,590	11,497	10,093
Utilities	3,000	3,496	124	3,372
Insurance	3,477	3,671	3,596	75
Total Animal Control	<u>308,441</u>	<u>308,937</u>	<u>293,223</u>	<u>15,714</u>
Constables				
Salaries	7,375	7,375	7,375	-
Employee Benefits	48,659	48,659	48,521	138
Auto Allowance	15,600	15,600	15,600	-
Insurance	1,102	1,279	1,205	74
Total Constables	<u>72,736</u>	<u>72,913</u>	<u>72,701</u>	<u>212</u>
Total Law Enforcement	<u>7,862,699</u>	<u>7,881,491</u>	<u>7,783,668</u>	<u>97,823</u>
<b>CORRECTION</b>				
Jail				
Salaries	5,353,690	5,502,129	5,502,128	1
Employee Benefits	2,643,504	2,654,609	2,654,608	1
Travel and Education	70,000	61,181	60,705	476
Departmental Supplies and Expenditures	289,234	328,309	320,643	7,666
Professional Services	3,300,000	3,377,641	3,377,641	-
Utilities	11,500	5,821	3,801	2,020
Insurance	95,752	101,347	101,204	143
Total Jail	<u>11,763,680</u>	<u>12,031,037</u>	<u>12,020,730</u>	<u>10,307</u>
Jail Medical Services				
Salaries	687,955	687,955	649,258	38,697
Employee Benefits	303,842	300,663	291,408	9,255
Travel and Education	-	750	745	5
Departmental Supplies and Expenditures	256,000	261,534	261,213	321
Professional Services	57,000	54,000	54,000	-
Insurance	2,803	2,803	2,548	255
Total Jail Medical Services	<u>1,307,600</u>	<u>1,307,705</u>	<u>1,259,172</u>	<u>48,533</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>CORRECTION (Continued)</b>				
Post Sentence Monitoring				
Salaries	\$ 278,314	278,314	235,104	43,210
Employee Benefits	130,921	130,921	119,505	11,416
Travel and Education	3,500	3,500	1,647	1,853
Departmental Supplies and Expenditures	8,918	8,808	4,521	4,287
Professional Services	285,500	285,500	229,868	55,632
Utilities	400	510	510	-
Insurance	4,535	4,535	3,848	687
Total Post Sentence Monitoring	<u>712,088</u>	<u>712,088</u>	<u>595,003</u>	<u>117,085</u>
Adult Probation Department				
Utilities	2,250	2,250	2,063	187
Departmental Supplies and Expenditures	-	-	-	-
Total Adult Probation Department	<u>2,250</u>	<u>2,250</u>	<u>2,063</u>	<u>187</u>
Juvenile Probation Department				
Salaries	1,840,187	1,840,187	1,825,199	14,988
Employee Benefits	854,709	854,709	842,112	12,597
Departmental Supplies and Expenditures	14,849	14,849	14,312	537
Professional Services	230,000	230,000	194,706	35,294
Utilities	5,000	5,000	4,997	3
Insurance	31,630	31,630	26,938	4,692
Other	50,000	50,000	25,279	24,721
Total Juvenile Probation Department	<u>3,026,375</u>	<u>3,026,375</u>	<u>2,933,543</u>	<u>92,832</u>
Total Correction	<u>16,811,993</u>	<u>17,079,455</u>	<u>16,810,511</u>	<u>268,944</u>
<b>HEALTH AND WELFARE</b>				
County Health Department				
Salaries	585,715	585,715	554,796	30,919
Employee Benefits	267,502	267,502	257,738	9,764
Auto Allowance	40,200	40,200	40,200	-
Travel and Education	8,200	8,200	4,969	3,231
Departmental Supplies and Expenditures	48,526	50,673	37,436	13,237
Professional Services	28,900	28,900	26,456	2,444
Utilities	15,000	15,000	14,976	24
Insurance	2,900	2,900	2,557	343
Other	60,000	60,000	28,406	31,594
Total County Health Department	<u>1,056,943</u>	<u>1,059,090</u>	<u>967,534</u>	<u>91,556</u>
Environmental Enforcement				
Salaries	183,131	183,324	183,324	-
Employee Benefits	78,136	77,740	77,694	46
Travel and Education	7,000	7,000	346	6,654
Departmental Supplies and Expenditures	11,159	16,511	12,161	4,350
Professional Services	-	-	-	-
Insurance	3,377	3,580	3,507	73
Total Environmental Enforcement	<u>282,803</u>	<u>288,155</u>	<u>277,032</u>	<u>11,123</u>

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**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>HEALTH AND WELFARE (Continued)</b>				
Children's Services				
Departmental Supplies and Expenditures	\$ 6,200	6,200	6,171	29
Professional Services	1,400	1,400	607	793
Total Children's Services	<u>7,600</u>	<u>7,600</u>	<u>6,778</u>	<u>822</u>
Veterans' Services				
Salaries	48,035	48,035	47,039	996
Employee Benefits	22,213	22,213	21,974	239
Travel and Education	4,000	3,929	1,172	2,757
Departmental Supplies and Expenditures	1,125	1,125	736	389
Utilities	250	250	196	54
Insurance	223	294	262	32
Total Veterans' Services	<u>75,846</u>	<u>75,846</u>	<u>71,379</u>	<u>4,467</u>
Non Dept. Health and Welfare				
Departmental Supplies and Expenditures	75,000	75,000	75,000	-
Professional Services	-	-	-	-
Legal Services	20,000	20,000	19,873	127
Other	3,000	3,000	3,000	-
Total Other Health and Welfare	<u>98,000</u>	<u>98,000</u>	<u>97,873</u>	<u>127</u>
Total Health and Welfare	<u>1,521,192</u>	<u>1,528,691</u>	<u>1,420,596</u>	<u>108,095</u>
<b>FIRE PROTECTION</b>				
Fire Protection				
Contract with City Fire Department	809,190	811,043	811,042	1
Volunteer Fire Department Contracts	86,700	86,668	84,200	2,468
Total Fire Protection	<u>895,890</u>	<u>897,711</u>	<u>895,242</u>	<u>2,469</u>
<b>CULTURE AND RECREATION</b>				
White Pool Museum				
Utilities	400	400	400	-
Total White Pool Museum	<u>400</u>	<u>400</u>	<u>400</u>	<u>-</u>
Senior Citizen Centers				
Salaries	239,375	239,375	238,124	1,251
Employee Benefits	122,026	120,638	119,634	1,004
Auto Allowance	1,500	1,500	1,500	-
Travel and Education	500	500	-	500
Departmental Supplies and Expenditures	9,379	9,379	7,551	1,828
Professional Services	53,222	53,222	53,222	-
Utilities	4,825	4,825	4,665	160
Insurance	1,114	2,502	2,406	96
Other	100,000	100,000	100,000	-
Total Senior Citizen Centers	<u>531,941</u>	<u>531,941</u>	<u>527,102</u>	<u>4,839</u>

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**ECTOR COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>CULTURE AND RECREATION (CONTINUED)</b>				
Historical Commission				
Departmental Supplies and Expenditures	\$ 15,000	15,000	14,617	383
Total Historical Commission	<u>15,000</u>	<u>15,000</u>	<u>14,617</u>	<u>383</u>
Parks				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies and Expenditures	6,400	6,400	915	5,485
Utilities	19,700	19,700	8,423	11,277
Insurance	-	-	-	-
Goldsmith	24,500	24,500	24,500	-
Total Parks	<u>50,600</u>	<u>50,600</u>	<u>33,838</u>	<u>16,762</u>
Total Culture and Recreation	<u>597,941</u>	<u>597,941</u>	<u>575,957</u>	<u>21,984</u>
<b>LIBRARY</b>				
Ector County Library				
Salaries	929,245	929,245	887,810	41,435
Employee Benefits	457,072	457,072	445,611	11,461
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	3,800	2,650	62	2,588
Departmental Supplies and Expenditures	231,700	232,775	206,103	26,672
Professional Services	53,400	53,400	50,317	3,083
Utilities	4,000	4,075	4,075	-
Insurance	4,374	4,374	3,945	429
Total Library	<u>1,684,941</u>	<u>1,684,941</u>	<u>1,599,273</u>	<u>85,668</u>
<b>MAINTENANCE</b>				
Building Maintenance				
Salaries	1,409,308	1,409,308	1,339,812	69,496
Employee Benefits	680,607	679,969	659,169	20,800
Auto Allowance	8,700	8,700	8,700	-
Travel and Education	7,000	10,600	8,735	1,865
Departmental Supplies and Expenditures	802,793	1,777,896	1,593,894	184,002
Professional Services	2,000	2,000	1,291	709
Utilities	1,477,500	1,477,500	1,372,415	105,085
Insurance	38,882	39,520	38,899	621
Other	33,000	36,060	28,399	7,661
Total Building Maintenance	<u>4,459,790</u>	<u>5,441,553</u>	<u>5,051,314</u>	<u>390,239</u>

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**ECTOR COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>MAINTENANCE (CONTINUED)</b>				
County Cemetery				
Salaries	\$ 371,242	371,242	357,270	13,972
Employee Benefits	186,686	186,686	182,275	4,411
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	70,824	77,943	56,085	21,858
Professional Services	125	255	255	-
Utilities	2,050	2,084	2,083	1
Insurance	13,626	13,626	12,169	1,457
Other	1,000	1,000	-	1,000
Total County Cemetery	<u>648,553</u>	<u>655,836</u>	<u>613,137</u>	<u>42,699</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	<u>1,156,447</u>	<u>1,156,447</u>	<u>1,156,446</u>	<u>1</u>
Total General Fund Vehicle Maintenance	<u>1,156,447</u>	<u>1,156,447</u>	<u>1,156,446</u>	<u>1</u>
Total Maintenance	<u>6,264,790</u>	<u>7,253,836</u>	<u>6,820,897</u>	<u>432,939</u>
<b>CONSERVATION OF NATURAL RESOURCES</b>				
County Extension Agents				
Salaries	96,213	96,213	95,170	1,043
Employee Benefits	25,892	25,892	25,680	212
Auto Allowance	6,300	6,300	6,174	126
Travel and Education	12,000	7,366	7,345	21
Departmental Supplies and Expenditures	8,131	12,318	11,679	639
Professional Services	775	1,217	1,135	82
Utilities	600	605	605	-
Insurance	284	284	235	49
Other	1,190	1,190	1,190	-
Total County Extension Agents	<u>151,385</u>	<u>151,385</u>	<u>149,213</u>	<u>2,172</u>
Soil and Water Conservation				
Other	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total Soil and Water Conservation	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total Conservation of Natural Resources	<u>155,385</u>	<u>155,385</u>	<u>153,213</u>	<u>2,172</u>

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**ECTOR COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>NONDEPARTMENTAL AND OTHER</b>				
Nondepartmental				
Professional Services	\$ 36,252	36,374	36,374	-
Legal Services	75,000	74,878	27,461	47,417
Other	5,100	30,373	30,272	101
Travel and Education	-	-	-	-
Total Nondepartmental	<u>116,352</u>	<u>141,625</u>	<u>94,107</u>	<u>47,518</u>
Insurance				
Insurance Expenditures	370,459	370,459	370,459	-
Other	7,920	7,920	7,920	-
Total Insurance Expenditures	<u>378,379</u>	<u>378,379</u>	<u>378,379</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenditures	9,233	9,233	8,120	1,113
Other – Equipment Rental	-	-	-	-
Total Postage and Reproduction	<u>9,233</u>	<u>9,233</u>	<u>8,120</u>	<u>1,113</u>
Total Nondepartmental and Other	<u>503,964</u>	<u>529,237</u>	<u>480,606</u>	<u>48,631</u>
<b>CAPITAL OUTLAY</b>	<u>33,260</u>	<u>53,323</u>	<u>51,465</u>	<u>1,858</u>
Total Expenditures	<u>\$ 55,973,081</u>	<u>57,787,847</u>	<u>55,826,318</u>	<u>1,961,529</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**SEPTEMBER 30, 2017**

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,062	29,470	350
Investments	20,568	116,188	1,020
Accounts Receivable	2,144	-	7
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
Prepaid Items	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 26,774</u>	<u>145,658</u>	<u>1,377</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,555	4,639	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,555</u>	<u>4,639</u>	<u>-</u>
 <b>FUND BALANCES</b>			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Judicial	24,219	-	1,377
Correction	-	-	-
Cultural and Recreation	-	-	-
Health and Welfare	-	-	-
Election	-	141,019	-
General Government	-	-	-
Committed Fund Balance:			
Employee Morale	-	-	-
Assigned	-	-	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>24,219</u>	<u>141,019</u>	<u>1,377</u>
Total Liabilities and Fund Balances	<u>\$ 26,774</u>	<u>145,658</u>	<u>1,377</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**SEPTEMBER 30, 2017**

Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater
\$ 12,435	90,281	83,444	-	-	276
40,360	151,845	294,561	-	446	9,371
1,143	2,489	2,220	-	-	-
-	-	-	-	-	-
-	-	-	5,579	18,527	-
-	-	-	-	-	-
53,938	244,615	380,225	5,579	18,973	9,647
\$ 5,747	9,337	-	5,557	18,973	671
-	-	-	22	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,747	9,337	-	5,579	18,973	671
-	-	-	-	-	-
48,191	137,837	20,285	-	-	-
-	-	-	539	41	-
-	-	-	-	-	8,976
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	97,441	359,940	-	-	-
-	-	-	(539)	(41)	-
48,191	235,278	380,225	-	-	8,976
\$ 53,938	244,615	380,225	5,579	18,973	9,647

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2017**

	Senior Nutrition Program	JAG Grant Fund	Courthouse Security Fund	J.P. Technology Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 777	-	16,847	25,070
Investments	97,678	-	19,743	64,482
Accounts Receivable	-	-	659	54
Due from Other Funds	-	-	-	-
Due from Other Governments	22,755	10,793	-	-
Prepaid Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 121,210</u>	<u>10,793</u>	<u>37,249</u>	<u>89,606</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 9,445	10,793	4,815	1,661
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>9,445</u>	<u>10,793</u>	<u>4,815</u>	<u>1,661</u>
 <b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Judicial	-	-	-	87,945
Correction	-	-	26,864	-
Cultural and Recreation	111,765	-	-	-
Health and Welfare	-	-	-	-
Election	-	-	-	-
General Government	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	5,570	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>111,765</u>	<u>-</u>	<u>32,434</u>	<u>87,945</u>
Total Liabilities and Fund Balances	<u>\$ 121,210</u>	<u>10,793</u>	<u>37,249</u>	<u>89,606</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**SEPTEMBER 30, 2017**

	TJJD Grant A Mental Health	Community and Rural Health Fund	TJJD Grant A Community Program	Immunization Fund	TCEQ-LEPC
\$	-	10,748	-	8,872	7,358
	-	-	-	65,468	-
	-	-	450	-	-
	-	-	-	15,779	-
	9,392	3,430	12,713	36,276	-
	-	-	-	-	-
	<u>9,392</u>	<u>14,178</u>	<u>13,163</u>	<u>126,395</u>	<u>7,358</u>
\$	9,392	329	13,163	5,518	993
	-	-	-	244	48
	-	-	-	-	6,317
	-	-	-	-	-
	<u>9,392</u>	<u>329</u>	<u>13,163</u>	<u>5,762</u>	<u>7,358</u>
	-	-	-	-	-
	-	-	-	-	-
	4,319	-	24	-	-
	-	13,849	-	119,151	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	1,482	-
	<u>(4,319)</u>	<u>-</u>	<u>(24)</u>	<u>-</u>	<u>-</u>
	-	13,849	-	120,633	-
\$	<u>9,392</u>	<u>14,178</u>	<u>13,163</u>	<u>126,395</u>	<u>7,358</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**SEPTEMBER 30, 2017**

	<u>Juvenile IV-E Program</u>	<u>CERTZ Grant</u>	<u>Health Epidemiology</u>	<u>TJJD Grant A Pre &amp; Post</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 863	-	-	-
Investments	20,403	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	4,057	16,376	5,304
Prepaid Items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>21,266</u>	<u>4,057</u>	<u>16,376</u>	<u>5,304</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	-	597	5,304
Due to Other Funds	-	4,057	15,779	-
Deferred Revenue	-	-	-	-
Due to Other Governments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>4,057</u>	<u>16,376</u>	<u>5,304</u>
 <b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Judicial	-	-	14	-
Correction	21,266	-	-	9
Cultural and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Election	-	-	-	-
General Government	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	912	-
Unassigned Fund Balance	-	-	(926)	(9)
	<u>-</u>	<u>-</u>	<u>(926)</u>	<u>(9)</u>
Total Fund Balances	<u>21,266</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	\$ <u>21,266</u>	<u>4,057</u>	<u>16,376</u>	<u>5,304</u>



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**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2017**

		Sheriff Organized Crime	TJJD Grant A Community Diversion	Totals
		<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$	-	-	332,943
Investments		-	-	1,303,737
Accounts Receivable		-	-	11,792
Due from Other Funds		-	7	15,786
Due from Other Governments		-	20,505	165,707
Prepaid Items		-	-	-
		<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$	<u>          </u>	<u>20,512</u>	<u>1,819,965</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$	-	20,512	133,592
Due to Other Funds		-	-	20,150
Deferred Revenue		-	-	6,317
Due to Other Governments		-	-	-
		<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities		<u>          </u>	<u>20,512</u>	<u>160,059</u>
 <b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
Inventories and Prepaid Items		-	-	-
Restricted Fund Balance:				
Judicial		-	-	664,562
Correction		-	584	53,646
Cultural and Recreation		-	-	8,976
Health and Welfare		-	-	244,779
Election		-	-	141,019
General Government		-	-	36,021
Committed Fund Balance:				
Employee Morale		-	-	-
Assigned		-	-	517,345
Unassigned Fund Balance		-	(584)	(6,442)
		<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances		<u>          </u>	<u>          </u>	<u>1,659,906</u>
Total Liabilities and Fund Balances	\$	<u>          </u>	<u>20,512</u>	<u>1,819,965</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2017**

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	CPS Ebola
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	16,326	-	-
Charges for Current Services	112,891	44,919	-	-
Investment Income	104	347	30	-
Other	5,850	(657)	1,017	-
Total Revenues	<u>118,845</u>	<u>60,935</u>	<u>1,047</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	4,500	-
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	146,853	-	-	-
Highway and Streets	-	-	-	-
Election	-	584,107	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>146,853</u>	<u>584,107</u>	<u>4,500</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(28,008)</u>	<u>(523,172)</u>	<u>(3,453)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	<u>38,118</u>	<u>625,800</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>38,118</u>	<u>625,800</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	10,110	102,628	(3,453)	-
Fund Balances, Beginning of Year	<u>14,109</u>	<u>38,391</u>	<u>4,830</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 24,219</u>	<u>141,019</u>	<u>1,377</u>	<u>-</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater
\$ -	-	-	81,376	274,316	-
81,032	314,016	212,189	2,468	11,482	-
1,444	2,385	2,418	60	106	115
132	-	3,500	-	-	-
<u>82,608</u>	<u>316,401</u>	<u>218,107</u>	<u>83,904</u>	<u>285,904</u>	<u>115</u>
-	-	-	-	-	-
338,252	383,316	3,500	-	-	-
-	-	-	-	-	-
-	-	-	83,904	285,904	-
-	-	-	-	-	-
-	-	-	-	-	25,248
-	-	-	-	-	-
-	-	-	-	-	-
<u>338,252</u>	<u>383,316</u>	<u>3,500</u>	<u>83,904</u>	<u>285,904</u>	<u>25,248</u>
<u>(255,644)</u>	<u>(66,915)</u>	<u>214,607</u>	<u>-</u>	<u>-</u>	<u>(25,133)</u>
198,470	-	-	-	-	6,000
<u>198,470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
(57,174)	(66,915)	214,607	-	-	(19,133)
<u>105,365</u>	<u>302,193</u>	<u>165,618</u>	<u>-</u>	<u>-</u>	<u>28,109</u>
<u>\$ 48,191</u>	<u>235,278</u>	<u>380,225</u>	<u>-</u>	<u>-</u>	<u>8,976</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Senior Nutrition Program	JAG Grant Fund	Courthouse Security Fund	J.P. Technology Fund
	<u>Program</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 136,289	20,737	-	-
Charges for Current Services	254,086	-	77,536	28,643
Investment Income	715	-	497	667
Other	11,276	-	17	-
Total Revenues	<u>402,366</u>	<u>20,737</u>	<u>78,050</u>	<u>29,310</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	430,136	15,441
Law Enforcement	-	20,737	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	290,601	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>290,601</u>	<u>20,737</u>	<u>430,136</u>	<u>15,441</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>111,765</u>	<u>-</u>	<u>(352,086)</u>	<u>13,869</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	312,072	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>312,072</u>	<u>-</u>
Net Change in Fund Balances	111,765	-	(40,014)	13,869
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>72,448</u>	<u>74,076</u>
Fund Balances, End of Year	<u>\$ 111,765</u>	<u>-</u>	<u>32,434</u>	<u>87,945</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	TJJD Grant A Mental Health	Community and Rural Health Fund	TJJD Grant A Community Program	Immunization Fund	TCEQ-LEPC
\$	101,898	31,413	159,498	175,195	86,346
	1,140	55,604	7,058	262,076	-
	-	-	113	377	63
	-	-	-	-	-
	<u>103,038</u>	<u>87,017</u>	<u>166,669</u>	<u>437,648</u>	<u>86,409</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	103,038	-	166,669	-	-
	-	73,168	-	317,015	6,934
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	79,475
	<u>103,038</u>	<u>73,168</u>	<u>166,669</u>	<u>317,015</u>	<u>86,409</u>
	-	13,849	-	120,633	-
	-	-	-	-	-
	-	-	-	-	-
	-	13,849	-	120,633	-
	-	-	-	-	-
\$	<u>-</u>	<u>13,849</u>	<u>-</u>	<u>120,633</u>	<u>-</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Juvenile IV-E Program	CERTZ Grant	Health Epidemiology	TJJD Grant A Pre & Post
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	392,406	78,146	73,933
Charges for Current Services	-	298,641	-	3,123
Investment Income	146	-	-	-
Other	51	-	41,635	-
Total Revenues	<u>197</u>	<u>691,047</u>	<u>119,781</u>	<u>77,056</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	-
Law Enforcement	-	-	-	-
Correction	-	-	-	77,056
Health and Welfare	-	-	119,781	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	691,047	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>691,047</u>	<u>119,781</u>	<u>77,056</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>197</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	197	-	-	-
Fund Balances, Beginning of Year	<u>21,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 21,266</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive	Employee Enrichment	District Clerk Records Management
\$	-	-	-	8,183	-
	7,575	366,987	31,208	-	33,895
	22	3,315	115	113	235
	-	848	-	-	-
	<u>7,597</u>	<u>371,150</u>	<u>31,323</u>	<u>8,296</u>	<u>34,130</u>
	-	-	-	8,767	-
	-	403,000	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>-</u>	<u>403,000</u>	<u>-</u>	<u>8,767</u>	<u>-</u>
	<u>7,597</u>	<u>(31,850)</u>	<u>31,323</u>	<u>(471)</u>	<u>34,130</u>
	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	597	(31,850)	31,323	(471)	34,130
	<u>371</u>	<u>348,668</u>	<u>2,894</u>	<u>35,524</u>	<u>11,543</u>
\$	<u><u>968</u></u>	<u><u>316,818</u></u>	<u><u>34,217</u></u>	<u><u>35,053</u></u>	<u><u>45,673</u></u>

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**ECTOR COUNTY, TEXAS**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

		Sheriff Organized Crime	TJJD Grant A Community Diversion	Totals
		<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>				
Intergovernmental Charges	\$	65,235	271,721	1,973,018
Charges for Current Services		-	7	2,206,576
Investment Income		-	-	13,387
Other		-	-	63,669
Total Revenues		<u>65,235</u>	<u>271,728</u>	<u>4,256,650</u>
<b>EXPENDITURES</b>				
Current				
Administrative		-	-	8,767
Judicial		-	-	1,578,145
Law Enforcement		65,235	-	85,972
Correction		-	271,728	988,299
Health and Welfare		-	-	516,898
Cultural-Recreation		-	-	315,849
Library		-	-	146,853
Highway and Streets		-	-	691,047
Election		-	-	584,107
Capital Outlay		-	-	79,475
Total Expenditures		<u>65,235</u>	<u>271,728</u>	<u>4,995,412</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>-</u>	<u>-</u>	<u>(738,762)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)		<u>-</u>	<u>-</u>	<u>1,173,460</u>
Total Other Financing Sources (Uses)		<u>-</u>	<u>-</u>	<u>1,173,460</u>
Net Change in Fund Balances		-	-	434,698
Fund Balances, Beginning of Year		<u>-</u>	<u>-</u>	<u>1,225,208</u>
Fund Balances, End of Year	\$	<u>-</u>	<u>-</u>	<u>1,659,906</u>

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**ECTOR COUNTY, TEXAS  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 105,000	105,000	112,891	7,891
Investment Income	100	100	104	4
Other	3,500	3,500	5,850	2,350
<b>Total Revenues</b>	<u>108,600</u>	<u>108,600</u>	<u>118,845</u>	<u>10,245</u>
<b>EXPENDITURES</b>				
Library				
Salaries	56,975	56,975	56,729	246
Employee Benefits	24,337	24,337	23,776	561
Departmental Supplies and Expenses	71,433	71,433	66,025	5,408
Utilities	100	100	79	21
Insurance	260	260	244	16
<b>Total Expenditures</b>	<u>153,105</u>	<u>153,105</u>	<u>146,853</u>	<u>6,252</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(44,505)</u>	<u>(44,505)</u>	<u>(28,008)</u>	<u>16,497</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	38,118	38,118	38,118	-
<b>Total Other Financing Sources</b>	<u>38,118</u>	<u>38,118</u>	<u>38,118</u>	<u>-</u>
Net Change in Fund Balance	(6,387)	(6,387)	10,110	16,497
<b>Fund Balance, Beginning of Year</b>	<u>14,109</u>	<u>14,109</u>	<u>14,109</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 7,722</u>	<u>7,722</u>	<u>24,219</u>	<u>16,497</u>

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**ECTOR COUNTY, TEXAS  
ELECTIONS ADMINISTRATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental charges	\$ -	3,600	16,326	12,726
Charges for Current Services	-	-	44,919	44,919
Investment Income	100	100	347	247
Other	-	-	(657)	(657)
<b>Total Revenues</b>	<u>100</u>	<u>3,700</u>	<u>60,935</u>	<u>57,235</u>
<b>EXPENDITURES</b>				
Election				
Salaries	353,515	353,515	307,865	45,650
Employee Benefits	115,846	115,846	109,865	5,981
Auto Allowance	1,800	1,800	1,275	525
Travel and Education	3,300	7,008	6,970	38
Departmental Supplies and Expenses	158,715	162,368	146,671	15,697
Professional Services	500	500	100	400
Legal Expenses	2,600	2,999	2,999	-
Utilities	1,000	1,000	693	307
Insurance	1,339	1,339	1,026	313
Subscriptions	9,600	9,600	6,643	2,957
<b>Total Expenditures</b>	<u>648,215</u>	<u>655,975</u>	<u>584,107</u>	<u>71,868</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(648,115)</u>	<u>(652,275)</u>	<u>(523,172)</u>	<u>129,103</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>625,804</u>	<u>625,804</u>	<u>625,800</u>	<u>(4)</u>
<b>Total Other Financing Sources</b>	<u>625,804</u>	<u>625,804</u>	<u>625,800</u>	<u>(4)</u>
Net Change in Fund Balance	(22,311)	(26,471)	102,628	129,099
<b>Fund Balance, Beginning of Year</b>	<u>38,391</u>	<u>38,391</u>	<u>38,391</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 16,080</u>	<u>11,920</u>	<u>141,019</u>	<u>129,099</u>

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**ECTOR COUNTY, TEXAS**  
**CHILD ABUSE PREVENTION FUND**  
**SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ 20	20	30	10
Other	750	750	1,017	267
Total Revenues	<u>770</u>	<u>770</u>	<u>1,047</u>	<u>277</u>
<b>EXPENDITURES</b>				
Judicial	-	-	-	-
Legal	-	-	-	-
Departmental Supplies and Expenses	4,500	4,500	4,500	-
Professional Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,730)	(3,730)	(3,453)	277
<b>Fund Balance, Beginning of Year</b>	<u>4,830</u>	<u>4,830</u>	<u>4,830</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,100</u>	<u>1,100</u>	<u>1,377</u>	<u>277</u>

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**ECTOR COUNTY, TEXAS  
RECORDS MANAGEMENT AND PRESERVATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 80,000	80,000	81,032	1,032
Investment Income	2,000	2,000	1,444	(556)
Other	-	-	132	132
	<u>82,000</u>	<u>82,000</u>	<u>82,608</u>	<u>608</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Expenses	5,000	5,000	535	4,465
Professional Services	<u>358,620</u>	<u>362,620</u>	<u>337,717</u>	<u>24,903</u>
	<u>363,620</u>	<u>367,620</u>	<u>338,252</u>	<u>29,368</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(281,620)</u>	<u>(285,620)</u>	<u>(255,644)</u>	<u>29,976</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>198,470</u>	<u>198,470</u>	<u>198,470</u>	<u>-</u>
	<u>198,470</u>	<u>198,470</u>	<u>198,470</u>	<u>-</u>
Net Change in Fund Balance	(83,150)	(87,150)	(57,174)	29,976
Fund Balance, Beginning of Year	<u>105,365</u>	<u>105,365</u>	<u>105,365</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 22,215</u>	<u>18,215</u>	<u>48,191</u>	<u>29,976</u>

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**ECTOR COUNTY, TEXAS**  
**COUNTY CLERK ARCHIVE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 204,000	204,000	212,189	8,189
Investment Income	2,000	2,000	2,418	418
Other	-	3,500	3,500	-
	<u>206,000</u>	<u>209,500</u>	<u>218,107</u>	<u>8,607</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	<u>359,940</u>	<u>363,440</u>	<u>3,500</u>	<u>359,940</u>
	<u>359,940</u>	<u>363,440</u>	<u>3,500</u>	<u>359,940</u>
Excess (Deficiency) of Revenues Over Expenditures	(153,940)	(153,940)	214,607	368,547
<b>Fund Balance, Beginning of Year</b>	<u>165,618</u>	<u>165,618</u>	<u>165,618</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 11,678</u>	<u>11,678</u>	<u>380,225</u>	<u>368,547</u>

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**ECTOR COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 292,000	292,000	314,016	22,016
Investment Income	2,500	2,500	2,385	(115)
Total Revenues	<u>294,500</u>	<u>294,500</u>	<u>316,401</u>	<u>21,901</u>
<b>EXPENDITURES</b>				
Judicial	4,565	4,565	1,749	2,816
Travel and Education	11,500	11,500	6,685	4,815
Departmental Supplies and Expenses	472,515	472,515	374,882	97,633
Professional Services	3,000	3,000	-	3,000
Total Expenditures	<u>491,580</u>	<u>491,580</u>	<u>383,316</u>	<u>108,264</u>
Excess (Deficiency) of Revenues Over Expenditures	(197,080)	(197,080)	(66,915)	130,165
<b>Fund Balance, Beginning of Year</b>	<u>302,193</u>	<u>302,193</u>	<u>302,193</u>	-
<b>Fund Balance, End of Year</b>	<u>\$ 105,113</u>	<u>105,113</u>	<u>235,278</u>	<u>130,165</u>

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**ECTOR COUNTY, TEXAS**  
**TJJD GRANT S**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	81,381	81,376	(5)
Charges for Current Services	-	2,469	2,468	(1)
Investment Income	-	61	60	(1)
	<u>-</u>	<u>83,911</u>	<u>83,904</u>	<u>(7)</u>
Total Revenues	<u>-</u>	<u>83,911</u>	<u>83,904</u>	<u>(7)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	-	46,381	46,379	2
Employee Benefits	-	21,927	21,924	3
Insurance	-	844	843	1
Contract Services	-	14,759	14,758	1
	<u>-</u>	<u>83,911</u>	<u>83,904</u>	<u>7</u>
Total Expenditures	<u>-</u>	<u>83,911</u>	<u>83,904</u>	<u>7</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A BASIC SUPERVISION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	274,321	274,316	(5)
Charges for Current Services	-	11,483	11,482	(1)
Investment Income	-	107	106	(1)
	<u>-</u>	<u>285,911</u>	<u>285,904</u>	<u>(7)</u>
Total Revenues	<u>-</u>	<u>285,911</u>	<u>285,904</u>	<u>(7)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	-	201,182	201,180	2
Employee Benefits	-	81,343	81,340	3
Departmental Supplies and Expenses	-	-	-	-
Insurance	-	3,386	3,384	2
	<u>-</u>	<u>285,911</u>	<u>285,904</u>	<u>7</u>
Total Expenditures	<u>-</u>	<u>285,911</u>	<u>285,904</u>	<u>7</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**ECTOR COUNTY, TEXAS  
METEOR CRATER  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ 100	100	115	15
Total Revenues	<u>100</u>	<u>100</u>	<u>115</u>	<u>15</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Departmental Supplies	1,400	1,382	1,323	59
Professional Services	19,000	19,018	19,017	1
Utilities	<u>5,900</u>	<u>5,900</u>	<u>4,908</u>	<u>992</u>
Total Expenditures	<u>26,300</u>	<u>26,300</u>	<u>25,248</u>	<u>1,052</u>
Excess (Deficiency) of Revenues Over Expenditures	(26,200)	(26,200)	(25,133)	1,067
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	-
Net Change in Fund Balance	(20,200)	(20,200)	(19,133)	1,067
Fund Balance, Beginning of Year	<u>28,109</u>	<u>28,109</u>	<u>28,109</u>	-
Fund Balance, End of Year	<u>\$ 7,909</u>	<u>7,909</u>	<u>8,976</u>	<u>1,067</u>

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**ECTOR COUNTY, TEXAS**  
**SENIOR NUTRITION PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	160,261	136,289	(23,972)
Charges for Current Services	-	167,135	254,086	86,951
Investment Income	-	-	715	715
Other	-	7,800	11,276	3,476
	<u>-</u>	<u>335,196</u>	<u>402,366</u>	<u>67,170</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Salaries	-	97,443	76,086	21,357
Employee Benefits	-	34,236	29,203	5,033
Allowance	-	1,500	800	700
Professional Services	-	200,686	183,409	17,277
Insurance	-	1,331	1,103	228
	<u>-</u>	<u>335,196</u>	<u>290,601</u>	<u>44,595</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	111,765	111,765
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>111,765</u>	<u>111,765</u>

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**ECTOR COUNTY, TEXAS**  
**JAG GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	22,524	20,737	(1,787)
Total Revenues	-	22,524	20,737	(1,787)
<b>EXPENDITURES</b>				
Law Enforcement				
Salaries	-	17,704	16,741	963
Employee Benefits	-	4,158	3,898	260
Insurance	-	662	98	564
Total Expenditures	-	22,524	20,737	1,787
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	-	-

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**ECTOR COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 71,500	71,500	77,536	6,036
Investment Income	400	400	497	97
Other	-	-	17	17
	<u>71,900</u>	<u>71,900</u>	<u>78,050</u>	<u>6,150</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	283,683	288,583	288,572	11
Employee Benefits	121,397	121,397	121,008	389
Departmental Supplies and Other Expenses	15,776	21,429	14,622	6,807
Utilities	450	450	397	53
Insurance	5,290	5,648	5,537	111
	<u>426,596</u>	<u>437,507</u>	<u>430,136</u>	<u>7,371</u>
Excess (Deficiency) of Revenues Over Expenditures	(354,696)	(365,607)	(352,086)	13,521
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>312,077</u>	<u>312,077</u>	<u>312,072</u>	<u>(5)</u>
Net Change in Fund Balance	(42,619)	(53,530)	(40,014)	13,516
Fund Balance, Beginning of Year	<u>72,448</u>	<u>72,448</u>	<u>72,448</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 29,829</u>	<u>18,918</u>	<u>32,434</u>	<u>13,516</u>

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**ECTOR COUNTY, TEXAS**  
**J.P. TECHNOLOGY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 27,500	27,500	28,643	1,143
Investment Income	250	250	667	417
Total Revenues	<u>27,750</u>	<u>27,750</u>	<u>29,310</u>	<u>1,560</u>
<b>EXPENDITURES</b>				
Judicial				
Travel and Education	2,000	2,000	904	1,096
Department Supplies and Other Expenses	<u>45,565</u>	<u>45,565</u>	<u>14,537</u>	<u>31,028</u>
Total Expenditures	<u>47,565</u>	<u>47,565</u>	<u>15,441</u>	<u>32,124</u>
Excess (Deficiency) of Revenues Over Expenditures	(19,815)	(19,815)	13,869	33,684
<b>Fund Balance, Beginning of Year</b>	<u>74,076</u>	<u>74,076</u>	<u>74,076</u>	-
<b>Fund Balance, End of Year</b>	<u>\$ 54,261</u>	<u>54,261</u>	<u>87,945</u>	<u>33,684</u>

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**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A MENTAL HEALTH**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Changes	\$ -	101,902	101,898	(4)
Charges for Current Services	-	1,141	1,140	(1)
Total Revenues	-	103,043	103,038	(5)
<b>EXPENDITURES</b>				
Correction				
Salaries	-	18,486	18,485	1
Employee Benefits	-	7,856	7,854	2
Contract Services	-	76,438	76,437	1
insurance	-	263	262	1
Total Expenditures	-	103,043	103,038	5
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	-	-

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**ECTOR COUNTY, TEXAS**  
**COMMUNITY AND RURAL HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	44,748	31,413	(13,335)
Charges for Current Services	-	28,425	55,604	27,179
Total Revenues	-	73,173	87,017	13,844
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	-	28,268	28,267	1
Employee Benefits	-	17,590	17,588	2
Indirect Expenses	-	27,199	27,198	1
Insurance	-	116	115	1
Total Expenditures	-	73,173	73,168	5
Excess (Deficiency) of Revenues Over Expenditures	-	-	13,849	13,849
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	13,849	13,849

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**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A COMMUNITY PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	159,503	159,498	(5)
Charges for Current Services	-	7,058	7,058	-
Investment Income	-	115	113	(2)
	<u>-</u>	<u>166,676</u>	<u>166,669</u>	<u>(7)</u>
Total Revenues	<u>-</u>	<u>166,676</u>	<u>166,669</u>	<u>(7)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	-	114,026	114,024	2
Employee Benefits	-	50,960	50,957	3
Insurance	-	1,690	1,688	2
	<u>-</u>	<u>166,676</u>	<u>166,669</u>	<u>7</u>
Total Expenditures	<u>-</u>	<u>166,676</u>	<u>166,669</u>	<u>7</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**ECTOR COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	191,873	175,195	(16,678)
Charges for Current Services	-	141,995	262,076	120,081
Investment Income	-	-	377	377
	<u>-</u>	<u>-</u>	<u>377</u>	<u>377</u>
Total Revenues	<u>-</u>	<u>333,868</u>	<u>437,648</u>	<u>103,780</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	-	122,530	122,527	3
Employee Benefits	-	61,637	61,634	3
Indirect Expenses	-	110,575	110,385	190
Travel and Education	-	6,009	5,972	37
Departmental Supplies and Expenses	-	18,698	15,996	2,702
Insurance	-	659	501	158
	<u>-</u>	<u>659</u>	<u>501</u>	<u>158</u>
Total Expenditures	<u>-</u>	<u>320,108</u>	<u>317,015</u>	<u>3,093</u>
Excess (Deficiency) of Revenues Over Expenditures	-	13,760	120,633	106,873
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>13,760</u>	<u>120,633</u>	<u>106,873</u>

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**ECTOR COUNTY, TEXAS**  
**TCEQ-LEPC**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	92,662	86,346	(6,316)
Charges for Current Services	-	-	63	63
Total Revenues	-	92,662	86,409	(6,253)
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Travel and Education	-	3,825	2,688	1,137
Departmental Supplies and Expenses	-	8,837	4,246	4,591
Indirect Expenses	-	-	-	-
Capital Outlay	-	80,000	79,475	525
Total Expenditures	-	92,662	86,409	6,253
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	-	-

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**ECTOR COUNTY, TEXAS**  
**JUVENILE IV-E PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ -	-	146	146
Investment Income	-	-	51	51
Total Revenues	<u>-</u>	<u>-</u>	<u>197</u>	<u>197</u>
<b>EXPENDITURES</b>				
Correction				
Utilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	197	197
<b>Fund Balance, Beginning of Year</b>	<u>21,069</u>	<u>21,069</u>	<u>21,069</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 21,069</u>	<u>21,069</u>	<u>21,266</u>	<u>197</u>

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**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A PRE & POST**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	73,936	73,933	(3)
Charges for Current Services	-	3,124	3,123	(1)
Total Revenues	-	77,060	77,056	(4)
<b>EXPENDITURES</b>				
Correction				
Salaries	-	52,768	52,767	1
Employee Benefits	-	23,374	23,372	2
Insurance	-	918	917	1
Total Expenditures	-	77,060	77,056	4
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	-	-

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**ECTOR COUNTY, TEXAS**  
**COURT TECHNOLOGY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 7,000	7,000	7,575	575
Investment Income	25	25	22	(3)
Total Revenues	<u>7,025</u>	<u>7,025</u>	<u>7,597</u>	<u>572</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	7,025	7,025	7,597	572
<b>OTHER FINANCING USES</b>				
Transfer Out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>
Net Change in Fund Balance	25	25	597	572
Fund Balance, Beginning of Year	<u>371</u>	<u>371</u>	<u>371</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 396</u>	<u>396</u>	<u>968</u>	<u>572</u>

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**ECTOR COUNTY, TEXAS**  
**CERTZ GRANT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ -	298,659	298,641	(18)
Intergovernmental Charges	-	392,406	392,406	-
Total Revenues	<u>-</u>	<u>691,065</u>	<u>691,047</u>	<u>(18)</u>
<b>EXPENDITURES</b>				
Highway and Streets				
Departmental Supplies and Other Expenses	-	38,384	38,379	5
Professional Services	-	1,162	1,162	-
Repairs and Maintenance	-	651,508	651,506	2
Total Expenditures	<u>-</u>	<u>691,054</u>	<u>691,047</u>	<u>7</u>
Excess (Deficiency) of Revenues Over Expenditures	-	11	-	(11)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>11</u>	<u>-</u>	<u>(11)</u>

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**ECTOR COUNTY, TEXAS**  
**CA PRE-TRIAL INTERVENTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 365,000	365,000	366,987	1,987
Investment Income	2,000	2,000	3,315	1,315
Other	-	-	848	848
	<u>367,000</u>	<u>367,000</u>	<u>371,150</u>	<u>4,150</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	231,717	263,978	251,906	12,072
Employee Benefits	109,372	125,196	121,434	3,762
Allowance	1,350	1,350	1,294	56
Travel and Education	15,000	15,000	6,991	8,009
Departmental Supplies and Other Expenses	25,000	32,948	16,302	16,646
Insurance	5,090	5,240	5,073	167
	<u>387,529</u>	<u>443,712</u>	<u>403,000</u>	<u>40,712</u>
Excess (Deficiency) of Revenues Over Expenditures	(20,529)	(76,712)	(31,850)	44,862
<b>Fund Balance, Beginning of Year</b>	<u>348,668</u>	<u>348,668</u>	<u>348,668</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 328,139</u>	<u>271,956</u>	<u>316,818</u>	<u>44,862</u>

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**ECTOR COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS MANAGEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 33,500	33,500	33,895	395
Investment Income	300	300	235	(65)
Total Revenues	<u>33,800</u>	<u>33,800</u>	<u>34,130</u>	<u>330</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Other Expenses	<u>24,000</u>	<u>24,000</u>	-	<u>24,000</u>
Total Expenditures	<u>24,000</u>	<u>24,000</u>	-	<u>24,000</u>
Excess (Deficiency) of Revenues Over Expenditures	9,800	9,800	34,130	24,330
<b>Fund Balance, Beginning of Year</b>	<u>11,543</u>	<u>11,543</u>	<u>11,543</u>	-
<b>Fund Balance, End of Year</b>	<u>\$ 21,343</u>	<u>21,343</u>	<u>45,673</u>	<u>24,330</u>

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**ECTOR COUNTY, TEXAS**  
**EMPLOYEE ENRICHMENT FUND**  
**SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	16,484	8,183	(8,301)
Investment Earnings	-	-	113	113
Total Revenues	<u>-</u>	<u>16,484</u>	<u>8,296</u>	<u>(8,188)</u>
<b>EXPENDITURES</b>				
Administrative				
Departmental Supplies and Expenses	-	16,484	8,767	7,717
Total Expenditures	<u>-</u>	<u>16,484</u>	<u>8,767</u>	<u>7,717</u>
Excess (deficiency) of Revenues Over Expenditures	-	-	(471)	(471)
<b>Fund Balance, Beginning of Year</b>	<u>35,524</u>	<u>35,524</u>	<u>35,524</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 35,524</u>	<u>35,524</u>	<u>35,053</u>	<u>(471)</u>

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**ECTOR COUNTY, TEXAS**  
**DISTRICT CLERK ARCHIVE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 29,000	29,000	31,208	2,208
Investment Income	100	100	115	15
Total Revenues	<u>29,100</u>	<u>29,100</u>	<u>31,323</u>	<u>2,223</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	<u>28,000</u>	<u>28,000</u>	-	<u>28,000</u>
Total Expenditures	<u>28,000</u>	<u>28,000</u>	-	<u>28,000</u>
Excess (Deficiency) of Revenues Over Expenditures	1,100	1,100	31,323	30,223
<b>Fund Balance, Beginning of Year</b>	<u>2,894</u>	<u>2,894</u>	<u>2,894</u>	-
<b>Fund Balance, End of Year</b>	<u>\$ 3,994</u>	<u>3,994</u>	<u>34,217</u>	<u>30,223</u>

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**ECTOR COUNTY, TEXAS**  
**HEALTH – EPIDEMIOLOGY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	100,000	78,146	(21,854)
Other	-	48,024	41,635	(6,389)
Investment Income	-	-	-	-
Total Revenues	-	148,024	119,781	(28,243)
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	-	66,444	50,174	16,270
Employee Benefits	-	27,391	20,635	6,756
Travel and Education	-	7,430	5,164	2,266
Departmental Supplies and Expenses	-	12,176	1,085	11,091
Indirect Expenses	-	48,024	41,635	6,389
Utilities	-	1,550	887	663
Insurance	-	337	201	136
Total Expenditures	-	163,352	119,781	43,571
Excess (Deficiency) of Revenues Over Expenditures	-	(15,328)	-	15,328
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	(15,328)	-	15,328

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**ECTOR COUNTY, TEXAS**  
**SHERIFF ORGANIZED CRIME**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	228,120	65,235	(162,885)
Total Revenues	-	228,120	65,235	(162,885)
<b>EXPENDITURES</b>				
Law Enforcement				
Departmental Supplies and Other Expenses	-	228,120	65,235	162,885
Total Expenditures	-	228,120	65,235	162,885
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A COMMUNITY DIVERSION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	271,734	271,721	(13)
Charges for Current Services	-	-	7	7
Total Revenues	-	271,734	271,728	(6)
<b>EXPENDITURES</b>				
Corrections				
Salaries	-	64,117	64,117	-
Employee Benefits	-	25,917	25,914	3
Board & Lodging	-	180,721	180,720	1
Insurance	-	979	977	2
Total Expenditures	-	271,734	271,728	6
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	-	-

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## INTERNAL SERVICE FUNDS

The Internal Service Funds account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The Internal Service Funds are described as follows:

Vehicle Maintenance Fund – To account for the revenues and cost of operations of a central motor pool that supports the County operations. Vehicles are rented to user departments at estimated cost. Additions and replacements are financed by the Vehicle Maintenance Fund and by transfers from other funds.

Self-Insurance Liability Fund – To account for the revenues and expenses of a self-insurance liability plan for the County to cover property, general liability, auto and equipment, public official, and law enforcement. Funds of the County are charged with premiums consistent with the cost of comparable insurance plans.

Self-Insurance Health Fund – To account for the revenues and expenses of a self-insurance group medical plan for employees. Employees of the County are charged with premiums consistent with the cost of comparable insurance plans. Claims are provided for on an incurred basis.

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**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
SEPTEMBER 30, 2017**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 290,785	7,150	1,129,509	1,427,444
Investments	823,714	192,234	7,485,281	8,501,229
Accounts Receivable	280	-	429	709
Inventories	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Assets	<u>1,114,779</u>	<u>199,384</u>	<u>8,615,219</u>	<u>9,929,382</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	7,864,469	-	-	7,864,469
Less Accumulated Depreciation	<u>(7,691,924)</u>	<u>-</u>	<u>-</u>	<u>(7,691,924)</u>
Net Property, Plant and Equipment	<u>926,739</u>	<u>-</u>	<u>-</u>	<u>926,739</u>
Total Assets	<u>2,041,518</u>	<u>199,384</u>	<u>8,615,219</u>	<u>10,856,121</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	136,122	106,893	1,165,173	1,408,188
Unearned Revenue	-	-	-	-
Due to other Governments	<u>-</u>	<u>-</u>	<u>15,479</u>	<u>15,479</u>
Total Liabilities	<u>136,122</u>	<u>106,893</u>	<u>1,180,652</u>	<u>1,423,667</u>
<b>NET POSITION</b>				
Invested in Capital Assets	926,739	-	-	926,739
Unrestricted	<u>978,657</u>	<u>92,491</u>	<u>7,434,567</u>	<u>8,505,715</u>
Total Net Position	<u>\$ 1,905,396</u>	<u>92,491</u>	<u>7,434,567</u>	<u>9,432,454</u>

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**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
YEAR ENDED SEPTEMBER 30, 2017**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>OPERATING REVENUES</b>				
Charges for Current Services	\$ 2,114,994	441,458	9,503,215	12,059,667
Other Revenue	875	-	153,387	154,262
Total Operating Revenues	<u>2,115,869</u>	<u>441,458</u>	<u>9,656,602</u>	<u>12,213,929</u>
<b>OPERATING EXPENSES</b>				
Departmental Supplies and Expenses	382,478	-	19,974	402,452
Repairs and Maintenance	239,365	-	-	239,365
Professional Service	983,014	53,593	401,374	1,437,981
Utilities	21,220	-	919	22,139
Insurance	753	462,401	2,037,270	2,500,424
Depreciation	595,687	-	-	595,687
Claims	-	16,459	7,062,702	7,079,161
Total Operating Expenses	<u>2,222,517</u>	<u>532,453</u>	<u>9,522,239</u>	<u>12,277,209</u>
Operating Income (Loss)	<u>(106,648)</u>	<u>(90,995)</u>	<u>134,363</u>	<u>(63,280)</u>
<b>NONOPERATING REVENUES</b>				
Investment Income	8,282	2,106	61,547	71,935
Gain on Retirement of Assets	123,528	-	-	123,528
Total Nonoperating Revenues	<u>131,810</u>	<u>2,106</u>	<u>61,547</u>	<u>195,463</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	25,162	(88,889)	195,910	132,183
<b>CAPITAL CONTRIBUTIONS</b>				
Change in Net Position	25,162	(88,889)	195,910	132,183
Net Position, Beginning of Year	<u>1,880,234</u>	<u>181,380</u>	<u>7,238,657</u>	<u>9,300,271</u>
Net Position, End of Year	<u>\$ 1,905,396</u>	<u>92,491</u>	<u>7,434,567</u>	<u>9,432,454</u>

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**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2017  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received From Interfund Revenues	\$ 2,117,592	445,058	9,516,073	12,078,723
Cash Received from Other Income	875	-	150,242	151,117
Cash Paid for Goods and Services	<u>(1,631,555)</u>	<u>(528,330)</u>	<u>(9,276,935)</u>	<u>(11,436,820)</u>
Net Cash Provided By (Used In) Operating Activities	<u>486,912</u>	<u>(83,272)</u>	<u>389,380</u>	<u>793,020</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition Of Capital Assets	(368,317)	-	-	(368,317)
Proceeds from Sale of Capital Assets	<u>126,512</u>	<u>-</u>	<u>-</u>	<u>126,512</u>
Net Cash (Used In) Provided By Capital and Related Financing Activities	<u>(241,805)</u>	<u>-</u>	<u>-</u>	<u>(241,805)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Investments	(157,031)	(1,660)	(802,410)	(961,101)
Proceeds from Sale of Investments	155,000	84,000	1,070,000	1,309,000
Investment Income Received on Investments	<u>8,282</u>	<u>2,106</u>	<u>61,547</u>	<u>71,935</u>
Net Cash Provided By (Used In) Investing Activities	<u>6,251</u>	<u>84,446</u>	<u>329,137</u>	<u>419,834</u>
Net Increase (Decrease) in Cash	251,358	1,174	718,517	971,049
Cash at Beginning of Year	<u>39,427</u>	<u>5,976</u>	<u>410,992</u>	<u>456,395</u>
Cash at End of Year	<u>\$ 290,785</u>	<u>7,150</u>	<u>1,129,509</u>	<u>1,427,444</u>

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**ECTOR COUNTY, TEXAS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**  
**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (106,648)	(90,995)	134,363	(63,280)
Adjustments to Reconcile Operating Income				
Depreciation	595,687	-	-	595,687
Decrease (Increase) in Accounts Receivable	2,598	3,600	12,858	19,056
Decrease (Increase) in Inventories	-	-	-	-
Increase (Decrease) in Accounts Payable	(4,725)	4,123	245,304	244,702
Increase (Decrease) in Intergovernmental changes	-	-	-	-
Increase (Decrease) in Unearned Revenue	-	-	(3,145)	(3,145)
Total Adjustments	<u>593,560</u>	<u>7,723</u>	<u>255,017</u>	<u>856,300</u>
Net Cash Provided By Operating Activities	\$ <u><u>486,912</u></u>	<u><u>(83,272)</u></u>	<u><u>389,380</u></u>	<u><u>793,020</u></u>

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## AGENCY FUNDS

Agency Funds – Account for funds held or collected for the benefit of other funds, governments, or individuals. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. They are as follows:

Adult Probation  
Adult Probation I.S.P.  
Adult Probation S.A.F.P.F. Support Group  
Adult Probation Sex Offender Caseload  
Adult Probation Special Needs Caseload  
Adult Probation Supervision  
Children's Special Fund  
County Attorney Criminal Forfeiture  
County Attorney Hot Check Fund  
County Attorney Restitution  
County Clerk Appearance Bond  
County Clerk Criminal Account  
County Clerk Fee Account  
County Clerk Probate and Civil  
County Clerk Trust  
District Attorney Apportionment Fund  
District Attorney Criminal Forfeiture Fund  
District Attorney HHSC Fund  
District Attorney Hot Check Fund  
District Attorney Restitution  
District Attorney Victim's Assistance  
District Clerk Child Support Account  
District Clerk Criminal Account  
District Clerk Fee Account  
District Clerk Tax Account  
District Clerk Trust Account  
Elections Officer Fund  
Historical Commission  
Jail Commissary Fund  
Jail Inmate Trust  
Justice of the Peace Criminal Account  
Juvenile Probation  
Juvenile Probation Special  
Juvenile Probation Unclaimed Restitution  
Law Enforcement Officer Education Fund  
North Side Senior Special  
Sheriff's Bond  
Sheriff's Criminal Forfeiture Fund  
Sheriff's Special Civil Account  
South Side Senior Special  
Tax Assessor Collector Motor Vehicle Account  
Tax Assessor Collector Motor Vehicle Sales Tax  
Tax Assessor Collector Vehicle Inventory Tax  
West Side Senior Special

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**SEPTEMBER 30, 2017**

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group	Adult Probation Sex Offender Caseload
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 64,509	17,662	9,271	28,460
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	\$ 64,509	17,662	9,271	28,460
<b>LIABILITIES</b>				
Accounts Payable	\$ -	17	13	28
Due to Other Governments	-	867	624	1,374
Deposits	64,509	16,778	8,634	27,058
Total Liabilities	\$ 64,509	17,662	9,271	28,460

Adult Probation Special Needs Caseload	Adult Probation Supervision	Children's Special Fund	County Attorney Criminal Forfeiture	County Attorney Hot Check Fund	County Attorney Restitution	County Clerk Appearance Bond
\$ 8,437	117,974	4,013	947	4,382	5,398	970,283
-	520,491	169,843	82,530	61,017	-	-
-	110,878	256	-	-	-	-
-	-	-	700	-	-	-
<u>\$ 8,437</u>	<u>749,343</u>	<u>174,112</u>	<u>84,177</u>	<u>65,399</u>	<u>5,398</u>	<u>970,283</u>
\$ 12	48,065	4,263	5,754	1,584	5,398	-
611	20,418	-	-	141	-	-
7,814	680,860	169,849	78,423	63,674	-	970,283
<u>\$ 8,437</u>	<u>749,343</u>	<u>174,112</u>	<u>84,177</u>	<u>65,399</u>	<u>5,398</u>	<u>970,283</u>

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)**  
**SEPTEMBER 30, 2017**

	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil	County Clerk Trust	District Attorney Apportionment Fund	District Attorney Criminal Forfeiture Fund
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 3,584	13,997	217	573,346	513	16,957
Investments	-	-	-	-	-	588,460
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	3,756
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ <u>3,584</u>	<u>13,997</u>	<u>217</u>	<u>573,346</u>	<u>513</u>	<u>609,173</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ -	-	-	-	-	7,455
Due to Other Governments	-	13,997	-	-	-	546,322
Deposits	3,584	-	217	573,346	513	55,396
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	\$ <u>3,584</u>	<u>13,997</u>	<u>217</u>	<u>573,346</u>	<u>513</u>	<u>609,173</u>

	District Attorney HHSC Fund	District Attorney Hot Check Fund	District Attorney Restitution	District Attorney Victim's Assistance	District Clerk Child Support Account	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
\$	9,109	3,261	-	-	8,035	122,190	183,933	1,036,920
	-	796	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	<u>9,109</u>	<u>4,057</u>	<u>-</u>	<u>-</u>	<u>8,035</u>	<u>122,190</u>	<u>183,933</u>	<u>1,036,920</u>
\$	200	-	-	-	4,313	8,710	-	-
	-	4	-	-	3,722	-	-	-
	8,909	4,053	-	-	-	113,480	183,933	1,036,920
\$	<u>9,109</u>	<u>4,057</u>	<u>-</u>	<u>-</u>	<u>8,035</u>	<u>122,190</u>	<u>183,933</u>	<u>1,036,920</u>

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)**  
**SEPTEMBER 30, 2017**

	District Clerk Trust Account	Elections Officer Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 3,039,331	3,332	598	51,742	51,641
Investments	1,840,625	-	-	135,491	-
Due from Other Governments	-	-	-	1,550	-
Accounts Receivable	-	-	-	11,097	-
Total Assets	\$ 4,879,956	3,332	598	199,880	51,641
<b>LIABILITIES</b>					
Accounts Payable	\$ -	-	-	76,309	51,641
Due to Other Governments	-	-	-	-	-
Deposits	4,879,956	3,332	598	123,571	-
Total Liabilities	\$ 4,879,956	3,332	598	199,880	51,641

Justice of the Peace Criminal Account	Juvenile Probation	Juvenile Probation Special	Juvenile Probation Unclaimed Restitution	Law Enforcement Officer Education Fund	North Side Senior Special Fund
\$ 18,629	432	146,936	1,535	8,389	1,263
-	-	353,348	5,050	39,048	8,027
-	-	-	-	-	-
-	-	-	-	698	-
<u>\$ 18,629</u>	<u>432</u>	<u>500,284</u>	<u>6,585</u>	<u>48,135</u>	<u>9,290</u>
\$ -	-	23,930	-	1,126	847
17,935	-	-	-	-	-
694	432	476,354	6,585	47,009	8,443
<u>\$ 18,629</u>	<u>432</u>	<u>500,284</u>	<u>6,585</u>	<u>48,135</u>	<u>9,290</u>

ECTOR COUNTY, TEXAS  
 AGENCY FUNDS  
 COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
 SEPTEMBER 30, 2017

	Sheriff's Bond	Sheriff's Criminal Forfeiture Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 83,224	18,023
Investments	-	311,427
Due from Other Governments	-	10,394
Accounts Receivable	-	-
	<u>83,224</u>	<u>339,844</u>
Total Assets	\$ <u>83,224</u>	<u>339,844</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ -	235,615
Due to Other Governments	-	-
Deposits	83,224	104,229
	<u>83,224</u>	<u>339,844</u>
Total Liabilities	\$ <u>83,224</u>	<u>339,844</u>

	Sheriff's Special Civil Account	South Side Senior Special	Tax Collector Assessor Motor Vehicle Account	Tax Assessor Collector Motor Vehicle Sales Tax	Tax Assessor Collector Vehicle Inventory Tax	West Side Senior Special	Total All Agency Funds
\$	21,316	5,344	1,467,095	119,444	3,991	1,157	8,246,820
	-	3,040	-	-	7,736	9,511	4,136,440
	-	-	-	-	285	-	123,363
	-	-	-	-	319	-	16,570
\$	<u>21,316</u>	<u>8,384</u>	<u>1,467,095</u>	<u>119,444</u>	<u>12,331</u>	<u>10,668</u>	<u>12,523,193</u>
\$	-	566	288	-	-	144	476,278
	-	-	1,466,807	119,444	-	-	2,192,266
	<u>21,316</u>	<u>7,818</u>	<u>-</u>	<u>-</u>	<u>12,331</u>	<u>10,524</u>	<u>9,854,649</u>
\$	<u>21,316</u>	<u>8,384</u>	<u>1,467,095</u>	<u>119,444</u>	<u>12,331</u>	<u>10,668</u>	<u>12,523,193</u>

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**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>ADULT PROBATION</b>				
Cash and Cash Equivalents	\$ 35,375	1,659,080	1,626,946	64,509
Total Assets	\$ <u>35,375</u>	<u>1,659,080</u>	<u>1,626,946</u>	<u>64,509</u>
Deposits	\$ 35,375	1,659,080	1,626,946	64,509
Total Liabilities	\$ <u>35,375</u>	<u>1,659,080</u>	<u>1,626,946</u>	<u>64,509</u>
<b>ADULT PROBATION I.S.P.</b>				
Cash and Cash Equivalents	\$ 17,289	90,051	89,678	17,662
Total Assets	\$ <u>17,289</u>	<u>90,051</u>	<u>89,678</u>	<u>17,662</u>
Accounts Payable	\$ 16	17	16	17
Due to Other Governments	1,569	867	1,569	867
Deposits	15,704	90,051	88,977	16,778
Total Liabilities	\$ <u>17,289</u>	<u>90,935</u>	<u>90,562</u>	<u>17,662</u>
<b>ADULT PROBATION S.A.F.P.F. SUPPORT GROUP</b>				
Cash and Cash Equivalents	\$ 12,676	62,314	65,719	9,271
Total Assets	\$ <u>12,676</u>	<u>62,314</u>	<u>65,719</u>	<u>9,271</u>
Accounts Payable	\$ 12	13	12	13
Due to Other Governments	1,151	624	1,151	624
Deposits	11,513	62,314	65,193	8,634
Total Liabilities	\$ <u>12,676</u>	<u>62,951</u>	<u>66,356</u>	<u>9,271</u>
<b>ADULT PROBATION SEX OFFENDER CASELOAD</b>				
Cash and Cash Equivalents	\$ 27,282	150,555	149,377	28,460
Total Assets	\$ <u>27,282</u>	<u>150,555</u>	<u>149,377</u>	<u>28,460</u>
Accounts Payable	\$ 28	28	28	28
Due to Other Governments	2,780	1,374	2,780	1,374
Deposits	24,474	150,555	147,971	27,058
Total Liabilities	\$ <u>27,282</u>	<u>151,957</u>	<u>150,779</u>	<u>28,460</u>

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>ADULT PROBATION SPECIAL NEEDS CASELOAD</b>				
Cash and Cash Equivalents	\$ 8,266	63,275	63,104	8,437
Total Assets	<u>\$ 8,266</u>	<u>63,275</u>	<u>63,104</u>	<u>8,437</u>
Accounts Payable	\$ 11	12	11	12
Due to Other Governments	1,104	611	1,104	611
Deposits	7,151	63,275	62,612	7,814
Total Liabilities	<u>\$ 8,266</u>	<u>63,898</u>	<u>63,727</u>	<u>8,437</u>
<b>ADULT PROBATION SUPERVISION</b>				
Cash and Cash Equivalents	\$ 90,705	2,237,932	2,210,663	117,974
Investments	696,202	-	175,711	520,491
Due from Other Governments	106,782	110,878	106,782	110,878
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 893,689</u>	<u>2,348,810</u>	<u>2,493,156</u>	<u>749,343</u>
Accounts Payable	\$ 9,498	48,065	9,498	48,065
Due to Other Governments	38,384	20,418	38,384	20,418
Deposits	845,807	2,045,716	2,210,663	680,860
Total Liabilities	<u>\$ 893,689</u>	<u>2,114,199</u>	<u>2,258,545</u>	<u>749,343</u>
<b>CHILDREN'S SPECIAL FUND</b>				
Cash and Cash Equivalents	\$ 41,977	1,630	39,594	4,013
Investments	148,371	21,472	-	169,843
Due from Other Governments	70	256	70	256
Total Assets	<u>\$ 190,418</u>	<u>23,358</u>	<u>39,664</u>	<u>174,112</u>
Accounts Payable	\$ 2,083	4,263	2,083	4,263
Deposits	188,335	2,742	21,228	169,849
Total Liabilities	<u>\$ 190,418</u>	<u>7,005</u>	<u>23,311</u>	<u>174,112</u>

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>COUNTY ATTORNEY CRIMINAL FORFEITURE</b>				
Cash and Cash Equivalents	\$ 5,599	22,485	27,137	947
Investments	101,889	654	20,013	82,530
Accounts Receivable	-	700	-	700
<b>Total Assets</b>	<b>\$ 107,488</b>	<b>23,839</b>	<b>47,150</b>	<b>84,177</b>
Accounts Payable	\$ 2,581	5,754	2,581	5,754
Deposits	104,907	654	27,138	78,423
<b>Total Liabilities</b>	<b>\$ 107,488</b>	<b>6,408</b>	<b>29,719</b>	<b>84,177</b>
<b>COUNTY ATTORNEY HOT CHECK FUND</b>				
Cash and Cash Equivalents	\$ 13,461	11,767	20,846	4,382
Investments	50,656	10,361	-	61,017
<b>Total Assets</b>	<b>\$ 64,117</b>	<b>22,128</b>	<b>20,846</b>	<b>65,399</b>
Accounts Payable	\$ 570	1,584	570	1,584
Due to Other Governments	49	141	49	141
Deposits	63,498	12,878	12,702	63,674
<b>Total Liabilities</b>	<b>\$ 64,117</b>	<b>14,603</b>	<b>13,321</b>	<b>65,399</b>
<b>COUNTY ATTORNEY RESTITUTION</b>				
Cash and Cash Equivalents	\$ 9,180	112,901	116,683	5,398
<b>Total Assets</b>	<b>\$ 9,180</b>	<b>112,901</b>	<b>116,683</b>	<b>5,398</b>
Accounts Payable	\$ 9,180	112,901	116,683	5,398
<b>Total Liabilities</b>	<b>\$ 9,180</b>	<b>112,901</b>	<b>116,683</b>	<b>5,398</b>
<b>COUNTY CLERK APPEARANCE BOND</b>				
Cash and Cash Equivalents	\$ 825,680	514,546	369,943	970,283
<b>Total Assets</b>	<b>\$ 825,680</b>	<b>514,546</b>	<b>369,943</b>	<b>970,283</b>
Deposits	\$ 825,680	514,546	369,943	970,283
<b>Total Liabilities</b>	<b>\$ 825,680</b>	<b>514,546</b>	<b>369,943</b>	<b>970,283</b>

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>COUNTY CLERK CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 3,140	1,279,162	1,278,718	3,584
Total Assets	\$ 3,140	1,279,162	1,278,718	3,584
Deposits	\$ 3,140	1,279,162	1,278,718	3,584
Total Liabilities	\$ 3,140	1,279,162	1,278,718	3,584
<b>COUNTY CLERK FEE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 15,793	1,316,856	1,318,652	13,997
Total Assets	\$ 15,793	1,316,856	1,318,652	13,997
Due to Other Governments	\$ 15,793	1,316,856	1,318,652	13,997
Total Liabilities	\$ 15,793	1,316,856	1,318,652	13,997
<b>COUNTY CLERK PROBATE AND CIVIL</b>				
Cash and Cash Equivalents	\$ 217	185,929	185,929	217
Total Assets	\$ 217	185,929	185,929	217
Deposits	217	185,929	185,929	217
Total Liabilities	\$ 217	185,929	185,929	217
<b>COUNTY CLERK TRUST</b>				
Cash and Cash Equivalents	\$ 624,795	381,598	433,047	573,346
Total Assets	\$ 624,795	381,598	433,047	573,346
Deposits	\$ 624,795	381,598	433,047	573,346
Total Liabilities	\$ 624,795	381,598	433,047	573,346

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>DISTRICT ATTORNEY APPORTIONMENT FUND</b>				
Cash and Cash Equivalents	\$ 121	15,000	14,608	513
Total Assets	\$ 121	15,000	14,608	513
Due to Other Governments	\$ -	-	-	-
Deposits	121	15,000	14,608	513
Total Liabilities	\$ 121	15,000	14,608	513
<b>DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND</b>				
Cash and Cash Equivalents	\$ 194,049	51,563	228,655	16,957
Investments	415,678	172,782	-	588,460
Accounts Receivable	-	3,756	-	3,756
Total Assets	\$ 609,727	228,101	228,655	609,173
Accounts Payable	\$ 563,844	7,455	563,844	7,455
Due to Other Governments	119	546,322	119	546,322
Deposits	45,764	51,563	41,931	55,396
Total Liabilities	\$ 609,727	605,340	605,894	609,173
<b>DISTRICT ATTORNEY HHSC FUND</b>				
Cash and Cash Equivalents	\$ 7,065	2,836	792	9,109
Total Assets	\$ 7,065	2,836	792	9,109
Accounts Payable	\$ -	200	-	200
Deposits	7,065	2,836	992	8,909
Total Liabilities	\$ 7,065	3,036	992	9,109
<b>DISTRICT ATTORNEY HOT CHECK FUND</b>				
Cash and Cash Equivalents	\$ 2,965	300	4	3,261
Investments	790	6	-	796
Total Assets	\$ 3,755	306	4	4,057
Due to Other Governments	\$ 2	4	2	4
Deposits	3,753	300	-	4,053
Total Liabilities	\$ 3,755	304	2	4,057
<b>DISTRICT ATTORNEY RESTITUTION</b>				
Cash and Cash Equivalents	\$ -	3,589	3,589	-
Total Assets	\$ -	3,589	3,589	-
Deposits	\$ -	3,589	3,589	-
Total Liabilities	\$ -	3,589	3,589	-

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>DISTRICT ATTORNEY VICTIM'S ASSISTANCE</b>				
Cash and Cash Equivalents	\$ 1,164	-	1,164	-
Total Assets	\$ 1,164	-	1,164	-
Deposits	\$ 1,164	-	1,164	-
Total Liabilities	\$ 1,164	-	1,164	-
<b>DISTRICT CLERK CHILD SUPPORT ACCOUNT</b>				
Cash and Cash Equivalents	\$ 8,035	-	-	8,035
Total Assets	\$ 8,035	-	-	8,035
Accounts Payable	\$ 4,313	-	-	4,313
Due To Other Governments	3,722	-	-	3,722
Total Liabilities	\$ 8,035	-	-	8,035
<b>DISTRICT CLERK CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 84,832	768,952	731,594	122,190
Total Assets	\$ 84,832	768,952	731,594	122,190
Accounts Payable	\$ 885	15,005	7,180	8,710
Deposits	83,947	753,947	724,414	113,480
Total Liabilities	\$ 84,832	768,952	731,594	122,190
<b>DISTRICT CLERK FEE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 167,414	1,127,887	1,111,368	183,933
Total Assets	\$ 167,414	1,127,887	1,111,368	183,933
Deposits	\$ 167,414	1,127,887	1,111,368	183,933
Total Liabilities	\$ 167,414	1,127,887	1,111,368	183,933
<b>DISTRICT CLERK TAX ACCOUNT</b>				
Cash and Cash Equivalents	\$ 1,287,595	432,147	682,822	1,036,920
Total Assets	\$ 1,287,595	432,147	682,822	1,036,920
Deposits	\$ 1,287,595	432,147	682,822	1,036,920
Total Liabilities	\$ 1,287,595	432,147	682,822	1,036,920

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>DISTRICT CLERK TRUST ACCOUNT</b>				
Cash and Cash Equivalents	\$ 1,895,595	1,522,709	378,973	3,039,331
Investments	2,061,899	119,303	340,577	1,840,625
Total Assets	<u>\$ 3,957,494</u>	<u>1,642,012</u>	<u>719,550</u>	<u>4,879,956</u>
Deposits	\$ 3,957,494	1,642,012	719,550	4,879,956
Total Liabilities	<u>\$ 3,957,494</u>	<u>1,642,012</u>	<u>719,550</u>	<u>4,879,956</u>
<b>ELECTIONS OFFICER FUND</b>				
Cash and Cash Equivalents	\$ 1,086	2,246	-	3,332
Total Assets	<u>\$ 1,086</u>	<u>2,246</u>	<u>-</u>	<u>3,332</u>
Deposits	\$ 1,086	2,246	-	3,332
Total Liabilities	<u>\$ 1,086</u>	<u>2,246</u>	<u>-</u>	<u>3,332</u>
<b>HISTORICAL COMMISSION</b>				
Cash and Cash Equivalents	\$ 598	-	-	598
Total Assets	<u>\$ 598</u>	<u>-</u>	<u>-</u>	<u>598</u>
Deposits	\$ 598	-	-	598
Total Liabilities	<u>\$ 598</u>	<u>-</u>	<u>-</u>	<u>598</u>
<b>JAIL COMMISSARY FUND</b>				
Cash and Cash Equivalents	\$ 60,446	278,474	287,178	51,742
Investments	206,526	1,044	72,079	135,491
Accounts Receivable	38,514	11,097	38,514	11,097
Due from Other Governments	1,055	1,550	1,055	1,550
Total Assets	<u>\$ 306,541</u>	<u>292,165</u>	<u>398,826</u>	<u>199,880</u>
Accounts Payable	\$ 28,742	76,309	28,742	76,309
Deposits	277,748	133,001	287,178	123,571
Due to Other Governments	51	-	51	-
Total Liabilities	<u>\$ 306,541</u>	<u>209,310</u>	<u>315,971</u>	<u>199,880</u>

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>JAIL INMATE TRUST</b>				
Cash and Cash Equivalents	\$ 59,404	1,248,623	1,256,386	51,641
Total Assets	\$ 59,404	1,248,623	1,256,386	51,641
Accounts Payable	\$ 59,404	1,248,623	1,256,386	51,641
Total Liabilities	\$ 59,404	1,248,623	1,256,386	51,641
<b>JUSTICE OF THE PEACE CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 17,676	1,003,147	1,002,194	18,629
Total Assets	\$ 17,676	1,003,147	1,002,194	18,629
Due to Other Governments	\$ -	23,712	5,777	17,935
Deposits	17,676	979,435	996,417	694
Total Liabilities	\$ 17,676	1,003,147	1,002,194	18,629
<b>JUVENILE PROBATION</b>				
Cash and Cash Equivalents	\$ 394	7,218	7,180	432
Total Assets	\$ 394	7,218	7,180	432
Deposits	394	7,218	7,180	432
Total Liabilities	\$ 394	7,218	7,180	432
<b>JUVENILE PROBATION SPECIAL</b>				
Cash and Cash Equivalents	\$ 71,613	348,948	273,625	146,936
Investments	332,332	21,016	-	353,348
Total Assets	\$ 403,945	369,964	273,625	500,284
Accounts Payable	\$ 5,696	23,930	5,696	23,930
Due to Other Governments	385	-	385	-
Deposits	397,864	348,948	270,458	476,354
Total Liabilities	\$ 403,945	372,878	276,539	500,284
<b>JUVENILE PROBATION UNCLAIMED RESTITUTION</b>				
Cash and Cash Equivalents	\$ 1,217	353	35	1,535
Investments	5,015	5,050	5,015	5,050
Total Assets	\$ 6,232	5,403	5,050	6,585
Deposits	\$ 6,232	353	-	6,585
Total Liabilities	\$ 6,232	353	-	6,585

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>LAW ENFORCEMENT OFFICER EDUCATION FUND</b>				
Cash and Cash Equivalents	\$ 11,986	17,781	21,378	8,389
Investments	38,711	409	72	39,048
Accounts Receivable	-	698	-	698
<b>Total Assets</b>	<b>\$ 50,697</b>	<b>18,888</b>	<b>21,450</b>	<b>48,135</b>
Accounts Payable	-	1,126	-	1,126
Deposits	50,697	17,511	21,199	47,009
<b>Total Liabilities</b>	<b>\$ 50,697</b>	<b>18,637</b>	<b>21,199</b>	<b>48,135</b>
<b>NORTH SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 10,626	10,177	19,540	1,263
Investments	1,016	7,011	-	8,027
<b>Total Assets</b>	<b>\$ 11,642</b>	<b>17,188</b>	<b>19,540</b>	<b>9,290</b>
Accounts Payable	309	847	309	847
Deposits	11,333	10,238	13,128	8,443
<b>Total Liabilities</b>	<b>\$ 11,642</b>	<b>11,085</b>	<b>13,437</b>	<b>9,290</b>
<b>SHERIFF'S BOND</b>				
Cash and Cash Equivalents	\$ 127,249	926,193	970,218	83,224
<b>Total Assets</b>	<b>\$ 127,249</b>	<b>926,193</b>	<b>970,218</b>	<b>83,224</b>
Deposits	127,249	926,193	970,218	83,224
<b>Total Liabilities</b>	<b>\$ 127,249</b>	<b>926,193</b>	<b>970,218</b>	<b>83,224</b>
<b>SHERIFF'S CRIMINAL FORFEITURE FUND</b>				
Cash and Cash Equivalents	\$ 5,809	41,526	29,312	18,023
Investments	159,565	151,862	-	311,427
Due from Other Governments	104	10,394	104	10,394
<b>Total Assets</b>	<b>\$ 165,478</b>	<b>203,782</b>	<b>29,416</b>	<b>339,844</b>
Accounts Payable	68,008	235,615	68,008	235,615
Deposits	97,470	36,071	29,312	104,229
<b>Total Liabilities</b>	<b>\$ 165,478</b>	<b>271,686</b>	<b>97,320</b>	<b>339,844</b>
<b>SHERIFF'S SPECIAL CIVIL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 7,538	834,317	820,539	21,316
<b>Total Assets</b>	<b>\$ 7,538</b>	<b>834,317</b>	<b>820,539</b>	<b>21,316</b>
Deposits	7,538	834,317	820,539	21,316
<b>Total Liabilities</b>	<b>\$ 7,538</b>	<b>834,317</b>	<b>820,539</b>	<b>21,316</b>

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>SOUTH SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 5,270	4,086	4,012	5,344
Investments	3,019	47	26	3,040
Total Assets	<u>\$ 8,289</u>	<u>4,133</u>	<u>4,038</u>	<u>8,384</u>
Accounts Payable	402	566	402	566
Deposits	7,887	3,943	4,012	7,818
Total Liabilities	<u>\$ 8,289</u>	<u>4,509</u>	<u>4,414</u>	<u>8,384</u>
<b>TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 1,260,336	53,256,896	53,050,137	1,467,095
Total Assets	<u>\$ 1,260,336</u>	<u>53,256,896</u>	<u>53,050,137</u>	<u>1,467,095</u>
Due to Other Governments	1,260,336	53,256,896	53,050,137	1,467,095
Total Liabilities	<u>\$ 1,260,336</u>	<u>53,256,896</u>	<u>53,050,137</u>	<u>1,467,095</u>
<b>TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX</b>				
Cash and Cash Equivalents	\$ 332,806	34,819,235	35,032,597	119,444
Total Assets	<u>\$ 332,806</u>	<u>34,819,235</u>	<u>35,032,597</u>	<u>119,444</u>
Due to Other Governments	332,806	34,819,235	35,032,597	119,444
Total Liabilities	<u>\$ 332,806</u>	<u>34,819,235</u>	<u>35,032,597</u>	<u>119,444</u>
<b>TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX</b>				
Cash and Cash Equivalents	\$ 1,329	10,996	8,334	3,991
Investments	17,676	1,413	11,353	7,736
Accounts Receivable	-	319	-	319
Due From Other Governments	247	285	247	285
Total Assets	<u>\$ 19,252</u>	<u>13,013</u>	<u>19,934</u>	<u>12,331</u>
Deposits	\$ 19,252	1,413	8,334	12,331
Total Liabilities	<u>\$ 19,252</u>	<u>1,413</u>	<u>8,334</u>	<u>12,331</u>
<b>WEST SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 7,472	4,708	11,023	1,157
Investments	502	9,009	-	9,511
Total Assets	<u>\$ 7,974</u>	<u>13,717</u>	<u>11,023</u>	<u>10,668</u>
Accounts Payable	\$ 115	144	115	144
Deposits	7,859	4,756	2,091	10,524
Total Liabilities	<u>\$ 7,974</u>	<u>4,900</u>	<u>2,206</u>	<u>10,668</u>

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**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Balance October 1	Additions	Deletions	Balance September 30
<b>TOTAL – ALL AGENCY FUNDS</b>				
Cash and Cash Equivalents	\$ 7,363,125	104,829,988	103,946,293	8,246,820
Investments	4,239,847	521,439	624,846	4,136,440
Due from Other Governments	108,258	123,363	108,258	123,363
Accounts Receivable	38,514	16,570	38,514	16,570
Total Assets	<u>\$ 11,749,744</u>	<u>105,491,360</u>	<u>104,717,911</u>	<u>12,523,193</u>
Accounts Payable	\$ 755,697	1,782,745	2,062,164	476,278
Due to Other Governments	1,658,251	89,986,772	89,452,757	2,192,266
Deposits	9,335,796	13,783,424	13,264,571	9,854,649
Total Liabilities	<u>\$ 11,749,744</u>	<u>105,552,941</u>	<u>104,779,492</u>	<u>12,523,193</u>

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**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY SOURCE**  
**SEPTEMBER 30, 2017**

**GOVERNMENTAL FUNDS CAPITAL ASSETS:**

Land	\$	1,884,704
Building		13,774,077
Improvements		26,117,407
Machinery and Equipment		5,538,283
Infrastructure		38,596,679
Historical Artifacts		72,207
Construction in Progress		<u>24,793</u>
 Total Governmental Funds Capital Assets	 \$	 <u><u>86,008,150</u></u>

**INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:**

General Fund	\$	21,036,902
Special Revenue Funds		39,275,767
Donations		327,538
Proprietary Funds		6,635
Trust Funds		3,816,440
Capital Projects Funds		<u>21,544,868</u>
 Total Investment in Governmental Funds Capital Assets	 \$	 <u><u>86,008,150</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

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**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**SEPTEMBER 30, 2017**

Function	Land	Buildings	Improvements	Machinery and Equipment	Infrastructure	Historical Artifacts	Construction in Progress	Total
Administrative	\$ -	-	-	9,581	-	-	-	9,581
Judicial	772,682	351,431	9,930,118	270,883	24,834	-	-	11,349,948
Financial Administration	294,078	-	1,619,213	2,064,196	-	-	-	3,977,487
Law Enforcement	-	1,467,431	154,845	811,784	-	-	-	2,434,060
Fire Protection	-	-	52,176	13,850	-	-	-	66,026
Correction	-	10,456,925	7,158,875	1,606,821	-	-	24,793	19,247,414
Health and Welfare	24,000	-	382,081	105,278	-	-	-	511,359
Cultural-Recreation	260,945	677,717	1,434,984	66,930	165,584	72,207	-	2,678,367
Library	-	-	2,568,715	102,615	-	-	-	2,671,330
Maintenance	264,302	475,573	2,757,518	78,796	256,736	-	-	3,832,925
Highways and Streets	268,697	-	39,494	143,798	38,149,525	-	-	38,601,514
Nondepartmental and Other	-	345,000	19,388	263,751	-	-	-	628,139
<b>Total Governmental Funds Capital Net Assets by Function</b>	<b>\$ 1,884,704</b>	<b>13,774,077</b>	<b>26,117,407</b>	<b>5,538,283</b>	<b>38,596,679</b>	<b>72,207</b>	<b>24,793</b>	<b>86,008,150</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

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**ECTOR COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS BY ACTIVITY**  
**SEPTEMBER 30, 2017**

Activity	September 30, 2016	Additions	Dispositions and (Adjustments)	September 30, 2017
Administrative	\$ 9,581	-	-	9,581
Judicial	11,349,948	-	-	11,349,948
Financial Administration	4,008,257	-	(30,770)	3,977,487
Law Enforcement	2,400,157	93,366	(59,463)	2,434,060
Fire Protection	72,545	-	(6,519)	66,026
Correction	19,111,064	134,791	1,559	19,247,414
Health and Welfare	517,130	-	(5,771)	511,359
Cultural-Recreation	2,684,999	-	(6,632)	2,678,367
Library	2,686,931	-	(15,601)	2,671,330
Maintenance	3,793,325	18,852	20,748	3,832,925
Highways and Streets	38,601,514	-	-	38,601,514
Nondepartmental and Other	711,016	1,913,945	(1,996,822)	628,139
<b>Total Governmental Funds</b>				
Capital Net Assets	\$ 85,946,467	2,160,954	(2,099,271)	86,008,150

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

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**STATISTICAL SECTION**  
**(Unaudited)**

This part of the Ector County, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information about the County's overall financial health.

<b>CONTENTS</b>	<b>PAGE</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	144
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	151
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.	156
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	160
<b>Operating Information</b>	
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	162

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: In some instances, ten years of information is not available. Accordingly, the County has presented all years available.

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**ECTOR COUNTY, TEXAS  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017
<b>Governmental Activities</b>										
Invested in Capital Assets	20,970,245	23,076,028	23,377,994	21,637,709	23,502,724	20,107,937	20,705,152	20,845,503	18,741,009	16,957,933
Restricted	51,044	17,321	324,695	6,932,997	6,807,541	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940
Unrestricted	20,700,442	18,979,843	18,565,993	3,233,329	2,854,559	(552,274)	(4,544,716)	(24,987,320)	(23,462,743)	(31,754,743)
<b>Total Governmental Activities Net Position</b>	<b>41,721,731</b>	<b>42,073,192</b>	<b>42,268,682</b>	<b>31,804,035</b>	<b>33,164,824</b>	<b>30,190,031</b>	<b>26,297,001</b>	<b>12,969,406</b>	<b>4,381,539</b>	<b>(7,609,870)</b>
<b>Business-type Activities</b>										
Invested in Capital Assets	13,602,928	18,896,203	18,440,590	17,497,870	18,059,412	17,323,684	16,619,266	16,032,306	15,410,341	16,529,222
Restricted	-	-	-	-	83,979	-	-	-	-	-
Unrestricted	357,253	1,798,147	1,726,441	581,823	842,184	1,131,962	973,331	1,262,822	1,062,159	876,097
<b>Total Business-type Activities Net Position</b>	<b>13,960,181</b>	<b>20,694,350</b>	<b>20,167,031</b>	<b>18,079,693</b>	<b>18,985,575</b>	<b>18,455,646</b>	<b>17,592,597</b>	<b>17,295,128</b>	<b>16,472,500</b>	<b>17,405,319</b>
<b>Primary Government</b>										
Invested in Capital Assets	34,573,173	41,972,231	41,818,584	39,135,579	41,562,136	37,431,621	37,324,418	36,877,809	34,151,350	33,487,155
Restricted	51,044	17,321	324,695	6,932,997	6,891,520	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940
Unrestricted	21,057,695	20,777,990	20,292,434	3,815,152	3,696,743	579,688	(3,571,385)	(23,724,498)	(22,400,584)	(30,878,646)
<b>Total Primary Government Net Position</b>	<b>55,681,912</b>	<b>62,767,542</b>	<b>62,435,713</b>	<b>49,883,728</b>	<b>52,150,399</b>	<b>48,645,677</b>	<b>43,889,598</b>	<b>30,264,534</b>	<b>20,854,039</b>	<b>9,795,449</b>

Note: In FY 2015, Net Position was restated for GASB 68, to add pension information.

Source: Comprehensive Annual Financial Statements

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**ECTOR COUNTY, TEXAS**  
**CHANGES IN NET POSITION (CONTINUED)**  
**LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017
<b>Expenses</b>										
<b>Governmental Activities:</b>										
Administrative	1,424,414	1,293,682	1,368,327	1,263,478	1,219,471	2,606,670	2,691,008	2,983,709	3,862,506	4,555,873
Judicial	9,410,120	9,469,977	9,920,654	11,515,234	10,374,839	10,949,537	12,586,834	12,942,841	16,540,995	16,806,137
Financial Administration	2,950,868	3,055,053	3,300,672	3,927,129	3,847,734	4,632,600	5,192,811	5,388,939	5,906,282	5,731,778
Law Enforcement	5,246,695	5,499,725	5,943,137	7,069,408	6,813,752	6,958,173	7,718,460	7,860,592	8,304,906	8,652,093
Correction	12,142,365	12,362,407	12,834,356	20,965,077	15,351,902	17,208,929	19,219,034	18,924,608	21,596,603	24,556,382
Health and Welfare	1,953,688	2,137,656	2,090,453	1,889,487	1,935,514	2,261,605	2,085,932	2,068,511	2,689,806	2,096,928
Fire Protection	942,054	934,184	943,926	1,035,439	921,491	895,169	897,310	893,524	901,605	909,105
Cultural - Recreation	1,171,012	1,234,928	1,227,175	1,535,339	1,169,514	1,284,411	1,330,691	1,248,272	1,453,241	1,435,642
Library	1,445,695	1,588,519	1,661,916	2,147,579	1,798,756	1,949,777	1,967,113	1,905,243	2,166,712	2,341,595
Maintenance	5,984,325	6,008,982	5,628,065	6,024,682	6,680,302	6,328,005	6,813,567	7,265,590	8,224,942	10,368,478
Conservation of Natural Resources	118,509	120,234	127,754	119,261	132,774	147,366	121,952	126,577	150,367	152,997
Highways - Streets	3,575,435	4,442,655	3,922,829	5,570,155	4,302,611	4,315,145	4,044,826	6,272,409	10,752,127	4,416,046
Election	540,428	429,971	563,042	468,404	526,342	547,106	596,884	599,851	669,076	618,236
Interest on Long-term Debt	692,519	607,428	520,553	400,121	295,757	201,000	166,816	163,942	170,269	418,168
Total Governmental Activities Expenses	<u>47,598,127</u>	<u>49,185,401</u>	<u>50,052,859</u>	<u>63,930,793</u>	<u>55,370,759</u>	<u>60,285,493</u>	<u>65,433,238</u>	<u>68,644,608</u>	<u>83,389,437</u>	<u>83,059,458</u>
<b>Business-Type Activities:</b>										
Coliseum	1,478,201	1,456,319	1,410,663	1,795,548	1,745,261	1,917,888	2,047,410	2,138,724	2,220,075	2,126,664
Airport	328,258	456,903	627,672	1,588,158	412,820	407,704	447,329	717,243	670,288	649,257
Total Business-Type Activities Expenses	<u>1,806,459</u>	<u>1,913,222</u>	<u>2,038,335</u>	<u>3,383,706</u>	<u>2,158,081</u>	<u>2,325,592</u>	<u>2,494,739</u>	<u>2,855,967</u>	<u>2,890,363</u>	<u>2,775,921</u>
 Total Primary Government Expenses	 <u>49,404,586</u>	 <u>51,098,623</u>	 <u>52,091,194</u>	 <u>67,314,499</u>	 <u>57,528,840</u>	 <u>62,611,085</u>	 <u>67,927,977</u>	 <u>71,500,575</u>	 <u>86,279,800</u>	 <u>85,835,379</u>

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**ECTOR COUNTY, TEXAS  
CHANGES IN NET POSITION (CONTINUED)  
LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Service:										
Administrative	1,565,277	1,601,717	1,964,913	2,051,865	2,662,280	3,447,020	3,630,864	3,975,600	3,546,277	2,871,081
Judicial	5,053,734	5,108,938	4,684,311	4,712,635	5,785,080	4,716,507	5,066,832	5,019,243	5,283,939	5,291,973
Law Enforcement	521,812	337,504	333,240	328,999	347,645	356,469	369,652	372,031	455,048	404,147
Correction	2,519,473	2,397,439	2,305,628	2,263,186	2,593,039	2,615,266	2,681,477	2,762,813	2,686,419	2,782,705
Health and Welfare	838,354	931,764	994,053	836,632	947,382	1,054,424	1,101,407	1,101,122	1,093,091	1,298,853
Cultural - Recreation	38,703	36,944	7,425	11,415	15,450	15,225	13,758	16,400	14,550	18,224
Library	-	-	24,555	22,078	23,188	23,788	35,528	26,450	27,305	25,282
Highways - Streets	2,721,968	2,576,032	2,243,557	2,442,673	2,609,135	2,594,446	2,459,167	2,229,966	2,146,166	2,147,078
Election	-	-	57,421	39,139	699	129,509	16,741	40,198	61,310	61,245
Operating Grants and Contributions:										
Administrative	65,707	91,428	88,802	500,258	106,308	117,573	85,595	162,633	102,664	251,972
Judicial	178,876	169,807	301,743	183,806	190,597	206,863	263,591	200,686	218,673	310,303
Law Enforcement	30,108	171,185	128,390	65,600	71,707	52,857	40,793	23,556	22,689	87,562
Correction	1,168,214	893,652	1,007,889	1,077,213	1,006,014	1,047,260	1,144,291	1,172,702	1,071,543	1,047,279
Health and Welfare	1,303,624	847,511	814,634	605,759	582,934	716,030	620,064	623,347	502,389	683,749
Fire Protection	68,000	-	-	-	-	-	-	-	-	-
Cultural - Recreation	18,501	45,000	12,780	22,000	8,259	20,000	39,529	-	-	-
Highways - Streets	25,415	77,484	30,253	209,327	30,864	114,575	31,197	41,851	32,428	28,331
Election	-	-	75,085	21,577	3,756	1,330	-	-	5,039	40,401
Capital Grants and Contributions:										
	-	464,696	49,098	24,748	44,801	20,764	177,830	2,087,729	7,285,472	812,688
Total Governmental Activities Program Revenues	<u>16,117,766</u>	<u>15,751,101</u>	<u>15,123,777</u>	<u>15,418,910</u>	<u>17,029,138</u>	<u>17,249,906</u>	<u>17,778,316</u>	<u>19,856,327</u>	<u>24,555,002</u>	<u>18,162,873</u>
Business-Type Activities:										
Charges for Services	900,858	926,347	864,258	810,723	1,077,621	1,062,430	1,085,920	1,363,976	1,213,293	1,070,474
Grants and Contributions	50,000	5,727,489	212,949	226,614	1,332,590	147,780	105,000	338,054	307,587	2,080,138
Total Business-Type Activities Program Revenues	<u>950,858</u>	<u>6,653,836</u>	<u>1,077,207</u>	<u>1,037,337</u>	<u>2,410,211</u>	<u>1,210,210</u>	<u>1,190,920</u>	<u>1,702,030</u>	<u>1,520,880</u>	<u>3,150,612</u>
Total Primary Government Program Revenues	<u>17,068,624</u>	<u>22,404,937</u>	<u>16,200,984</u>	<u>16,456,247</u>	<u>19,439,349</u>	<u>18,460,116</u>	<u>18,969,236</u>	<u>21,558,357</u>	<u>26,075,882</u>	<u>21,313,485</u>

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**ECTOR COUNTY**  
**CHANGES IN NET POSITION (CONTINUED)**  
**LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017
<b>Net (Expense) Revenue</b>										
Governmental Activities	(31,480,361)	(33,434,300)	(34,809,715)	(40,003,668)	(38,341,681)	(43,035,587)	(47,654,922)	(48,788,281)	(58,834,435)	(64,896,585)
Business-Type Activities	(855,601)	4,740,614	(961,128)	(2,346,369)	252,130	(1,115,382)	(1,303,819)	(1,153,937)	(1,369,483)	374,691
Total Primary Government Net Expense	<u>(32,335,962)</u>	<u>(28,693,686)</u>	<u>(35,770,843)</u>	<u>(42,350,037)</u>	<u>(38,089,551)</u>	<u>(44,150,969)</u>	<u>(48,958,741)</u>	<u>(49,942,218)</u>	<u>(60,203,918)</u>	<u>(64,521,894)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes:										
Property Taxes	31,525,849	32,474,314	34,309,340	36,770,439	38,478,908	38,757,085	41,155,755	43,941,869	47,095,470	46,817,189
Bingo Taxes	339,816	280,004	237,878	241,943	240,899	238,358	247,387	239,832	172,616	102,469
Mixed Beverage Tax	369,060	409,594	421,026	435,173	464,070	514,340	704,831	741,750	638,339	686,872
Hotel Occupancy Tax	-	-	-	-	-	-	467,439	897,733	581,239	512,189
Unrestricted Investment Earnings	961,500	438,339	181,162	182,429	179,928	218,019	110,506	72,953	184,416	453,897
Miscellaneous	434,640	175,739	110,542	214,801	222,360	351,776	967,929	512,936	1,491,880	4,204,714
Gain on Sale of Assets	-	62,347	(135,376)	183,497	82,452	63,966	76,383	346,796	38,692	157,348
Internal Balance	-	-	-	-	-	-	-	8,971	(1,649)	(29,502)
Transfers	-	(54,576)	-	18,954	33,853	31,448	31,662	43,256	45,565	-
Contributed Capital	(3,347,022)	-	-	-	-	-	-	-	-	-
Total Governmental Activities	<u>30,283,843</u>	<u>33,785,761</u>	<u>35,124,572</u>	<u>38,047,236</u>	<u>39,702,470</u>	<u>40,174,992</u>	<u>43,761,892</u>	<u>46,806,096</u>	<u>50,246,568</u>	<u>52,905,176</u>
Business-Type Activities:										
Property Taxes	341,804	1,931,326	429,553	276,000	682,246	611,199	3,209	8,108	3,288	5,340
Hotel Occupancy Tax	-	-	-	-	-	-	467,439	897,733	581,239	513,966
Unrestricted Investment Earnings	14,400	7,653	4,256	1,985	5,359	5,702	1,784	2,854	6,244	9,320
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Internal Balance	-	-	-	-	-	-	-	(8,971)	1,649	29,502
Transfers	-	54,576	-	(18,954)	(33,853)	(31,448)	(31,662)	(43,256)	(45,565)	-
Contributed Capital	3,347,022	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	<u>3,703,226</u>	<u>1,993,555</u>	<u>433,809</u>	<u>259,031</u>	<u>653,752</u>	<u>585,453</u>	<u>440,770</u>	<u>856,468</u>	<u>546,855</u>	<u>558,128</u>
<b>Changes in Net Position</b>										
Governmental Activities	(1,196,518)	351,461	195,490	(1,956,432)	1,360,789	(2,860,595)	(3,893,030)	(1,982,185)	(8,587,867)	(11,991,409)
Business-Type Activities	2,847,625	6,734,169	(527,319)	(2,087,338)	905,882	(529,929)	(863,049)	(297,469)	(822,628)	932,819
Total Primary Government	<u>1,651,107</u>	<u>7,085,630</u>	<u>(331,829)</u>	<u>(4,043,770)</u>	<u>2,266,671</u>	<u>(3,390,524)</u>	<u>(4,756,079)</u>	<u>(2,279,654)</u>	<u>(9,410,495)</u>	<u>(11,058,590)</u>

Source: Comprehensive Annual Financial Reports

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**ECTOR COUNTY, TEXAS  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Fund:</b>										
Nonspendable	-	-	-	77,548	56,355	60,543	27,236	41,993	37,899	37,953
Restricted	-	-	-	1,660,472	1,683,459	1,898,090	3,198,663	2,317,683	2,023,099	2,040,523
Committed	-	-	-	570,868	75,370	124,833	543,237	607,766	216,895	176,232
Assigned	-	-	-	-	731,100	60,447	154,107	168,049	844,266	68,116
Unassigned	-	-	-	10,531,082	12,371,405	13,625,741	12,891,378	11,175,005	9,385,726	8,932,754
Reserved	62,640	18,347	60,121	-	-	-	-	-	-	-
Unreserved	11,965,921	11,723,424	12,401,020	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b>12,028,561</b>	<b>11,741,771</b>	<b>12,461,141</b>	<b>12,839,970</b>	<b>14,917,689</b>	<b>15,769,654</b>	<b>16,814,621</b>	<b>14,310,496</b>	<b>12,507,885</b>	<b>11,255,578</b>
<b>All Other Governmental Funds</b>										
Nonspendable	-	-	-	-	-	-	-	350	350	-
Restricted	-	-	-	5,193,273	5,124,082	8,736,278	6,937,902	14,793,540	7,080,174	5,146,417
Committed	-	-	-	441,303	-	-	1,140,689	2,299,986	9,796,069	33,330,796
Assigned	-	-	-	-	876,382	247,604	868,022	961,703	313,360	1,992,243
Unassigned	-	-	-	453,444	(170,858)	506,605	(114,014)	(281,523)	(1,409,811)	(6,442)
<b>Unassigned, Reported In:</b>										
Special Revenue Funds	-	-	-	-	-	(51,091)	-	-	-	-
Reserved	1,753,900	527,250	904,471	-	-	-	-	-	-	-
<b>Unreserved, Reported in:</b>										
Special Revenue Funds	3,718,900	2,243,576	1,601,419	-	-	-	-	-	-	-
Capital Projects Funds	1,178,788	146,956	80,250	-	-	-	-	-	-	-
<b>Total all Other Governmental Funds</b>	<b>6,651,588</b>	<b>2,917,782</b>	<b>2,586,140</b>	<b>6,088,020</b>	<b>5,829,606</b>	<b>9,439,396</b>	<b>8,832,599</b>	<b>17,774,056</b>	<b>15,780,142</b>	<b>40,463,014</b>
<b>Total Fund Balance Governmental Funds</b>	<b>18,680,149</b>	<b>14,659,553</b>	<b>15,047,281</b>	<b>18,927,990</b>	<b>20,747,295</b>	<b>25,209,050</b>	<b>25,647,220</b>	<b>32,084,552</b>	<b>28,288,027</b>	<b>51,718,592</b>

Note: Beginning in FY 2011, fund balances were stated in classifications required by GASB 54.

Source: Comprehensive Annual Financial Report

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**ECTOR COUNTY, TEXAS**  
**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues:</b>										
Property Tax, Penalties and Interest	31,502,042	32,063,893	34,046,638	36,798,939	38,639,541	39,066,265	41,055,549	43,670,220	46,386,721	46,358,658
Fines and Forfeitures	2,305,885	2,284,506	2,156,089	2,319,261	2,264,847	2,069,827	1,871,656	1,704,175	1,694,527	1,728,458
Licenses and Permits	122,600	170,978	171,596	152,667	234,060	235,382	273,691	251,005	227,976	217,823
Intergovernmental Charges	4,986,323	4,172,642	3,840,978	3,568,685	3,775,791	3,904,469	4,224,959	5,475,575	10,187,130	4,593,230
Charges for Services	8,971,494	9,067,657	9,279,074	9,189,468	10,589,862	11,303,077	12,122,446	12,838,970	12,890,519	12,069,944
Investment Income	848,495	400,269	165,187	111,110	157,142	163,767	110,661	77,218	206,171	381,962
Other Revenue	622,092	687,391	660,206	1,184,279	761,272	1,147,963	1,359,159	990,333	1,809,793	4,720,605
Hotel Occupancy Tax	-	-	-	-	-	-	467,439	897,733	581,239	512,189
<b>Total Revenues</b>	<b>49,358,931</b>	<b>48,847,336</b>	<b>50,319,768</b>	<b>53,324,409</b>	<b>56,422,515</b>	<b>57,890,750</b>	<b>61,485,560</b>	<b>65,905,229</b>	<b>73,984,076</b>	<b>70,582,869</b>
<b>Expenditures:</b>										
Administrative	1,153,885	1,266,304	1,274,449	1,241,192	1,306,211	2,754,542	3,769,002	3,104,938	3,874,143	1,751,568
Judicial	8,314,529	9,428,055	9,014,835	9,383,128	9,966,442	10,419,042	10,727,971	12,599,526	15,115,711	14,463,921
Financial Administration	2,911,685	3,058,766	3,252,746	3,435,167	3,725,245	4,363,031	4,480,595	4,771,948	4,948,024	4,866,493
Law Enforcement	5,098,944	5,440,381	5,657,279	6,137,593	6,665,741	6,836,550	8,479,326	7,936,968	7,927,862	7,869,640
Correction	10,998,708	11,610,924	11,738,060	12,586,378	12,848,232	14,080,020	14,907,439	17,263,215	17,513,478	18,254,213
Health and Welfare	1,386,229	2,111,977	1,929,835	1,777,735	1,948,150	2,202,043	1,473,970	2,107,570	2,665,818	2,009,005
Fire Protection	865,525	864,700	866,700	885,746	886,342	888,223	1,239,079	889,690	891,896	895,242
Cultural - Recreation	1,017,507	1,170,351	1,084,767	1,031,866	1,003,476	1,082,887	864,368	1,101,123	1,059,298	891,806
Library	1,402,812	1,553,521	1,545,329	1,651,509	1,676,642	1,713,242	1,578,565	1,798,966	1,803,833	1,746,126
Maintenance	5,926,329	5,877,208	5,415,148	7,034,784	7,474,256	6,347,604	6,527,088	7,169,242	7,901,574	7,496,580
Conservation of Natural Resources	120,159	119,290	126,071	119,254	126,210	126,653	121,931	132,972	152,709	153,213
Highways and Streets	2,377,309	3,488,974	2,799,790	2,306,097	2,196,343	2,766,295	2,348,398	4,775,498	9,358,962	2,800,705
Election	536,883	433,899	553,862	467,395	533,979	559,664	605,401	615,639	680,494	584,107
Nondepartmental Other	2,028,659	687,344	817,126	1,175,542	201,859	211,443	217,172	488,855	652,397	3,295,464
<b>Debt Service</b>										
Principal Retirement	2,700,000	2,785,000	2,920,000	2,880,000	2,960,000	3,070,000	2,515,000	2,615,000	2,735,000	2,800,000
Interest and Other	625,199	554,258	440,712	399,795	255,153	197,172	218,094	190,565	198,954	412,486
Issuance Costs	37,515	-	-	-	-	-	-	-	-	-
Capital Outlay	3,537,328	2,429,298	410,412	1,035,519	855,683	1,576,580	1,002,446	749,438	346,013	2,144,838
<b>Total Expenditures</b>	<b>51,039,205</b>	<b>52,880,249</b>	<b>49,847,121</b>	<b>53,548,700</b>	<b>54,629,964</b>	<b>59,194,991</b>	<b>61,075,845</b>	<b>68,311,153</b>	<b>77,826,166</b>	<b>72,435,407</b>

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**ECTOR COUNTY, TEXAS**  
**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS (CONTINUED)**  
**LAST TEN FISCAL YEARS**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,680,274)</u>	<u>(4,032,913)</u>	<u>472,647</u>	<u>(224,291)</u>	<u>1,792,551</u>	<u>(1,304,241)</u>	<u>409,715</u>	<u>(2,405,924)</u>	<u>(3,842,090)</u>	<u>(1,852,538)</u>
Other Financing Sources (Uses)										
Bond Escrow Payment	-	-	-	(1,665,000)	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	(65,000)	-	-	-	-	-	-
Tax Notes Issued	2,765,000	-	-	4,105,000	-	5,740,000	-	8,800,000	-	-
Certificates of Obligation Issued	-	-	-	-	-	-	-	-	-	23,435,000
Premium on CO's Issued	-	-	-	-	-	-	-	-	-	1,848,103
Bonds Issued for Refunding	-	-	-	1,730,000	-	-	-	-	-	-
Transfers in	619,308	867,283	739,742	707,235	1,543,850	880,388	2,366,624	1,558,726	1,600,669	1,180,460
Transfers Out	<u>(619,308)</u>	<u>(854,966)</u>	<u>(705,294)</u>	<u>(707,235)</u>	<u>(1,517,096)</u>	<u>(854,392)</u>	<u>(2,338,169)</u>	<u>(1,515,470)</u>	<u>(1,555,104)</u>	<u>(1,180,460)</u>
Total Other Financing Sources (Uses)	<u>2,765,000</u>	<u>12,317</u>	<u>34,448</u>	<u>4,105,000</u>	<u>26,754</u>	<u>5,765,996</u>	<u>28,455</u>	<u>8,843,256</u>	<u>45,565</u>	<u>25,283,103</u>
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Net Change In Fund Balance	<u><u>1,084,726</u></u>	<u><u>(4,020,596)</u></u>	<u><u>507,095</u></u>	<u><u>3,880,709</u></u>	<u><u>1,819,305</u></u>	<u><u>4,461,755</u></u>	<u><u>438,170</u></u>	<u><u>6,437,332</u></u>	<u><u>(3,796,525)</u></u>	<u><u>23,430,565</u></u>
Debt Service as a Percentage of Noncapital Expenditures	7.0%	6.6%	6.8%	6.2%	6.0%	5.7%	4.5%	4.2%	3.8%	4.6%

Source: Comprehensive Annual Financial Statements

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**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Property Tax	\$ 31,525,849	\$ 34,405,640	\$ 34,309,340	\$ 36,770,439	\$ 38,478,908	\$ 38,757,085	\$ 41,155,755	\$ 43,941,869	\$ 47,095,470	\$ 46,817,189
Bingo Tax	339,816	280,004	237,878	241,943	240,899	238,358	247,387	239,832	172,616	102,469
State Beverage Tax	369,060	409,594	421,026	435,173	464,070	514,340	704,831	741,750	638,339	686,872
Hotel Occupancy Tax	-	-	-	-	-	-	467,439	897,733	581,239	512,189
<b>Total</b>	<b>\$ 32,234,725</b>	<b>\$ 35,095,238</b>	<b>\$ 34,968,244</b>	<b>\$ 37,447,555</b>	<b>\$ 39,183,877</b>	<b>\$ 39,509,783</b>	<b>\$ 42,575,412</b>	<b>\$ 45,821,184</b>	<b>\$ 48,487,664</b>	<b>\$ 48,118,719</b>

Source: Comprehensive Annual Financial Report

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**LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2017**

Fiscal Year	Market Value				Less Tax-Exempt	Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property Residential	Real Property Commercial	Personal Property Motor Vehicles	Personal Property Other			
2008	\$ 2,183,268,251	\$ 4,977,907,464	\$ 38,587,049	\$ 1,167,777,253	\$ 1,575,238,236	\$ 6,792,301,781	0.404100
2009	2,675,942,962	5,496,584,348	46,121,651	1,475,927,705	1,912,863,666	7,781,713,000	0.358000
2010	3,601,843,041	6,116,513,148	50,359,661	1,957,583,340	2,197,675,629	9,528,623,561	0.358000
2011	3,578,944,319	6,772,459,659	33,344,002	1,698,713,237	1,866,432,869	10,217,028,348	0.356372
2012	3,604,499,373	7,012,695,782	40,448,022	2,051,946,874	1,832,806,466	10,876,783,585	0.356372
2013	3,768,789,226	6,824,921,171	57,118,469	3,464,288,148	1,855,489,333	12,259,627,681	0.318278
2014	4,193,879,739	7,660,314,062	78,155,838	3,131,201,321	1,291,133,001	13,772,417,959	0.297296
2015	4,644,189,173	8,159,816,971	83,850,959	3,144,711,619	1,357,492,811	14,675,075,911	0.297296
2016	5,055,743,020	6,500,912,578	97,380,610	3,885,179,079	1,569,992,331	13,969,222,956	0.335000
2017	5,253,275,848	6,390,103,517	80,092,826	3,405,881,241	2,581,380,086	12,547,973,346	0.370000

Source: Ector County Appraisal District Certified Appraisal Rolls

Per \$100  
of property  
value.

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**ECTOR COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING**  
**PROPERTY TAX RATES (per \$100 of property value)**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
County Direct Rates:										
General Operating Rate	\$ 0.3640	\$ 0.3232	\$ 0.3246	\$ 0.3246	\$ 0.3268	\$ 0.2921	\$0.28000	\$0.27906	\$0.31360	\$0.34676
Debt Service Rate	0.0401	0.0348	0.0318	0.0318	0.0295	0.0262	0.01730	0.01824	0.02140	0.02324
Total Direct Rate	<u>0.4041</u>	<u>0.3580</u>	<u>0.3564</u>	<u>0.3564</u>	<u>0.3564</u>	<u>0.3183</u>	<u>0.29730</u>	<u>0.29730</u>	<u>0.33500</u>	<u>0.37000</u>
City of Odessa	0.5790	0.5623	0.5228	0.5228	0.5228	0.5128	0.51275	0.47585	0.47059	0.47059
Independent School District	1.1120	1.1286	1.1350	1.1350	1.1320	1.1195	1.16100	1.11610	1.15000	1.15000
Odessa College	0.1817	0.1624	0.1584	0.1584	0.1948	0.1872	0.17413	0.17660	0.19120	0.20465
County Utility District	0.1212	0.0982	0.0982	0.0982	0.0982	0.0982	0.08035	0.07015	0.08020	0.08499
City of Goldsmith	0.1083	0.0949	0.0984	0.0984	0.0912	0.0818	0.06550	0.07157	0.06620	0.10872
Hospital District	0.0695	0.0577	0.0555	0.0552	0.0521	0.0498	0.04565	0.05099	0.07334	0.08250
Total Overlapping Rate	<u>2.1717</u>	<u>2.1041</u>	<u>2.0682</u>	<u>2.0680</u>	<u>2.0910</u>	<u>2.0492</u>	<u>2.03937</u>	<u>1.96125</u>	<u>2.03153</u>	<u>2.10145</u>
Total Direct and Overlapping Rate	<u>\$ 2.5758</u>	<u>\$ 2.4621</u>	<u>\$ 2.4246</u>	<u>\$ 2.4244</u>	<u>\$ 2.4474</u>	<u>\$ 2.3675</u>	<u>\$ 2.3367</u>	<u>\$2.25854</u>	<u>\$2.36653</u>	<u>\$2.47145</u>

Source: Ector County Commissioners' Court Records and confirmation from other local entities.

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**ECTOR COUNTY, TEXAS  
PRINCIPAL PROPERTY TAXPAYERS  
SEPTEMBER 30, 2017**

	2017			2008		
	Taxable Assessed Value	Ranking	Percent of Total Taxable Value	Taxable Assessed Value	Ranking	Percent of Total Taxable Value
Halliburton Energy Services, Inc.	\$ 272,607,310	1	2.17%	\$ -	-	0.00%
Occidental Permian LTD	255,921,833	2	2.04%	610,832,019	1	7.85%
Odessa-Ector Power Partners	232,216,583	3	1.85%	-	-	0.00%
Oncor Electric Delivery Co. LLC	146,450,578	4	1.17%	-	-	0.00%
Fasken Oil & Ranch LTD	127,667,188	5	1.02%	-	-	0.00%
Cer-Quail Run Energy Partners LP	111,946,131	6	0.89%	-	-	0.00%
Reliance Energy Inc.	108,601,459	7	0.87%	-	-	0.00%
Nabors Lux Finance 2	101,955,004	8	0.81%	-	-	0.00%
Ector County Energy Center LLC	101,000,000	9	0.80%	-	-	0.00%
Devon Energy Production Co LP	89,047,985	10	0.71%	-	-	0.00%
Huntsman Polymers Corp.	-	-	-	184,317,401	6	2.37%
Anadarko Petroleum Corp.	-	-	-	248,126,746	2	3.19%
Four Star Oil and Gas	-	-	-	132,859,980	7	1.71%
TXU Electric Delivery Company	-	-	-	82,686,077	8	1.06%
Oxy USA WTP LP	-	-	-	212,925,266	5	2.74%
Energen Resources Corp	-	-	-	66,136,913	9	0.85%
BP American Production	-	-	-	51,858,096	10	0.67%
Conocophillips	-	-	-	231,750,211	3	2.98%
XTO Energy Inc.	-	-	-	223,288,254	4	2.87%
All Other Taxpayers	11,000,559,275	-	87.67%	5,736,932,037	-	73.73%
<b>Total</b>	<b>\$ 12,547,973,346</b>	<b>-</b>	<b>100.00%</b>	<b>\$ 7,781,713,000</b>	<b>-</b>	<b>100.00%</b>

Source: Ector County Appraisal District

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**ECTOR COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of Levy		Collections Subsequent Years	Total Collections	
		Taxes Collected for the Fiscal Year	Percentage of Levy		Total Collections	Percentage of Levy
2008	\$ 31,458,442	\$ 30,682,448	97.5%	\$ 680,314	\$ 31,362,761	99.7%
2009	34,340,834	32,959,294	96.0%	1,254,336	34,213,629	99.6%
2010	34,173,404	33,231,412	97.2%	823,068	34,054,479	99.7%
2011	36,110,270	35,496,177	98.3%	478,014	35,974,191	99.6%
2012	38,761,811	37,796,518	97.5%	800,725	38,597,243	99.6%
2013	39,698,641	39,368,284	99.2%	138,617	39,506,901	99.5%
2014	41,657,287	41,158,964	98.8%	232,941	41,391,905	99.4%
2015	43,831,641	43,055,982	98.2%	289,291	43,345,273	98.9%
2016	46,796,897	45,168,162	96.5%	704,791	45,872,953	98.0%
2017	46,427,501	45,635,150	98.3%	-	45,635,150	98.3%

Source: Ector County Appraisal District Collection Reports.  
Note: Collected taxes reflect current and delinquent taxes in 2017.

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**ECTOR COUNTY, TEXAS**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

Governmental Activities						
Fiscal Year	Tax Refunding Bonds	Certificate of Obligation	Tax Notes	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2008	\$ 3,645,000	\$ 600,000	\$ 10,960,000	\$ 15,205,000	0.40%	\$ 126
2009	1,865,000	310,000	10,245,000	12,420,000	0.13%	103
2010	-	-	9,500,000	9,500,000	0.38%	69
2011	-	-	10,790,000	10,790,000	0.25%	79
2012	-	-	7,830,000	7,830,000	0.25%	57
2013	-	-	10,500,000	10,500,000	0.31%	77
2014	-	-	7,985,000	7,985,000	0.31%	58
2015	-	-	14,170,000	14,170,000	0.31%	103
2016	-	-	11,435,000	11,435,000	0.31%	83
2017	-	23,435,000	8,635,000	32,070,000	0.31%	234

Source: Debt information obtained per Comprehensive Annual Financial Statements.  
All other information obtained from the Odessa Chamber of Commerce.

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**ECTOR COUNTY, TEXAS**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Value of Property	Debt Per Capita
	Total Primary Government	Less: Amounts Debt Service	Net Bonded Debt		
2008	\$ 15,205,000	\$ 51,044	\$ 15,153,956	0.20%	\$ 125
2009	12,420,000	17,321	12,402,679	0.13%	102
2010	9,500,000	324,670	9,175,330	0.08%	67
2011	10,790,000	418,188	10,371,812	0.01%	76
2012	7,830,000	486,224	7,343,776	0.08%	54
2013	10,500,000	546,829	9,953,171	0.08%	73
2014	7,985,000	205,004	7,779,996	0.06%	57
2015	14,170,000	150,453	14,019,547	0.10%	102
2016	11,435,000	180,458	11,254,542	0.08%	82
2017	32,070,000	183,694	31,886,306	0.25%	233

Source: Comprehensive Annual Financial Report

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**ECTOR COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL**  
**ACTIVITIES DEBT**  
**SEPTEMBER 30, 2017**

Jurisdiction	Direct Debt	Percentage Applicable to Ector County	Amount Applicable to Ector County
Direct Debt:			
Ector County	\$ 32,070,000	100%	\$ 32,070,000
Overlapping Debt:			
City of Odessa	70,698,134	91.88%	64,957,446
Ector County Independent School District	14,779,694	100%	14,779,694
Odessa College	64,320,000	100%	64,320,000
Total Overlapping Debt	149,797,828		144,057,140
Total Direct and Overlapping Debt	\$ 181,867,828		\$ 176,127,140

Source: Ector County Governmental Entities

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**ECTOR COUNTY, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	\$ 1,945,428,250	\$ 2,397,625,795	\$ 2,382,155,890	\$ 2,554,257,087	\$ 2,719,195,896	\$ 3,064,906,920	\$ 3,443,104,490	\$ 3,668,768,978	\$ 3,492,305,739	\$ 3,136,993,337
Total Debt	15,153,956	12,402,679	9,175,305	10,370,108	7,343,776	9,953,171	7,779,996	14,019,547	11,254,545	31,886,306
to Limit										
Legal Debt Margin	\$ 1,930,274,294	\$ 2,385,223,116	\$ 2,372,980,585	\$ 2,543,886,979	\$ 2,711,852,120	\$ 3,054,953,749	\$ 3,435,324,494	\$ 3,654,749,431	\$ 3,481,051,194	\$ 3,105,107,031
	0.78%	0.52%	0.39%	0.41%	0.27%	0.32%	0.23%	0.38%	0.32%	1.02%

Assessed Value 2016 Tax Roll	\$ 12,547,973,346
Debt Limit, 25% of Assessed Value	3,136,993,337
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	32,070,000
Less: Fund Balance in Debt Service Funds	183,694
Net Bonded Debt	31,886,306
Debt Margin	\$ 3,105,107,031

Sources: Comprehensive Annual Financial Statements

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**ECTOR COUNTY, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2017**

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
2008	121,123	\$ 2,479,993,425	\$ 20,475	3.4	26,650
2009	121,123	2,643,872,844	21,828	6.7	27,144
2010	137,130	3,134,654,670	22,859	7.8	27,646
2011	137,130	3,292,491,300	24,010	6.2	28,000
2012	137,130	3,340,212,540	24,358	4.9	28,235
2013	137,130	3,324,991,110	24,247	3.9	29,649
2014	137,130	3,527,806,380	25,726	3.4	30,796
2015	137,130	3,583,892,550	26,135	4.2	31,900
2016	137,130	3,742,963,350	27,295	6.6	31,480
2017	137,130	4,021,885,770	29,329	3.7	32,285

Source: Estimated population based on the U.S. Census. All other information obtained from the Odessa Chamber of Commerce and the Ector County Independent School District.

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**ECTOR COUNTY, TEXAS**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**SEPTEMBER 30, 2017**

2017				2008			
Ten Largest Employers	Ranking	Employed	Percentage Total County Employment	Ten Largest Employers	Ranking	Employed	Percentage Total County Employment
ECISD	1	3,873	5.44%	ECISD	1	3,340	5.04%
Saulsbury Companies	2	2,441	3.43%	Saulsbury Companies	3	1,165	1.76%
Medical Center Hospital	3	2,250	3.16%	Medical Center Hospital	2	1,786	2.69%
Keane Group	4	2,200	3.09%	Keane Group	n/a	n/a	n/a
Halliburton Services	5	1,700	2.39%	Halliburton Services	8	685	1.03%
Wal-Mart Super Center	6	1,280	1.80%	Wal-Mart Super Stores	5	923	1.39%
Odessa Regional Hospital	6	953	1.34%	Odessa Regional Hospital	7	740	n/a
City of Odessa	7	893	1.25%	City of Odessa	6	867	1.31%
Weatherford	8	800	1.12%	Weatherford	n/a	n/a	n/a
Ector County	9	678	0.95%	Ector County	10	562	n/a
Bobby Cox Companies	10	585	0.82%	BobbyCox Companies	n/a	n/a	n/a
Holloman Construction	n/a	n/a	n/a	Holloman Construction	4	1,000	1.51%
University of Texas Permian Basin	n/a	n/a	n/a	University of Texas Permian Basin	9	659	0.99%
Total Employment		<u><u>71,200</u></u>				<u><u>66,317</u></u>	

Sources: Odessa Chamber of Commerce

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**ECTOR COUNTY, TEXAS**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities:										
Administrative	16.0	17.0	17.0	18.0	17.0	17.0	17.0	17.0	18.0	17.0
Judicial	117.5	119.5	119.5	119.5	119.5	120.0	129.5	130.0	142.5	144.0
Financial Administration	40.5	40.5	40.5	40.5	40.5	44.0	46.0	46.0	46.0	46.0
Law Enforcement	97.5	97.5	97.5	97.5	101.5	104.5	108.5	134.5	134.5	134.5
Correction	185.0	190.5	190.5	195.5	199.5	198.0	196.0	199.5	198.5	197.5
Health and Welfare	24.5	24.5	24.5	24.5	22.0	25.5	27.0	27.0	21.5	21.0
Cultural/Recreation	17.0	17.0	17.0	17.0	18.5	14.5	13.5	16.5	14.0	15.5
Library	24.0	24.0	24.0	24.0	24.0	24.0	25.0	25.5	25.5	24.0
Maintenance	49.0	49.0	49.0	49.0	49.5	54.0	40.5	42.5	43.0	43.0
Highways/Streets	30.0	30.0	30.0	30.0	29.0	27.0	27.0	27.0	26.0	30.0
Election	5.0	5.0	5.0	5.0	5.5	5.5	5.5	5.5	5.5	5.0
Total Governmental Activities Full-time Equivalent	<u>606.0</u>	<u>614.5</u>	<u>614.5</u>	<u>620.5</u>	<u>626.5</u>	<u>634.0</u>	<u>635.5</u>	<u>671.0</u>	<u>675.0</u>	<u>677.5</u>
Business-Type Activities:										
Coliseum	11.0	11.0	11.0	11.0	11.0	11.0	11.0	13.0	13.0	13.0
Airport	1.0	2.0	2.0	2.0	-	-	-	-	1.0	2.0
Total Business-Type Activities Full-time Equivalent	<u>12.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>13.0</u>	<u>14.0</u>	<u>15.0</u>
Total Primary Government Full-time Equivalent	<u><u>618.0</u></u>	<u><u>627.5</u></u>	<u><u>627.5</u></u>	<u><u>633.5</u></u>	<u><u>637.5</u></u>	<u><u>645.0</u></u>	<u><u>646.5</u></u>	<u><u>684.0</u></u>	<u><u>689.0</u></u>	<u><u>692.5</u></u>

Source: Ector County Budget

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**ECTOR COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2017**

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Judicial: (1)										
County Courts:										
Criminal Case Filings	5,260	5,734	5,279	5,089	5,005	5,270	6,106	5,288	5,087	4,785
Civil Case Filings	313	280	323	931	683	638	607	574	528	488
Juvenile Case Filings	182	205	136	170	115	120	151	148	138	126
District Courts:										
Criminal Case Filings	1,213	1,294	1,395	2,059	2,160	2,436	2,142	1,385	2,929	3,728
Civil Case Filings	3,200	3,247	2,742	3,082	4,139	4,290	2,492	3,329	2,007	1,984
Justice of the Peace Case Filings	17,435	17,063	11,123	10,278	11,373	11,092	12,017	10,510	11,382	12,339
Law Enforcement: (2)										
Number of Law Enforcement Employees	74.0	85.0	85.0	85.0	89.0	93.0	96.0	96.0	103.0	122.0
Number of Administrative Employees	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Correction: (3)										
Average Daily Adult Inmate Population	580	586	577	564	524	625	623	837	825	786
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	10,670	12,129	13,287	11,863	9,852	9,944	9,454	10,040	10,990	10,531
Number of Prisoners Released	10,702	12,106	13,555	11,976	10,004	10,152	9,819	10,010	10,005	10,176
Number of Correction Employees (2)	176.0	181.0	181.0	186.0	190.0	188.5	184.0	187.5	186.5	187.5
Number of Administrative Employees (2)	9.0	9.5	9.5	9.5	9.5	9.5	12.0	12.0	12.0	10.0
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	107,768	132,348	153,747	156,539	155,193	182,107	177,670	158,170	173,902	177,903
Diesel	83,796	84,966	74,048	60,245	67,147	50,640	43,518	25,255	41,644	37,002
Highways and Streets: (5)										
Miles of Road Striped	144	148	271	240	160	194	172	170	111	199
Miles of Road Resurfaced	48	86	-	16	17	55	55	36	14	5
Maintenance: (5)										
Cemetery Burials	331	303	282	319	309	309	291	318	318	309
Ector County Wellness Center Visits (6)	-	3,548	4,114	4,255	4,391	4,664	4,747	4,544	3,438	3,562
Motor Vehicle Sales Tax Collections (7)	26,165,275	18,647,303	19,070,419	28,398,210	38,918,383	39,431,694	43,846,277	41,213,289	28,821,567	33,337,358
Motor Vehicle Collections	11,166,893	11,013,877	11,104,040	12,563,358	14,900,663	16,281,368	17,136,127	17,330,311	16,919,752	17,940,047
Coliseum Event Days (8)	-	-	-	-	-	222	272	269	263	322
Coliseum Event Attendance	-	-	-	-	-	321,830	247,262	298,745	262,149	269,137
Airport fuel sales (gallons) (9)	-	-	-	-	-	-	-	-	464,472	525,000
Airport landings	-	-	-	-	-	-	-	-	2,920	3,960
Airport departures	-	-	-	-	-	-	-	-	2,920	3,960

Sources:

- (1) Ector County Clerks and Justice of the Peace
- (2) Personnel Budgets
- (3) Ector County Jail and Juvenile Center

- (4) Ector County Equipment Services Department
- (5) Ector County Projects Department
- (6) Ector County Wellness Center

- (7) Ector County Tax Assessor Collector
- (8) Ector County Coliseum
- (9) Ector County Airport

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ECTOR COUNTY, TEXAS  
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
 LAST TEN FISCAL YEARS  
 SEPTEMBER 30, 2017

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Judicial:										
District Courtrooms	4	4	4	4	4	4	4	4	5	5
County Courtrooms	3	3	3	3	3	3	3	3	3	3
Justice of Peace Courtrooms	1	1	1	1	1	1	1	1	1	1
Correction:										
Adult Inmate Beds	667	667	667	667	667	667	667	667	667	667
Juvenile Beds	48	48	48	48	48	48	48	48	48	48
Cultural and Recreation:										
Number of County Parks	1	1	1	1	1	1	1	1	1	1
Number of Senior Centers	3	3	3	3	3	3	3	3	3	3
Highways and Streets:										
Paved Roads Maintained	903	903	903	903	903	903	903	903	903	903
Business Type:										
Coliseum	1	1	1	1	1	1	1	1	1	1
Airport	1	1	1	1	1	1	1	1	1	1

Source: Ector County Assets Report

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**ECTOR COUNTY, TEXAS**  
**ANALYSIS OF FUNDING PROGRESS AND CONTRIBUTION RATES**  
**(TCDRS)**  
**SEPTEMBER 30, 2016**

Fiscal Year	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability	(a/b) Funded Ratio	(b-a) Unfunded Actuarial Accrued Liability	c Annual Covered Payroll	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate
2007	\$124,951,176	\$124,488,541	100.4%	\$ (462,635)	\$ 20,808,424	-2.2%	7.25%
2008	116,519,338	129,580,063	89.9%	13,060,725	22,635,871	57.7%	7.41%
2009	124,591,828	136,266,794	91.4%	11,674,966	23,929,073	48.8%	4.40%
2010	126,243,735	141,930,768	89.0%	15,687,033	24,820,252	63.2%	12.76%
2011	126,136,607	145,736,803	86.6%	19,600,196	25,281,215	77.5%	12.19%
2012	127,029,596	150,805,308	84.2%	23,775,712	26,100,912	91.1%	13.48%
2013	129,745,287	153,608,405	84.5%	23,863,118	27,433,774	87.0%	14.82%
2014	133,228,049	156,563,437	85.1%	23,335,388	30,263,252	77.1%	15.91%
2015	139,333,004	169,882,340	82.0%	30,549,336	31,788,814	96.1%	15.56%
2016	211,476,682	245,391,008	86.2%	33,914,326	31,970,895	106.1%	16.26%

Source: Texas County and District Retirement System

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