

Ector County, Texas

Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2018

Ector County Auditor

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ECTOR COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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, 2018**

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INTRODUCTORY SECTION

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**ECTOR COUNTY, TEXAS
LISTING OF ELECTED COUNTY OFFICIALS
AS OF SEPTEMBER 30, 2018**

**County Judge – Debi Hayes
Commissioner – Eddy Shelton
Commissioner – D. Greg Simmons
Commissioner – Dale Childers
Commissioner – Armando Rodriguez**

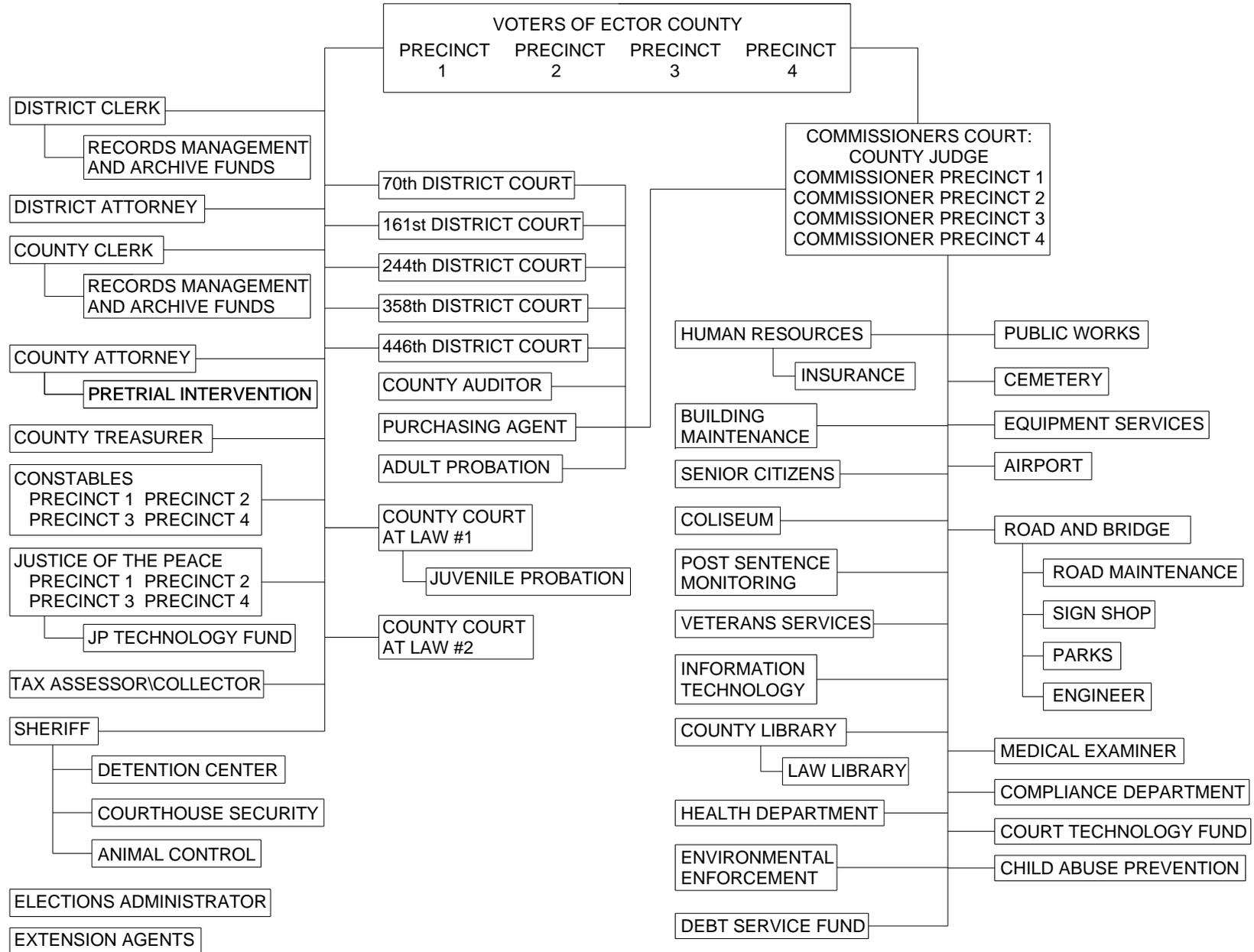
**District Judge – Denn Whalen
District Judge – John W. Smith
District Judge – James Rush
District Judge – Stacy Trotter
District Judge – Sara Billingsley**

**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 – Missi Walden
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 – Christopher Clark**

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 8th Street
Odessa, Texas 79761

March 29, 2019

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, 2018 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, 2018, 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 unmodified opinion that Ector County's financial statements for the fiscal year ended September 30, 2018, 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.

As part of the independent audit of the financials statements of Ector County, an audit in accordance with Government Auditing Standards was also conducted to test compliance over internal controls for financial reporting, compliance, and other matters.

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.

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.

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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 procedures, 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 2.7%. The September 30, 2017 unemployment rate was 3.7%.

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, 2018, the price per barrel was approximately \$70. Since that date, the price per barrel has decreased to approximately \$50. At September 30, 2018, the Permian Basin active rig count was 388 as compared to 316 for the same period in 2017. 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 2018, the tax generated \$13,566,694 as compared to \$9,004,640 in fiscal year 2017.

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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 opened in the spring of 2018, in the 65 acre retail development of 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 opened 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 \$1,908,542 in 2018 as compared to \$1,026,155 in 2017. 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 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. 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. In 2017, Texas Tech began construction of a new 72,500 square foot facility adjacent to the existing facility which will include new classrooms, labs and research facilities. The facility is scheduled to open in 2019.

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 2017-2018 school year, Odessa College's enrollment was 6,282 while UTPB's undergraduate enrollment was 6,453. 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 2018 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 million in certificates of obligation to add an additional 412 inmate beds to the existing 667 bed detention center facility. Construction began in January 2018 with a two year construction timeline.

For additional information regarding the economic growth, visit 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, 2017. 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 fiscal year 2018 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, 2017

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, 2018, 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, 2018, 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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Emphasis of a Matter

As discussed in Note 8 to the financial statements, in 2018, the County adopted new accounting guidance prescribed by the Government Accounting Standards Board Statement (“GASB”) #75 for its other post-employment benefit plan. Because GASB #75 implements new measurement criteria and reporting provisions, significant information has been added to the financial statements. Note 8 and the required supplementary schedules disclose the County’s other post-employment benefit liability related to the County’s plan. Note 1 discloses the adjustment to the County’s beginning net position. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 3 through 11, the Schedule of Changes in Net Pension Asset and Related Ratios, page 62, the Schedule Employer Contribution Texas County & District Retirement System, page 63, Schedule of Changes in OPEB Liability and Related Ratios, 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 57-61 and 65-118), and capital assets used in the operation of Governmental Funds (pages 135-138), 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 7, 2019, 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.



Odessa, Texas
March 7, 2019

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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, 2018. 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 a negative \$22,644,617, an increase of \$200,745 from the previous year as restated. Total net position includes \$7,531,142 restricted for creditors and other restrictions imposed by law and \$32,581,808 invested in capital assets and an unrestricted deficit of \$62,757,567. Net position for fiscal year 2017 was restated as per GASB Statement No. 75. See Note 1.O.

In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$53,081,725; of which \$14,598,703 or 28% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$14,607,791, which represents an increase of \$5,675,037 from the prior year.

The General Fund's fund balance of \$16,746,452, including \$14,607,791 unassigned, represents 30% of the General Fund expenditures for fiscal year 2018.

The County's bonded indebtedness decreased by \$2,840,000, which represents scheduled debt payments.

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 are comprised of 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 and liabilities, with the difference between the two 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.

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.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

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 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 twenty-five individual governmental funds, of which thirty are special revenue funds and the remaining three include 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 ANALYSIS

In the case of the County, liabilities and deferred inflows exceeded assets and deferred outflows (\$2,644,617) at the close of this fiscal year.

STATEMENT OF NET POSITION

	Governmental Activities		Business-Type Activities		Total Activities	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	\$71,018,123	\$68,542,715	\$1,133,640	\$1,021,555	\$72,151,763	\$69,564,270
Capital Assets, Net of Accumulated Depreciation	24,565,228	21,699,564	15,538,349	16,529,222	40,103,577	38,198,786
Total Assets	95,583,351	90,212,279	16,671,989	17,550,777	112,255,340	107,763,056
Deferred Outflows Of Resources	12,591,866	20,688,293	-	-	12,591,866	20,688,293
Current Liabilities	4,419,004	7,865,752	124,233	145,458	4,543,237	8,011,210
Long-Term Liabilities	139,460,971	141,157,095	22,877	-	139,483,848	141,157,095
Total Liabilities	143,879,975	149,022,847	147,110	145,458	144,027,085	149,168,305
Deferred Inflows of Of Resources	3,464,738	2,128,406	-	-	3,464,738	2,128,406
Net Investment in Capital Assets	17,043,459	16,957,933	15,538,349	16,529,222	32,581,808	33,487,155
Restricted	7,531,142	7,186,940	-	-	7,531,142	7,186,940
Unrestricted (deficit)	(63,744,097)	(64,395,554)	986,530	876,097	(62,757,567)	(63,519,457)
Total Net Position	\$(39,169,496)	\$(40,250,681)	\$16,524,879	\$17,405,319	\$(22,644,617)	\$(22,845,362)

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 other post employment benefit obligation ("OPEB"). See Note 7 and Note 8.

The unrestricted portion of the County's net position increased \$761,890 from the previous year (as restated). During the year, the County's current year recognition of other post-employment benefits (OPEB) was \$9,537,416 as reflected in Note 8, and the current year's net pension liability decreased by \$12,303,648 as reflected in Note 7. The restricted balance of the County's net position represents restricted resources to repay future debt, restricted for creditors and restricted by law which increased \$344,202 from the prior year.

At the end of the fiscal year, the County reported a positive net position in two of the three categories for its separate governmental and business-type activities. In the governmental activities, the unrestricted assets reflected a negative \$63,744,097, which is attributable to the OPEB obligation and net pension obligation as noted above. It should also be noted that total net position increased from the prior year fiscal year by \$200,745.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

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 has provided 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, 2018, the Self-Funded Health Benefit Fund had excess reserves of \$6.9m or was reserved at 69% 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.

The Commissioners' Court is evaluating the effect of the TCDRS pension liability as provided in Note 7, 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.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED ON NEXT PAGE)

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

Government-wide financial analysis:

STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities		Total Activities	
	2018	2017 Restated	2018	2017 Restated	2018	2017 Restated
Revenues:						
Program Revenues:						
Charges for Services	\$19,208,989	\$14,900,588	\$1,002,006	\$1,070,474	\$20,210,995	\$15,971,062
Operating Grants and Contributions	2,112,430	2,449,597	55,760	49,063	2,168,190	2,498,660
Capital Grants and Contributions	49,118	812,688	-	2,031,075	49,118	2,843,763
General Revenues:						
Property Taxes	50,889,066	46,817,189	3,073	5,340	50,892,139	46,822,529
Bingo Taxes	109,036	102,469	-	-	109,036	102,469
Mixed Beverage Taxes	902,226	686,872	-	-	902,226	686,872
Hotel Occupancy Tax	948,271	512,189	960,271	513,966	1,908,542	1,026,155
Unrestricted Investment Earnings	1,025,662	453,897	14,621	9,320	1,040,283	463,217
Miscellaneous	245,873	4,204,714	-	-	245,873	4,204,714
Total Revenues	75,490,671	70,940,203	2,035,731	3,679,238	77,526,402	74,619,441
Expenses:						
Administrative	2,397,704	4,555,873	-	-	2,397,704	4,555,873
Judicial	16,484,529	16,806,137	-	-	16,484,529	16,806,137
Financial Administration	5,598,807	5,731,778	-	-	5,598,807	5,731,778
Law Enforcement	8,717,501	8,652,093	-	-	8,717,501	8,652,093
Correction	23,250,375	24,556,382	-	-	23,250,375	24,556,382
Health and Welfare	1,693,878	2,096,928	-	-	1,693,878	2,096,928
Fire Protection	895,570	909,105	-	-	895,570	909,105
Cultural/Recreation	894,935	1,435,642	-	-	894,935	1,435,642
Library	1,926,491	2,341,595	-	-	1,926,491	2,341,595
Maintenance	6,896,711	10,368,478	-	-	6,896,711	10,368,478
Conservation of Natural Resources	119,467	152,997	-	-	119,467	152,997
Highways and Streets	4,094,811	4,416,046	-	-	4,094,811	4,416,046
Election	737,425	618,236	-	-	737,425	618,236
Interest on Long-Term Debt	916,030	418,168	-	-	916,030	418,168
Coliseum	-	-	2,103,667	2,126,664	2,103,667	2,126,664
Airport	-	-	748,057	649,257	748,057	649,257
Total Expenses	74,624,234	83,059,458	2,851,724	2,775,921	77,475,958	85,835,379
Excess (Deficiency) Before Transfers/Gain on Sale Of Capital Assets	866,437	(12,119,255)	(815,993)	903,317	50,444	(11,215,938)
Transfers/Gain on Sale of Capital Assets						
Gain on Sale of Assets	150,301	157,348	-	-	150,301	157,348
Internal Balance	3,150	(29,502)	(3,150)	29,502	-	-
Transfers	61,297	-	(61,297)	-	-	-
Total Transfer/Gain on Sale	214,748	127,846	(64,447)	29,502	150,301	157,348
Change in Net Position	1,081,185	(11,991,409)	(880,440)	932,819	200,745	(11,058,590)
Prior Year Restatement	-	(32,640,811)	-	-	-	(32,640,811)
Net Position – Beginning (restated)	(40,250,681)	4,381,539	17,405,319	16,472,500	(22,845,362)	20,854,039
Net Position - Ending	\$(39,169,496)	\$(40,250,681)	\$16,524,879	\$17,405,319	\$(22,644,617)	\$(22,845,362)

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities. Net position of the governmental activities increased \$1,081,185 during the year. The revenue increase in charges for services of \$4,308,401 represented primarily two sources of revenue. Motor vehicle sales in Ector County continue to increase, resulting an increase in auto registrations fees to the County. Additionally, Ector County has, over past several years, incurred an increase in crime which has generated additional revenues from court costs, fines and fees. Capital grants and contributions decreased \$763,570 as the County completed a Texas Department of Transportation (TxDot) grant to rebuild county roads designed for oil field traffic. The grant began in the 2016 fiscal year. Hotel occupancy tax which is a tax on hotel rooms as passed by the Texas State Legislature in September 2013, increased from the prior year due to an upturn in the local economy, which is related to the current oil industry. Unrestricted Investment Earnings increased 125% from the previous year as interest rates were up slightly and the County positioned itself into various term investments. Ad Valorem tax receipts increased from the prior year due to an increase in the tax rate adopted by the Commissioners' Court and an increase in the taxable value of properties. The largest variance in revenues was in miscellaneous. In 2017, the County received an insurance settlement as a result of a storm that damaged numerous County buildings.

Total expenses decreased \$8,435,224. Included in the decrease is the net of the TCDRS pension plan reduction of \$12,303,648 and the increase in the OPEB obligation of \$9,537,716. The County also incurred decreases in the operating costs associated with Law Enforcement, Corrections and the Judicial functions. While the number of persons arrested, processed through the courts and housed in the jail increased, the County has incurred numerous vacancies in budgeted positions resulting in unexpended personnel costs. During the 2017 fiscal year, the County issued \$23,485,000 in certificates of obligation to expand the current bed population by 412 beds as a result of the increase in crime. Maintenance reflected a significant decrease in expenses, which is related to the completion of building repairs associated with the insurance settlement proceeds previously discussed. However, for fiscal year 2018, in an effort to cut expenditures, areas such as Health and Welfare, Library and Maintenance were required to eliminate several positions.

Business-Type Activities. Net position of the business-type activities decreased from the previous year by \$880,440 and was primarily the result of capital contributions for the construction of Airport runway improvements that were completed in the previous fiscal year. 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. Fiscal year 2018 reflected a significant increase in hotel occupancy tax receipts and is related to the overall economic upturn of the Permian Basin. Overall, the expenses in the Business-Type Activities remained constant to the previous year.

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 \$53,081,725, an increase of \$1,363,131 or 3% in comparison to the prior year. The unassigned fund balance of \$14,598,703 represents 28% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance increased \$5,672,391 or 64% 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 \$2,722,917 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2018 as compared to \$2,109,658 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 \$314,691, an increase of \$131,001 as compared with the prior year and is the result of increased tax revenues.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$29,905,161 represents other revenues in the amount of \$1,581,103 which includes proceeds from an environmental law suit against a metals company, hotel occupancy tax of \$948,271 and interest earnings of \$501,995. The expenditure of \$6,805,039 primarily represents the jail expansion project which is scheduled for completion in early 2020.

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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 \$325,432. The decrease is represented by an operating loss of \$1,290,959 which includes \$584,197 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 \$960,271 as compared to \$513,966 in the prior year. The Airport also reflected a decrease in net position from the prior year of \$509,969. The decrease in net position at the Airport is attributable to an operating loss of \$461,110, which includes depreciation expense in the amount of \$440,919. Charges for services decreased from the prior year as the County renegotiated the contract with the existing Fixed 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 \$14,607,791 as compared to \$8,932,754 in the prior year. Revenues resulted in a positive budget variance of \$3,180,489. Property tax collections reflected a positive variance due to the collection of delinquent taxes and additional properties being added during the year. Fines and Forfeitures reflected a positive variance which is related to the increased activities within the courts' system as with the economic upturn, crime has also increased. Intergovernmental Revenues also reflected a positive variance which was the result of increased proceeds from the State Mixed Beverage and Indigent Defense contributions. Charges for Services reflected a positive variance as Motor Vehicle Registration Fees exceed the anticipated budget. All other revenue variances are considered immaterial.

Expenditures in the General Fund were under budget by \$3,436,581. 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. Ector County, along with other governments and non-oil related industries cannot compete with the oil companies' salaries and benefits. Additionally, many professional positions such as attorneys and information technology personnel have also been attracted to the oil related companies and to other governmental entities that maintain a higher pay scale.

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 represented by Corrections, the Court suspended their policy of compensatory time for payment of overtime which resulted in an additional emergency appropriation for salaries and related benefits.

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 26% of total fund expenditures, while total fund balance represents 30% of total fund expenditures. The prior year unassigned fund represented 17% of total fund expenditures and total fund balance represented 24% of total fund expenditures.

The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$1,096,228 or 2%. Additional appropriations of \$439,833 resulted from increased medical expenses for inmates in the Jail as the inmate population has continued to rise. The remaining 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. Additional appropriations represent prior period encumbrances from the fiscal year 2017 that carried over into fiscal year 2018.

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

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term Debt. At September 30, 2018, the County had a total long-term debt outstanding in the amount of \$139,460,971, a net decrease from the prior year of \$5,879,269. The decrease includes the recognition of the current year OPEB liability of \$9,537,416 and a decrease of \$12,303,648 for the current year pension liability. Scheduled debt payments of \$2,840,000 represented reductions during the fiscal year. According to Texas statutes, the County has a debt limit \$3,193,290,957.

The County's bond rating is "AA-" from Standard & Poor's which is a decrease from AA in the 2017 fiscal 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 2018:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Tax Notes	\$ 8,635,000	-	2,840,000	\$ 5,795,000
Certificates of Obligation	23,435,000	-	-	23,435,000
C. O. Premium	1,814,995	-	89,087	1,725,908
Net Pension Liability	36,479,597	-	12,303,648	24,175,949
Net OPEB Obligation	73,721,590	9,537,416	-	83,259,006
Compensated Absences	1,254,058	1,370,072	1,554,022	1,070,108
Total	\$ 145,340,240	10,907,488	16,786,757	139,460,971

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, 2018, net capital assets of the governmental activities totaled \$24,565,228, reflecting a net increase of \$2,865,664. Net capital assets of the business-type activities totaled \$15,538,349, reflecting a net decrease of \$990,873 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$2,332,022 for governmental activities and \$1,025,116 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2018	2017	2018	2017	2018	2017
Land	\$2,020,404	\$2,020,404	737,762	737,762	2,758,166	2,758,166
Buildings	7,091,718	7,447,662	2,570,046	2,739,182	9,661,764	10,186,844
Improvements Other Than Buildings	1,605,570	1,875,363	5,359,552	5,830,799	6,965,122	7,706,162
Machinery and Equipment	1,349,790	1,767,037	323,279	395,343	1,673,069	2,162,380
Infrastructure	7,575,937	8,534,305	6,291,383	6,569,809	13,867,320	15,104,114
Construction In Progress	4,921,809	24,793	256,327	256,327	5,178,136	281,120
Total	\$24,565,228	\$21,669,564	15,538,349	16,529,222	40,103,577	38,198,786

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

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For fiscal year 2019, the Commissioners' Court authorized an election in 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, which the voters did pass. 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 will be, on average, an additional \$15 million for County operations within the district. While the sales tax is required to be expended within the district, the major of the County's operations; law enforcement, jail and road maintenance are within the district and the receipt of the sales tax will affect the amount of required ad valorem taxes throughout the County. The sales tax will begin being assessed April 01, 2019.

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 fiscal year 2019 budget was adopted by September 30, 2018 with total General Fund expenditures of \$64,016,762, a 16% increase from the fiscal year 2018 actual expenditures. The total property tax rate for fiscal year 2019 is \$.397 per \$100 of valuation. Increases in the fiscal year 2019 budget compared to fiscal year 2018 actual expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents \$44,589,267 for fiscal year 2019. Actual 2018 personnel expenditures were \$39,604,343. For fiscal year 2019, the County approved a 16% pay increase to all law enforcement and corrections personnel; and a 10% to all other County personnel. As the local economy continues 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 and benefits with the oil related companies.
- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2019, the County budgeted in the General Fund \$1,594,596 towards vehicle maintenance as compared to the actual expenditure of \$1,222,872 for fiscal year 2018. Expenditure represents repair and maintenance as well as the purchase of new vehicles.
- All other operating expenditures were held comparable to the prior year.

It should also be noted that for fiscal year 2019, the Commissioners' Court has adopted a budget which represents a surplus of \$54,262, basically a zero base budget.

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.

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BASIC FINANCIAL STATEMENTS

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**ECTOR COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 5,191,993	115,924	5,307,917
Investments	58,934,040	1,042,771	59,976,811
Receivables, net of allowance for uncollectables	6,495,461	25,205	6,520,666
Internal balances	50,260	(50,260)	-
Inventories	17,576	-	17,576
Prepaid expenses	20,743	-	20,743
Due from other governments	308,050	-	308,050
Capital assets, (nondepreciable):			
Land	2,020,404	737,762	2,758,166
Construction in progress	4,921,809	256,327	5,178,136
Capital assets, (net of accumulated depreciation):			
Buildings	7,091,718	2,570,046	9,661,764
Improvements	1,605,570	5,359,552	6,965,122
Infrastructure	7,575,937	6,291,383	13,867,320
Machinery and equipment	1,349,790	323,279	1,673,069
TOTAL ASSETS	<u>95,583,351</u>	<u>16,671,989</u>	<u>112,255,340</u>
DEFERRED OUTFLOWS OF RESOURCES			
Contributions made subsequent to measurement date-Pensions	4,247,091	-	4,247,091
Changes in Assumptions-Pensions	931,856	-	931,856
Expected and actual experience-OPEB	321,847	-	321,847
Changes in Assumptions-OPEB	4,962,726	-	4,962,726
Contributions made subsequent to measurement date-OPEB	<u>2,128,346</u>	<u>-</u>	<u>2,128,346</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>12,591,866</u>	<u>-</u>	<u>12,591,866</u>
LIABILITIES			
Accounts payable and other liabilities	3,662,492	66,458	3,728,950
Accrued interest payable	51,376	-	51,376
Due to other governments	634,911	-	634,911
Unearned revenue	70,225	57,775	128,000
Noncurrent liabilities:			
Due within one year	4,035,667	22,877	4,058,544
Due in more than one year	<u>135,425,304</u>	<u>-</u>	<u>135,425,304</u>
TOTAL LIABILITIES	<u>143,879,975</u>	<u>147,110</u>	<u>144,027,085</u>
DEFERRED INFLOWS OF RESOURCES			
Net difference projected and actual earnings-pension	2,030,082	-	2,030,082
Difference between expected and actual experience-pension	<u>1,434,656</u>	<u>-</u>	<u>1,434,656</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>3,464,738</u>	<u>-</u>	<u>3,464,738</u>
NET POSITION			
Net investment in capital assets	17,043,459	15,538,349	32,581,808
Restricted for:			
Creditors	2,211,613	-	2,211,613
Imposed by law, program purposes	5,319,529	-	5,319,529
Debt service	-	-	-
Unrestricted (deficit)	<u>(63,744,097)</u>	<u>986,530</u>	<u>(62,757,567)</u>
TOTAL NET POSITION	<u>\$ (39,169,496)</u>	<u>16,524,879</u>	<u>(22,644,617)</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2018**

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

Expenses	Program Revenues			Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
\$ 2,397,704	3,755,912	211,552	-	1,569,760	-	1,569,760
16,484,529	6,620,742	228,819	-	(9,634,968)	-	(9,634,968)
5,598,807	-	-	-	(5,598,807)	-	(5,598,807)
8,717,501	2,072,373	40,424	-	(6,604,704)	-	(6,604,704)
23,250,375	3,362,445	1,071,267	-	(18,816,663)	-	(18,816,663)
1,693,878	956,558	486,307	49,118	(201,895)	-	(201,895)
895,570	-	-	-	(895,570)	-	(895,570)
894,935	19,525	-	-	(875,410)	-	(875,410)
1,926,491	24,690	-	-	(1,901,801)	-	(1,901,801)
6,896,711	-	-	-	(6,896,711)	-	(6,896,711)
119,467	-	-	-	(119,467)	-	(119,467)
4,094,811	2,279,523	30,377	-	(1,784,911)	-	(1,784,911)
737,425	117,221	43,684	-	(576,520)	-	(576,520)
916,030	-	-	-	(916,030)	-	(916,030)
<u>74,624,234</u>	<u>19,208,989</u>	<u>2,112,430</u>	<u>49,118</u>	<u>(53,253,697)</u>	-	<u>(53,253,697)</u>
2,103,667	715,060	55,760	-	-	(1,332,847)	(1,332,847)
748,057	286,946	-	-	-	(461,111)	(461,111)
<u>2,851,724</u>	<u>1,002,006</u>	<u>55,760</u>	-	-	<u>(1,793,958)</u>	<u>(1,793,958)</u>
\$ <u>77,475,958</u>	<u>20,210,995</u>	<u>2,168,190</u>	<u>49,118</u>	<u>(53,253,697)</u>	<u>(1,793,958)</u>	<u>(55,047,655)</u>
General Revenues:						
Property taxes				50,889,066	3,073	50,892,139
Bingo tax				109,036	-	109,036
Mixed beverage tax				902,226	-	902,226
Hotel occupancy tax				948,271	960,271	1,908,542
Unrestricted investment earnings				1,025,662	14,621	1,040,283
Miscellaneous				245,873	-	245,873
Gain on sale of capital assets				150,301	-	150,301
Internal balance				3,150	(3,150)	-
Transfers				61,297	(61,297)	-
Total general revenues and transfers				<u>54,334,882</u>	<u>913,518</u>	<u>55,248,400</u>
Change in net position				<u>1,081,185</u>	<u>(880,440)</u>	<u>200,745</u>
Net position, beginning of year				(7,609,870)	17,405,319	9,795,449
Prior year restatement				<u>(32,640,811)</u>	-	<u>(32,640,811)</u>
Net position, beginning of year, as restated				<u>(40,250,681)</u>	17,405,319	<u>(22,845,362)</u>
Net position, end of year				\$ <u><u>(39,169,496)</u></u>	<u>16,524,879</u>	<u>(22,644,617)</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET
SEPTEMBER 30, 2018**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 913,445
Investments	16,680,876
Property taxes receivable	4,138,310
Less allowance for uncollectible taxes	(3,931,394)
Accounts receivable	1,134,077
Due from other funds	12,125
Due from other governments	96,647
Inventories	17,576
Prepaid items	<u>18,782</u>
Total assets	<u>19,080,444</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	1,614,197
Due to other funds	14,884
Due to other governments	634,911
Deferred revenue	<u>70,000</u>
Total liabilities	<u>2,333,992</u>
FUND BALANCES	
Nonspendable:	
Inventories and prepaids	36,358
Restricted	
Creditors	1,661,484
Imposed by law	-
Retirement of long-term debt	-
Committed:	
Program purposes	302,627
Assigned	138,192
Unassigned	<u>14,607,791</u>
Total fund balances	<u>16,746,452</u>
Total liabilities and fund balances	<u>\$ 19,080,444</u>

Farm to Market And Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
433,238	29,025	2,062,640	786,613	4,224,961
4,094,335	266,598	28,051,737	927,066	50,020,612
121,145	332,220	-	-	4,591,675
(115,088)	(315,609)	-	-	(4,362,091)
91,610	2,703	37,599	12,221	1,278,210
-	-	-	30,156	42,281
-	-	49,119	162,284	308,050
-	-	-	-	17,576
561	-	-	1,400	20,743
<u>4,625,801</u>	<u>314,937</u>	<u>30,201,095</u>	<u>1,919,740</u>	<u>56,142,017</u>
237,379	-	295,934	162,440	2,309,950
70	246	-	30,231	45,431
-	-	-	-	634,911
-	-	-	-	70,000
<u>237,449</u>	<u>246</u>	<u>295,934</u>	<u>192,671</u>	<u>3,060,292</u>
561	-	-	1,401	38,320
205,778	-	295,934	48,417	2,211,613
3,642,513	401	-	1,676,615	5,319,529
-	314,290	-	-	314,290
-	-	12,374,249	-	12,676,876
539,500	-	17,234,978	9,724	17,922,394
-	-	-	(9,088)	14,598,703
<u>4,388,352</u>	<u>314,691</u>	<u>29,905,161</u>	<u>1,727,069</u>	<u>53,081,725</u>
<u>4,625,801</u>	<u>314,937</u>	<u>30,201,095</u>	<u>1,919,740</u>	<u>56,142,017</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, 2018**

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

Total Fund Balances	\$	53,081,725
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		23,974,967
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		4,982,324
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.		9,176,707
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(139,512,347)
Pension and OPEB deferred outflows and inflows of resources, net		<u>9,127,128</u>
Net position of governmental activities	\$	<u>(39,169,496)</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, 2018**

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
- Total debt service

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
\$	45,809,570	1,129,659	3,975,771	-	-	50,915,000
	2,143,632	-	-	1,581,103	-	3,724,735
	352,784	-	-	-	-	352,784
	2,603,369	487,399	-	49,118	1,354,313	4,494,199
	9,516,215	1,818,473	-	28,500	1,645,388	13,008,576
	289,761	64,140	5,731	501,995	18,662	880,289
	596,066	5,112	-	35,349	29,412	665,939
	-	-	-	948,271	-	948,271
	<u>61,311,397</u>	<u>3,504,783</u>	<u>3,981,502</u>	<u>3,144,336</u>	<u>3,047,775</u>	<u>74,989,793</u>
	1,483,662	-	-	349,458	5,955	1,839,075
	13,273,407	-	-	-	1,606,974	14,880,381
	5,119,731	-	-	498,315	-	5,618,046
	8,040,635	-	-	-	1,787	8,042,422
	17,261,062	-	-	5,866,949	1,018,648	24,146,659
	1,307,207	-	-	-	326,522	1,633,729
	887,432	-	-	-	-	887,432
	333,295	-	-	-	219,953	553,248
	1,417,522	-	-	-	153,462	1,570,984
	5,551,886	791,460	-	-	-	6,343,346
	118,492	-	-	-	-	118,492
	-	2,722,917	-	90,317	-	2,813,234
	-	-	-	-	697,437	697,437
	<u>692,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>692,973</u>
	55,487,304	3,514,377	-	6,805,039	4,030,738	69,837,458
	-	-	2,840,000	-	-	2,840,000
	-	-	1,010,501	-	-	1,010,501
	-	-	3,850,501	-	-	3,850,501
	<u>55,487,304</u>	<u>3,514,377</u>	<u>3,850,501</u>	<u>6,805,039</u>	<u>4,030,738</u>	<u>73,687,959</u>
	<u>5,824,093</u>	<u>(9,594)</u>	<u>131,001</u>	<u>(3,660,703)</u>	<u>(982,963)</u>	<u>1,301,834</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
	723,903	546,185	-	61,297	1,050,126	2,381,511
	<u>(1,057,126)</u>	<u>-</u>	<u>-</u>	<u>(1,263,088)</u>	<u>-</u>	<u>(2,320,214)</u>
	<u>(333,223)</u>	<u>546,185</u>	<u>-</u>	<u>(1,201,791)</u>	<u>1,050,126</u>	<u>61,297</u>
	5,490,870	536,591	131,001	(4,862,494)	67,163	1,363,131
	11,255,582	3,851,761	183,690	34,767,655	1,659,906	51,718,594
\$	<u>16,746,452</u>	<u>4,388,352</u>	<u>314,691</u>	<u>29,905,161</u>	<u>1,727,069</u>	<u>53,081,725</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, 2018**

Amounts reported for governmental activities in the statement of activities (page 14) are different because:

Net change in fund balances-total governmental funds (page 17).	\$	1,363,131
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.		3,232,144
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		297,574
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.		5,695,319
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.		(9,242,865)
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>(264,118)</u>
Change in net position of government activities (page 14)	\$	<u>1,081,185</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 33,793	82,131	115,924	967,032
Investments	349,464	693,307	1,042,771	8,913,428
Accounts receivable, net	7,945	17,260	25,205	5,343
Inventories	-	-	-	-
Due from other funds	2,813	337	3,150	-
Due from other governments	-	-	-	-
TOTAL CURRENT ASSETS	<u>394,015</u>	<u>793,035</u>	<u>1,187,050</u>	<u>9,885,803</u>
PROPERTY, PLANT AND EQUIPMENT				
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	37,468
Equipment	1,348,699	170,034	1,518,733	7,798,819
Infrastructure	807,803	10,501,718	11,309,521	-
Construction in progress	256,327	-	256,327	-
Less accumulated depreciation and amortization	<u>(10,353,770)</u>	<u>(7,803,557)</u>	<u>(18,157,327)</u>	<u>(7,962,754)</u>
NET PROPERTY, PLANT AND EQUIPMENT	<u>6,701,613</u>	<u>8,836,736</u>	<u>15,538,349</u>	<u>590,261</u>
TOTAL ASSETS	<u>7,095,628</u>	<u>9,629,771</u>	<u>16,725,399</u>	<u>10,476,064</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	60,309	6,149	66,458	1,352,542
Compensated absences payable	19,523	3,354	22,877	-
Unearned revenues	57,775	-	57,775	225
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
TOTAL CURRENT LIABILITIES	<u>137,607</u>	<u>9,503</u>	<u>147,110</u>	<u>1,352,767</u>
NET POSITION				
Investment in capital assets	6,701,613	8,836,736	15,538,349	590,261
Unrestricted	<u>256,408</u>	<u>783,532</u>	<u>1,039,940</u>	<u>8,533,036</u>
TOTAL NET POSITION	<u>\$ 6,958,021</u>	<u>9,620,268</u>		<u>9,123,297</u>

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

(53,410)
\$ 16,524,879

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, 2018**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
OPERATING REVENUES				
Charges for current services	\$ 698,134	134,247	832,381	12,228,759
Other revenues	72,686	152,699	225,385	162,042
TOTAL OPERATING RECEIVABLES	<u>770,820</u>	<u>286,946</u>	<u>1,057,766</u>	<u>12,390,801</u>
OPERATING EXPENSES				
Salaries	550,336	70,684	621,020	-
Employee benefits	289,073	38,894	327,967	-
Auto allowance	3,888	-	3,888	-
Departmental supplies and other	31,473	2,848	34,321	551,571
Maintenance and repairs	167,398	74,978	242,376	264,685
Professional services	58,644	-	58,644	1,409,169
Utilities	323,874	42,297	366,171	20,316
Insurance	51,050	29,496	80,546	2,591,379
Claims	-	-	-	7,582,332
Other	1,846	47,940	49,786	-
Depreciation	584,197	440,919	1,025,116	439,798
TOTAL OPERATING EXPENSES	<u>2,061,779</u>	<u>748,056</u>	<u>2,809,835</u>	<u>12,859,250</u>
OPERATING LOSS	<u>(1,290,959)</u>	<u>(461,110)</u>	<u>(1,752,069)</u>	<u>(468,449)</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	2,511	12,110	14,621	145,374
Gain (loss) on retirement of assets	-	-	-	13,918
Hotel Occupancy Tax	960,271	-	960,271	-
Property tax, penalties and interest	2,745	328	3,073	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>965,527</u>	<u>12,438</u>	<u>977,965</u>	<u>159,292</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT	<u>(325,432)</u>	<u>(448,672)</u>	<u>(774,104)</u>	<u>(309,157)</u>
TRANSFERS (OUT)	<u>-</u>	<u>(61,297)</u>	<u>(61,297)</u>	<u>-</u>
CHANGES IN NET POSITION	<u>(325,432)</u>	<u>(509,969)</u>	<u>(835,401)</u>	<u>(309,157)</u>
NET POSITION, BEGINNING OF YEAR	<u>7,283,453</u>	<u>10,130,237</u>		<u>9,432,454</u>
NET POSITION, END OF YEAR	<u>\$ 6,958,021</u>	<u>9,620,268</u>		<u>9,123,297</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			(45,039)	
			<u>\$ (880,440)</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, 2018
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 706,344	131,952	838,296	12,224,125
Cash received from interfund revenues	(35,000)	1,387	(33,613)	-
Cash received from miscellaneous sources	72,686	152,699	225,385	-
Cash received from other income	-	-	-	162,267
Cash paid to employees	(852,199)	(72,234)	(924,433)	-
Cash paid for goods and services	(635,357)	(237,588)	(872,945)	(12,490,577)
 NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	 <u>(743,526)</u>	 <u>(23,784)</u>	 <u>(767,310)</u>	 <u>(104,185)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Hotel occupancy tax	960,271	-	960,271	-
Transfer	-	(61,297)	(61,297)	-
Property tax, penalties and interest	2,745	328	3,073	-
 NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	 <u>963,016</u>	 <u>(60,969)</u>	 <u>902,047</u>	 <u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(34,243)	-	(34,243)	(103,320)
Proceeds from sale of assets	-	-	-	13,918
 NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	 <u>(34,243)</u>	 <u>-</u>	 <u>(34,243)</u>	 <u>(89,402)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(602,160)	(11,411)	(613,571)	(2,112,197)
Proceeds from sale of investments	430,000	50,000	480,000	1,699,998
Investment income received on investments	2,511	12,110	14,621	145,374
 NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	 <u>(169,649)</u>	 <u>50,669</u>	 <u>(118,950)</u>	 <u>(266,825)</u>
 NET INCREASE (DECREASE) IN CASH	 15,598	 (34,054)	 (18,456)	 (460,412)
CASH, BEGINNING OF YEAR	<u>18,195</u>	<u>116,185</u>	<u>134,380</u>	<u>456,395</u>
CASH, END OF YEAR	<u>\$ 33,793</u>	<u>82,131</u>	<u>115,924</u>	<u>(4,017)</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, 2018
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ (1,290,959)	(461,110)	(1,752,069)	(468,449)
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	584,197	440,919	1,025,116	439,798
(Increase) decrease in accounts receivable	(5,140)	(2,295)	(7,435)	(4,634)
Increase in inventories	-	-	-	-
Decrease in due from other funds	-	426	426	-
Decrease (increase) in due from other governments	-	-	-	-
Increase (decrease) in accounts payable	2,816	(1,135)	1,681	(71,125)
Decrease in compensated absences	(12,790)	(1,550)	(14,340)	-
Increase in due to other funds	(35,000)	-	(35,000)	-
Increase in due to other governments	-	961	961	-
Increase (decrease) in unearned revenue	13,350	-	13,350	225
TOTAL ADJUSTMENTS	547,433	437,326	984,759	364,264
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	\$ (743,526)	(23,784)	(767,310)	(104,185)

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2018**

ASSETS

Cash and cash equivalents	\$ 8,182,694
Investments	4,339,729
Due from other governments	291,483
Accounts receivable	<u>11,237</u>

TOTAL ASSETS \$ 12,825,143

LIABILITIES

Accounts payable	\$ 451,102
Due to other governments	2,358,470
Deposits	<u>10,015,571</u>

TOTAL LIABILITIES \$ 12,825,143

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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, 2018

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, 2018**

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, 2018

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, 2018

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 compute 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, 2018**

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, 2018

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 unamortized 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, 2018**

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 present 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, 2018 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 2017 tax roll for the 2017-2018 fiscal year was 0.387210 per \$100 assessed valuation, resulting in a tax levy of approximately \$50,314,420 on an assessed valuation of \$12,994,091,161.

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, 2018**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Restatement

Beginning net position as of October 1, 2017, has been restated as follows for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Beginning net position	\$	9,795,449
Prior period adjustment – implementation of GASB 75		
Increase in Total other postemployment benefits (“OPEB”) Liability (measurement date as of December 31, 2017)		(35,372,505)
Deferred outflows-contribution subsequent to the measurement date		<u>2,731,694</u>
Beginning net position as restated	\$	<u>(22,845,362)</u>

P. Recent Accounting Pronouncements

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. 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.

GASB Statement 84, “Fiduciary Activities.”

The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement establishes criteria for identifying fiduciary activities of all state and local governments. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Recent Accounting Pronouncements (Continued)

GASB Statement 85, "Omnibus 2017."

The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation
- Reporting amounts previously reported as goodwill and "negative" goodwill
- Classifying real estate held by insurance entities
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB
- Classifying employer-paid member contributions for OPEB
- Simplifying certain aspects of the alternative measurement method for OPEB
- Accounting and financial reporting for OPEB provided through certain multiple-employer-defined benefit OPEB plans

The requirements of this statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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 \$139,512,347 difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$ 30,955,908
Accrued interest payable	51,376
Compensated absences payable	1,070,108
Net OPEB obligation payable	83,259,006
Net Pension Liability	<u>24,175,949</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 139,512,347</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 \$9,127,128 difference are as follows:

Contributions subsequent to the measurement date	\$ 6,375,437
Expected and Actual Experience	(1,112,809)
Projected and Actual Earnings-Pension	(2,030,082)
Changes in assumption changes	<u>5,894,582</u>
	<u>\$ 9,127,128</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 \$23,974,967 difference are as follows:

Capital assets	\$ 90,974,404
Less: Accumulated depreciation	<u>(66,999,437)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 23,974,967</u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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 \$4,982,324 difference are as follows:

Property taxes receivable	\$	4,004,452
Court fines receivable		<u>977,872</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u><u>4,982,324</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 \$3,232,144 difference are as follows:

Capital outlay	\$	5,092,097
Capital contributions in		32,271
Depreciation expense		<u>(1,892,224)</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>3,232,144</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 \$5,695,319 difference are as follows:

Issuance of tax notes	\$	-
Principal retirements		2,840,000
Amortization of bond premiums		89,087
Increase in net OPEB obligation		(9,537,416)
Decrease in net pension liability		<u>12,303,648</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>5,695,319</u></u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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 \$(9,242,865) difference are as follows:

Current period change in accrued interest	\$	5,944
Compensated absences		183,950
Recognition/amortization of deferred outflow/inflow of resources		<u>(9,432,759)</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>(9,242,865)</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 \$10,458,466 in cash and \$8,182,694 in agency funds and the respective bank balances totaled \$16,490,127. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$500,000 and \$15,990,127 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, 2018, are:

	Carrying And Fair Value	Effective Duration or Weighted Average	Credit Risk
Investments:			
Certificates of deposits	\$ 8,783,134	4 to 24 months	
Investments Pools:			
Investment in Texpool	13,807,330	39 days	AAAm – S & P
Investment in TexStar	14,793,198	46 days	AAAm – S & P
Investment in LOGIC	10,277,116	46 days	AAAm – S & P
Investment in Texas CLASS	<u>16,756,917</u>	39 days	AAAm – S & P
Total investments	<u>\$ 64,417,695</u>	(Includes \$4,436,156 in Agency Funds)	

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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, 2018, 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, 2018, all investments (as listed in Note 3), are level 1.

NOTE 5: RECEIVABLES

Receivables as of September 30, 2018, 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	\$ 4,138,310	121,145	332,220	-	14,306	4,252	-	4,610,233
Accounts receivable	17,994,754	91,610	2,703	37,599	7,230	17,047	17,564	18,168,507
Gross receivable	<u>22,133,064</u>	<u>212,755</u>	<u>334,923</u>	<u>37,599</u>	<u>21,536</u>	<u>21,299</u>	<u>17,564</u>	<u>22,778,740</u>
Less: allowance for uncollectibles	<u>(15,809,747)</u>	<u>(115,088)</u>	<u>(315,609)</u>	<u>-</u>	<u>(13,591)</u>	<u>(4,039)</u>	<u>-</u>	<u>(16,258,074)</u>
Net total receivables	<u>\$ 6,323,317</u>	<u>97,667</u>	<u>19,314</u>	<u>37,599</u>	<u>7,945</u>	<u>17,260</u>	<u>17,564</u>	<u>6,520,666</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, 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	24,793	4,897,016	-	4,921,809
Total capital assets, not being depreciated:	<u>2,045,197</u>	<u>4,897,016</u>	<u>-</u>	<u>6,942,213</u>
Capital assets, being depreciated:				
Buildings	14,355,105	-	-	14,355,105
Improvements other than buildings	26,144,778			26,144,778
Infrastructure	38,596,679			38,596,679
Machinery and equipment	13,485,054	330,670	(327,080)	13,488,644
Total assets, being depreciated	<u>92,581,616</u>	<u>330,670</u>	<u>(327,080)</u>	<u>92,585,206</u>
Less accumulated depreciation for:				
Buildings	(6,907,443)	(355,944)	-	(7,263,387)
Improvements other than buildings	(24,269,415)	(269,793)	-	(24,539,208)
Infrastructure	(30,062,374)	(958,368)	-	(31,020,742)
Machinery and equipment	(11,718,017)	(747,917)	327,080	(12,138,854)
Total accumulated depreciation	<u>(72,957,249)</u>	<u>(2,332,022)</u>	<u>327,080</u>	<u>(74,962,191)</u>
Total capital assets, being depreciated, net	<u>19,624,367</u>	<u>(2,001,352)</u>	<u>-</u>	<u>17,623,015</u>
Governmental activities capital assets, net	<u>\$ 21,669,564</u>	<u>2,895,664</u>	<u>-</u>	<u>24,565,228</u>
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 737,762	-	-	737,762
Construction in progress	256,327	-	-	256,327
Total capital assets, not being depreciated:	<u>994,089</u>	<u>-</u>	<u>-</u>	<u>994,089</u>
Capital assets, being depreciated:				
Buildings	7,323,812	-	-	7,323,812
Improvements other than buildings	12,549,521	-	-	12,549,521
Infrastructure	11,309,521	-	-	11,309,521
Machinery and equipment	1,484,490	34,243	-	1,518,733
Total capital assets, being depreciated, net	<u>32,667,344</u>	<u>34,243</u>	<u>-</u>	<u>32,701,587</u>
Less accumulated depreciation for:				
Buildings	(4,584,630)	(169,136)	-	(4,753,766)
Improvements other than buildings	(6,718,722)	(471,247)	-	(7,189,969)
Infrastructure	(4,739,712)	(278,426)	-	(5,018,138)
Machinery and equipment	(1,089,147)	(106,307)	-	(1,195,454)
Total accumulated depreciation	<u>(17,132,211)</u>	<u>(1,025,116)</u>	<u>-</u>	<u>(18,157,327)</u>
Total capital assets, being depreciated, net	<u>15,535,133</u>	<u>(990,873)</u>	<u>-</u>	<u>14,544,260</u>
Business-type activities capital assets, net	<u>\$ 16,529,222</u>	<u>(990,873)</u>	<u>-</u>	<u>15,538,349</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 6: CAPITAL ASSETS (CONTINUED)

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

Government activities:	
Judicial	\$ 125,810
Financial administration	36,413
Law enforcement	148,782
Correction	348,560
Health and welfare	12,197
Cultural and recreation	50,742
Library	17,188
Maintenance	149,859
Highways and streets	948,452
Elections	35,176
Capital Projects	19,045
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets	
	<u>439,798</u>
Total depreciation expense – Governmental activities	\$ <u>2,332,022</u>
Business-type activities:	
Coliseum	\$ 584,197
Airport	440,919
Total depreciation expense – Business-type activities	\$ <u><u>1,025,116</u></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.

At the measurement date, December 31, 2017, pension expense was as follows:

Service cost	\$ 5,046,106
Interest on total pension liability	19,245,632
Effect of plan changes	-
Administrative expenses	149,896
Member contributions	(2,251,724)
Expected investment return net of investment expenses	(16,169,693)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(1,889,441)
Recognition of assumption changes or inputs	1,317,409
Recognition of investment gains or losses	1,821,970
Other	97,347
<hr/>	
Pension expense	\$ <u>7,367,502</u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of September 30, 2018, 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	\$ 1,434,656	-
Changes in assumptions	-	931,856
Net difference between projected and actual earnings	2,030,082	-
Contributions made subsequent to measurement date	-	4,247,091
Total	\$ 3,464,738	5,178,947

\$4,247,091 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 subsequent fiscal period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2018	\$ 1,251,805
2019	1,343,124
2020	(2,450,915)
2021	(2,676,896)
2022	-
Thereafter	-
Total	\$ (2,532,882)

Plan Information

At December 31, 2017, the County had 661 current and 718 former employees and 721 retirees participating in the Plan.

Actuarial Assumptions

The actuarial assumptions that determine the total pension liability as of December 31, 2017, were based on the results of an actuarial expense study for the period January 1, 2013 – December 31, 2016.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increases	Varies by age of service. 4.9% over career including inflation
Investment rate of return	8.10%, gross 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: 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.</p> <p>Service retirees, beneficiaries and non-depositing members: 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p> <p>Disabled retirees: 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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 2018 information for a 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 was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016 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	11.50 %	4.55 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(3)	16.00 %	7.55 %
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities - Developed	MSCI World Ex USA (net)	11.00%	4.55%
International Equities - Emerging	MSCI EM Standard (net) Index	8.00%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S & P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(5)	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(1) Target asset allocation adopted at the April 2018 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.95%, per Cliff water's 2018 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, 2018**

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	\$ 278,251,675	249,572,323	225,155,018
Fiduciary net position	225,396,374	225,396,374	225,396,374
Net pension liability/(asset)	\$ 52,855,301	24,175,949	(241,356)

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County is self insured for employee and retiree and healthcare. The County provides post-employment healthcare benefits to its retired employees who meet the TCDRS retirement eligibility requirements, under a single employer plan.

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.

Medicare retirees' age 65 or more participate in a Medicare supplement plan.

Number of participants in the plan as of December 31, 2017 (measurement date) is as follows:

Inactive Plan Members of Beneficiaries Currently Receiving Benefits	286
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	546
Total Plan Members	832

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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, 2018, 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.

Dates

The total OPEB liability shown is based on an actuarial valuation performed as of December 31, 2016 and updated procedures were used to roll forward the total OPEB liability to the measurement date of December 31, 2017.

Actuarial Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age
Discount Rate	3.31% as of December 31, 2017. tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.
Inflation	2.50%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110% of the ultimate rates of Scale MP-2014
Health Care Trend Rates	Non-Medicare: Initial rate of 7.50% declining to an ultimate rate of 5.25% after 11 years. Ultimate trend rate includes a 1.00% adjustment for the excise tax. Medicare: Initial rate of 6.50% declining to an ultimate rate of 4.25% after 15 years.
Participation Rates	95% of retirees hired before October 1, 2015 0% of retirees hired on or after October 1, 2015
Other Information: Notes	The discount rate changed from 3.81% as of December 31, 2016 to 3.31% as of December 31, 2017.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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.

Schedule of changes in OPEB liability

Total OPEB Liability	
Service Cost	\$ 3,238,782
Interest on the total OPEB liability	2,819,008
Changes of benefit terms	-
Difference between expected and actual experience of the total OPEB liability	376,514
Changes of assumptions	5,805,666
Benefit payments	(2,702,554)
<hr/>	
Net change in total OPEB liability	9,537,416
Total OPEB liability-beginning	73,721,590
<hr/>	
Total OPEB liability-ending	\$ 83,259,006

Statement of OPEB expense

Service Cost	\$ 3,238,782
Interest on the Total OPEB Liability	2,819,008
Current-Period Benefit Changes	-
OPEB Plan Administrative Expense	-
Recognition of Current Year Outflow (inflow) due to Liabilities	897,607
Amortization of Prior Year Outflow (Inflow) due to Liabilities	-
<hr/>	
Total OPEB Expense	\$ <u>6,955,397</u>

Deferred Outflows and Inflows of Resources

As of September 30, 2018, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	-	321,847
Changes in assumptions	-	4,962,726
Contributions made subsequent to measurement date	-	2,128,346
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Total	-	7,412,919

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

\$2,128,346 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent fiscal period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2019	\$	897,607
2020		897,607
2021		897,607
2022		897,607
2023		897,607
Thereafter		796,538
<hr/>		
Total	\$	5,284,573
<hr/>		

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 3.31% as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent higher.

1% decrease	Current Discount Rate Assumption	1% Increase
2.31%	3.31%	4.31%
\$ 96,949,537	83,259,006	72,228,164

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

The following presents the plan's total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rate as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

1% decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 69,996,715	83,259,006	100,512,096

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, 2018**

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, 2018, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	FMLR	\$ 9,100
	TJJD Comm Diversion	2,950
	Airport	303
	Coliseum	2,531
FMLR	General	-
	Airport	8
	Coliseum	62
Debt Service	General	-
	FMLR	-
	General	220
	Airport	26
Ector County Coliseum	General	-
Certz Grant	FMLR	-
	2015 Capital Projects	-
Epidemiology	Immunization	18,106
TCEQ-LEPC	General	-
TJJD Grant S	General	12,050
Immunization	General	75
		75
Total		\$ 45,431

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Interfund transfers for the year ended September 30, 2018, are as follows:

Transfers Out:	General	Transfer In FMLR	Capital Project	Nonmajor Governmental	Total
General Fund	\$ -	-	-	1,057,126	1,057,126
FMLR	-	-	-	-	-
Capital Project	716,903	546,185	-	-	1,263,088
Nonmajor Governmental	-	-	-	-	-
Airport	-	-	61,297	-	61,297
Total	\$ 716,903	546,185	61,297	1,057,126	2,381,511

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, 2018:

	Balance, October 1, 2017 As restated	Additions	Reductions	Balance, September 30, 2018	Due Within One Year
Tax Notes – Series 2010	\$ -	-	-	-	-
Tax Notes – Series 2012	-	-	-	-	-
Tax Notes – Series 2015	8,635,000	-	(2,840,000)	5,795,000	2,880,000
Certificate of Obligation – Series 2017	23,435,000	-	-	23,435,000	-
C.O. Premium	1,814,995	-	(89,087)	1,725,908	85,559
Compensated Absences	1,254,058	1,370,072	(1,554,022)	1,070,108	1,070,108
Net OPEB Obligation	73,721,590	9,537,416	-	83,259,006	-
Net Pension Liability	36,479,597	-	(12,303,648)	24,175,949	-
Total	\$ 145,340,240	10,907,488	(16,786,757)	139,460,971	4,035,667

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

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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, 2018:

	Balance, October 1, 2017	Additions	Reductions	Balance, September 30, 2018	Due Within One Year
Compensated Absences	\$ 37,217	43,607	(57,947)	22,877	22,877

Tax Notes at September 30, 2018, 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%	2/15/2019	5,795,000	2,880,000
		1.25%	2/15/2020		2,915,000
Tax Notes Serviced by Tax Collections					
Certificate of Obligation – Series 2017	23,345,000	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, 2018

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, 2018, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Tax Notes – Series 2015</u>			
Year Ending September 30,			
2019	\$ 2,880,000	54,438	2,934,438
2020	2,915,000	18,219	2,933,219
	<u>\$ 5,795,000</u>	<u>72,657</u>	<u>5,867,657</u>
 <u>Certificate of Obligation – Series 2017</u>			
Year Ending September 30,			
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
2024	1,085,000	763,538	1,848,538
Thereafter	19,375,000	4,676,879	24,051,879
	<u>\$ 23,435,000</u>	<u>9,860,207</u>	<u>33,295,207</u>

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, 2018**

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:

	Self-Insurance Health Fund	Self-Insurance Liability Fund
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	217,062	100,000
Insured claims, (Including IBNRs)	(6,282,443)	93,162
Claim payments	<u>6,215,863</u>	<u>(93,162)</u>
Unpaid claims, September 30, 2018	<u>\$ 150,482</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, 2018

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, 2018, the County abated property taxes totaling \$288,187 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, 2017
- Terms of abatement: 100% exemption from ad valorem taxes for five (5) years
- The abatement for fiscal year 2018 amounted to \$220,678.

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 2018 amounted to \$39,937.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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, 2018:

	<u>General Fund</u>	<u>Farm to Market Lateral Road Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund Balances:						
Nonspendable:						
Inventories	\$ 36,358	561	-	-	1,401	\$ 38,320
Total Nonspendable	<u>36,358</u>	<u>561</u>	<u>-</u>	<u>-</u>	<u>1,401</u>	<u>38,320</u>
Restricted for:						
Creditors	1,661,484	205,778	-	295,934	48,417	2,211,613
Imposed by law	-	3,642,513	401	-	1,676,615	5,319,529
Debt service	-	-	314,290	-	-	314,290
Total Restricted	<u>1,661,484</u>	<u>3,848,291</u>	<u>314,691</u>	<u>295,934</u>	<u>1,725,032</u>	<u>7,845,432</u>
Committed for:						
Program purposes	302,627	-	-	12,374,249	-	12,676,876
Assigned to:						
County Operations	138,192	539,500	-	17,234,978	9,724	17,922,394
Unassigned	14,607,791	-	-	-	(9,088)	14,598,703
Total Fund Balance	<u>\$ 16,746,452</u>	<u>4,388,352</u>	<u>314,691</u>	<u>29,905,161</u>	<u>1,727,069</u>	<u>\$ 53,081,725</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, 2018**

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: COMMITMENTS AND CONTINGENCIES

Encumbrances for purchase occurs, contracts, and other commitments for expenditures are recorded in memorandum accounts on the County's governmental funds. Encumbrances lapse for budgetary purposes at the end of each fiscal year and the subsequent years appropriations provide authority to complete these transactions. Outstanding encumbrances at September 30, 2018, are reported in the table below:

Governmental Activities:	
Major Funds	
General Fund	\$ 138,192
FMLR	539,500
Capital Projects	17,234,978
Non Major Funds	<u>9,724</u>
Total Governmental Activities	<u>\$ 17,922,394</u>
 Business/Type Activities:	
Coliseum	\$ 15,544
Airport	<u>12,902</u>
Total Business-Type Activities	<u>\$ 28,446</u>

NOTE 17: SUBSEQUENT EVENTS

November 6, 2018, Citizens of the County voted to create a County Assistance District which increases the County sales tax rate by 1.25%. The revenue raised as a result of the increase may only be used within the County Assistance District and for projects approved by law. The assessment date will be April 1, 2019.

Management of the County has performed an evaluation of the County's activity through March 7, 2019, 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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 45,361,227	45,361,227	45,809,570	448,343
Fines and Forfeitures	1,692,000	1,692,000	2,143,632	451,632
Licenses and Permits	219,900	219,900	352,784	132,884
Intergovernmental Charges	1,794,275	2,001,744	2,603,369	601,625
Charges for Current Services	7,854,100	8,289,100	9,516,215	1,227,115
Investment Income	175,000	185,750	289,761	104,011
Other	324,000	381,187	596,066	214,879
Total Revenues	<u>57,420,502</u>	<u>58,130,908</u>	<u>61,311,397</u>	<u>3,180,489</u>
EXPENDITURES				
Current				
Administrative	1,534,473	1,535,943	1,483,662	52,281
Judicial	13,611,591	13,824,791	13,273,407	551,384
Financial Administration	5,614,415	5,762,007	5,119,731	642,276
Law Enforcement	7,931,186	8,065,751	8,040,635	25,116
Correction	17,579,756	18,033,136	17,261,062	772,074
Health and Welfare	1,410,533	1,449,524	1,307,207	142,317
Fire Protection	899,450	901,357	887,432	13,925
Culture and Recreation	435,434	435,434	333,295	102,139
Library	1,451,383	1,469,355	1,417,522	51,833
Maintenance	6,556,703	6,583,150	5,551,886	1,031,264
Conservation of Natural Resources	151,943	151,943	118,492	33,451
Nondepartmental	650,790	711,494	692,973	18,521
Total Expenditures	<u>57,827,657</u>	<u>58,923,885</u>	<u>55,487,304</u>	<u>3,436,581</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(407,155)</u>	<u>(792,977)</u>	<u>5,824,093</u>	<u>6,617,070</u>
Other Financing Sources (Uses)				
Transfers In	723,903	723,903	723,903	-
Transfers (Out)	(1,057,126)	(1,057,126)	(1,057,126)	-
Total Other Financing Sources (Uses)	<u>(333,223)</u>	<u>(333,223)</u>	<u>(333,223)</u>	<u>-</u>
Net Change in Fund Balance	(740,378)	(1,126,200)	5,490,870	6,617,070
Fund Balance, Beginning of Year	<u>11,255,582</u>	<u>11,255,582</u>	<u>11,255,582</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,515,204</u>	<u>10,129,382</u>	<u>16,746,452</u>	<u>6,617,070</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, 2018

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 1,119,796	1,119,796	1,129,659	9,863
Intergovernmental Charges	436,000	436,000	487,399	51,399
Charges for Current Services	1,720,000	1,720,000	1,818,473	98,473
Investment Income	31,000	31,000	64,140	33,140
Other Revenues	-	-	5,112	5,112
Total Revenues	<u>3,306,796</u>	<u>3,306,796</u>	<u>3,504,783</u>	<u>197,987</u>
EXPENDITURES				
Current Highways and Streets				
Salaries	1,276,357	1,286,980	1,177,619	109,361
Employee Benefits	641,748	643,001	611,650	31,351
Education and Travel	9,500	7,462	3,235	4,227
Allowances	1,500	1,800	1,425	375
Departmental Supplies and Expenses	211,575	217,421	202,154	15,267
Shop Maintenance and Repairs	2,199,694	2,186,387	604,062	1,582,325
Professional Services	53,800	90,675	50,281	40,394
Utilities	15,200	15,200	13,871	1,329
Insurance	62,713	62,809	58,258	4,551
infrastructure	1,500	650	362	288
Total Highways and Streets	<u>4,473,587</u>	<u>4,512,385</u>	<u>2,722,917</u>	<u>1,789,468</u>
Maintenance				
Vehicle Maintenance and Repairs	<u>791,460</u>	<u>791,460</u>	<u>791,460</u>	<u>-</u>
Total Expenditures	<u>5,265,047</u>	<u>5,303,845</u>	<u>3,514,377</u>	<u>1,789,468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,958,251)</u>	<u>(1,997,049)</u>	<u>(9,594)</u>	<u>1,987,455</u>
Other Financing Sources				
Transfers In	<u>546,185</u>	<u>546,185</u>	<u>546,185</u>	<u>-</u>
Total Other Financing Sources	<u>546,185</u>	<u>546,185</u>	<u>546,185</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,412,066)</u>	<u>(1,450,864)</u>	<u>536,591</u>	<u>1,987,455</u>
Fund Balance, Beginning of Year	<u>3,851,761</u>	<u>3,851,761</u>	<u>3,851,761</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,439,695</u>	<u>2,400,897</u>	<u>4,388,352</u>	<u>1,987,455</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 3,937,124	3,937,124	3,975,771	38,647
Investment Income	1,000	1,000	5,731	4,731
Total Revenues	<u>3,938,124</u>	<u>3,938,124</u>	<u>3,981,502</u>	<u>43,378</u>
EXPENDITURES				
Debt Service				
2015 Tax Notes – Principal	2,840,000	2,840,000	2,840,000	-
2015 Tax Notes – Interest	90,188	90,188	90,188	-
2017 Tax Notes – Interest	920,013	920,013	920,013	-
Fiscal Agent Fees	1,500	1,500	300	1,200
Total Expenditures	<u>3,851,701</u>	<u>3,851,701</u>	<u>3,850,501</u>	<u>1,200</u>
Deficiency of Revenues Over Expenditures	86,423	86,423	131,001	44,578
Fund Balance, Beginning of Year	<u>183,690</u>	<u>183,690</u>	<u>183,690</u>	-
Fund Balance, End of Year	<u>\$ 270,113</u>	<u>270,113</u>	<u>314,691</u>	<u>44,578</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	100,000	49,118	(50,882)
Fines and Forfeitures	-	-	1,581,103	1,581,103
Charges for Current Services	30,600	30,600	28,500	(2,100)
Investment Income	233,500	217,150	501,995	284,845
Other Revenues	-	345,895	35,349	(310,546)
Hotel Occupancy Tax	550,000	550,000	948,271	398,271
Total Revenues	<u>814,100</u>	<u>1,243,645</u>	<u>3,144,336</u>	<u>1,900,691</u>
EXPENDITURES				
Current				
Administrative				
Contributions	-	200,000	200,000	-
Departmental Supplies and Expenses	-	43,284	41,930	1,354
Professional Services	-	148,771	107,528	41,243
Capital Outlay	-	22,968,642	4,912,639	18,056,003
Correction				
Departmental Supplies and Expenses	-	45,547	9,032	36,515
Professional Services	-	1,488,389	945,278	543,111
Financial Administration				
Departmental Supplies and Expenses	-	210,578	85,295	125,283
Professional Services	238,518	594,305	413,020	181,285
Capital Outlay	139,000	139,000	-	139,000
Highway and Streets				
Capital outlay	-	3,440,464	90,317	3,350,147
Total Expenditures	<u>377,518</u>	<u>29,278,980</u>	<u>6,805,039</u>	<u>22,473,941</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>436,582</u>	<u>(28,035,335)</u>	<u>(3,660,703)</u>	<u>24,374,632</u>
Other Financing Sources				
Operating Transfer In	-	63,417	61,297	(2,120)
Operating Transfer Out	<u>(1,263,088)</u>	<u>(1,263,088)</u>	<u>(1,263,088)</u>	<u>-</u>
Total Other Financing Sources	<u>(1,263,088)</u>	<u>(1,199,671)</u>	<u>(1,201,791)</u>	<u>(2,120)</u>
Net Change in Fund Balance	(826,506)	(29,235,006)	(4,862,494)	24,372,512
Fund Balance, Beginning of Year	<u>34,767,655</u>	<u>34,767,655</u>	<u>34,767,655</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 33,941,149</u>	<u>5,532,649</u>	<u>29,905,161</u>	<u>24,372,512</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, 2018**

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 FOUR YEARS ENDED SEPTEMBER 30, 2018

	Year Ended September:									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service costs	\$ 5,046,106	5,471,354	4,692,045	4,471,872	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	19,245,632	18,419,455	17,794,346	17,092,143						
Effect of plan changes	-	-	(942,288)	-	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	1,397,784	-	2,554,444	-	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(1,195,692)	(1,912,586)	(2,560,045)	(717,619)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(14,666,068)	(13,638,326)	(13,195,875)	(12,959,826)	N/A	N/A	N/A	N/A	N/A	N/A
Net changes in total pension liability	9,827,762	8,339,897	8,342,627	7,886,570	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	239,744,560	231,404,663	223,062,036	215,175,465	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	249,572,323	239,744,560	231,404,663	223,062,036	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer contributions	5,238,818	4,987,606	5,033,938	4,708,962	N/A	N/A	N/A	N/A	N/A	N/A
Member contributions	2,251,724	2,237,630	2,225,217	2,071,475	N/A	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	29,554,178	14,483,384	(2,118,465)	13,265,027	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(14,666,068)	(13,638,327)	(13,195,875)	(12,959,826)	N/A	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(149,896)	(157,572)	(144,215)	(155,513)	N/A	N/A	N/A	N/A	N/A	N/A
Other	(97,346)	(1,227,833)	(606,472)	(416,746)	N/A	N/A	N/A	N/A	N/A	N/A
Net changes in fiduciary net position	22,131,410	6,684,888	(8,805,872)	6,513,379	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	203,264,963	195,580,076	205,385,948	198,872,569	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	225,396,374	203,264,963	196,580,076	205,385,948	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending= (a) – (b)	\$ 24,175,949	36,479,597	34,824,587	17,676,088	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension asset	90.31%	84.78%	84.95%	92.08%	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 32,167,480	31,970,895	31,788,813	29,592,501	N/A	N/A	N/A	N/A	N/A	N/A
Net pension asset as a % of covered payroll	75.16%	114.10%	109.55%	59.73%	N/A	N/A	N/A	N/A	N/A	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 ⁽¹⁾	Contribution Deficiency (Excess)	Covered Payroll ⁽²⁾	Actual Contribution As a % of Covered Payroll
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	5,230,432	5,138,361	92,071	32,167,480	16.0%
2018	N/A	5,596,682	N/A	N/A	N/A

- (1) Actual employer contributions are for the year ending September 30.
(2) 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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ECTOR COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS
THE LAST FISCAL YEAR

	Year Ended September 30:									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB Liability										
Service costs	\$ 3,238,782	N/A								
Interest on total OPEB liability	2,819,008	N/A								
Changes of Benefit Terms	-	N/A								
Differences between expected and actual experience of the total OPEB liability	376,514	N/A								
Changes of Assumptions	5,805,666	N/A								
Benefit Payments	(2,702,554)	N/A								
Net Change in Total OPEB Liability	9,537,416	N/A								
Total OPEB Liability - Beginning	73,721,590	N/A								
Total OPEB Liability -Ending	83,259,006	N/A								
Covered-Employee Payroll	\$ 30,299,157	N/A								
Total OPEB Liability as a percentage of covered-employee payroll	274.79%	N/A								
OPEB Liability										
Ending total OPEB liability	\$ 83,259,006	N/A								
Fiduciary net position	-	N/A								
Net OPEB liability	\$ 83,259,006	N/A								
Fiduciary net position as a % of total OPEB liability	-	N/A								

Notes to Schedule:

1. Changes of assumptions and other inputs reflect a change in the discount rate from 3.81 percent in 2016 to 3.31 percent in 2017.
2. No assets are accumulated in a trust that meets the criteria in GASBS No. 75, Paragraph 4, to pay related benefits.

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
TAXES				
Property Taxes	\$ 44,912,106	44,912,106	45,149,696	237,590
Interest and Penalties	449,121	449,121	659,874	210,753
Total Taxes	<u>45,361,227</u>	<u>45,361,227</u>	<u>45,809,570</u>	<u>448,343</u>
FINES AND FORFEITURES	1,692,000	1,692,000	2,143,632	451,632
LICENSES AND PERMITS	219,900	219,900	352,784	132,884
INITERGOVERNMENTAL CHARGES	1,794,275	2,001,744	2,603,369	601,625
CHARGES FOR CURRENT SERVICES				
Judicial Fees	1,544,200	1,544,200	1,747,254	203,054
Tax Assessor Collector Fees	2,300,000	2,300,000	2,887,170	587,170
Law Enforcement Fees	421,100	421,100	542,002	120,902
Correctional Fees	2,521,000	2,956,000	3,166,286	210,286
Health Department Services	237,000	237,000	235,212	(1,788)
County Portion State Fees	200,000	200,000	252,347	52,347
Other Services	630,800	630,800	685,944	55,144
Total Charges for Current Services	<u>7,854,100</u>	<u>8,289,100</u>	<u>9,516,215</u>	<u>1,227,115</u>
INVESTMENT INCOME	175,000	185,750	289,761	104,011
OTHER	<u>324,000</u>	<u>381,187</u>	<u>596,066</u>	<u>214,879</u>
Total Revenues	<u>\$ 57,420,502</u>	<u>58,130,908</u>	<u>61,311,397</u>	<u>3,180,489</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE				
County Judge				
Salaries	\$ 211,329	211,329	205,277	6,052
Employee Benefits	87,077	87,077	84,812	2,265
Auto Allowance	7,200	7,200	7,165	35
Travel and Education	4,000	4,000	2,233	1,767
Departmental Supplies and Expenditures	3,916	3,916	3,275	641
Professional Services	1,035	1,035	870	165
Utilities	300	300	162	138
Insurance	791	791	729	62
Total County Judge	<u>315,648</u>	<u>315,648</u>	<u>304,523</u>	<u>11,125</u>
Commissioners' Court				
Salaries	92,222	92,222	91,198	1,024
Employee Benefits	44,899	44,899	44,127	772
Auto Allowance	900	900	900	-
Professional Services	1,250	2,438	1,679	759
Departmental Supplies and Expenditures	2,344	2,449	2,449	-
Utilities	300	300	258	42
Insurance	543	543	529	14
Total Commissioners' Court	<u>142,458</u>	<u>143,751</u>	<u>141,140</u>	<u>2,611</u>
Commissioner Precinct #1				
Salaries	54,774	54,774	54,771	3
Employee Benefits	25,857	25,863	25,861	2
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,794	2,538	256
Departmental Supplies and Expenditures	50	40	38	2
Professional Services	510	520	520	-
Utilities	150	150	135	15
Insurance	359	359	314	45
Total Commissioner Precinct #1	<u>89,900</u>	<u>89,900</u>	<u>89,577</u>	<u>323</u>
Commissioner Precinct #2				
Salaries	56,506	56,506	55,142	1,364
Employee Benefits	26,289	26,289	25,581	708
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	2,609	191
Departmental Supplies and Expenditures	50	40	39	1
Professional Services	510	520	520	-
Utilities	150	150	135	15
Insurance	364	364	180	184
Total Commissioner Precinct #2	<u>92,069</u>	<u>92,069</u>	<u>89,606</u>	<u>2,463</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE (Continued)				
Commissioner Precinct #3				
Salaries	\$ 55,606	55,606	55,603	3
Employee Benefits	26,064	26,064	25,765	299
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	1,507	-	1,507
Departmental Supplies and Expenditures	50	40	37	3
Professional Services	510	520	520	-
Utilities	150	150	135	15
Insurance	183	183	182	1
Total Commissioner Precinct #3	<u>90,763</u>	<u>89,470</u>	<u>87,642</u>	<u>1,828</u>
Commissioner Precinct #4				
Salaries	56,898	56,898	56,895	3
Employee Benefits	26,387	26,387	25,922	465
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	1,989	811
Departmental Supplies and Expenditures	50	40	38	2
Professional Services	610	620	620	-
Utilities	150	150	139	11
Insurance	187	187	185	2
Total Commissioner Precinct #4	<u>92,482</u>	<u>92,482</u>	<u>91,188</u>	<u>1,294</u>
Project Manager				
Salaries	112,043	113,143	113,118	25
Employee Benefits	51,286	50,856	50,856	-
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	-	-	-	-
Departmental Supplies and Expenditures	580	580	481	99
Utilities	300	300	291	9
Insurance	510	510	460	50
Total Project Manager	<u>171,319</u>	<u>171,989</u>	<u>171,806</u>	<u>183</u>
Human Resources				
Salaries	324,615	324,615	316,108	8,507
Employee Benefits	146,469	146,469	143,305	3,164
Auto Allowance	1,800	1,800	1,800	-
Professional Services	3,050	2,750	2,433	317
Other	9,398	10,498	8,546	1,952
Travel and Education	49,200	49,200	32,378	16,822
Departmental Supplies and Expenditures	900	900	893	7
Utilities	1,402	1,402	1,227	175
Insurance	3,000	3,000	1,490	1,510
Total Personnel	<u>539,834</u>	<u>540,634</u>	<u>508,180</u>	<u>32,454</u>
Total Administrative	<u>1,534,473</u>	<u>1,535,943</u>	<u>1,483,662</u>	<u>52,281</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL				
70th District Court				
Salaries	\$ 198,791	200,584	200,583	1
Employee Benefits	92,938	92,887	92,885	2
Travel and Education	2,500	1,348	1,348	-
Departmental Supplies and Expenditures	2,881	2,291	2,165	126
Professional Services	485	485	395	90
Utilities	300	300	213	87
Insurance	1,470	1,470	1,389	81
Total 70 th District Court	<u>299,365</u>	<u>299,365</u>	<u>298,978</u>	<u>387</u>
161st District Court				
Salaries	200,039	201,865	201,860	5
Employee Benefits	93,250	92,817	92,816	1
Travel and Education	3,100	3,346	3,345	1
Departmental Supplies and Expenditures	4,234	2,595	2,335	260
Professional Services	370	370	-	370
Utilities	300	300	205	95
Insurance	1,472	1,472	1,364	108
Total 161 st District Court	<u>302,765</u>	<u>302,765</u>	<u>301,925</u>	<u>840</u>
244th District Court				
Salaries	196,923	198,716	198,715	1
Employee Benefits	92,471	92,035	92,034	1
Travel and Education	2,900	1,543	1,480	63
Departmental Supplies and Expenditures	4,406	4,331	3,755	576
Professional Services	370	445	445	-
Utilities	300	300	208	92
Insurance	1,535	1,535	1,454	81
Total 244 th District Court	<u>298,905</u>	<u>298,905</u>	<u>298,091</u>	<u>814</u>
358th District Court				
Salaries	250,977	253,256	253,255	1
Employee Benefits	116,795	116,391	116,390	1
Travel and Education	3,500	1,739	1,738	1
Departmental Supplies and Expenditures	2,931	2,917	2,784	133
Professional Services	595	495	495	-
Utilities	300	300	213	87
Insurance	1,696	1,696	1,593	103
Total 358 th District Court	<u>376,794</u>	<u>376,794</u>	<u>376,468</u>	<u>326</u>
446th District Court				
Salaries	191,401	193,003	193,001	2
Employee Benefits	91,090	91,329	91,329	-
Travel and Education	3,000	2,061	2,061	-
Departmental Supplies and Expenditures	5,899	4,996	4,704	292
Professional Services	2,977	2,977	2,621	356
Utilities	300	300	205	95
Insurance	1,440	1,441	1,440	1
Total 446 th District Court	<u>296,107</u>	<u>296,107</u>	<u>295,361</u>	<u>746</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
District Clerk				
Salaries	\$ 945,455	945,455	901,594	43,861
Employee Benefits	538,095	538,095	525,184	12,911
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	9,200	9,200	6,622	2,578
Departmental Supplies and Expenditures	55,672	58,888	55,369	3,519
Professional Services	38,495	38,495	36,480	2,015
Utilities	2,500	2,500	1,581	919
Insurance	3,982	3,982	3,425	557
Capital Outlay	9,000	6,219	5,429	790
Total District Clerk	<u>1,607,499</u>	<u>1,607,934</u>	<u>1,540,784</u>	<u>67,150</u>
District Attorney				
Salaries	1,936,073	1,936,073	1,822,674	113,399
Employee Benefits	810,358	810,358	774,682	35,676
Auto Allowance	7,800	7,800	7,219	581
Travel and Education	4,500	4,500	4,406	94
Departmental Supplies and Expenditures	38,171	38,318	35,904	2,414
Professional Services	4,800	4,800	4,381	419
Legal Services	30,000	74,000	59,257	14,743
Utilities	2,500	2,500	1,652	848
Insurance	9,592	9,592	8,846	746
Total District Attorney	<u>2,843,794</u>	<u>2,887,941</u>	<u>2,719,021</u>	<u>168,920</u>
County Court at Law #1				
Salaries	291,259	291,259	287,597	3,662
Employee Benefits	105,274	105,274	101,960	3,314
Travel and Education	2,500	2,500	-	2,500
Departmental Supplies and Expenditures	2,276	2,276	1,352	924
Professional Services	35	35	-	35
Utilities	300	300	151	149
Insurance	1,052	1,052	950	102
Total County Court at Law #1	<u>402,696</u>	<u>402,696</u>	<u>392,010</u>	<u>10,686</u>
County Court at Law #2				
Salaries	292,829	292,829	287,213	5,616
Employee Benefits	105,667	105,667	102,064	3,603
Travel and Education	2,500	2,500	1,549	951
Departmental Supplies and Expenditures	2,031	2,031	1,896	135
Professional Services	336	336	270	66
Utilities	350	350	167	183
Insurance	1,238	1,238	995	243
Total County Court at Law #2	<u>404,951</u>	<u>404,951</u>	<u>394,154</u>	<u>10,797</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Child Protection Services Court				
Departmental Supplies and Expenditures	\$ 100	100	52	48
Total Child Protection Services Court	<u>100</u>	<u>100</u>	<u>52</u>	<u>48</u>
County Clerk				
Salaries	682,211	682,211	655,085	27,126
Employee Benefits	364,998	364,998	355,589	9,409
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	4,255	4,255	3,277	978
Departmental Supplies and Expenditures	35,432	35,804	31,484	4,320
Professional Services	11,309	11,309	11,309	-
Utilities	1,650	1,650	1,018	632
Insurance	2,869	2,869	2,462	407
Total County Clerk	<u>1,106,624</u>	<u>1,106,996</u>	<u>1,064,124</u>	<u>42,872</u>
County Attorney				
Salaries	1,013,977	1,014,501	946,088	68,413
Employee Benefits	440,112	440,112	419,790	20,322
Auto Allowance	11,250	11,389	11,388	1
Travel and Education	2,500	2,500	2,269	231
Departmental Supplies and Expenditures	15,801	15,662	11,781	3,881
Professional Services	10,500	10,500	10,351	149
Utilities	1,700	1,700	891	809
Insurance	5,559	5,559	4,249	1,310
Total County Attorney	<u>1,501,399</u>	<u>1,501,923</u>	<u>1,406,807</u>	<u>95,116</u>
Justice of the Peace – Precinct #1				
Salaries	157,602	158,363	158,354	9
Employee Benefits	72,562	72,208	72,206	2
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,500	2,500	2,450	50
Departmental Supplies and Expenditures	5,410	4,999	4,524	475
Professional Services	100	100	100	-
Utilities	300	300	161	139
Insurance	441	631	570	61
Other	40	44	43	1
Total Justice of the Peace – Precinct #1	<u>244,006</u>	<u>244,196</u>	<u>243,458</u>	<u>738</u>
Justice of the Peace – Precinct #2				
Salaries	108,551	102,051	83,401	18,650
Employee Benefits	50,324	50,324	42,972	7,352
Auto Allowance	6,251	6,251	4,356	1,895
Travel and Education	1,200	1,486	1,485	1
Departmental Supplies and Expenditures	1,385	7,599	6,476	1,123
Professional Services	155	155	70	85
Utilities	200	200	105	95
Insurance	223	496	494	2
Total Justice of the Peace – Precinct #2	<u>168,289</u>	<u>168,562</u>	<u>139,359</u>	<u>29,203</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Justice of the Peace – Precinct #3				
Salaries	\$ 106,311	107,964	107,957	7
Employee Benefits	49,464	49,062	49,061	1
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	1,600	510	509	1
Departmental Supplies and Expenditures	2,210	2,648	2,641	7
Professional Services	150	60	60	-
Utilities	200	105	104	1
Insurance	207	392	370	22
Total Justice of the Peace – Precinct #3	<u>165,193</u>	<u>165,792</u>	<u>165,752</u>	<u>40</u>
Justice of the Peace – Precinct #4				
Salaries	145,897	148,228	148,220	8
Employee Benefits	70,168	69,652	69,650	2
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,700	1,976	1,975	1
Departmental Supplies and Expenditures	5,500	5,777	5,774	3
Professional Services	185	185	100	85
Utilities	300	161	161	-
Insurance	376	561	526	35
Other	75	75	43	32
Total Justice of the Peace – Precinct #4	<u>230,252</u>	<u>231,666</u>	<u>231,499</u>	<u>167</u>
County and District Court Jury				
Departmental Supplies and Expenditures	-	-	-	-
Professional Service	36,000	37,202	29,892	7,310
Jury Service	210,000	229,044	229,044	-
Total County and District Court Jury	<u>246,000</u>	<u>266,246</u>	<u>258,936</u>	<u>7,310</u>
Medical Examiner				
Salaries	238,220	238,220	235,293	2,927
Employee Benefits	114,204	114,204	112,579	1,625
Auto Allowance	2,400	2,400	2,400	-
Travel and Education	79,800	79,800	78,127	1,673
Departmental Supplies and Expenditures	5,653	5,653	4,388	1,265
Professional Services	248,600	348,600	332,101	16,499
Legal Expenses	400	400	261	139
Utilities	2,200	2,200	1,566	634
Insurance	3,999	3,999	3,793	206
Total Medical Examiner	<u>695,476</u>	<u>795,476</u>	<u>770,508</u>	<u>24,968</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	59,552	59,552	58,368	1,184
Professional Services	2,177,500	2,222,500	2,139,448	83,052
Legal Services	184,324	184,324	178,304	6,020
Total Other Judicial	<u>2,421,376</u>	<u>2,466,376</u>	<u>2,376,120</u>	<u>90,256</u>
Total Judicial	<u>13,611,591</u>	<u>13,824,791</u>	<u>13,273,407</u>	<u>551,384</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION				
County Auditor				
Salaries	\$ 453,870	453,870	425,548	28,322
Employee Benefits	201,010	201,010	191,893	9,117
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	4,200	5,076	3,935	1,141
Departmental Supplies and Expenditures	3,715	3,739	3,720	19
Professional Services	355	355	355	-
Utilities	1,150	1,150	1,096	54
Insurance	2,142	2,142	1,901	241
Total County Auditor	<u>670,642</u>	<u>671,542</u>	<u>632,648</u>	<u>38,894</u>
County Treasurer				
Salaries	146,231	146,231	145,582	649
Employee Benefits	69,429	69,429	69,243	186
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	3,303	3,303	2,812	491
Departmental Supplies and Expenditures	10,656	10,656	8,621	2,035
Professional Services	1,315	1,315	670	645
Utilities	450	450	408	42
Insurance	915	915	876	39
Total County Treasurer	<u>236,199</u>	<u>236,199</u>	<u>232,112</u>	<u>4,087</u>
Tax Assessor Collector				
Salaries	297,347	297,347	286,212	11,135
Employee Benefits	2,700	2,700	2,700	-
Auto Allowance	3,000	3,000	-	3,000
Travel and Education	538,255	538,255	499,901	38,354
Departmental Supplies and Expenditures	39,702	39,702	23,040	16,662
Professional Services	200	200	85	115
Utilities	2,200	2,200	2,124	76
Insurance	5,846	5,846	2,008	3,838
Total Tax Assessor Collector	<u>889,250</u>	<u>889,250</u>	<u>816,070</u>	<u>73,180</u>
Purchasing Department				
Salaries	274,176	274,803	274,798	5
Employee Benefits	122,779	122,255	122,255	-
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,100	4,100	3,483	617
Departmental Supplies and Expenditures	11,325	11,325	9,768	1,557
Professional Services	1,990	1,990	949	1,041
Utilities	1,000	1,000	704	296
Insurance	1,189	1,086	1,068	18
Other	6,000	6,000	3,220	2,780
Total Purchasing Department	<u>425,259</u>	<u>425,259</u>	<u>418,945</u>	<u>6,314</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION (Continued)				
Compliance Department				
Salaries	\$ 181,314	181,314	153,541	27,773
Employee Benefits	99,365	99,365	92,057	7,308
Travel and Education	2,500	3,903	-	3,903
Departmental Supplies and Expenditures	18,667	18,667	18,181	486
Professional Services	7,050	9,511	3,756	5,755
Utilities	550	550	276	274
Insurance	779	779	592	187
Other	-	-	-	-
Total Compliance Department	<u>310,225</u>	<u>314,089</u>	<u>268,403</u>	<u>45,686</u>
Information Technology				
Salaries	542,397	542,397	481,988	60,409
Employee Benefits	233,209	233,209	216,298	16,911
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	11,600	11,600	5,885	5,715
Departmental Supplies and Expenditures	1,242,351	1,369,529	1,106,950	262,579
Professional Services	245,850	250,100	133,776	116,324
Utilities	22,000	22,000	10,962	11,038
Insurance	2,719	2,719	2,207	512
Other	12,980	12,980	12,480	500
Total Information Technology	<u>2,314,306</u>	<u>2,445,734</u>	<u>1,971,746</u>	<u>473,988</u>
Non Dept Financial				
Employee Benefits	2,253	1,939	1,938	1
Allowances	9,000	7,910	7,910	-
Travel and Education	-	-	-	-
Departmental Supplies and Expenditures	641,541	650,970	650,879	91
Professional Services	102,125	105,473	105,473	-
Legal Expense	3,172	3,199	3,164	35
insurance	-	-	-	-
Total Other Services	<u>758,091</u>	<u>769,491</u>	<u>769,364</u>	<u>127</u>
Economic Development				
Professional Services	5,000	5,000	5,000	-
Other	5,443	5,443	5,443	-
Total Economic Development	<u>10,443</u>	<u>10,443</u>	<u>10,443</u>	<u>-</u>
Total Financial Administration	<u>5,614,415</u>	<u>5,762,007</u>	<u>5,119,731</u>	<u>642,276</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
LAW ENFORCEMENT				
Sheriff				
Salaries	\$ 4,974,824	5,070,125	5,070,122	3
Employee Benefits	2,270,768	2,268,869	2,268,867	2
Travel and Education	21,000	19,041	19,040	1
Departmental Supplies and Expenditures	160,978	204,577	202,204	2,373
Professional Services	2,888	2,563	2,563	-
Legal Services	8,000	7,860	7,859	1
Utilities	20,000	9,885	9,884	1
Insurance	84,578	81,991	81,990	1
Other	2,400	2,200	2,200	-
Capital Outlay	-	12,732	12,730	2
Total Sheriff	<u>7,545,436</u>	<u>7,679,843</u>	<u>7,677,459</u>	<u>2,384</u>
Animal Control				
Salaries	195,193	195,193	189,736	5,457
Employee Benefits	92,038	92,038	90,116	1,922
Travel and Education	1,000	1,000	-	1,000
Departmental Supplies and Expenditures	18,551	18,551	7,919	10,632
Utilities	3,496	3,496	-	3,496
Insurance	3,712	3,712	3,494	218
Total Animal Control	<u>313,990</u>	<u>313,990</u>	<u>291,265</u>	<u>22,725</u>
Constables				
Salaries	6,924	6,924	6,923	1
Employee Benefits	48,837	48,885	48,883	2
Auto Allowance	15,600	15,710	15,710	-
Insurance	399	399	395	4
Total Constables	<u>71,760</u>	<u>71,918</u>	<u>71,911</u>	<u>7</u>
Total Law Enforcement	<u>7,931,186</u>	<u>8,065,751</u>	<u>8,040,635</u>	<u>25,116</u>
CORRECTION				
Jail				
Salaries	5,355,280	5,836,324	5,822,419	13,905
Employee Benefits	2,711,491	2,808,740	2,808,739	1
Travel and Education	90,000	90,000	69,016	20,984
Departmental Supplies and Expenditures	291,471	298,629	258,055	40,574
Professional Services	4,000,000	3,413,589	2,937,787	475,802
Utilities	12,895	14,915	783	14,132
Insurance	99,462	107,772	106,014	1,758
Total Jail	<u>12,560,599</u>	<u>12,569,969</u>	<u>12,002,813</u>	<u>567,156</u>
Jail Medical Services				
Salaries	662,013	658,526	658,525	1
Employee Benefits	306,036	301,620	301,619	1
Travel and Education	713	-	-	-
Departmental Supplies and Expenditures	242,587	691,457	691,366	91
Professional Services	54,150	54,000	54,000	-
Insurance	2,798	5,439	2,507	2,932
Total Jail Medical Services	<u>1,268,297</u>	<u>1,711,042</u>	<u>1,708,017</u>	<u>3,025</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CORRECTION (Continued)				
Post Sentence Monitoring				
Salaries	\$ 276,944	276,944	239,528	37,416
Employee Benefits	134,092	134,092	123,655	10,437
Travel and Education	3,000	3,000	2,533	467
Departmental Supplies and Expenditures	7,050	8,315	7,468	847
Professional Services	285,400	285,400	234,687	50,713
Utilities	400	400	330	70
Insurance	4,663	4,663	3,771	892
Total Post Sentence Monitoring	<u>711,549</u>	<u>712,814</u>	<u>611,972</u>	<u>100,842</u>
Adult Probation Department				
Utilities	2,250	2,250	1,310	940
Departmental Supplies and Expenditures	-	-	-	-
Total Adult Probation Department	<u>2,250</u>	<u>2,250</u>	<u>1,310</u>	<u>940</u>
Juvenile Probation Department				
Salaries	1,843,653	1,843,653	1,839,747	3,906
Employee Benefits	881,523	881,523	874,755	6,768
Departmental Supplies and Expenditures	13,964	13,964	12,658	1,306
Professional Services	220,000	220,000	164,302	55,698
Utilities	5,000	5,000	4,927	73
Insurance	32,921	32,921	22,171	10,750
Other	40,000	40,000	18,390	21,610
Total Juvenile Probation Department	<u>3,037,061</u>	<u>3,037,061</u>	<u>2,936,950</u>	<u>100,111</u>
Total Correction	<u>17,579,756</u>	<u>18,033,136</u>	<u>17,261,062</u>	<u>772,074</u>
HEALTH AND WELFARE				
County Health Department				
Salaries	535,723	535,723	484,580	51,143
Employee Benefits	252,099	252,099	235,328	16,771
Auto Allowance	40,200	40,200	34,338	5,862
Travel and Education	5,500	5,500	4,127	1,373
Departmental Supplies and Expenditures	34,107	36,455	24,028	12,427
Professional Services	28,400	28,400	27,730	670
Utilities	15,000	15,000	13,010	1,990
Insurance	2,743	2,743	2,175	568
Other	50,000	50,000	14,247	35,753
Total County Health Department	<u>963,772</u>	<u>966,120</u>	<u>839,563</u>	<u>126,557</u>
Environmental Enforcement				
Salaries	187,710	187,710	184,329	3,381
Employee Benefits	81,616	81,616	80,286	1,330
Travel and Education	6,000	-	-	-
Departmental Supplies and Expenditures	10,079	19,275	14,552	4,723
Professional Services	-	-	-	-
Insurance	3,604	3,604	3,405	199
Total Environmental Enforcement	<u>289,009</u>	<u>292,205</u>	<u>282,572</u>	<u>9,633</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
HEALTH AND WELFARE (Continued)				
Children's Services				
Departmental Supplies and Expenditures	\$ 3,500	3,500	3,488	12
Professional Services	1,000	1,000	976	24
Total Children's Services	<u>4,500</u>	<u>4,500</u>	<u>4,464</u>	<u>36</u>
Veterans' Services				
Salaries	32,743	33,069	33,068	1
Employee Benefits	18,993	19,034	19,016	18
Travel and Education	2,000	1,540	64	1,476
Departmental Supplies and Expenditures	1,125	1,218	1,173	45
Utilities	250	250	165	85
Insurance	141	141	127	14
Total Veterans' Services	<u>55,252</u>	<u>55,252</u>	<u>53,613</u>	<u>1,639</u>
Non Dept. Health and Welfare				
Departmental Supplies and Expenditures	75,000	75,000	75,000	-
Professional Services	-	-	-	-
Legal Services	20,000	16,900	12,448	4,452
Other	3,000	6,100	6,100	-
Capital Outlay	-	33,447	33,447	-
Total Other Health and Welfare	<u>98,000</u>	<u>131,447</u>	<u>126,995</u>	<u>4,452</u>
Total Health and Welfare	<u>1,410,533</u>	<u>1,449,524</u>	<u>1,307,207</u>	<u>142,317</u>
FIRE PROTECTION				
Fire Protection				
Contract with City Fire Department	812,750	814,708	814,707	1
Volunteer Fire Department Contracts	86,700	86,649	72,725	13,924
Total Fire Protection	<u>899,450</u>	<u>901,357</u>	<u>887,432</u>	<u>13,925</u>
CULTURE AND RECREATION				
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	158,671	161,493	161,488	5
Employee Benefits	83,125	82,732	82,731	1
Auto Allowance	900	938	937	1
Travel and Education	500	500	58	442
Departmental Supplies and Expenditures	3,853	3,853	3,621	232
Professional Services	55,000	53,319	53,319	-
Utilities	4,825	4,825	3,990	835
Insurance	1,980	1,194	624	570
Other	60,000	60,000	-	60,000
Total Senior Citizen Centers	<u>368,854</u>	<u>368,854</u>	<u>306,768</u>	<u>62,086</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CULTURE AND RECREATION (CONTINUED)				
Historical Commission				
Departmental Supplies and Expenditures	\$ 15,000	15,000	8,174	6,826
Total Historical Commission	<u>15,000</u>	<u>15,000</u>	<u>8,174</u>	<u>6,826</u>
Parks				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies and Expenditures	6,480	6,480	1,844	4,636
Utilities	20,200	27,200	16,109	11,091
Insurance	-	-	-	-
Goldsmith	24,500	17,500	-	17,500
Total Parks	<u>51,180</u>	<u>51,180</u>	<u>17,953</u>	<u>33,227</u>
Total Culture and Recreation	<u>435,434</u>	<u>435,434</u>	<u>333,295</u>	<u>102,139</u>
LIBRARY				
Ector County Library				
Salaries	772,675	772,675	756,521	16,154
Employee Benefits	398,016	398,016	392,263	5,753
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	3,800	3,800	3,772	28
Departmental Supplies and Expenditures	214,500	224,609	196,385	28,224
Professional Services	53,400	53,400	52,649	751
Utilities	4,000	4,000	3,489	511
Insurance	3,642	3,642	3,230	412
Capital Outlay	-	7,863	7,863	-
Total Library	<u>1,451,383</u>	<u>1,469,355</u>	<u>1,417,522</u>	<u>51,833</u>
MAINTENANCE				
Building Maintenance				
Salaries	1,264,287	1,264,287	1,200,762	63,525
Employee Benefits	630,720	630,720	609,767	20,953
Auto Allowance	8,700	8,700	8,525	175
Travel and Education	10,600	10,600	5,131	5,469
Departmental Supplies and Expenditures	1,152,504	1,178,872	688,816	490,056
Professional Services	2,000	2,000	401	1,599
Utilities	1,477,500	1,477,500	1,193,020	284,480
Insurance	36,668	36,668	33,887	2,781
Other	30,000	30,079	20,218	9,861
Capital Outlay	82,079	82,079	29,672	52,407
Total Building Maintenance	<u>4,695,058</u>	<u>4,721,505</u>	<u>3,790,199</u>	<u>931,306</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
MAINTENANCE (CONTINUED)				
County Cemetery				
Salaries	\$ 363,940	363,815	320,594	43,221
Employee Benefits	189,009	189,009	176,268	12,741
Auto Allowance	3,000	3,125	3,125	-
Departmental Supplies and Expenditures	67,550	67,479	27,717	39,762
Professional Services	125	125	125	-
Utilities	2,050	2,050	1,652	398
Insurance	12,099	12,170	9,334	2,836
Other	1,000	1,000	-	1,000
Total County Cemetery	<u>638,773</u>	<u>638,773</u>	<u>538,815</u>	<u>99,958</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	<u>1,222,872</u>	<u>1,222,872</u>	<u>1,222,872</u>	<u>-</u>
Total General Fund Vehicle Maintenance	<u>1,222,872</u>	<u>1,222,872</u>	<u>1,222,872</u>	<u>-</u>
Total Maintenance	<u>6,556,703</u>	<u>6,583,150</u>	<u>5,551,886</u>	<u>1,031,264</u>
CONSERVATION OF NATURAL RESOURCES				
County Extension Agents				
Salaries	97,365	91,651	75,231	16,420
Employee Benefits	26,748	26,748	24,964	1,784
Auto Allowance	6,300	6,300	2,050	4,250
Travel and Education	9,000	9,000	5,225	3,775
Departmental Supplies and Expenditures	7,341	13,205	6,633	6,572
Professional Services	775	775	230	545
Utilities	600	600	572	28
Insurance	274	274	212	62
Other	1,040	890	875	15
Total County Extension Agents	<u>149,443</u>	<u>149,443</u>	<u>115,992</u>	<u>33,451</u>
Soil and Water Conservation				
Other	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Soil and Water Conservation	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Conservation of Natural Resources	<u>151,943</u>	<u>151,943</u>	<u>118,492</u>	<u>33,451</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
NONDEPARTMENTAL AND OTHER				
Nondepartmental				
Professional Services	\$ 49,974	99,474	84,841	14,633
Legal Services	75,000	82,783	82,782	1
Other	5,100	9,786	8,287	1,499
Travel and Education	3,000	3,000	1,211	1,789
Total Nondepartmental	<u>133,074</u>	<u>1,95,043</u>	<u>177,121</u>	<u>17,922</u>
Insurance				
Insurance Expenditures	500,438	500,438	500,438	-
Other	<u>7,920</u>	<u>7,920</u>	<u>7,920</u>	<u>-</u>
Total Insurance Expenditures	<u>508,358</u>	<u>508,358</u>	<u>508,358</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenditures	9,358	8,093	7,494	599
Other – Equipment Rental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Postage and Reproduction	<u>9,358</u>	<u>8,093</u>	<u>7,494</u>	<u>599</u>
 Total Nondepartmental and Other	 <u>650,790</u>	 <u>711,494</u>	 <u>692,973</u>	 <u>18,521</u>
 Total Expenditures	 \$ <u>57,827,657</u>	 <u>58,923,885</u>	 <u>55,487,304</u>	 <u>3,436,581</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2018**

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 41,498	80,997	616
Investments	29,481	112,914	533
Accounts Receivable	1,612	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
Prepaid Items	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 72,591</u>	<u>193,911</u>	<u>1,149</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 2,091	10,983	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,091</u>	<u>10,983</u>	<u>-</u>
 FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	810	-	-
Imposed by Law	69,690	182,928	1,149
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Employee Morale	-	-	-
Assigned	-	-	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>70,500</u>	<u>182,928</u>	<u>1,149</u>
Total Liabilities and Fund Balances	<u>\$ 72,591</u>	<u>193,911</u>	<u>1,149</u>

	Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater
\$	11,657	224,274	161,512	-	-	498
	29,859	127,599	86,399	-	1,698	3,706
	937	3,549	3,340	-	-	-
	-	-	-	-	9,100	-
	-	-	-	6,096	16,711	-
	-	-	-	-	-	-
	<u>42,453</u>	<u>355,422</u>	<u>251,251</u>	<u>6,096</u>	<u>27,509</u>	<u>4,204</u>
\$	2,381	9,337	1,500	6,096	27,509	45
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>2,381</u>	<u>9,337</u>	<u>1,500</u>	<u>6,096</u>	<u>27,509</u>	<u>45</u>
	-	-	-	-	-	-
	2,381	9,337	1,500	221	26	45
	37,691	336,748	248,251	-	-	4,114
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	(221)	(26)	-
	<u>40,072</u>	<u>346,085</u>	<u>249,751</u>	<u>-</u>	<u>-</u>	<u>4,159</u>
\$	<u>42,453</u>	<u>355,422</u>	<u>251,251</u>	<u>6,096</u>	<u>27,509</u>	<u>4,204</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2018**

	Senior Nutrition Program	Courthouse Security Fund	J.P. Technology Fund	TJJD Grant A Mental Health
ASSETS				
Cash and Cash Equivalents	\$ 2,491	14,453	45,586	-
Investments	26,604	42,838	72,662	-
Accounts Receivable	-	914	244	-
Due from Other Funds	-	-	-	-
Due from Other Governments	11,399	-	-	10,547
Prepaid Items	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>40,494</u>	<u>58,205</u>	<u>118,492</u>	<u>10,547</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 7,931	17,500	1,145	10,547
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Governments	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>7,931</u>	<u>17,500</u>	<u>1,145</u>	<u>10,547</u>
FUND BALANCES				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	6,630	10,485	1,145	6,434
Imposed by Law	25,933	26,543	116,202	-
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	3,677	-	-
Unassigned Fund Balance	-	-	-	(6,434)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>32,563</u>	<u>40,705</u>	<u>117,347</u>	<u>-</u>
Total Liabilities and Fund Balances	\$ <u>40,494</u>	<u>58,205</u>	<u>118,492</u>	<u>10,547</u>

	Community and Rural Health Fund	TJJD Grant A Community Program	Immunization Fund	Juvenile IV-E Program	Health Epidemiology
\$	9,025	-	28,175	868	-
	-	-	66,484	20,718	-
	-	-	-	-	-
	-	2,950	18,106	-	-
	3,819	19,600	39,750	-	19,844
	-	-	-	-	-
\$	<u>12,844</u>	<u>22,550</u>	<u>152,515</u>	<u>21,586</u>	<u>19,844</u>
\$	688	22,550	5,331	-	1,738
	-	-	75	-	18,106
	-	-	-	-	-
	-	-	-	-	-
	688	22,550	5,406	-	19,844
	-	-	-	-	-
	7	24	3,046	-	460
	12,149	-	139,914	21,586	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	4,149	-	1,898
	-	(24)	-	-	(2,358)
	12,156	-	147,109	21,586	-
\$	<u>12,844</u>	<u>22,550</u>	<u>152,515</u>	<u>21,586</u>	<u>19,844</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2018**

	<u>TJJD Grant A Pre & Post</u>	<u>Court Technology Fund</u>	<u>CA Pre-Trial Intervention</u>	<u>District Clerk Archive</u>
ASSETS				
Cash and Cash Equivalents	\$ -	1,188	78,606	34,820
Investments	-	862	236,467	10,774
Accounts Receivable	-	63	-	491
Due from Other Funds	-	-	-	-
Due from Other Governments	6,245	-	-	-
Prepaid Items	-	-	1,400	-
	<u>-</u>	<u>-</u>	<u>1,400</u>	<u>-</u>
Total Assets	\$ <u>6,245</u>	<u>2,113</u>	<u>316,473</u>	<u>46,085</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 6,245	4	6,302	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Governments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>6,245</u>	<u>4</u>	<u>6,302</u>	<u>-</u>
FUND BALANCES				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	1,401	-
Restricted Fund Balance:				
Creditors	9	4	5,632	-
Imposed by Law	-	2,105	303,138	46,085
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>2,109</u>	<u>310,171</u>	<u>46,085</u>
Total Liabilities and Fund Balances	\$ <u>6,245</u>	<u>2,113</u>	<u>316,473</u>	<u>46,085</u>

	Employee Enrichment	District Clerk Records Management	TJJD Grant A Community Diversion	Totals
\$	6,574	37,702	6,073	786,613
	30,590	26,878	-	927,066
	536	535	-	12,221
	-	-	-	30,156
	-	-	28,273	162,284
	-	-	-	1,400
	<u>37,700</u>	<u>65,115</u>	<u>34,346</u>	<u>1,919,740</u>
\$	218	3	22,296	162,440
	-	-	12,050	30,231
	-	-	-	-
	-	-	-	-
	<u>218</u>	<u>3</u>	<u>34,346</u>	<u>192,671</u>
	-	-	-	1,401
	218	3	-	48,417
	37,264	65,109	-	1,676,615
	-	-	16	-
	-	-	-	-
	-	-	-	9,724
	-	-	(16)	(9,088)
	<u>37,482</u>	<u>65,112</u>	<u>-</u>	<u>1,727,069</u>
\$	<u>37,700</u>	<u>65,115</u>	<u>34,346</u>	<u>1,919,740</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2018**

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	Records Management and Preservation Fund
REVENUES				
Intergovernmental Charges	\$ -	4,901	-	-
Charges for Current Services	140,084	112,320	-	91,901
Investment Income	476	1,895	15	544
Other	6,097	10	1,257	-
Total Revenues	<u>146,657</u>	<u>119,126</u>	<u>1,272</u>	<u>92,445</u>
EXPENDITURES				
Current				
Administrative	-	-	-	-
Judicial	-	-	1,500	100,564
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	153,462	-	-	-
Highway and Streets	-	-	-	-
Election	-	697,437	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>153,462</u>	<u>697,437</u>	<u>1,500</u>	<u>100,564</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,805)</u>	<u>(578,311)</u>	<u>(228)</u>	<u>(8,119)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	53,086	620,220	-	-
Total Other Financing Sources (Uses)	<u>53,086</u>	<u>620,220</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	46,281	41,909	(228)	(8,119)
Fund Balances, Beginning of Year	<u>24,219</u>	<u>141,019</u>	<u>1,377</u>	<u>48,191</u>
Fund Balances, End of Year	<u>\$ 70,500</u>	<u>182,928</u>	<u>1,149</u>	<u>40,072</u>

County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater	Senior Nutrition Program
\$ -	-	78,208	237,012	-	68,395
322,005	227,330	136	10,123	-	30,558
3,002	2,136	38	128	88	945
-	5,500	-	-	-	16,508
<u>325,007</u>	<u>234,966</u>	<u>78,382</u>	<u>247,263</u>	<u>88</u>	<u>116,406</u>
-	-	-	-	-	-
214,200	365,440	-	-	-	-
-	-	-	-	-	-
-	-	78,382	247,263	-	-
-	-	-	-	-	-
-	-	-	-	24,345	195,608
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>214,200</u>	<u>365,440</u>	<u>78,382</u>	<u>247,263</u>	<u>24,345</u>	<u>195,608</u>
<u>110,807</u>	<u>(130,474)</u>	<u>-</u>	<u>-</u>	<u>(24,257)</u>	<u>(79,202)</u>
-	-	-	-	19,440	-
-	-	-	-	19,440	-
110,807	(130,474)	-	-	(4,817)	(79,202)
<u>235,278</u>	<u>380,225</u>	<u>-</u>	<u>-</u>	<u>8,976</u>	<u>111,765</u>
<u>\$ 346,085</u>	<u>249,751</u>	<u>-</u>	<u>-</u>	<u>4,159</u>	<u>32,563</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	JAG Grant Fund	Courthouse Security Fund	J.P. Technology Fund	TJJD Grant A Mental Health
REVENUES				
Intergovernmental Charges	\$ 1,787	-	-	141,201
Charges for Current Services	-	93,837	40,527	-
Investment Income	-	654	1,317	-
Other	-	40	-	-
Total Revenues	<u>1,787</u>	<u>94,531</u>	<u>41,844</u>	<u>141,201</u>
EXPENDITURES				
Current				
Administrative	-	-	-	-
Judicial	-	450,640	12,442	-
Law Enforcement	1,787	-	-	-
Correction	-	-	-	141,201
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,787</u>	<u>450,640</u>	<u>12,442</u>	<u>141,201</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(356,109)</u>	<u>29,402</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	364,380	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>364,380</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	8,271	29,402	-
Fund Balances, Beginning of Year	<u>-</u>	<u>32,434</u>	<u>87,945</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>40,705</u>	<u>117,347</u>	<u>-</u>

	Community and Rural Health Fund	TJJD Grant A Community Program	Immunization Fund	Juvenile IV-E Program	Health Epidemiology
\$	31,637	181,957	153,723	-	85,919
	14,247	5,911	64,608	-	-
	-	57	1,171	320	-
	-	-	-	-	-
	<u>45,884</u>	<u>187,925</u>	<u>219,502</u>	<u>320</u>	<u>85,919</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	187,925	-	-	-
	47,577	-	193,026	-	85,919
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>47,577</u>	<u>187,925</u>	<u>193,026</u>	<u>-</u>	<u>85,919</u>
	(1,693)	-	26,476	320	-
	-	-	-	-	-
	-	-	-	-	-
	(1,693)	-	26,476	320	-
	<u>13,849</u>	<u>-</u>	<u>120,633</u>	<u>21,266</u>	<u>-</u>
\$	<u>12,156</u>	<u>-</u>	<u>147,109</u>	<u>21,586</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, 2018**

	TJJD Grant A Pre & Post	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive
REVENUES				
Intergovernmental Charges	\$ 75,059	-	-	-
Charges for Current Services	1,945	8,107	398,983	39,617
Investment Income	-	34	4,558	251
Other	-	-	-	-
Total Revenues	<u>77,004</u>	<u>8,141</u>	<u>403,541</u>	<u>39,868</u>
EXPENDITURES				
Current				
Administrative	-	-	-	-
Judicial	-	-	410,188	28,000
Law Enforcement	-	-	-	-
Correction	77,004	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>77,004</u>	<u>-</u>	<u>410,188</u>	<u>28,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>8,141</u>	<u>(6,647)</u>	<u>11,868</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	(7,000)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	1,141	(6,647)	11,868
Fund Balances, Beginning of Year	<u>-</u>	<u>968</u>	<u>316,818</u>	<u>34,217</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>2,109</u>	<u>310,171</u>	<u>46,085</u>

	Employee Enrichment	District Clerk Records Management	TJJD Grant A Community Diversion	Totals
\$	7,917	-	286,597	1,354,313
	-	42,873	276	1,645,388
	467	566	-	18,662
	-	-	-	29,412
	<u>8,384</u>	<u>43,439</u>	<u>286,873</u>	<u>3,047,775</u>
	5,955	-	-	5,955
	-	24,000	-	1,606,974
	-	-	-	1,787
	-	-	286,873	1,018,648
	-	-	-	326,522
	-	-	-	219,953
	-	-	-	153,462
	-	-	-	-
	-	-	-	697,437
	-	-	-	-
	<u>5,955</u>	<u>24,000</u>	<u>286,873</u>	<u>4,030,738</u>
	<u>2,429</u>	<u>19,439</u>	<u>-</u>	<u>(982,963)</u>
	-	-	-	1,050,126
	-	-	-	1,050,126
	2,429	19,439	-	67,163
	<u>35,053</u>	<u>45,673</u>	<u>-</u>	<u>1,659,906</u>
\$	<u><u>37,482</u></u>	<u><u>65,112</u></u>	<u><u>-</u></u>	<u><u>1,727,069</u></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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 105,000	105,000	140,084	35,084
Investment Income	100	100	476	376
Other	-	-	6,097	6,097
Total Revenues	<u>105,100</u>	<u>105,100</u>	<u>146,657</u>	<u>41,557</u>
EXPENDITURES				
Library				
Salaries	58,353	59,036	59,031	5
Employee Benefits	25,400	25,010	24,993	17
Departmental Supplies and Expenses	74,038	73,745	69,143	4,602
Utilities	100	100	50	50
Insurance	269	269	245	24
Total Expenditures	<u>158,160</u>	<u>158,160</u>	<u>153,462</u>	<u>4,698</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(53,060)</u>	<u>(53,060)</u>	<u>(6,805)</u>	<u>46,255</u>
OTHER FINANCING SOURCES				
Transfer In	<u>53,086</u>	<u>53,086</u>	<u>53,086</u>	<u>-</u>
Total Other Financing Sources	<u>53,086</u>	<u>53,086</u>	<u>53,086</u>	<u>-</u>
Net Change in Fund Balance	26	26	46,281	46,255
Fund Balance, Beginning of Year	<u>24,219</u>	<u>24,219</u>	<u>24,219</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 24,245</u>	<u>24,245</u>	<u>70,500</u>	<u>46,255</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental charges	\$ 16,000	16,000	4,901	(11,099)
Charges for Current Services	30,000	73,996	112,320	38,324
Investment Income	200	200	1,895	1,695
Other	-	-	10	10
	<u>46,200</u>	<u>90,196</u>	<u>119,126</u>	<u>28,930</u>
EXPENDITURES				
Election				
Salaries	323,207	370,458	370,453	5
Employee Benefits	120,099	122,889	122,888	1
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	4,400	4,270	4,247	23
Departmental Supplies and Expenses	186,010	177,594	177,565	29
Professional Services	-	-	-	-
Legal Expenses	4,100	9,882	9,881	1
Utilities	1,000	710	710	-
Insurance	1,186	1,186	1,056	130
Subscriptions	9,600	8,837	8,837	-
	<u>651,402</u>	<u>697,626</u>	<u>697,437</u>	<u>189</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(605,202)</u>	<u>(607,430)</u>	<u>(578,311)</u>	<u>29,119</u>
OTHER FINANCING SOURCES				
Transfer In	<u>620,220</u>	<u>620,220</u>	<u>620,220</u>	<u>-</u>
Total Other Financing Sources	<u>620,220</u>	<u>620,220</u>	<u>620,220</u>	<u>-</u>
Net Change in Fund Balance	15,018	12,790	41,909	29,119
Fund Balance, Beginning of Year	<u>141,019</u>	<u>141,019</u>	<u>141,019</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 156,037</u>	<u>153,809</u>	<u>182,928</u>	<u>29,119</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 30	30	15	(15)
Other	900	900	1,257	357
Total Revenues	<u>930</u>	<u>930</u>	<u>1,272</u>	<u>342</u>
EXPENDITURES				
Judicial	-	-	-	-
Contributions	1,500	1,500	1,500	-
Legal	-	-	-	-
Departmental Supplies and Expenses	-	-	-	-
Professional Services	-	-	-	-
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(570)	(570)	(228)	342
Fund Balance, Beginning of Year	<u>1,377</u>	<u>1,377</u>	<u>1,377</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 807</u>	<u>807</u>	<u>1,149</u>	<u>342</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
REVENUES				
Charges for Current Services	\$ 78,000	78,000	91,901	13,901
Investment Income	1,500	1,500	544	(956)
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>79,500</u>	<u>79,500</u>	<u>92,445</u>	<u>12,945</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	5,000	5,000	4,998	2
Professional Services	<u>90,120</u>	<u>105,740</u>	<u>95,566</u>	<u>10,174</u>
Total Expenditures	<u>95,120</u>	<u>110,740</u>	<u>100,564</u>	<u>10,176</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(15,620)</u>	<u>(31,240)</u>	<u>(8,119)</u>	<u>23,121</u>
Fund Balance, Beginning of Year	<u>48,191</u>	<u>48,191</u>	<u>48,191</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 32,571</u>	<u>16,951</u>	<u>40,072</u>	<u>23,121</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 208,000	208,000	227,330	19,330
Investment Income	2,000	2,000	2,136	136
Other	3,500	3,500	5,500	2,000
	<u>213,500</u>	<u>213,500</u>	<u>234,966</u>	<u>21,466</u>
Total Revenues				
EXPENDITURES				
Judicial				
Professional Services	221,000	580,940	365,440	215,500
	<u>221,000</u>	<u>580,940</u>	<u>365,440</u>	<u>215,500</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(7,500)	(367,440)	(130,474)	236,966
Fund Balance, Beginning of Year	<u>380,225</u>	<u>380,225</u>	<u>380,225</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 372,725</u>	<u>12,785</u>	<u>249,751</u>	<u>236,966</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 306,000	306,000	322,005	16,005
Investment Income	2,600	2,600	3,002	402
Total Revenues	<u>308,600</u>	<u>308,600</u>	<u>325,007</u>	<u>16,407</u>
EXPENDITURES				
Judicial	3,500	3,500	2,659	841
Travel and Education	11,400	11,400	1,738	9,662
Departmental Supplies and Expenses	233,980	331,420	209,803	121,617
Professional Services	3,000	3,000	-	3,000
Total Expenditures	<u>251,880</u>	<u>349,320</u>	<u>214,200</u>	<u>135,120</u>
Excess (Deficiency) of Revenues Over Expenditures	56,720	(40,720)	110,807	151,527
Fund Balance, Beginning of Year	<u>235,278</u>	<u>235,278</u>	<u>235,278</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 291,998</u>	<u>194,558</u>	<u>346,085</u>	<u>151,527</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, 2018

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 77,690	78,210	78,208	(2)
Charges for Current Services	-	139	136	(3)
Investment Income	-	38	38	-
	<u>77,690</u>	<u>78,387</u>	<u>78,382</u>	<u>(5)</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	44,555	45,397	45,396	1
Employee Benefits	22,848	23,381	23,379	2
Insurance	868	582	580	2
Contract Services	9,419	9,027	9,027	-
	<u>77,690</u>	<u>78,387</u>	<u>78,382</u>	<u>5</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 207,930	246,140	237,012	(9,128)
Charges for Current Services	40,000	1,000	10,123	9,123
Investment Income	-	129	128	(1)
	<u>247,930</u>	<u>247,269</u>	<u>247,263</u>	<u>(6)</u>
EXPENDITURES				
Correction				
Salaries	165,970	165,225	165,225	-
Employee Benefits	78,703	79,880	79,875	5
Departmental Supplies and Expenses	-	-	-	-
Insurance	3,257	2,164	2,163	1
	<u>247,930</u>	<u>247,269</u>	<u>247,263</u>	<u>6</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 100	100	88	(12)
Total Revenues	<u>100</u>	<u>100</u>	<u>88</u>	<u>(12)</u>
EXPENDITURES				
Culture - Recreation				
Departmental Supplies	1,515	1,515	402	1,113
Professional Services	19,000	19,000	18,543	457
Utilities	<u>5,625</u>	<u>5,625</u>	<u>5,400</u>	<u>225</u>
Total Expenditures	<u>26,140</u>	<u>26,140</u>	<u>24,345</u>	<u>1,795</u>
Excess (Deficiency) of Revenues Over Expenditures	(26,040)	(26,040)	(24,257)	1,783
OTHER FINANCING SOURCES				
Transfer In	<u>19,440</u>	<u>19,440</u>	<u>19,440</u>	<u>-</u>
Net Change in Fund Balance	(6,600)	(6,600)	(4,817)	1,783
Fund Balance, Beginning of Year	<u>8,976</u>	<u>8,976</u>	<u>8,976</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,376</u>	<u>2,376</u>	<u>4,159</u>	<u>1,783</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 68,395	68,395	68,395	-
Charges for Current Services	183,577	183,577	30,558	(153,019)
Investment Income	-	-	945	945
Other	7,800	7,800	16,508	8,708
	<u>259,772</u>	<u>259,772</u>	<u>116,406</u>	<u>(143,366)</u>
EXPENDITURES				
Culture - Recreation				
Salaries	56,984	56,984	54,358	2,626
Employee Benefits	24,710	26,771	26,675	96
Department Supplies & Expenses	18,355	17,955	113	17,842
Utilities	5,066	5,366	300	5,066
Professional Services	154,503	152,442	113,930	38,512
Insurance	154	254	232	22
	<u>259,772</u>	<u>259,772</u>	<u>195,608</u>	<u>64,164</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(79,202)	(79,202)
Fund Balance, Beginning of Year	<u>111,765</u>	<u>111,765</u>	<u>111,765</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 111,765</u>	<u>111,765</u>	<u>32,563</u>	<u>(79,202)</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	24,096	1,787	(22,309)
Total Revenues	-	24,096	1,787	(22,309)
EXPENDITURES				
Law Enforcement				
Salaries	-	18,939	1,474	17,465
Employee Benefits	-	4,447	282	4,165
Insurance	-	710	31	679
Total Expenditures	-	24,096	1,787	22,309
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 74,500	74,500	93,837	19,337
Investment Income	500	500	654	154
Other	-	-	40	40
	<u>75,000</u>	<u>75,000</u>	<u>94,531</u>	<u>19,531</u>
Total Revenues				
EXPENDITURES				
Judicial				
Salaries	281,935	293,625	293,624	1
Employee Benefits	135,659	138,677	138,676	1
Departmental Supplies and Other Expenses	18,125	16,256	12,503	3,753
Utilities	450	252	251	1
Insurance	5,531	5,588	5,586	2
	<u>441,700</u>	<u>454,398</u>	<u>450,640</u>	<u>3,758</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(366,700)	(379,398)	(356,109)	23,289
OTHER FINANCING SOURCES				
Transfer In	<u>364,380</u>	<u>364,380</u>	<u>364,380</u>	<u>-</u>
Net Change in Fund Balance	(2,320)	(15,018)	8,271	23,289
Fund Balance, Beginning of Year	<u>32,434</u>	<u>32,434</u>	<u>32,434</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,114</u>	<u>17,416</u>	<u>40,705</u>	<u>23,289</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 27,000	27,000	40,527	13,527
Investment Income	500	500	1,317	817
Total Revenues	<u>27,500</u>	<u>27,500</u>	<u>41,844</u>	<u>14,344</u>
EXPENDITURES				
Judicial				
Travel and Education	2,000	2,000	373	1,627
Department Supplies and Other Expenses	45,565	45,565	12,069	33,496
Total Expenditures	<u>47,565</u>	<u>47,565</u>	<u>12,442</u>	<u>35,123</u>
Excess (Deficiency) of Revenues Over Expenditures	(20,065)	(20,065)	29,402	49,467
Fund Balance, Beginning of Year	<u>87,945</u>	<u>87,945</u>	<u>87,945</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 67,880</u>	<u>67,880</u>	<u>117,347</u>	<u>49,467</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Changes	\$ 140,821	141,975	141,201	(774)
Charges for Current Services	-	-	-	-
Total Revenues	<u>140,821</u>	<u>141,975</u>	<u>141,201</u>	<u>(774)</u>
EXPENDITURES				
Correction				
Salaries	34,903	35,742	35,652	90
Employee Benefits	20,237	20,939	20,531	408
Contract Services	85,000	84,562	84,561	1
insurance	681	732	457	275
Total Expenditures	<u>140,821</u>	<u>141,975</u>	<u>141,201</u>	<u>774</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 31,248	31,636	31,637	1
Charges for Current Services	14,247	14,247	14,247	-
Total Revenues	<u>45,495</u>	<u>45,883</u>	<u>45,884</u>	<u>1</u>
EXPENDITURES				
Health and Welfare				
Salaries	27,565	28,675	28,674	1
Employee Benefits	17,813	18,792	18,790	2
Indirect Expenses	-	-	-	-
Insurance	117	117	113	4
Total Expenditures	<u>45,495</u>	<u>47,584</u>	<u>47,577</u>	<u>7</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(1,701)	(1,693)	8
Fund Balance, Beginning of Year	<u>13,849</u>	<u>13,849</u>	<u>13,849</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,849</u>	<u>12,148</u>	<u>12,156</u>	<u>8</u>

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 178,019	184,910	181,957	(2,953)
Charges for Current Services	-	2,964	5,911	2,947
Investment Income	-	57	57	-
	<u>178,019</u>	<u>187,931</u>	<u>187,925</u>	<u>(6)</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	121,432	129,304	129,303	1
Employee Benefits	54,223	57,015	57,013	2
Insurance	2,364	1,612	1,609	3
	<u>178,019</u>	<u>187,931</u>	<u>187,925</u>	<u>6</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 191,873	179,770	153,723	(26,047)
Charges for Current Services	35,673	49,935	64,608	14,673
Investment Income	-	-	1,171	1,171
	<u>227,546</u>	<u>229,705</u>	<u>219,502</u>	<u>(10,203)</u>
Total Revenues				
EXPENDITURES				
Health and Welfare				
Salaries	137,590	136,348	115,276	21,072
Employee Benefits	62,928	63,830	55,920	7,910
Indirect Expenses	-	-	-	-
Travel and Education	9,758	1,633	1,107	526
Departmental Supplies and Expenses	16,659	27,298	20,276	7,022
Insurance	611	596	447	149
	<u>227,546</u>	<u>229,705</u>	<u>193,026</u>	<u>36,679</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	26,476	26,476
Fund Balance, Beginning of Year	<u>120,633</u>	<u>120,633</u>	<u>120,633</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 120,633</u>	<u>120,633</u>	<u>147,109</u>	<u>26,476</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, 2018

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	6,317	-	(6,317)
Charges for Current Services	-	10	-	(10)
Total Revenues	-	6,327	-	(6,327)
EXPENDITURES				
Health and Welfare				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Travel and Education	-	-	-	-
Departmental Supplies and Expenses	-	6,175	-	6,175
Indirect Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	6,175	-	6,175
Excess (Deficiency) of Revenues Over Expenditures	-	152	-	(152)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	152	-	(152)

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ -	-	320	320
Investment Income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>320</u>	<u>320</u>
EXPENDITURES				
Correction				
Utilities	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	320	320
Fund Balance, Beginning of Year	<u>21,266</u>	<u>21,266</u>	<u>21,266</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 21,266</u>	<u>21,266</u>	<u>21,586</u>	<u>320</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 74,119	75,060	75,059	(1)
Charges for Current Services	-	1,950	1,945	(5)
Total Revenues	<u>74,119</u>	<u>77,010</u>	<u>77,004</u>	<u>(6)</u>
EXPENDITURES				
Correction				
Salaries	50,317	51,504	51,503	1
Employee Benefits	22,846	24,641	24,639	2
Insurance	956	865	862	3
Total Expenditures	<u>74,119</u>	<u>77,010</u>	<u>77,004</u>	<u>6</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 7,400	7,400	8,107	707
Investment Income	25	25	34	9
Total Revenues	<u>7,425</u>	<u>7,425</u>	<u>8,141</u>	<u>716</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	7,425	7,425	8,141	716
OTHER FINANCING USES				
Transfer Out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>
Net Change in Fund Balance	425	425	1,141	716
Fund Balance, Beginning of Year	<u>968</u>	<u>968</u>	<u>968</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,393</u>	<u>1,393</u>	<u>2,109</u>	<u>716</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, 2018

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 355,000	355,000	398,983	43,983
Investment Income	-	-	4,558	4,558
Other	-	-	-	-
Total Revenues	<u>355,000</u>	<u>355,000</u>	<u>403,541</u>	<u>48,541</u>
EXPENDITURES				
Judicial				
Salaries	266,750	266,750	248,113	18,637
Employee Benefits	141,342	141,106	134,905	6,201
Allowance	1,350	1,350	1,350	-
Travel and Education	19,500	19,500	9,430	10,070
Departmental Supplies and Other Expenses	32,600	32,600	11,098	21,502
Insurance	5,195	5,431	5,292	139
Total Expenditures	<u>466,737</u>	<u>466,737</u>	<u>410,188</u>	<u>56,549</u>
Excess (Deficiency) of Revenues Over Expenditures	(111,737)	(111,737)	(6,647)	105,090
Fund Balance, Beginning of Year	<u>316,818</u>	<u>316,818</u>	<u>316,818</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 205,081</u>	<u>205,081</u>	<u>310,171</u>	<u>105,090</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 32,500	32,500	42,873	10,373
Investment Income	200	200	566	366
Total Revenues	<u>32,700</u>	<u>32,700</u>	<u>43,439</u>	<u>10,739</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Other Expenses	<u>53,000</u>	<u>77,000</u>	<u>24,000</u>	<u>53,000</u>
Total Expenditures	<u>53,000</u>	<u>77,000</u>	<u>24,000</u>	<u>53,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(20,300)	(44,300)	19,439	63,739
Fund Balance, Beginning of Year	<u>45,673</u>	<u>45,673</u>	<u>45,376</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 25,373</u>	<u>1,373</u>	<u>65,112</u>	<u>63,739</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, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
REVENUES				
Intergovernmental Charges	\$ 16,484	16,484	7,917	(8,567)
Investment Earnings	-	-	467	467
Total Revenues	<u>16,484</u>	<u>16,484</u>	<u>8,384</u>	<u>(8,100)</u>
EXPENDITURES				
Administrative				
Departmental Supplies and Expenses	<u>16,484</u>	<u>16,484</u>	<u>5,955</u>	<u>10,529</u>
Total Expenditures	<u>16,484</u>	<u>16,484</u>	<u>5,955</u>	<u>10,529</u>
Excess (deficiency) of Revenues Over Expenditures	-	-	2,429	2,429
Fund Balance, Beginning of Year	<u>35,053</u>	<u>35,053</u>	<u>35,053</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 35,053</u>	<u>35,053</u>	<u>37,482</u>	<u>2,429</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 29,000	29,000	39,617	10,617
Investment Income	100	100	251	151
Total Revenues	<u>29,100</u>	<u>29,100</u>	<u>39,868</u>	<u>10,768</u>
EXPENDITURES				
Judicial				
Professional Services	<u>32,500</u>	<u>60,500</u>	<u>28,000</u>	<u>32,500</u>
Total Expenditures	<u>32,500</u>	<u>60,500</u>	<u>28,000</u>	<u>32,500</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,400)	(31,400)	11,868	43,268
Fund Balance, Beginning of Year	<u>34,217</u>	<u>34,217</u>	<u>34,217</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,817</u>	<u>2,817</u>	<u>46,085</u>	<u>43,268</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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 100,625	93,873	85,919	(7,954)
Other	20,000	20,000	-	(20,000)
Investment Income	-	-	-	-
Total Revenues	<u>120,625</u>	<u>113,873</u>	<u>85,919</u>	<u>(27,954)</u>
EXPENDITURES				
Health and Welfare				
Salaries	55,497	56,989	56,989	-
Employee Benefits	25,574	24,841	22,358	2,483
Travel and Education	6,730	1,020	1,020	-
Departmental Supplies and Expenses	7,989	10,728	5,327	5,401
Indirect Expenses	20,000	20,000	-	20,000
Utilities	4,540	-	-	-
Insurance	295	295	225	70
Total Expenditures	<u>120,625</u>	<u>113,873</u>	<u>85,919</u>	<u>27,954</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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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, 2018**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 266,782	274,549	286,597	12,048
Charges for Current Services	-	12,330	276	(12,054)
Total Revenues	<u>266,782</u>	<u>286,879</u>	<u>286,873</u>	<u>(6)</u>
EXPENDITURES				
Corrections				
Salaries	63,730	65,404	65,402	2
Employee Benefits	27,999	28,801	28,799	2
Board & Lodging	173,811	191,840	191,840	-
Insurance	1,242	834	832	2
Total Expenditures	<u>266,782</u>	<u>286,879</u>	<u>286,873</u>	<u>6</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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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, 2018**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 355,688	47,794	563,550	967,032
Investments	1,242,290	210,553	7,460,585	8,913,428
Accounts Receivable	921	1,550	2,872	5,343
Inventories	-	-	-	-
	<u>1,598,899</u>	<u>259,897</u>	<u>8,027,007</u>	<u>9,885,803</u>
PROPERTY, PLANT AND EQUIPMENT				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,468	-	-	37,468
Equipment	7,798,819	-	-	7,789,819
Less Accumulated Depreciation	<u>(7,962,754)</u>	<u>-</u>	<u>-</u>	<u>(7,962,754)</u>
	<u>590,261</u>	<u>-</u>	<u>-</u>	<u>590,261</u>
Net Property, Plant and Equipment	<u>590,261</u>	<u>-</u>	<u>-</u>	<u>590,261</u>
	<u>2,189,160</u>	<u>259,897</u>	<u>8,027,007</u>	<u>10,476,064</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	148,016	124,633	1,079,893	1,352,542
Unearned Revenue	-	-	225	225
Due to other Governments	-	-	-	-
	<u>148,016</u>	<u>124,633</u>	<u>1,080,118</u>	<u>1,352,767</u>
NET POSITION				
Invested in Capital Assets	590,261	-	-	590,261
Unrestricted	<u>1,450,883</u>	<u>135,264</u>	<u>6,946,889</u>	<u>8,533,036</u>
	<u>2,041,144</u>	<u>135,264</u>	<u>6,946,889</u>	<u>9,123,297</u>
Total Net Position	<u>\$ 2,041,144</u>	<u>135,264</u>	<u>6,946,889</u>	<u>9,123,297</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, 2018**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
OPERATING REVENUES				
Charges for Current Services	\$ 2,281,813	598,425	9,348,521	12,228,759
Other Revenue	978	-	161,064	162,042
Total Operating Revenues	<u>2,282,791</u>	<u>598,425</u>	<u>9,509,585</u>	<u>12,390,801</u>
OPERATING EXPENSES				
Departmental Supplies and Expenses	536,291	-	15,280	551,571
Repairs and Maintenance	264,685	-	-	264,685
Professional Service	919,949	41,444	447,776	1,409,169
Utilities	19,615	-	701	20,316
Insurance	778	492,355	2,098,246	2,591,379
Depreciation	439,798	-	-	439,798
Claims	-	25,636	7,556,696	7,582,332
Total Operating Expenses	<u>2,181,116</u>	<u>559,435</u>	<u>10,118,699</u>	<u>12,859,250</u>
Operating Income (Loss)	<u>101,675</u>	<u>38,990</u>	<u>(609,114)</u>	<u>(468,449)</u>
NONOPERATING REVENUES				
Investment Income	20,155	3,783	121,436	145,374
Gain on Retirement of Assets	13,918	-	-	13,918
Total Nonoperating Revenues	<u>34,073</u>	<u>3,783</u>	<u>121,436</u>	<u>159,292</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	135,748	42,773	(487,678)	(309,157)
CAPITAL CONTRIBUTIONS				
Change in Net Position	135,748	42,773	(487,678)	(309,157)
Net Position, Beginning of Year	<u>1,905,396</u>	<u>92,491</u>	<u>7,434,567</u>	<u>9,432,454</u>
Net Position, End of Year	<u>\$ 2,041,144</u>	<u>135,264</u>	<u>6,946,889</u>	<u>9,123,297</u>

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2018
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received From Interfund Revenues	\$ 2,281,172	596,875	9,346,078	12,224,125
Cash Received from Other Income	978	-	161,289	162,267
Cash Paid for Goods and Services	<u>(1,729,424)</u>	<u>(541,695)</u>	<u>(10,219,458)</u>	<u>(12,490,577)</u>
Net Cash Provided By (Used In) Operating Activities	<u>552,726</u>	<u>55,180</u>	<u>(712,091)</u>	<u>(104,185)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition Of Capital Assets	(103,320)	-	-	(103,320)
Proceeds from Sale of Capital Assets	<u>13,918</u>	<u>-</u>	<u>-</u>	<u>13,918</u>
Net Cash (Used In) Provided By Capital and Related Financing Activities	<u>(89,402)</u>	<u>-</u>	<u>-</u>	<u>(89,402)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(468,576)	(43,319)	(1,600,302)	(2,112,197)
Proceeds from Sale of Investments	50,000	25,000	1,624,998	1,699,998
Investment Income Received on Investments	<u>20,155</u>	<u>3,783</u>	<u>121,436</u>	<u>145,374</u>
Net Cash Provided By (Used In) Investing Activities	<u>(398,421)</u>	<u>(14,536)</u>	<u>146,132</u>	<u>(266,825)</u>
Net Increase (Decrease) in Cash	64,903	40,644	(565,959)	(460,412)
Cash at Beginning of Year	<u>290,785</u>	<u>7,150</u>	<u>1,129,509</u>	<u>456,395</u>
Cash at End of Year	<u>\$ 355,688</u>	<u>47,794</u>	<u>563,550</u>	<u>(4,017)</u>

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ <u>101,675</u>	<u>38,990</u>	<u>(609,114)</u>	<u>(468,449)</u>
Adjustments to Reconcile Operating Income				
Depreciation	439,798	-	-	439,798
Decrease (Increase) in Accounts Receivable	(641)	(1,550)	(2,443)	(4,634)
Decrease (Increase) in Inventories	-	-	-	-
Increase (Decrease) in Accounts Payable	11,894	17,740	(100,759)	(71,125)
Increase (Decrease) in Intergovernmental changes	-	-	-	-
Increase (Decrease) in Unearned Revenue	<u>-</u>	<u>-</u>	<u>225</u>	<u>225</u>
Total Adjustments	<u>451,051</u>	<u>16,190</u>	<u>(102,977)</u>	<u>364,264</u>
Net Cash Provided By Operating Activities	\$ <u><u>552,726</u></u>	<u><u>55,180</u></u>	<u><u>(712,091)</u></u>	<u><u>(104,185)</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
Local Emergency Planning Committee
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, 2018**

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group	Adult Probation Sex Offender Caseload
ASSETS				
Cash and Cash Equivalents	\$ 43,242	16,889	9,181	27,922
Investments	-	761	-	2,607
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>43,242</u>	<u>17,650</u>	<u>9,181</u>	<u>30,529</u>
LIABILITIES				
Accounts Payable	\$ -	18	13	29
Due to Other Governments	-	1,799	1,302	3,190
Deposits	43,242	15,833	7,866	27,310
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>43,242</u>	<u>17,650</u>	<u>9,181</u>	<u>30,529</u>

Adult Probation Special Needs Caseload	Adult Probation Supervision	Children's Special Fund	County Attorney Criminal Forfeiture	County Attorney Hot Check Fund	County Attorney Restitution
\$ 8,326	116,187	1,166	538	5,769	14,809
-	276,515	143,066	93,807	49,907	-
-	119,628	219	-	-	-
-	-	-	-	-	-
<u>\$ 8,326</u>	<u>512,330</u>	<u>144,451</u>	<u>94,345</u>	<u>55,676</u>	<u>14,809</u>
\$ 13	8,947	741	881	1,915	14,809
1,266	41,792	-	-	274	-
7,047	461,591	143,710	93,464	53,487	-
<u>\$ 8,326</u>	<u>512,330</u>	<u>144,451</u>	<u>94,345</u>	<u>55,676</u>	<u>14,809</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2018

	County Clerk Appearance Bond	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil	County Clerk Trust
ASSETS					
Cash and Cash Equivalents	\$ 787,143	382	18,200	470	622,293
Investments	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>787,143</u>	<u>382</u>	<u>18,200</u>	<u>470</u>	<u>622,293</u>
LIABILITIES					
Accounts Payable	\$ -	-	-	-	-
Due to Other Governments	-	-	18,200	-	-
Deposits	787,143	382	-	470	622,293
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>787,143</u>	<u>382</u>	<u>18,200</u>	<u>470</u>	<u>622,293</u>

	District Attorney Apportionment Fund	District Attorney Criminal Forfeiture Fund	District Attorney HHSC Fund	District Attorney Hot Check Fund	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
\$	396	32,117	8,650	3,477	143,291	74,605	1,019,203
	-	567,790	-	808	-	-	-
	-	-	-	-	-	-	-
	-	712	-	-	-	-	-
\$	<u>396</u>	<u>600,619</u>	<u>8,650</u>	<u>4,285</u>	<u>143,291</u>	<u>74,605</u>	<u>1,019,203</u>
\$	-	3,820	209	-	-	-	-
	-	514,821	-	7	-	-	-
	396	81,978	8,441	4,278	143,291	74,605	1,019,203
\$	<u>396</u>	<u>600,619</u>	<u>8,650</u>	<u>4,285</u>	<u>143,291</u>	<u>74,605</u>	<u>1,019,203</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2018

	District Clerk Trust Account	Elections Officer Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
ASSETS					
Cash and Cash Equivalents	\$ 3,029,549	10,257	398	24,876	51,765
Investments	2,190,096	-	-	5,245	-
Due from Other Governments	-	-	-	96,731	-
Accounts Receivable	-	-	-	-	-
Total Assets	\$ 5,219,645	10,257	398	126,852	51,765
LIABILITIES					
Accounts Payable	\$ -	-	-	74,006	51,765
Due to Other Governments	-	-	-	-	-
Deposits	5,219,645	10,257	398	52,846	-
Total Liabilities	\$ 5,219,645	10,257	398	126,852	51,765

Justice of the Peace Criminal Account	Juvenile Probation	Juvenile Probation Special	Juvenile Probation Unclaimed Restitution	Law Enforcement Officer Education Fund	Local Emergency Planning Committee
\$ 17,419	400	16,180	1,535	12,482	7,218
-	-	445,638	5,128	20,191	-
-	-	74,905	-	-	-
-	-	8,310	-	-	-
<u>\$ 17,419</u>	<u>400</u>	<u>545,033</u>	<u>6,663</u>	<u>32,673</u>	<u>7,218</u>
\$ -	-	11,244	-	1,054	-
15,008	-	-	-	-	-
<u>2,411</u>	<u>400</u>	<u>533,789</u>	<u>6,663</u>	<u>31,619</u>	<u>7,218</u>
<u>\$ 17,419</u>	<u>400</u>	<u>545,033</u>	<u>6,663</u>	<u>32,673</u>	<u>7,218</u>

**ECTOR COUNTY, TEXAS
 AGENCY FUNDS
 COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
 SEPTEMBER 30, 2018**

	<u>North Side Senior Special Fund</u>	<u>Sheriff's Bond</u>	<u>Sheriff's Criminal Forfeiture Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 1,746	81,709	61,860
Investments	3,610	-	516,968
Due from Other Governments	-	-	-
Accounts Receivable	<u>-</u>	<u>-</u>	<u>2,215</u>
Total Assets	<u>\$ 5,356</u>	<u>81,709</u>	<u>581,043</u>
LIABILITIES			
Accounts Payable	\$ 1,614	-	278,280
Due to Other Governments	-	-	-
Deposits	<u>3,742</u>	<u>81,709</u>	<u>302,763</u>
Total Liabilities	<u>\$ 5,356</u>	<u>\$ 81,709</u>	<u>581,043</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
\$	144,064	4,375	1,613,084	148,015	825	681	8,182,694
	-	3,087	-	-	5,848	8,657	4,339,729
	-	-	-	-	-	-	291,483
	-	-	-	-	-	-	11,237
\$	<u>144,064</u>	<u>7,462</u>	<u>1,613,084</u>	<u>148,015</u>	<u>6,673</u>	<u>9,338</u>	<u>12,825,143</u>
\$	-	1,205	288	-	-	251	451,102
	-	-	1,612,796	148,015	-	-	2,358,470
	<u>144,064</u>	<u>6,257</u>	<u>-</u>	<u>-</u>	<u>6,673</u>	<u>9,087</u>	<u>10,015,571</u>
\$	<u>144,064</u>	<u>7,462</u>	<u>1,613,084</u>	<u>148,015</u>	<u>6,673</u>	<u>9,338</u>	<u>12,825,143</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION				
Cash and Cash Equivalents	\$ 64,509	1,812,998	1,834,265	43,242
Total Assets	<u>\$ 64,509</u>	<u>1,812,998</u>	<u>1,834,265</u>	<u>43,242</u>
Deposits	\$ 64,509	1,812,998	1,834,265	43,242
Total Liabilities	<u>\$ 64,509</u>	<u>1,812,998</u>	<u>1,834,265</u>	<u>43,242</u>
ADULT PROBATION I.S.P.				
Cash and Cash Equivalents	\$ 17,662	94,023	94,796	16,889
Investments	-	761	-	761
Total Assets	<u>\$ 17,662</u>	<u>94,784</u>	<u>94,796</u>	<u>17,650</u>
Accounts Payable	\$ 17	18	17	18
Due to Other Governments	867	1,799	867	1,799
Deposits	16,778	93,851	94,796	15,833
Total Liabilities	<u>\$ 17,662</u>	<u>95,668</u>	<u>95,680</u>	<u>17,650</u>
ADULT PROBATION S.A.F.P.F. SUPPORT GROUP				
Cash and Cash Equivalents	\$ 9,271	67,692	67,782	9,181
Total Assets	<u>\$ 9,271</u>	<u>67,692</u>	<u>67,782</u>	<u>9,181</u>
Accounts Payable	\$ 13	13	13	13
Due to Other Governments	624	1,302	624	1,302
Deposits	8,634	67,692	68,460	7,866
Total Liabilities	<u>\$ 9,271</u>	<u>69,007</u>	<u>69,097</u>	<u>9,181</u>
ADULT PROBATION SEX OFFENDER CASELOAD				
Cash and Cash Equivalents	\$ 28,460	150,629	151,167	27,922
Investments	-	2,607	-	2,607
Total Assets	<u>\$ 28,460</u>	<u>153,236</u>	<u>151,167</u>	<u>30,529</u>
Accounts Payable	\$ 28	29	28	29
Due to Other Governments	1,374	3,190	1,374	3,190
Deposits	27,058	151,420	151,168	27,310
Total Liabilities	<u>\$ 28,460</u>	<u>154,639</u>	<u>152,570</u>	<u>30,529</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION SPECIAL NEEDS CASELOAD				
Cash and Cash Equivalents	\$ 8,437	65,891	66,002	8,326
Total Assets	<u>\$ 8,437</u>	<u>65,891</u>	<u>66,002</u>	<u>8,326</u>
Accounts Payable	\$ 12	13	12	13
Due to Other Governments	611	1,266	611	1,266
Deposits	7,814	65,891	66,658	7,047
Total Liabilities	<u>\$ 8,437</u>	<u>67,170</u>	<u>67,281</u>	<u>8,326</u>
ADULT PROBATION SUPERVISION				
Cash and Cash Equivalents	\$ 117,974	2,098,261	2,100,048	116,187
Investments	520,491	6,784	250,760	276,515
Due from Other Governments	110,878	119,628	110,878	119,628
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 749,343</u>	<u>2,224,673</u>	<u>2,461,686</u>	<u>512,330</u>
Accounts Payable	\$ 48,065	8,947	48,065	8,947
Due to Other Governments	20,418	41,792	20,418	41,792
Deposits	680,860	2,105,044	2,324,313	461,591
Total Liabilities	<u>\$ 749,343</u>	<u>2,155,783</u>	<u>2,392,796</u>	<u>512,330</u>
CHILDREN'S SPECIAL FUND				
Cash and Cash Equivalents	\$ 4,013	27,282	30,129	1,166
Investments	169,843	1,246	28,023	143,066
Due from Other Governments	256	219	256	219
Total Assets	<u>\$ 174,112</u>	<u>28,747</u>	<u>58,408</u>	<u>144,451</u>
Accounts Payable	\$ 4,263	741	4,263	741
Deposits	169,849	30,129	56,268	143,710
Total Liabilities	<u>\$ 174,112</u>	<u>30,870</u>	<u>60,531</u>	<u>144,451</u>
COUNTY ATTORNEY CRIMINAL FORFEITURE				
Cash and Cash Equivalents	\$ 947	21,964	22,373	538
Investments	82,530	11,277	-	93,807
Accounts Receivable	700	-	700	-
Total Assets	<u>\$ 84,177</u>	<u>33,241</u>	<u>23,073</u>	<u>94,345</u>
Accounts Payable	\$ 5,754	881	5,754	881
Deposits	78,423	23,273	8,232	93,464
Total Liabilities	<u>\$ 84,177</u>	<u>24,154</u>	<u>13,986</u>	<u>94,345</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 4,382	7,255	5,868	5,769
Investments	61,017	-	11,110	49,907
Total Assets	<u>\$ 65,399</u>	<u>7,255</u>	<u>16,978</u>	<u>55,676</u>
Accounts Payable	\$ 1,584	1,915	1,584	1,915
Due to Other Governments	141	274	141	274
Deposits	63,674	7,237	17,424	53,487
Total Liabilities	<u>\$ 65,399</u>	<u>9,426</u>	<u>19,149</u>	<u>55,676</u>
COUNTY ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ 5,398	80,412	71,001	14,809
Total Assets	<u>\$ 5,398</u>	<u>80,412</u>	<u>71,001</u>	<u>14,809</u>
Accounts Payable	\$ 5,398	80,412	71,001	14,809
Total Liabilities	<u>\$ 5,398</u>	<u>80,412</u>	<u>71,001</u>	<u>14,809</u>
COUNTY CLERK APPEARANCE BOND				
Cash and Cash Equivalents	\$ 970,283	633,826	816,966	787,143
Total Assets	<u>\$ 970,283</u>	<u>633,826</u>	<u>816,966</u>	<u>787,143</u>
Deposits	\$ 970,283	633,826	816,966	787,143
Total Liabilities	<u>\$ 970,283</u>	<u>633,826</u>	<u>816,966</u>	<u>787,143</u>
COUNTY CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 3,584	165	3,367	382
Total Assets	<u>\$ 3,584</u>	<u>165</u>	<u>3,367</u>	<u>382</u>
Deposits	\$ 3,584	165	3,367	382
Total Liabilities	<u>\$ 3,584</u>	<u>165</u>	<u>3,367</u>	<u>382</u>
COUNTY CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 13,997	1,404,492	1,400,289	18,200
Total Assets	<u>\$ 13,997</u>	<u>1,404,492</u>	<u>1,400,289</u>	<u>18,200</u>
Due to Other Governments	\$ 13,997	1,404,492	1,400,289	18,200
Total Liabilities	<u>\$ 13,997</u>	<u>1,404,492</u>	<u>1,400,289</u>	<u>18,200</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY CLERK PROBATE AND CIVIL				
Cash and Cash Equivalents	\$ 217	224,786	224,533	470
Total Assets	\$ 217	224,786	224,533	470
Deposits	217	224,786	224,533	470
Total Liabilities	\$ 217	224,786	224,533	470
COUNTY CLERK TRUST				
Cash and Cash Equivalents	\$ 573,346	50,447	1,500	622,293
Total Assets	\$ 573,346	50,447	1,500	622,293
Deposits	\$ 573,346	50,447	1,500	622,293
Total Liabilities	\$ 573,346	50,447	1,500	622,293
DISTRICT ATTORNEY APPORTIONMENT FUND				
Cash and Cash Equivalents	\$ 513	30,000	30,117	396
Total Assets	\$ 513	30,000	30,117	396
Due to Other Governments	\$ -	-	-	-
Deposits	513	30,000	30,117	396
Total Liabilities	\$ 513	30,000	30,117	396
DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 16,957	51,282	36,122	32,117
Investments	588,460	9,418	30,088	567,790
Accounts Receivable	3,756	712	3,756	712
Total Assets	\$ 609,173	61,412	69,966	600,619
Accounts Payable	\$ 7,455	3,820	7,455	3,820
Due to Other Governments	546,322	514,821	546,322	514,821
Deposits	55,396	62,703	36,121	81,978
Total Liabilities	\$ 609,173	581,344	589,898	600,619
DISTRICT ATTORNEY HHSC FUND				
Cash and Cash Equivalents	\$ 9,109	600	1,059	8,650
Total Assets	\$ 9,109	600	1,059	8,650
Accounts Payable	\$ 200	209	200	209
Deposits	8,909	600	1,068	8,441
Total Liabilities	\$ 9,109	809	1,268	8,650

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 3,261	3,473	3,257	3,477
Investments	796	225	213	808
Total Assets	<u>\$ 4,057</u>	<u>3,698</u>	<u>3,470</u>	<u>4,285</u>
Due to Other Governments	\$ 4	7	4	7
Deposits	4,053	225	-	4,278
Total Liabilities	<u>\$ 4,057</u>	<u>232</u>	<u>4</u>	<u>4,285</u>
DISTRICT CLERK CHILD SUPPORT ACCOUNT				
Cash and Cash Equivalents	\$ 8,035	-	8,035	-
Total Assets	<u>\$ 8,035</u>	<u>-</u>	<u>8,035</u>	<u>-</u>
Accounts Payable	\$ 4,313	-	4,313	-
Due To Other Governments	3,722	-	3,722	-
Total Liabilities	<u>\$ 8,035</u>	<u>-</u>	<u>8,035</u>	<u>-</u>
DISTRICT CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 122,190	911,227	890,126	143,291
Total Assets	<u>\$ 122,190</u>	<u>911,227</u>	<u>890,126</u>	<u>143,291</u>
Accounts Payable	\$ 8,710	-	8,710	-
Deposits	113,480	911,227	881,416	143,291
Total Liabilities	<u>\$ 122,190</u>	<u>911,227</u>	<u>890,126</u>	<u>143,291</u>
DISTRICT CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 183,933	1,567,824	1,677,152	74,605
Total Assets	<u>\$ 183,933</u>	<u>1,567,824</u>	<u>1,677,152</u>	<u>74,605</u>
Deposits	\$ 183,933	1,567,824	1,677,152	74,605
Total Liabilities	<u>\$ 183,933</u>	<u>1,567,824</u>	<u>1,677,152</u>	<u>74,605</u>
DISTRICT CLERK TAX ACCOUNT				
Cash and Cash Equivalents	\$ 1,036,920	890,082	907,799	1,019,203
Total Assets	<u>\$ 1,036,920</u>	<u>890,082</u>	<u>907,799</u>	<u>1,019,203</u>
Deposits	\$ 1,036,920	890,082	907,799	1,019,203
Total Liabilities	<u>\$ 1,036,920</u>	<u>890,082</u>	<u>907,799</u>	<u>1,019,203</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT CLERK TRUST ACCOUNT				
Cash and Cash Equivalents	\$ 3,039,331	1,038,531	1,048,313	3,029,549
Investments	1,840,625	349,471	-	2,190,096
Total Assets	<u>\$ 4,879,956</u>	<u>1,388,002</u>	<u>1,048,313</u>	<u>5,219,645</u>
Deposits	\$ 4,879,956	1,388,002	1,048,313	5,219,645
Total Liabilities	<u>\$ 4,879,956</u>	<u>1,388,002</u>	<u>1,048,313</u>	<u>5,219,645</u>
ELECTIONS OFFICER FUND				
Cash and Cash Equivalents	\$ 3,332	7,396	471	10,257
Total Assets	<u>\$ 3,332</u>	<u>7,396</u>	<u>471</u>	<u>10,257</u>
Deposits	\$ 3,332	7,396	471	10,257
Total Liabilities	<u>\$ 3,332</u>	<u>7,396</u>	<u>471</u>	<u>10,257</u>
HISTORICAL COMMISSION				
Cash and Cash Equivalents	\$ 598	-	200	398
Total Assets	<u>\$ 598</u>	<u>-</u>	<u>200</u>	<u>398</u>
Deposits	\$ 598	-	200	398
Total Liabilities	<u>\$ 598</u>	<u>-</u>	<u>200</u>	<u>398</u>
JAIL COMMISSARY FUND				
Cash and Cash Equivalents	\$ 51,742	165,025	191,891	24,876
Investments	135,491	309	130,555	5,245
Accounts Receivable	11,097	-	11,097	-
Due from Other Governments	1,550	96,731	1,550	96,731
Total Assets	<u>\$ 199,880</u>	<u>262,065</u>	<u>335,093</u>	<u>126,852</u>
Accounts Payable	\$ 76,309	74,006	76,309	74,006
Deposits	123,571	122,476	193,201	52,846
Total Liabilities	<u>\$ 199,880</u>	<u>196,482</u>	<u>269,510</u>	<u>126,852</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
JAIL INMATE TRUST				
Cash and Cash Equivalents	\$ 51,641	1,410,626	1,410,502	51,765
Total Assets	\$ 51,641	1,410,626	1,410,502	51,765
Accounts Payable	\$ 51,641	1,410,626	1,410,502	51,765
Total Liabilities	\$ 51,641	1,410,626	1,410,502	51,765
JUSTICE OF THE PEACE CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 18,629	1,487,078	1,488,288	17,419
Total Assets	\$ 18,629	1,487,078	1,488,288	17,419
Due to Other Governments	\$ 17,935	15,008	17,935	15,008
Deposits	694	1,472,070	1,470,353	2,411
Total Liabilities	\$ 18,629	1,487,078	1,488,288	17,419
JUVENILE PROBATION				
Cash and Cash Equivalents	\$ 432	12,728	12,760	400
Total Assets	\$ 432	12,728	12,760	400
Deposits	432	12,728	12,760	400
Total Liabilities	\$ 432	12,728	12,760	400
JUVENILE PROBATION SPECIAL				
Cash and Cash Equivalents	\$ 146,936	317,360	448,116	16,180
Investments	353,348	92,290	-	445,638
Accounts Receivable	-	8,310	-	8,310
Due from Other Governments	-	74,905	-	74,905
Total Assets	\$ 500,284	492,865	448,116	545,033
Accounts Payable	\$ 23,930	11,244	23,930	11,244
Deposits	476,354	324,935	267,500	533,789
Total Liabilities	\$ 500,284	336,179	291,430	545,033
JUVENILE PROBATION UNCLAIMED RESTITUTION				
Cash and Cash Equivalents	\$ 1,535	-	-	1,535
Investments	5,050	78	-	5,128
Total Assets	\$ 6,585	78	-	6,663
Deposits	\$ 6,585	78	-	6,663
Total Liabilities	\$ 6,585	78	-	6,663

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
LAW ENFORCEMENT OFFICER EDUCATION FUND				
Cash and Cash Equivalents	\$ 8,389	28,636	24,543	12,482
Investments	39,048	680	19,537	20,191
Accounts Receivable	698	-	698	-
Total Assets	<u>\$ 48,135</u>	<u>29,316</u>	<u>44,778</u>	<u>32,673</u>
Accounts Payable	\$ 1,126	1,054	1,126	1,054
Deposits	47,009	9,153	24,543	31,619
Total Liabilities	<u>\$ 48,135</u>	<u>10,207</u>	<u>25,669</u>	<u>32,673</u>
LOCAL EMERGENCY PLANNING COMMITTEE				
Cash and Cash Equivalents	\$ -	7,218	-	7,218
Total Assets	<u>\$ -</u>	<u>7,218</u>	<u>-</u>	<u>7,218</u>
Deposits	\$ -	7,218	-	7,218
Total Liabilities	<u>\$ -</u>	<u>7,218</u>	<u>-</u>	<u>7,218</u>
NORTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 1,263	15,228	14,745	1,746
Investments	8,027	88	4,505	3,610
Total Assets	<u>\$ 9,290</u>	<u>15,316</u>	<u>19,250</u>	<u>5,356</u>
Accounts Payable	\$ 847	1,614	847	1,614
Deposits	8,443	10,044	14,745	3,742
Total Liabilities	<u>\$ 9,290</u>	<u>11,658</u>	<u>15,592</u>	<u>5,356</u>
SHERIFF'S BOND				
Cash and Cash Equivalents	\$ 83,224	952,748	954,263	81,709
Total Assets	<u>\$ 83,224</u>	<u>952,748</u>	<u>954,263</u>	<u>81,709</u>
Deposits	\$ 83,224	952,748	954,263	81,709
Total Liabilities	<u>\$ 83,224</u>	<u>952,748</u>	<u>954,263</u>	<u>81,709</u>
SHERIFF'S CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 18,023	119,941	76,104	61,860
Investments	311,427	205,541	-	516,968
Accounts Receivable	-	2,215	-	2,215
Due from Other Governments	10,394	-	10,394	-
Total Assets	<u>\$ 339,844</u>	<u>327,697</u>	<u>86,498</u>	<u>581,043</u>
Accounts Payable	\$ 235,615	278,280	235,615	278,280
Deposits	104,229	274,637	76,103	302,763
Total Liabilities	<u>\$ 339,844</u>	<u>552,917</u>	<u>311,718</u>	<u>581,043</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
SHERIFF'S SPECIAL CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ 21,316	1,686,393	1,563,645	144,064
Total Assets	<u>\$ 21,316</u>	<u>1,686,393</u>	<u>1,563,645</u>	<u>144,064</u>
Deposits	\$ 21,316	1,686,393	1,563,645	144,064
Total Liabilities	<u>\$ 21,316</u>	<u>1,686,393</u>	<u>1,563,645</u>	<u>144,064</u>
SOUTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 5,344	10,345	11,314	4,375
Investments	3,040	68	21	3,087
Total Assets	<u>\$ 8,384</u>	<u>10,413</u>	<u>11,335</u>	<u>7,462</u>
Accounts Payable	566	1,205	566	1,205
Deposits	7,818	4,409	5,970	6,257
Total Liabilities	<u>\$ 8,384</u>	<u>5,614</u>	<u>6,536</u>	<u>7,462</u>
TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT				
Cash and Cash Equivalents	\$ 1,467,095	68,487,944	68,341,955	1,613,084
Total Assets	<u>\$ 1,467,095</u>	<u>68,487,944</u>	<u>68,341,955</u>	<u>1,613,084</u>
Accounts Payable	288	-	-	288
Due to Other Governments	1,466,807	68,487,944	68,341,955	1,612,796
Total Liabilities	<u>\$ 1,467,095</u>	<u>68,487,944</u>	<u>68,341,955</u>	<u>1,613,084</u>
TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX				
Cash and Cash Equivalents	\$ 119,444	47,566,031	47,537,460	148,015
Total Assets	<u>\$ 119,444</u>	<u>47,566,031</u>	<u>47,537,460</u>	<u>148,015</u>
Due to Other Governments	119,444	47,566,031	47,537,460	148,015
Total Liabilities	<u>\$ 119,444</u>	<u>47,566,031</u>	<u>47,537,460</u>	<u>148,015</u>
TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX				
Cash and Cash Equivalents	\$ 3,991	4,111	7,277	825
Investments	7,736	1,619	3,507	5,848
Accounts Receivable	319	-	319	-
Due From Other Governments	285	-	285	-
Total Assets	<u>\$ 12,331</u>	<u>5,730</u>	<u>11,388</u>	<u>6,673</u>
Deposits	\$ 12,331	1,619	7,277	6,673
Total Liabilities	<u>\$ 12,331</u>	<u>1,619</u>	<u>7,277</u>	<u>6,673</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2018**

	Balance October 1	Additions	Deletions	Balance September 30
WEST SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 1,157	1,167	1,643	681
Investments	9,511	149	1,003	8,657
Total Assets	<u>\$ 10,668</u>	<u>1,316</u>	<u>2,646</u>	<u>9,338</u>
Accounts Payable	\$ 144	251	144	251
Deposits	10,524	1,316	2,753	9,087
Total Liabilities	<u>\$ 10,668</u>	<u>1,567</u>	<u>2,897</u>	<u>9,338</u>
TOTAL – ALL AGENCY FUNDS				
Cash and Cash Equivalents	\$ 8,246,820	133,513,117	133,577,243	8,182,694
Investments	4,136,440	682,611	479,322	4,339,729
Due from Other Governments	123,363	291,483	123,363	291,483
Accounts Receivable	16,570	11,237	16,570	11,237
Total Assets	<u>\$ 12,523,193</u>	<u>134,498,448</u>	<u>134,196,498</u>	<u>12,825,143</u>
Accounts Payable	\$ 476,278	1,875,278	1,900,454	451,102
Due to Other Governments	2,192,266	118,037,926	117,871,722	2,358,470
Deposits	9,854,649	15,004,642	14,843,720	10,015,571
Total Liabilities	<u>\$ 12,523,193</u>	<u>134,917,846</u>	<u>134,615,896</u>	<u>12,825,143</u>

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**ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
SEPTEMBER 30, 2018**

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 1,884,704
Building	12,724,216
Improvements	26,107,310
Machinery and Equipment	6,667,479
Infrastructure	38,596,679
Historical Artifacts	72,207
Construction in Progress	<u>4,921,809</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>90,974,404</u></u>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 21,050,685
Special Revenue Funds	39,275,768
Donations	327,538
Proprietary Funds	6,635
Trust Funds	3,848,709
Capital Projects Funds	<u>26,465,069</u>
 Total Investment in Governmental Funds Capital Assets	 \$ <u><u>90,974,404</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, 2018

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	276,312	24,834	-	-	11,355,377
Financial Administration	294,078	-	1,619,213	2,003,669	-	-	-	3,916,960
Law Enforcement	-	1,467,431	154,845	856,784	-	-	-	2,470,060
Fire Protection	-	-	52,176	13,850	-	-	-	66,026
Correction	-	9,407,064	7,158,875	2,665,038	-	-	4,831,491	24,062,468
Health and Welfare	24,000	-	382,081	138,725	-	-	-	544,806
Cultural-Recreation	260,945	677,717	1,424,887	77,027	165,584	72,207	-	2,678,367
Library	-	-	2,568,715	110,477	-	-	-	2,679,182
Maintenance	264,302	475,573	2,757,518	108,467	256,736	-	-	3,862,596
Highways and Streets	268,697	-	39,494	143,798	38,149,525	-	-	38,601,514
Nondepartmental and Other	-	345,000	19,388	263,751	-	-	90,318	718,457
Total Governmental Funds Capital Net Assets by Function	\$ 1,884,704	12,724,216	26,107,310	6,667,479	38,596,679	72,207	4,921,809	90,974,404

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, 2018

Activity	September 30, 2017	Additions	Dispositions and (Adjustments)	September 30, 2018
Administrative	\$ 9,581	-	-	9,581
Judicial	11,349,948	5,429	-	11,355,377
Financial Administration	3,977,487	-	(60,527)	3,916,960
Law Enforcement	2,434,060	45,000	-	2,479,060
Fire Protection	66,026	-	-	66,026
Correction	19,247,414	4,912,639	(97,585)	24,062,468
Health and Welfare	511,359	33,447	-	544,806
Cultural-Recreation	2,678,367	-	-	2,678,367
Library	2,671,330	7,862	-	2,679,192
Maintenance	3,832,925	29,671	-	3,862,596
Highways and Streets	38,601,514	-	-	38,601,514
Nondepartmental and Other	628,139	90,318	-	718,457
Total Governmental Funds				
Capital Net Assets	\$ 86,008,150	5,124,366	(158,112)	90,974,404

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.

CONTENTS	PAGE
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	141
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	148
Debt Capacity	
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.	153
Demographic and Economic Information	
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.	157
Operating Information	
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.	159

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**

	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017 (as restated)	2018
Governmental Activities										
Invested in Capital Assets	\$ 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	17,043,459
Restricted	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	7,531,142
Unrestricted	18,979,843	18,565,993	3,233,329	2,854,559	(552,274)	(4,544,716)	(24,987,320)	(23,462,743)	(64,395,554)	(63,744,097)
Total Governmental Activities Net Position	\$ <u>42,073,192</u>	<u>42,268,682</u>	<u>31,804,035</u>	<u>33,164,824</u>	<u>30,190,031</u>	<u>26,297,001</u>	<u>12,969,406</u>	<u>4,381,539</u>	<u>(40,250,681)</u>	<u>(39,169,496)</u>
Business-type Activities										
Invested in Capital Assets	\$ 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	15,538,349
Restricted	-	-	-	83,979	-	-	-	-	-	-
Unrestricted	1,798,147	1,726,441	581,823	842,184	1,131,962	973,331	1,262,822	1,062,159	876,097	986,530
Total Business-type Activities Net Position	\$ <u>20,694,350</u>	<u>20,167,031</u>	<u>18,079,693</u>	<u>18,985,575</u>	<u>18,455,646</u>	<u>17,592,597</u>	<u>17,295,128</u>	<u>16,472,500</u>	<u>17,405,319</u>	<u>16,524,879</u>
Primary Government										
Invested in Capital Assets	\$ 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	32,581,808
Restricted	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	7,531,142
Unrestricted	20,777,990	20,292,434	3,815,152	3,696,743	579,688	(3,571,385)	(23,724,498)	(22,400,584)	(63,519,457)	(62,757,567)
Total Primary Government Net Position	\$ <u>62,767,542</u>	<u>62,435,713</u>	<u>49,883,728</u>	<u>52,150,399</u>	<u>48,645,677</u>	<u>43,889,598</u>	<u>30,264,534</u>	<u>20,854,039</u>	<u>(22,845,362)</u>	<u>(22,644,617)</u>

Note: In FY 2017, Net Position was restated for GASB 75 to add pension information.

Source: Comprehensive Annual Financial Statements

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**ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
LAST TEN FISCAL YEARS**

	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017	2018
Expenses										
Governmental Activities:										
Administrative	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	2,397,704
Judicial	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	16,484,529
Financial Administration	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	5,598,807
Law Enforcement	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	8,717,501
Correction	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	23,250,375
Health and Welfare	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	1,693,878
Fire Protection	934,184	943,926	1,035,439	921,491	895,169	897,310	893,524	901,605	909,105	895,570
Cultural - Recreation	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	894,935
Library	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	1,926,491
Maintenance	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	6,896,711
Conservation of Natural Resources	120,234	127,754	119,261	132,774	147,366	121,952	126,577	150,367	152,997	119,467
Highways - Streets	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	4,094,811
Election	429,971	563,042	468,404	526,342	547,106	596,884	599,851	669,076	618,236	737,425
Interest on Long-term Debt	607,428	520,553	400,121	295,757	201,000	166,816	163,942	170,269	418,168	916,030
Total Governmental Activities Expenses	<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>	<u>74,624,234</u>
Business-Type Activities:										
Coliseum	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	2,103,667
Airport	456,903	627,672	1,588,158	412,820	407,704	447,329	717,243	670,288	649,257	748,057
Total Business-Type Activities Expenses	<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>	<u>2,851,724</u>
 Total Primary Government Expenses	 <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>	 <u>77,475,958</u>

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**ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES (CONTINUED)
LAST TEN FISCAL YEARS**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Program Revenues										
Governmental Activities:										
Charges for Service:										
Administrative	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	3,755,912
Judicial	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	6,620,742
Law Enforcement	337,504	333,240	328,999	347,645	356,469	369,652	372,031	455,048	404,147	2,072,373
Correction	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	3,362,445
Health and Welfare	931,764	994,053	836,632	947,382	1,054,424	1,101,407	1,101,122	1,093,091	1,298,853	956,558
Cultural - Recreation	36,944	7,425	11,415	15,450	15,225	13,758	16,400	14,550	18,224	19,525
Library	-	24,555	22,078	23,188	23,788	35,528	26,450	27,305	25,282	24,690
Highways - Streets	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	2,279,523
Election	-	57,421	39,139	699	129,509	16,741	40,198	61,310	61,245	117,221
Operating Grants and Contributions:										
Administrative	91,428	88,802	500,258	106,308	117,573	85,595	162,633	102,664	251,972	211,552
Judicial	169,807	301,743	183,806	190,597	206,863	263,591	200,686	218,673	310,303	228,819
Law Enforcement	171,185	128,390	65,600	71,707	52,857	40,793	23,556	22,689	87,562	40,424
Correction	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	1,071,267
Health and Welfare	847,511	814,634	605,759	582,934	716,030	620,064	623,347	502,389	683,749	486,307
Fire Protection	-	-	-	-	-	-	-	-	-	-
Cultural - Recreation	45,000	12,780	22,000	8,259	20,000	39,529	-	-	-	-
Highways - Streets	77,484	30,253	209,327	30,864	114,575	31,197	41,851	32,428	28,331	30,377
Election	-	75,085	21,577	3,756	1,330	-	-	5,039	40,401	43,684
Capital Grants and Contributions:										
	464,696	49,098	24,748	44,801	20,764	177,830	2,087,729	7,285,472	812,688	49,118
Total Governmental Activities Program Revenues	15,751,101	15,123,777	15,418,910	17,029,138	17,249,906	17,778,316	19,856,327	24,555,002	18,162,873	21,370,537
Business-Type Activities:										
Charges for Services	926,347	864,258	810,723	1,077,621	1,062,430	1,085,920	1,363,976	1,213,293	1,070,474	1,002,006
Grants and Contributions	5,727,489	212,949	226,614	1,332,590	147,780	105,000	338,054	307,587	2,080,138	55,760
Total Business-Type Activities Program Revenues	6,653,836	1,077,207	1,037,337	2,410,211	1,210,210	1,190,920	1,702,030	1,520,880	3,150,612	1,057,766
Total Primary Government Program Revenues	22,404,937	16,200,984	16,456,247	19,439,349	18,460,116	18,969,236	21,558,357	26,075,882	21,313,485	22,428,303

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ECTOR COUNTY
STATEMENT OF ACTIVITIES (CONTINUED)
LAST TEN FISCAL YEARS

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
					(as restated)		(as restated)			
Net (Expense) Revenue										
Governmental Activities	(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)	(53,253,697)
Business-Type Activities	4,740,614	(961,128)	(2,346,369)	252,130	(1,115,382)	(1,303,819)	(1,153,937)	(1,369,483)	374,691	(1,793,958)
Total Primary Government Net Expense	<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>	<u>(55,047,655)</u>
General Revenues										
and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	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	50,889,066
Bingo Taxes	280,004	237,878	241,943	240,899	238,358	247,387	239,832	172,616	102,469	109,036
Mixed Beverage Tax	409,594	421,026	435,173	464,070	514,340	704,831	741,750	638,339	686,872	902,226
Hotel Occupancy Tax	-	-	-	-	-	467,439	897,733	581,239	512,189	948,271
Unrestricted Investment Earnings	438,339	181,162	182,429	179,928	218,019	110,506	72,953	184,416	453,897	1,025,662
Miscellaneous	175,739	110,542	214,801	222,360	351,776	967,929	512,936	1,491,880	4,204,714	245,873
Gain on Sale of Assets	62,347	(135,376)	183,497	82,452	63,966	76,383	346,796	38,692	157,348	150,301
Internal Balance	-	-	-	-	-	-	8,971	(1,649)	(29,502)	3,150
Transfers	(54,576)	-	18,954	33,853	31,448	31,662	43,256	45,565	-	61,297
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	<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>	<u>54,334,882</u>
Business-Type Activities:										
Property Taxes	1,931,326	429,553	276,000	682,246	611,199	3,209	8,108	3,288	5,340	3,073
Hotel Occupancy Tax	-	-	-	-	-	467,439	897,733	581,239	513,966	960,271
Unrestricted Investment Earnings	7,653	4,256	1,985	5,359	5,702	1,784	2,854	6,244	9,320	14,621
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Internal Balance	-	-	-	-	-	-	(8,971)	1,649	29,502	(3,150)
Transfers	54,576	-	(18,954)	(33,853)	(31,448)	(31,662)	(43,256)	(45,565)	-	(61,297)
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	<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>	<u>913,518</u>
Changes in Net Position										
Governmental Activities	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)	1,081,185
Business-Type Activities	6,734,169	(527,319)	(2,087,338)	905,882	(529,929)	(863,049)	(297,469)	(822,628)	932,819	(880,440)
Total Primary Government	<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>	<u>200,745</u>

Source: Comprehensive Annual Financial Reports

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund:										
Nonspendable	-	-	77,548	56,355	60,543	27,236	41,993	37,899	37,953	36,358
Restricted	-	-	1,660,472	1,683,459	1,898,090	3,198,663	2,317,683	2,023,099	2,040,523	1,661,484
Committed	-	-	570,868	75,370	124,833	543,237	607,766	216,895	176,232	302,627
Assigned	-	-	-	731,100	60,447	154,107	168,049	844,266	68,116	138,192
Unassigned	-	-	10,531,082	12,371,405	13,625,741	12,891,378	11,175,005	9,385,726	8,932,754	14,607,791
Reserved	18,347	60,121	-	-	-	-	-	-	-	-
Unreserved	11,723,424	12,401,020	-	-	-	-	-	-	-	-
Total General Fund	11,741,771	12,461,141	12,839,970	14,917,689	15,769,654	16,814,621	14,310,496	12,507,885	11,255,578	16,746,452
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	350	350	-	1,962
Restricted	-	-	5,193,273	5,124,082	8,736,278	6,937,902	14,793,540	7,080,174	5,146,417	6,183,948
Committed	-	-	441,303	-	-	1,140,689	2,299,986	9,796,069	33,330,796	12,374,249
Assigned	-	-	-	876,382	247,604	868,022	961,703	313,360	1,992,243	17,784,202
Unassigned	-	-	453,444	(170,858)	506,605	(114,014)	(281,523)	(1,409,811)	(6,442)	(9,088)
Unassigned, Reported In:										
Special Revenue Funds	-	-	-	-	(51,091)	-	-	-	-	-
Reserved	527,250	904,471	-	-	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	2,243,576	1,601,419	-	-	-	-	-	-	-	-
Capital Projects Funds	146,956	80,250	-	-	-	-	-	-	-	-
Total all Other Governmental Funds	2,917,782	2,586,140	6,088,020	5,829,606	9,439,396	8,832,599	17,774,056	15,780,142	40,463,014	36,335,273
Total Fund Balance Governmental Funds	14,659,553	15,047,281	18,927,990	20,747,295	25,209,050	25,647,220	32,084,552	28,288,027	51,718,592	53,081,725

Note: Beginning in FY 2011, fund balances were restated 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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues:										
Property Tax, Penalties and Interest	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	50,915,000
Fines and Forfeitures	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	3,724,735
Licenses and Permits	170,978	171,596	152,667	234,060	235,382	273,691	251,005	227,976	217,823	352,784
Intergovernmental Charges	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	4,494,199
Charges for Services	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	13,008,576
Investment Income	400,269	165,187	111,110	157,142	163,767	110,661	77,218	206,171	381,962	880,289
Other Revenue	687,391	660,206	1,184,279	761,272	1,147,963	1,359,159	990,333	1,809,793	4,720,605	665,939
Hotel Occupancy Tax	-	-	-	-	-	467,439	897,733	581,239	512,189	948,271
Total Revenues	48,847,336	50,319,768	53,324,409	56,422,515	57,890,750	61,485,560	65,905,229	73,984,076	70,582,869	74,989,793
Expenditures:										
Administrative	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	1,839,075
Judicial	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	14,880,381
Financial Administration	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	5,618,046
Law Enforcement	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	8,042,422
Correction	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	24,146,659
Health and Welfare	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	1,633,729
Fire Protection	864,700	866,700	885,746	886,342	888,223	1,239,079	889,690	891,896	895,242	887,432
Cultural - Recreation	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	553,248
Library	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	1,570,984
Maintenance	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	6,343,346
Conservation of Natural Resources	119,290	126,071	119,254	126,210	126,653	121,931	132,972	152,709	153,213	118,492
Highways and Streets	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	2,813,234
Election	433,899	553,862	467,395	533,979	559,664	605,401	615,639	680,494	584,107	697,437
Nondepartmental Other	687,344	817,126	1,175,542	201,859	211,443	217,172	488,855	652,397	3,295,464	692,973
Debt Service										
Principal Retirement	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	2,840,000
Interest and Other	554,258	440,712	399,795	255,153	197,172	218,094	190,565	198,954	412,486	1,010,501
Issuance Costs	-	-	-	-	-	-	-	-	-	-
Capital Outlay	2,429,298	410,412	1,035,519	855,683	1,576,580	1,002,446	749,438	346,013	2,144,838	-
Total Expenditures	52,880,249	49,847,121	53,548,700	54,629,964	59,194,991	61,075,845	68,311,153	77,826,166	72,435,407	73,687,959

Source: Comprehensive Annual Financial Statements

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Excess (Deficiency) of Revenues Over Expenditures	(4,032,913)	472,647	(224,291)	1,792,551	(1,304,241)	409,715	(2,405,924)	(3,842,090)	(1,852,538)	1,301,834
Other Financing Sources (Uses)										
Bond Escrow Payment	-	-	(1,665,000)	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	(65,000)	-	-	-	-	-	-	-
Tax Notes Issued	-	-	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	867,283	739,742	707,235	1,543,850	880,388	2,366,624	1,558,726	1,600,669	1,180,460	2,381,511
Transfers Out	(854,966)	(705,294)	(707,235)	(1,517,096)	(854,392)	(2,338,169)	(1,515,470)	(1,555,104)	(1,180,460)	(2,320,214)
Total Other Financing Sources (Uses)	12,317	34,448	4,105,000	26,754	5,765,996	28,455	8,843,256	45,565	25,283,103	61,297
Net Change In Fund Balance	(4,020,596)	507,095	3,880,709	1,819,305	4,461,755	438,170	6,437,332	(3,796,525)	23,430,565	1,363,131
Debt Service as a Percentage of Noncapital Expenditures	6.6%	6.8%	6.2%	6.0%	5.7%	4.5%	4.2%	3.8%	4.6%	5.6%

Source: Comprehensive Annual Financial Statements

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ECTOR COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2018

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Property Tax	\$ 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	\$ 50,889,066
Bingo Tax	280,004	237,878	241,943	240,899	238,358	247,387	239,832	172,616	102,469	109,036
State Beverage Tax	409,594	421,026	435,173	464,070	514,340	704,831	741,750	638,339	686,872	902,226
Hotel Occupancy Tax	-	-	-	-	-	467,439	897,733	581,239	512,189	948,271
Total	\$ 35,095,238	\$ 34,968,244	\$ 37,447,555	\$ 39,183,877	\$ 39,509,783	\$ 42,575,412	\$ 45,821,184	\$ 48,487,664	\$ 48,118,719	\$ 52,848,599

Source: Comprehensive Annual Financial Report

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**ECTOR COUNTY, TEXAS
 ASSESSED VALUE AND ESTIMATED
 ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 SEPTEMBER 30, 2018**

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				
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	
2018	5,398,765,079	5,505,312,494	71,588,281	3,301,419,135	1,388,259,947	12,888,825,042	0.387210	

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, 2018

	<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>	<u>2018</u>
County Direct Rates:										
General Operating Rate	\$ 0.3232	\$ 0.3246	\$ 0.3246	\$ 0.3268	\$ 0.2921	\$0.28000	\$0.27906	\$0.31360	\$0.34676	\$ 0.35697
Debt Service Rate	0.0348	0.0318	0.0318	0.0295	0.0262	0.01730	0.01824	0.02140	0.02324	0.03024
Total Direct Rate	<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>	<u>0.38721</u>
City of Odessa	0.5623	0.5228	0.5228	0.5228	0.5128	0.51275	0.47585	0.47059	0.47059	0.49325
Independent School District	1.1286	1.1350	1.1350	1.1320	1.1195	1.16100	1.11610	1.15000	1.15000	1.14957
Odessa College	0.1624	0.1584	0.1584	0.1948	0.1872	0.17413	0.17660	0.19120	0.20465	0.20642
County Utility District	0.0982	0.0982	0.0982	0.0982	0.0982	0.08035	0.07015	0.08020	0.08499	0.08789
City of Goldsmith	0.0949	0.0984	0.0984	0.0912	0.0818	0.06550	0.07157	0.06620	0.10872	0.13872
Hospital District	0.0577	0.0555	0.0552	0.0521	0.0498	0.04565	0.05099	0.07334	0.08250	0.11792
Total Overlapping Rate	<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>	<u>2.19377</u>
Total Direct and Overlapping Rate	<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>	<u>\$ 2.58098</u>

Source: Ector County Appraisal District

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**ECTOR COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
SEPTEMBER 30, 2018**

	2018			2009		
	Taxable Assessed Value	Ranking	Percent of Total Taxable Value	Taxable Assessed Value	Ranking	Percent of Total Taxable Value
Halliburton Energy Services, Inc.	\$ 329,985,058	1	2.56%	\$ -	-	0.00%
La Frontera Holdings LLC	294,150,059	2	2.28%	-	-	0.00%
Occidental Permian LTD	217,207,531	3	1.69%	845,023,862	1	8.87%
Oncor Electric Delivery Co. LLC	184,292,892	4	1.43%	84,067,280	10	0.88%
Fasken Oil & Ranch LTD	144,571,537	5	1.12%	-	-	0.00%
Conocophillips	132,286,880	6	1.03%	372,528,579	2	3.91%
BJ Service LLC	115,880,182	7	0.90%	-	-	0.00%
FDL Operating LLC	113,357,151	8	0.88%	-	-	0.00%
Pumpco Energy Services	104,426,050	9	0.81%	-	-	0.00%
Quail Run Energy Partners LP	67,004,894	10	0.51%	-	-	0.00%
XTO Energy Inc.	-	-	-	313,627,978	3	3.29%
Oxy USA WTP LP	-	-	-	223,288,254	4	2.34%
Apache Corporation	-	-	-	286,546,797	5	3.01%
Flint Hills Resources LP	-	-	-	235,206,739	6	2.47%
Oxy USA Inc.	-	-	-	129,369,966	7	1.36%
Four Star Oil and Gas	-	-	-	116,095,569	8	1.22%
Energen Resources Corp	-	-	-	100,632,481	9	1.06%
All Other Taxpayers	11,185,662,808	-	86.79%	6,822,236,056	-	71.61%
Total	\$ 12,888,825,042	-	100.00%	\$ 9,528,623,561	-	100.00%

Source: Ector County Appraisal District

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**ECTOR COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2018**

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
2009	\$ 34,340,834	32,959,294	96.0%	1,259,299	34,218,593	99.6%
2010	34,173,404	33,231,412	97.2%	829,633	34,061,045	99.7%
2011	36,110,270	35,496,177	98.3%	486,922	35,983,099	99.6%
2012	38,761,811	37,796,518	97.5%	815,350	38,611,868	99.6%
2013	39,698,641	39,368,284	99.2%	170,363	39,538,647	99.6%
2014	41,657,287	41,158,964	98.8%	291,260	41,450,224	99.5%
2015	43,831,641	43,055,982	98.2%	407,437	43,463,419	99.2%
2016	46,796,897	45,168,162	96.5%	1,100,890	46,269,052	98.9%
2017	46,427,501	45,635,150	98.3%	739,086	46,374,236	99.9%
2018	50,270,439	48,861,755	97.2%	-	48,861,755	97.2%

Source: Ector County Appraisal District Collection Reports.

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ECTOR COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2018

Governmental Activities							
Fiscal Year	Tax Refunding Bonds	Certificate of Obligation	Certificate of Obligation Premium	Tax Notes	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2009	\$ 1,865,000	310,000	-	10,245,000	12,420,000	0.47%	\$ 103
2010	-	-	-	9,500,000	9,500,000	0.30%	69
2011	-	-	-	10,790,000	10,790,000	0.33%	79
2012	-	-	-	7,830,000	7,830,000	0.23%	57
2013	-	-	-	10,500,000	10,500,000	0.32%	77
2014	-	-	-	7,985,000	7,985,000	0.23%	58
2015	-	-	-	14,170,000	14,170,000	0.40%	103
2016	-	-	-	11,435,000	11,435,000	0.31%	83
2017	-	23,435,000	1,814,995	8,635,000	33,884,995	0.80%	247
2018	-	23,435,000	1,725,908	5,795,000	30,955,908	0.78%	226

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, 2018

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		
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	33,884,995	183,694	33,701,301	0.25%	246
2018	30,955,908	314,691	30,641,217	0.25%	223

Source: Comprehensive Annual Financial Report

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**ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL
ACTIVITIES DEBT
SEPTEMBER 30, 2018**

<u>Jurisdiction</u>	<u>Direct Debt</u>	<u>Percentage Applicable to Ector County</u>	<u>Amount Applicable to Ector County</u>
Direct Debt:			
Ector County	<u>\$ 30,641,217</u>	100%	<u>\$ 30,641,217</u>
Overlapping Debt:			
City of Odessa (Note)	108,310,000	88.60%	95,962,660
Ector County Independent School District	164,638,299	100%	164,638,299
Odessa College	<u>62,745,000</u>	100%	<u>62,745,000</u>
Total Overlapping Debt	<u>335,693,299</u>		<u>323,345,959</u>
Total Direct and Overlapping Debt	<u><u>\$ 366,334,516</u></u>		<u><u>\$ 353,987,176</u></u>

Source: Texas Municipal Report

Note: A portion of the City of Odessa is located in Midland County and is based on the percentage of assessed values of that portion.

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**ECTOR COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2018**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	\$ 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	\$ 3,222,206,261
Total Debt to Limit	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	28,915,309
Legal Debt Margin	\$ 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	\$ 3,193,290,952
	0.52%	0.39%	0.41%	0.27%	0.32%	0.23%	0.38%	0.32%	1.02%	0.90%

Assessed Value 2017 Tax Roll	\$ 12,888,825,042
Debt Limit, 25% of Assessed Value	3,222,206,261
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	29,230,000
Less: Fund Balance in Debt Service Funds	314,691
Net Bonded Debt	28,915,309
Debt Margin	\$ 3,193,290,952

Sources: Comprehensive Annual Financial Statements

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**ECTOR COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2018**

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
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
2018	137,130	3,742,963,350	27,295	2.7%	32,974

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, 2018**

Principal Employers	2018			2009		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
Saulsbury Companies	1	4,000	5.24%	5	868	1.31%
Ector County ISD	2	3,568	4.67%	1	3,539	5.34%
Halliburton Services	3	2,700	3.54%	n/a	n/a	n/a
Medical Center Hospital	4	1,922	2.52%	2	1,699	2.56%
Keane Group	5	1,593	2.09%	n/a	n/a	n/a
Odessa Regional Hospital	6	1,000	1.31%	6	752	1.13%
Walmart	7	938	1.23%	3	923	n/a
City of Odessa	8	900	1.18%	4	905	1.36%
Weatherford	9	900	1.18%	n/a	n/a	n/a
Select Energy Oil Field Services	10	750	0.98%	n/a	n/a	n/a
Bobby Cox Companies, Inc.	n/a	n/a	n/a	7	534	0.81%
Nurses Unlimited	n/a	n/a	n/a	8	596	0.90%
Ector County	n/a	n/a	n/a	9	637	0.96%
University of Texas Permian Basin	n/a	n/a	n/a	10	659	0.99%
Total Employment		<u>76,372</u>			<u>66,317</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, 2018

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities:										
Administrative	17.0	17.0	18.0	17.0	17.0	17.0	17.0	18.0	17.0	17.0
Judicial	119.5	119.5	119.5	119.5	120.0	129.5	130.0	142.5	144.0	150.0
Financial Administration	40.5	40.5	40.5	40.5	44.0	46.0	46.0	46.0	46.0	46.0
Law Enforcement	97.5	97.5	97.5	101.5	104.5	108.5	108.5	108.5	108.5	108.5
Correction	190.5	190.5	195.5	199.5	198.0	196.0	199.5	198.5	197.5	194.0
Health and Welfare	24.5	24.5	24.5	22.0	25.5	27.0	27.0	21.5	21.0	19.5
Cultural/Recreation	17.0	17.0	17.0	18.5	14.5	13.5	16.5	14.0	15.5	9.5
Library	24.0	24.0	24.0	24.0	24.0	25.0	25.5	25.5	24.0	20.0
Maintenance	49.0	49.0	49.0	49.5	54.0	40.5	42.5	43.0	43.0	39.0
Highways/Streets	30.0	30.0	30.0	29.0	27.0	27.0	27.0	26.0	30.0	27.0
Election	5.0	5.0	5.0	5.5	5.5	5.5	5.5	5.5	5.0	5.0
Total Governmental Activities Full-time Equivalent	<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>645.0</u>	<u>649.0</u>	<u>651.5</u>	<u>635.5</u>
Business-Type Activities:										
Coliseum	11.0	11.0	11.0	11.0	11.0	11.0	13.0	13.0	13.0	13.0
Airport	2.0	2.0	2.0	-	-	-	-	1.0	2.0	2.0
Total Business-Type Activities Full-time Equivalent	<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>	<u>15.0</u>
Total Primary Government Full-time Equivalent	<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>658.0</u></u>	<u><u>663.0</u></u>	<u><u>666.5</u></u>	<u><u>650.5</u></u>

Source: Ector County Budget

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ECTOR COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2018

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Judicial: (1)										
County Courts:										
Criminal Case Filings	5,734	5,279	5,089	5,005	5,270	6,106	5,288	5,087	4,785	5,732
Civil Case Filings	280	323	931	683	638	607	574	528	488	857
Juvenile Case Filings	205	136	170	115	120	151	148	138	126	92
District Courts:										
Criminal Case Filings	1,294	1,395	2,059	2,160	2,436	2,142	1,385	2,929	3,728	2,917
Civil Case Filings	3,247	2,742	3,082	4,139	4,290	2,492	3,329	2,007	1,984	2,268
Justice of the Peace Case Filings	17,063	11,123	10,278	11,373	11,092	12,017	10,510	11,382	12,339	18,976
Law Enforcement: (2)										
Number of Law Enforcement Employees	85.0	85.0	85.0	89.0	93.0	96.0	96.0	96.0	96.0	96.0
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	586	577	564	524	625	623	837	825	786	707
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	12,129	13,287	11,863	9,852	9,944	9,454	10,040	10,990	10,531	10,573
Number of Prisoners Released	12,106	13,555	11,976	10,004	10,152	9,819	10,010	10,005	10,176	10,062
Number of Correction Employees (2)	181.0	181.0	186.0	190.0	188.5	184.0	187.5	186.5	187.5	184.0
Number of Administrative Employees (2)	9.5	9.5	9.5	9.5	9.5	12.0	12.0	12.0	10.0	10.0
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	132,348	153,747	156,539	155,193	182,107	177,670	158,170	173,902	177,903	172,812
Diesel	84,966	74,048	60,245	67,147	50,640	43,518	25,255	41,644	37,002	32,409
Highways and Streets: (5)										
Miles of Road Striped	148	271	240	160	194	172	170	111	199	114
Miles of Road Resurfaced	86	-	16	17	55	55	36	14	5	25
Maintenance: (5)										
Cemetery Burials	303	282	319	309	309	291	318	318	309	314
Ector County Wellness Center Visits (6)	3,548	4,114	4,255	4,391	4,664	4,747	4,544	3,438	3,562	3,310
Motor Vehicle Sales Tax Collections (7)	\$ 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	45,595,364
Motor Vehicle Collections	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	20,479,635
Coliseum Event Days (8)	-	-	-	-	222	272	269	263	322	272
Coliseum Event Attendance	-	-	-	-	321,830	247,262	298,745	262,149	269,137	321,005
Airport fuel sales (gallons) (9)	-	-	-	-	-	-	-	464,472	525,000	645,072
Airport landings	-	-	-	-	-	-	-	2,920	3,960	3,118
Airport departures	-	-	-	-	-	-	-	2,920	3,960	2,728

Sources:

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

(4) Equipment Services Department
(5) Cemetery
(6) Ector County Wellness Clinic

(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, 2018**

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Judicial:										
District Courtrooms	4	4	4	4	4	4	4	5	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, 2017

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
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%
2017	219,909,205	255,159,554	86.2%	35,250,349	32,741,541	107.7%	17.73%

Source: Texas County and District Retirement System